

ORDINANCE NUMBER 23- 18

**ORDINANCE ADOPTING THE
2023 STUB YEAR BUDGET**

WHEREAS, the Village of East Dundee is a home rule unit of local government under and pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, has the authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the Village determined that it was in the public interest to provide for the budget procedure and adopted such procedure by ordinance as established by law pursuant to Illinois Compiled Statutes, 65 ILCS 5/8-2-9.1 through and including 8-2-9.10; and

WHEREAS, the Budget Officer has compiled a budget for stub year 2023 as provided pursuant to Illinois Compiled Statutes, 65 ILCS 5/8-2-9.3 et seq.; and

WHEREAS, the corporate authorities have made the proposed 2023 Stub Year Budget conveniently available for public inspection at least ten (10) days prior to the public hearing on the budget and copies have been made available at the East Dundee Village Hall; and

WHEREAS, notices of availability for public inspection of the budget and of the public hearing have been given at least ten (10) days prior to the time of the hearing by publication in a newspaper having general circulation in the municipality; and

WHEREAS, not less than one week after the publication of the tentative stub budget and prior to final action on the budget, the corporate authorities have held at least one (1) public hearing on the tentative annual budget, after which the budget may be further revised and passed without further inspection, notice or hearing.

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

Section One. The 2023 Stub Year Budget attached hereto and made a part hereof is hereby passed and adopted by a majority vote of the corporate authorities now holding office, including the President of the Board, which passage and approval is before the beginning of the stub year for 2023. Passage of the 2023 Stub Year Budget Ordinance shall be in lieu of an annual appropriation ordinance as required by 65 ILCS 5/8-2-9.

Section Two. Severability. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the validity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section Three. Repeal. All ordinances, resolutions, motions or parts thereof in conflict herewith shall be and the same are hereby repealed.

Section Four. Publication. This ordinance shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

Adopted this 17th day of April, 2023, pursuant to a roll call vote as follows:

AYES: Mahony, Kunze, Brittin, Saviano and Sauder

NAYES: Ø

ABSENT: Treiber

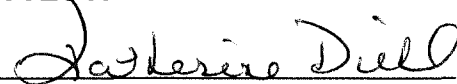
Approved by me this 17th day of April, 2023.



JEFFREY LYNAM, President

Published in pamphlet form this 17th day of April, 2023, under the authority of the President and Board of Trustees.

ATTEST:



KATHERINE DIEHL, Village Clerk

Recorded in the Village Records on April 17th, 2023.

Village of East Dundee

May 1, 2023 – December 31, 2023

Comprehensive Stub Year Budget



**Create a
Well-Known,
Livable,
Walkable
Community**

**Financial
Stability and
Sustainability**

**Sustainable
Infrastructure
and IT**

**Economic
Development**

**Sustainable
Service Delivery
through Staff
Support and
Development**

Village of East Dundee, 120 East Barrington Avenue, East Dundee, IL 60118

www.eastdundee.net

847-426-2822

Principal Officials

VILLAGE PRESIDENT

Jeffrey J. Lynam
(Term Expires April 2025)

VILLAGE TRUSTEES

Sarah Brittin
(Term Expires April 2025)

Scott Kunze
(Term Expires April 2027)

Kathleen Mahony
(Term Expires April 2027)

Andy Sauder
(Term Expires April 2025)

Tricia Saviano
(Term Expires April 2025)

Rich Treiber
(Term Expires April 2027)

MANAGEMENT STAFF

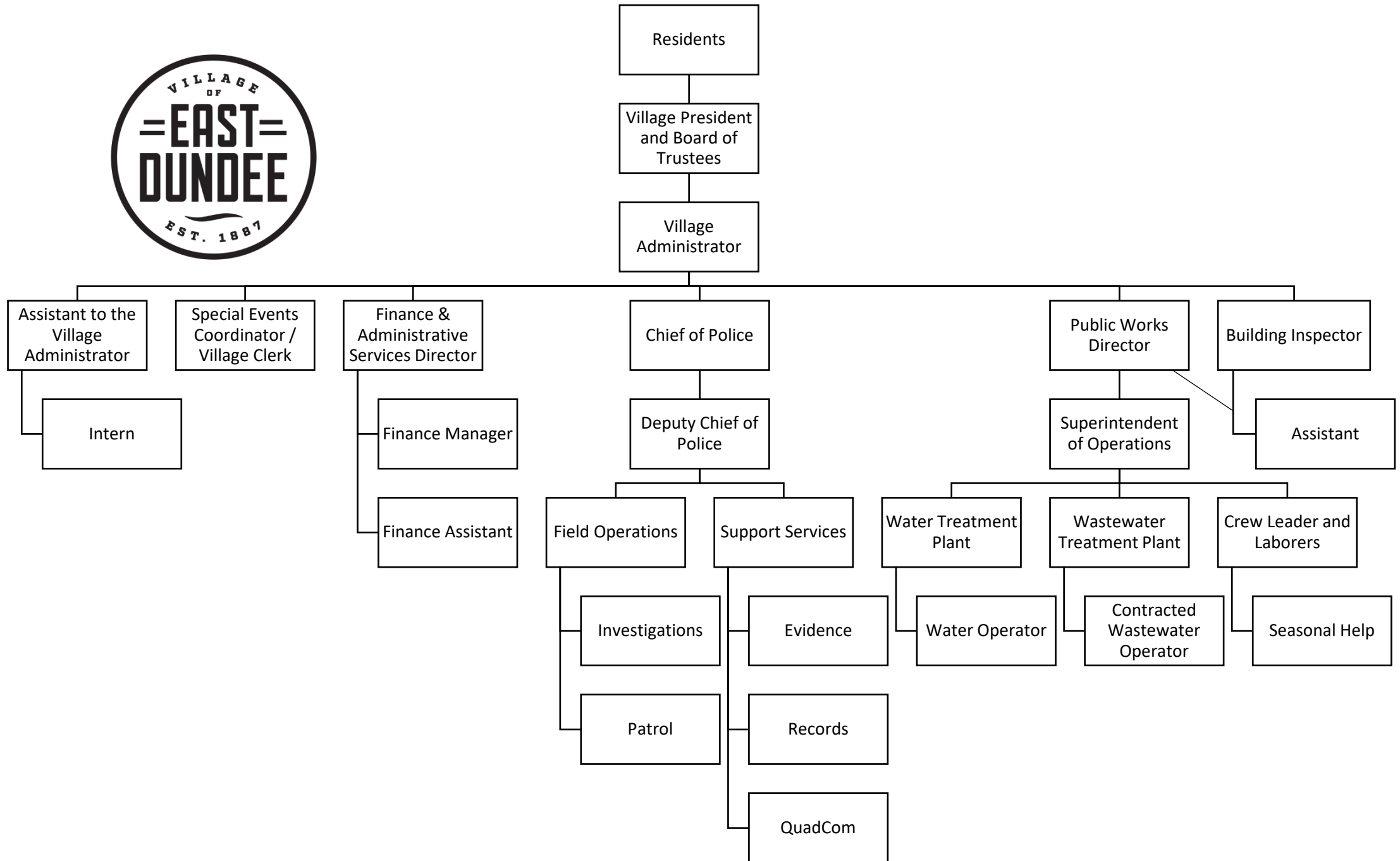
Erika Storlie
Village Administrator

Chris Ranieri
Building Superintendent

Brandiss J. Martin
Finance/Administrative Services Director

James Kruger
Police Chief

Philip Cotter
Director of Public Works



**NOTICE OF PUBLIC HEARING
REGARDING THE VILLAGE OF EAST DUNDEE'S
STUB YEAR 2023 BUDGET AND APPROPRIATIONS
(MAY 1, 2023 THROUGH DECEMBER 31, 2023)**

The Village President and Board of Trustees of the Village of East Dundee ("Village") will conduct a public hearing to consider the proposed budget and appropriations for the Village's stub year 2023, for the period of May 1, 2023 through December 31, 2023, on April 17, 2023, at 6:00 p.m. in the Second Floor Meeting Room located in the East Dundee Police Department, 115 East Third Street, East Dundee, Illinois 60118.

Copies of the proposed budget and appropriations are available for inspection by the public at the Village Clerk's Office at East Dundee Village Hall, 120 Barrington Avenue, East Dundee, Illinois 60118 and on the Village's website at www.eastdundee.net. The proposed budget and appropriations will be available at the Clerk's Office on April 10, 2023.

If you have questions, please contact Katherine Diehl, Village Clerk at 847-426-2822 or kdiehl@eastdundee.net.

VILLAGE OF EAST DUNDEE
Katherine Diehl, Village Clerk



April 17, 2023

To the Honorable Village President Jeffrey Lynam, Board of Trustees and Village of East Dundee Residents:

I am pleased to submit the Village of East Dundee's Annual Budget for Stub Year 2023, which begins May 1, 2023 and ends December 31, 2023. The Village will be using this Stub Year to transition the Village from a Fiscal Year (May 1 – April 30) budget to a Calendar Year budget. This will be beneficial in bidding for future construction projects as well as aligning the budgeting process with the tax levy year for better Pension contribution determination. For the purpose of this transition, the majority of all the Village's Fund expenditures remain stagnant as revenues are only budgeted for eight (8) months.

The core purposes of the Village's budget include estimating the financial resources that will be available to the Village during the budget year and authorizing a spending plan that utilizes those financial resources to fund the services, programs, projects, and events that the Village Board has determined should be provided to the community. The budget is developed and modified through an extensive review process involving the Board of Trustees and Village staff. It reflects an ongoing commitment by the Village government to ensure East Dundee is a community that is a great place to live, work, and play.

The Village's budget is a wide-ranging financial plan which not only projects annual revenues, operating expenses, and capital investments for the coming year, but also provides a clear reflection of the Village's goals and strategic priorities. The Village's strategic plan was established in 2019 and includes the following: ***create a well-known, livable, walkable community; financial stability and sustainability; sustainable infrastructure and IT; economic development; and sustainable service delivery through staff support and development.*** These strategic goals have served to underscore the values inherent in the Village Board's vision and stewardship of the community's resources.

Like most municipalities, the Village has limited resources available to fund its services, programs, and infrastructure improvement needs. The process of developing the annual budget includes a thorough assessment of the external environment so the Village can effectively respond to potential fluctuations in its resources.

The SY 2023 Budget demonstrates the Village's continued commitment to delivering exceptional service at a value to residents, businesses, and other community stakeholders. The budget also builds on the positive budget performance of the prior year. Below is a list of noted accomplishments based on the Village's strategic goals and challenges of FY 2022-2023:

Create a Well-Known, Livable, Walkable Community

- Continued publication of *Depot Life* on a bi-monthly basis.
- Total Facebook “Likes” increased 44% due to regular and engaging use of the Village’s Facebook page.
 - The Village’s page reaches 119,222 people and has 25,985 page visits which is an 184% increase.
 - Maintained a 100% response rate to Facebook messages received.
 - Followers increased to 5,201 from 4,550 in 2023.
- Continued to integrate the Village’s logo as part of the Village’s branding initiative.
- Planted 40 parkway trees.
- Completed Village-wide sidewalk grinding project.
- Initiated project to develop a Riverfront Master Plan.
- Initiated traffic/truck study of downtown area.
- Installed planters in the downtown area and planted them with flowers.
- Improved crosswalk across Meier Street, at Barrington Ave.
- Installed speed displays on IL 72 and Barrington Ave.
- Earned Tree City USA status for fifth consecutive year.

Financial Stability and Sustainability

- Updated the Vehicle & Capital Improvement Plan.
- Continued to update the Village’s long-term financial projections.
- Continued to maintain a conservative approach to spending to ensure that expenditures do not exceed revenues received.
- Continued to levy the maximum PTELL to exceed the required employer contribution to the Police Pension Fund.
- Contributed actuarial recommended contribution to the Police Pension Fund.
- Implemented a new Enterprise vehicle lease for Police vehicles.

Sustainable Infrastructure and IT

- Implemented Frontline Professional Standards Software to track use of force, pursuit, complaints, and compliments with an online citizen portal.
- Implemented Frontline Training Tracker Software to track and document state mandated training requirements and officer training needs.
- Installation of two speed monitoring signs on Barrington Ave and Main St.
- Initiated Inflow & Infiltration study in downtown and Flats areas.
- Installation of traffic signal system at the intersection of IL 72 and Christina Drive.
- Replaced all loose gravel at the Depot with brick pavers.
- Replaced overhead power lines from Village Hall to Police Garage with underground lines from the Police Station to the Police Garage.
- Completed Caboose Renovation Project – new interior floor, weather-proof exterior.
- Ravine Road Resurfacing Project - Bonnie Dundee Road to the west corporate limit.
- 4th Street Reconstruction Project - Barrington Ave to Railroad St.

- Pavement Patching of various roads – contractual and in-house.
- Thermoplastic striping on Van Buren Street.
- Completed IL 25 Water Tower Painting Project.
- Continued converting remaining manually read water meters to radio read.
- Demolition of 408 Barrington Ave – former Village water pumping station.
- Replaced 5 lead services water lines along 4th Street and 1 residential.
- Painted exterior of water treatment plant.
- Performed cleaning of iron filter and added media/resin to iron filter and ion exchange tanks.
- Conducted comprehensive survey of residential and commercial properties to update the lead water service line inventory.
- Conducted a leak detection survey.
- Valve exercising program – 1/3 of all valves.
- Complied with the IEPA regarding elevated Barium levels in the wastewater treatment plant’s effluent.
- Replaced pump inside Prairie Lakes Lift Station.
- Replaced effluent sampler inside the UV building.
- Coordinated repair of return activated sludge pump #804.
- Replaced damaged aeration discs inside the west oxidation ditch.
- Painted interior of RAS/WAS building.
- Installed emergency backup generator in admin building.
- Completed Bonnie Dundee Culvert Replacement Project.
- Two culvert repairs along Ravine Road.
- Repaired various catch basins and inlets.

Economic Development

- Received second half of the American Rescue Plan Act in the amount of \$218,598.29.
- Continued to meet and negotiate with major landowners and businesses looking to develop and/or move to East Dundee.
- The building department has issued nearly 300 building permits.
- Issued 12 notices of violation of which 11 have been corrected. Five of those cases appeared before the Village’s Administrative Adjudication process and were issued fines ranging from \$200 - \$7,500.
- *New Businesses:*

• 570 Rock Road	• 10 E. Main Street (multiple units)	• 1040 Dundee Avenue
• 1051 E. Main Street	• 563 Commonwealth Drive	• 555 Plate Drive
• 324-326 River Street	• 850 E. Main Street	• 1051 E. Main Street
• 450-495 Dundee Ave	• 570 Rock Road	• 545 Dundee Avenue
• 1141 E. Main Street	• 264 Patricia Lane	• Kok Global
• Wildflower Spirit Hour LLC	• BSL Transition	• Focus on You LLC
• Michael Kessler	• ATS Freeway	• K&N Electric
• Steam System Integrators	• Willow & Birch Ink LTD	• National Youth Advocate Program
• Luxo Group	• Mayra Corona	• Bungalow Vintage LLC

- Black & Brown Beauty Supply • Olex Oruk

- AGM Luxury Transport, Inc.

- *New Construction:*
 - 1191 E. Main Street (High Street Industrial Building) • 1011 E. Main Street (PAL Land Retail Center)

Sustainable Service Delivery through Staff Support and Development

- Recruited and hired vacant Deputy Police Chief, Part-time Records Clerk, Finance Manager, and Public Works Laborer positions.
- Recruited and hired two new Police Officer positions.
- Continued to make COLA, step, and merit salary adjustments to retain staff.
- Hosted an annual employee appreciation event.

Organizational and Community Challenges in FY 2023

- There were ten water main breaks over the course of the year which caused disruption of water service to residents and business owners.

Acknowledgements

The Stub Year 2023 Budget is the result of considerable discussions and careful deliberation by the Village Board and staff. The preparation, review and development of the budget requires a significant time commitment from the organization. Collectively, hundreds of staff hours are invested in analysis and discussion, with even more time spent assuring that these pages achieve the Village's expectations in the provision of services. These efforts are underscored by the level of dedication that our entire staff showcases daily in service to our residents. I would like to extend a special note of thanks to Finance and Administrative Services Director Brandiss J. Martin and Finance Manager Ana Lopez for their outstanding leadership in the development of this document. Building Inspector Chris Ranieri, Police Chief Jim Kruger, and Public Works Director Phil Cotter and their teams also deserve to be commended for their outstanding work.

Further, I wish to acknowledge the leadership and guidance of the Village Board for their diligent review and thoughtful direction through the budget development process. We look forward to working with the Village Board to implement the initiatives outlined in this budget and continuing to provide quality services to the East Dundee residents.

Sincerely,

Erika Storlie

Erika Storlie
Village Administrator

This section of the budget document provides a summary of the Village's financial operations, revenue assumptions and expenditures to occur within the budget year. The charts and graphs provide an easy-to-understand overview of the total revenues, expenses, and projected ending financial position for all the funds of the Village. Highlights encompass major changes, additions, or expenses being requested in the Stub Year 2023 budget recommendation.

All expenditures in the budget adhere to the Village's financial principles and directly correlate to the Village's strategic planning goals. Due to the transition from a Fiscal Year budget to Calendar Year, an eight (8) month Stub Year budget is being implemented through the remainder of 2023. The Village of East Dundee's SY 2023 budget is recommended at \$15 million, an overall decrease of 14% from the \$17 million Fiscal Year 2023 budget as a result of the eight month budget period. The budget includes \$12 million in estimated revenues. Additionally, in keeping with the Village Board's Cash Balance policy, the Village will use cash reserves exceeding the 35% reserve mandate to fund Capital Projects. Furthermore, the Village will continue its practice of completing transfers or interfund advances between TIF or BDD funds to balance each TIF and BDD fund. In this Fiscal Year, the General Fund will not need to supplement any Debt Service, BDD, or TIF Fund to balance.

Please see the summaries by fund types on the following pages for a comprehensive overview of the changes in the fund balances by fund types.

Summary Statement of Changes in Fund (Cash) Balances or New Position for SY23

	General Fund	Capital Funds	Debt Service Fund	Special Revenue Funds	Enterprise Fund	Village Total
Beginning Cash Balances	6,037,165	1,071,894	(457,492)	6,768,362	2,804,197	16,224,126
Revenues	5,626,276	285,000	-	4,597,200	2,117,010	12,625,486
Net Expenses ¹	5,587,075	1,101,500	541,806	5,721,518	2,423,925	15,375,824
Change in Fund (Cash) Balance/Net Position						
Cash Balance Before Transfers	6,076,366	255,394	(999,298)	5,644,044	2,497,282	13,473,788
Transfers ²						
Transfers In	-	-	541,806	2,562,704	-	3,104,510
Transfers Out	-	-	-	(3,104,510)	-	(3,104,510)
Net Transfers	-	-	541,806	(541,806)	-	-
Change in Fund (Cash) Balance/Net Position	6,076,366	255,394	(457,492)	5,102,238	2,497,282	13,473,788

¹ Net Expenses include the intentional use of cash reserves in the Streets, MFT & Capital Funds which have been saved over the last few years to fund major capital purchases or projects.

² Transfers include both permanent transfers (transfer do no have to be reimbursed) and temporary transfers (transfer must be paid back to lending General Fund: Village operating departments - Administration, Building, Community Events, Finance, Police, Public Works, and Refuse.

Capital Funds: Capital Projects Fund, Streets Fund, & Motor Fuel Tax Fund.

Debt Service Fund: 2012A GO Bond Reserve Fund.

Special Revenue Funds: All Tax Increment Finance and Business Development Districts.

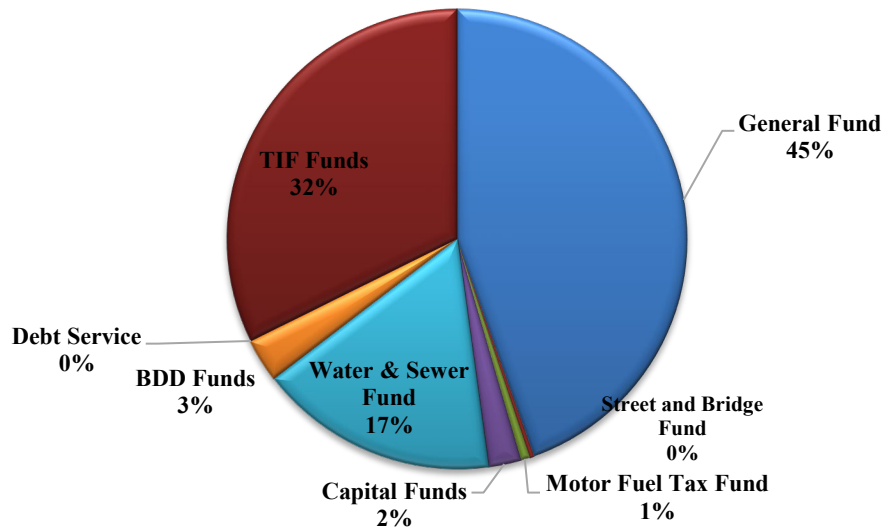
Enterprise Fund: Water & Sewer Fund (consolidated to create one Fund in FY21).

Total Village Revenues

Total revenues for SY23 are projected at \$12,625,486, an 11% or \$1.7 decrease over FY23 budgeted revenues. As noted in the chart below, 45% of the Village's total revenue consists of General Fund revenue such as property, state shared sales, and Home Rule sales taxes. In FY20,

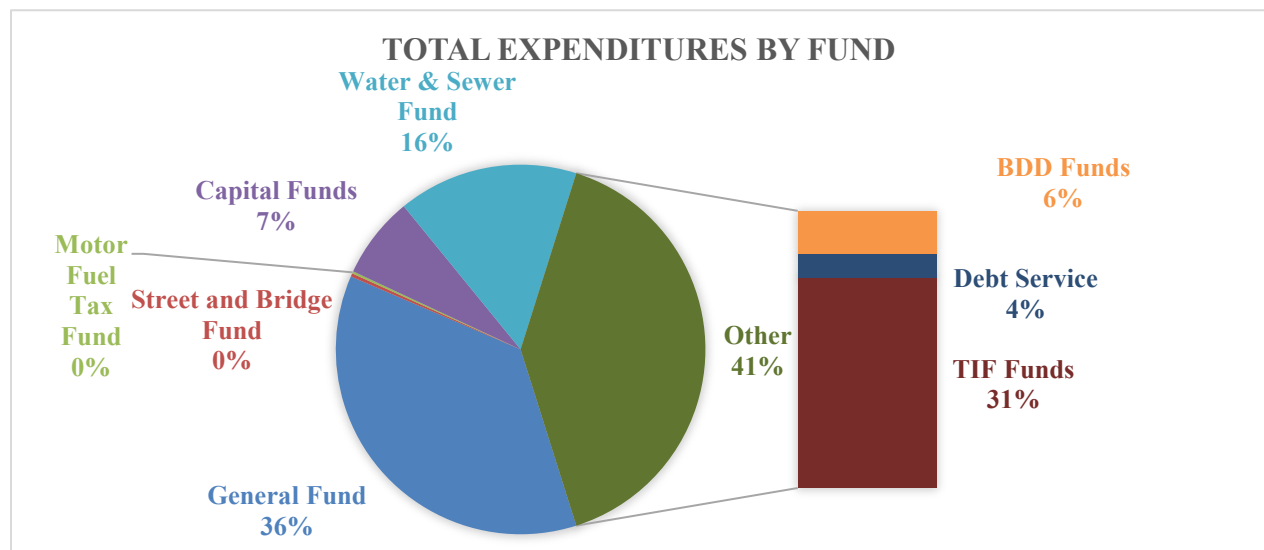
the Board earmarked Video Gaming revenues from the State and local licensing fees for Capital Projects Fund. Motor Fuel Tax revenue is determined, per Capita, by the State of Illinois. Street and Bridge revenues are obtained by a levy of up to .06% of property taxes. Water and Sewer Fund revenues consists of user fees generated through water and sewer services the Village provides to residents and businesses. Also, approximately 18%, or \$469,060, of the Water and Sewer Fund revenue is the Village of West Dundee's principal and interest payment for the 2005 IEPA Loan.

Total Revenues by Fund



Total Village Expenditures

Total expenditures for SY23 are proposed at \$15,375,824, a 10% or \$1.6 decrease in the FY23 budget due to the Stub Year transition budget. The Village is funding approximately \$2.87 million for increase in staffing and in new projects, purchases, and additional expenditures. The TIF Funds cover most of the Village's debt service and redevelopment agreement obligations.



Village Debt Obligation

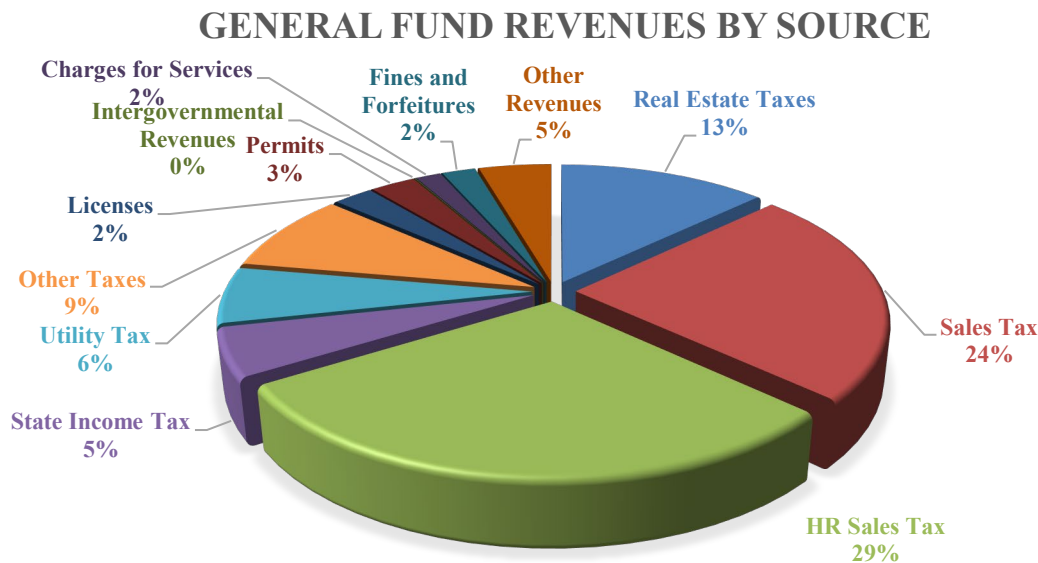
The Village's debt obligations are identified below. The IEPA Loan 2005 is 100% funded by the Village of West Dundee. JD Byrider, a local business, supports the bond payment for 2012B GO Bond by making monthly prearranged payments to the Village. The Prairie Lakes TIF Fund 35, Christina Drive TIF Fund 36, Dundee Crossings TIF Fund 36, and Downtown TIF Fund 39, through budget transfers, support the debt service payment for the 2012A GO Bond in the 2012A GO Bond Debt Service Fund 48. The 2010 IEPA, 2012, 2015, 2016 Bonds are all supported by interfund transfers from various TIF Funds if the paying Fund is not financially stable enough to cover principal and interest payments.

VILLAGE DEBT OBLIGATIONS DOES NOT INCLUDE REDEVELOPMENT AGREEMENT OBLIGATIONS						
General Obligation Debt:	Project:	Supported By:	Amount Issued	FY 2023 P&I Payment	SY 2023 P&I Payment	Outstanding Principal & Interest (12.31.23 Estimate)
GO Bond Series 2012A Maturity: 2032	1) Stormwater Detention Pond 2) Acquisition of River Haven Property 3) Construction of Water Main 4) Van Buren Avenue and Christina Drive Road Improvements	Paid out of Fund 48: Prairie Lakes TIF - 39.1% Christina TIF - 15.3% Dundee Crossings TIF - 34.2% Downtown TIF - 11.4%	\$5,390,000	\$520,756	\$541,456	\$1,794,500
GO Bond Series 2012B Maturity: 2027	1) Grant to J.D. Byrider Redevelopment Project (\$520,500) 2) Loan for J.D. Byrider Redevelopment Project (\$1,735,000) to be paid by J.D. Byrider	Dundee Crossings TIF - 100%	\$2,610,000	\$215,736	\$218,262	\$870,600
Limited General Obligation Tax Increment Revenue Bond Series 2012 Maturity: 2031	1) Gat Guns Redevelopment Project (\$5.5 million) and Required Reserve Funds	Route 25 TIF - 100%	\$7,000,000	\$780,719	\$806,406	\$2,168,726
GO Bond Series 2015 Maturity: 2024	1) Police Station Redevelopment Project 2) Acquisition of Summit School Properties 3) Downtown Redevelopment Project (Road Improvements, Crosswalks, Lighting, Burying ComEd Lines) 4) Downtown Lift Station 5) Downtown Water Main Improvements	Downtown TIF - 100%	\$5,450,000	\$906,275	\$908,600	\$910,000
GO Bond Series 2016 Principal Payments Begin 2026 Maturity: 2028	1) Pay off the Line of Credit for the Police Station 2) 311 Barrington Avenue Parking Lot 3) Summit School Roofing Project	Downtown TIF - 100%	\$2,865,000	\$85,950	\$85,950	\$3,169,050
Total General Obligation Principal Issued and Outstanding			\$23,315,000	\$2,509,436	\$2,560,674	\$8,912,876
Other Debt:	Project:	Supported By:	Amount Issued	FY 2023 P&I Payment	SY 2023 P&I Payment	Outstanding Principal & Interest (12.31.23 Estimate)
IEPA Loan 2005 Maturity: 2026	Wastewater Treatment Plant Improvements	Water & Sewer Fund - 100% Funded by Village of West Dundee	\$7,200,000	\$469,060	\$469,060	\$1,407,178
IEPA Loan 2010 Maturity: 2031	Water Improvements - Well #6	Water & Sewer Fund - 100%	\$3,414,000	\$197,865	\$197,865	\$1,582,920
East Dundee Fire Protection District Loan Maturity: 2033	Purchase of Fire Station for Police Station Redevelopment Project	Downtown TIF - 100%	\$2,000,000	\$100,000	\$100,000	\$1,000,000
Total Other Principal Issued and Outstanding			\$12,614,000	\$766,925	\$766,925	\$3,990,098
Total Principal Issued and Outstanding			\$35,929,000	\$3,276,361	\$3,327,599	\$12,902,974
Total SY 2023 Debt Payments (Less J.D. Byrider and West Dundee Revenue)				\$11,223,261		

Summary of General Fund Revenues

General Fund revenues are projected to decrease by 31% or \$2.5 million over the projected End-of-Year estimate in FY23. Approximately 53% of General Fund revenues consist of sales taxes. The Village's property taxes are used to fund 100% of the Police Pension obligation. There are no significant revenue changes anticipated for the Stub Year budget.

	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Budget	FY23 EOY	SY23 Budget
Taxes	5,004,896	5,545,662	6,929,716	5,599,719	6,426,990	4,869,241
Licenses	189,926	169,279	226,843	175,000	225,881	138,000
Permits	101,389	355,975	231,277	114,000	284,223	157,200
Intergovernmental	9,925	193,800	26,517	4,500	221,965	2,500
Charges for Services	103,716	298,554	102,360	112,435	134,287	88,235
Fines & Forfeits	257,178	205,770	164,271	172,500	183,288	117,600
Other Revenues	460,074	400,668	399,247	374,000	675,561	253,500
Transfers	-	-	-	-	-	-
	6,127,104	7,169,708	8,080,230	6,552,154	8,152,195	5,626,276

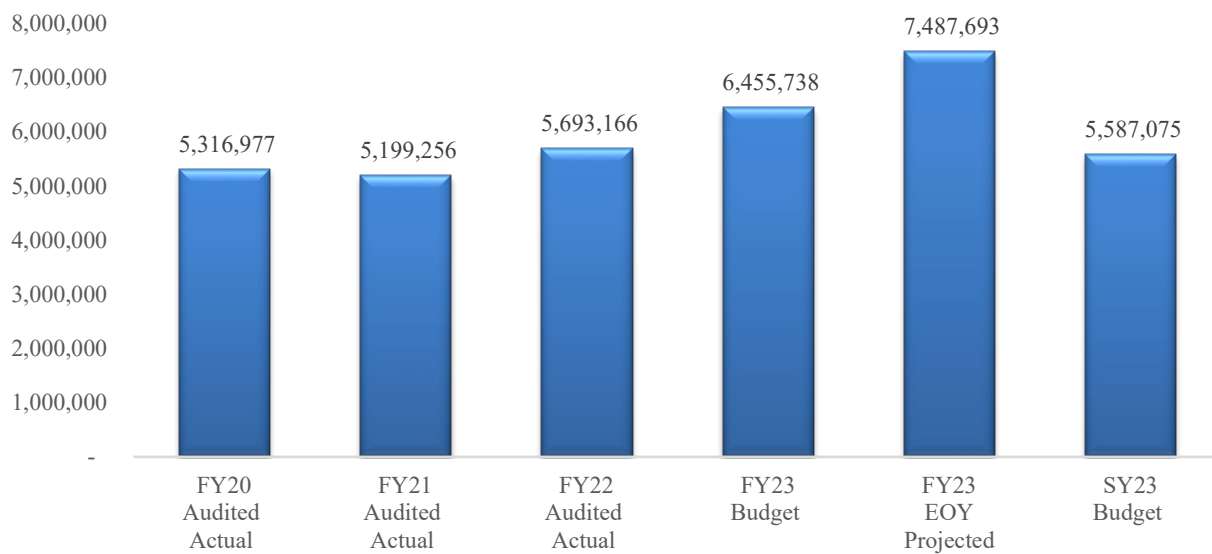


Summary of General Fund Expenditures

The Village has seven operating departments that are funded solely by General Fund revenues. Those departments include: Administration, Building, Community Events, Finance, Public Works, Police and Refuse.

As noted in the graphic below, expenditures in the General Fund remained relatively flat from FY2017 through to SY 2023. There is an exception with a minor spike for the estimated End-of-Year Project in FY2023 due to the anticipation of an additional Police Pension contribution of \$328,992 to meet the Lauterbach & Amen recommended contribution amount as well as a transfer of 50% of surplus revenues into the Capital Improvement Projects Fund (estimated at \$664,502).

Recommended SY2023 expenditures are 25% or \$1.9 less than the FY2023 EOY Budget of \$7,487,693. The decrease, again, is due to the eight month transition to a calendar year budget.

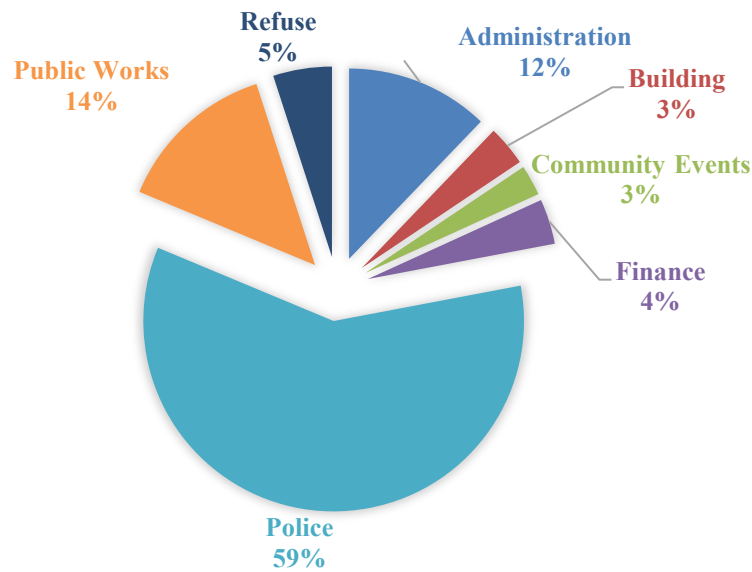


Below is a breakdown of each department's budget by expenditure category to provide a better understanding of costs per department. Of the total \$5,587,075 in General Fund expenditures, 68% of all expenditures are personnel costs. Personnel cost is inclusive of salary and wages, overtime, FICA, pension payments to IMRF or the Police Pension Fund, and employee insurance. Salary and wage increases are only proposed for union personnel. Non-union employees will receive their COLA & merit increases in January 2024. This Stub Year includes the Enterprise lease for Police vehicles into the General Fund instead of the Capital Improvement Fund. The second largest expenditure, or 10%, is for Contractual Services which is inclusive of the Flood Brothers refuse and recycling contract, engineering, and legal fees for the Village.

	Community						
	Administration	Building	Events	Finance	Police	Public Works	Refuse
Personnel Services	315,300	129,195	-	147,000	2,785,337	400,450	-
Maintenance Services	6,500	2,000	-	-	62,510	215,960	-
Contractual Services	187,000	13,400	62,300	33,000	115,700	37,300	272,500
Communications	12,300	2,730	10,350	5,260	142,900	4,650	
Professional Development	21,800	1,450	1,550	2,400	41,720	6,550	
Other Charges for Service	20,566	38,900	48,155	22,602	84,190	55,500	5,500
Commodities & Supplies	16,800	3,350	17,500	3,900	51,400	46,350	750
Capital Outlay	50,000	-	-	-	-	-	-
Micellaneous Expenses	50,000	-	5,000	-	27,500	-	-
Transfers	-	-	-	-	-	-	-
TOTAL	680,266	191,025	144,855	214,162	3,311,257	766,760	278,750

For reference, the chart below shows a breakdown, by percentage, of each department's portion of the entire General Fund expenditure total. The Police department accounts for 59% of the total budget. This is the largest department in the Village with the most number and some of the highest paid employees. Moreover, the pension contribution is about 28% of the total personnel services

category. Administration and Public Works departments have the next highest percentage of expenses at 14% each of total General Fund expenses. This is also due to salary and other personnel costs related to those two departments. The Administration budget also includes a \$50,000 contingency, as well as \$90,000 for economic development obligations.



In SY23, the Village will begin to implement a computer replacement program to replace outdated computers and laptops. The Village will also begin to implement cybersecurity measures to enhance the overall security of its hardware and software.

Summary of Capital Fund

In 2019, the Village implemented a five-year Capital Improvement Plan that included major projects and purchases of vehicles and equipment over \$20,000. The identified items meet the strategic planning goals as determined by the Village Board for 2020 through 2024. The following projects have been budgeted for from the Capital Plan:

Funding Source	Description
Capital Projects Fund	Public Works Vehicle – Utility Truck
Capital Projects Fund	Public Works Equipment – Trailer for Skid Steer Loader & Aerial Lift
Capital Projects Fund	Street Improvement – Road Patching & Four Street Resurface Projects
Capital Projects Fund	Police Equipment – Radio Lease & Body Cameras
Capital Projects Fund	Fox River Beautification Study
Capital Projects Fund	Village Hall Renovation
Capital Projects Fund	Spongy Moth Treatment

Summary of Special Revenue Funds

The Village has three Business Development Districts (BDDs) and nine Tax Increment Finance Districts (TIFs). In addition to funding the Village's debt service and redevelopment agreements, these funds are also used this Stub Year to fund four façade grants. Similar to FY2023, the Village's Art Council will receive \$25,000 to improve the overall appearance of Downtown. The budget also includes improvements to the Depot restrooms, acquisition of three properties (Haeger Pottery Parking Lot, 2 N. Van Buren, and the Lumber Yard), and a water main installation for Water Street. Unfortunately, some of the BDD and TIF Funds do not generate the revenue necessary to meet all its financial obligations. As a result, interfund advances (loans) are made between the Funds and are to be paid back to the receiving Fund once it is financially able to do so. The amounts noted below may be amended based on the revenues received within the Funds at the end of the budget year.

For Stub Year 2023, the Village has identified the following Interfund Advances:

<u>Receivable Fund (Lender)</u>	<u>Payable Fund (Borrower)</u>	<u>Budgeted Amount</u>
Prairie Lakes Fund 35	Downtown Fund 39	1,433,419
Prairie Lakes Fund 35	Route 25 TIF Fund 46	704,194
Dundee Crossings Fund 38	Downtown Fund 39	486,857

The following are Interfund Transfers that do not have to be paid back:

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Budgeted Amount</u>
Prairie Lakes Fund 35	2012A GO Bond Fund 48	211,847
Christina Drive Fund 36	2012A GO Bond Fund 48	82,896
Dundee Crossings Fund 38	2012A GO Bond Fund 48	185,297
Downtown Fund 39	2012A GO Bond Fund 48	61,766

Summary of Enterprise Fund

Projects identified in the Village's five-year Capital Improvement Plan related to the Water and Sewer Fund are as follows:

- SCADA Upgrades
- Lift Station Grinder
- Dry/Wet Weather Pump

Additionally, \$50,000 was included in this year's budget to accommodate any unexpected purchases or projects that may be incurred over the course of the year.

Cash Balance Transfer Policy

At the Village Board Budget Workshop on March 20, 2023, staff recommended continued use of the Cash Balance Transfer Policy. The proposed changes will require the Village to continue to reserve 35% of excess revenues and use a portion of the remaining excess to make an additional Police Pension contribution to meet the actuarial recommended amount. Of the difference in the 35% reserve and additional Police Pension contribution, 50% will be transferred into the Capital Improvements Funds and the remaining will be used to increase the General Fund reserve for additional cash flow purposes.

The purpose of this policy is to establish the following:

- A target level of cash balance required for the General Fund and Water and Sewer Fund.
- A process and criteria for the continued evaluation of that target level as conditions warrant.
- A process for reaching and/or maintaining the targeted level of cash balance and the priority for the use of resources in excess of the target.
- A mechanism to meet the actuarial recommended Police Pension contribution to reduce the Village's long-term pension liability.
- A mechanism for monitoring and reporting the General Fund and Water and Sewer Fund cash balance.

Village of East Dundee

Fiscal Year 2022 - 2023

Budget Summary

		FY22 Projected	FY23 Proposed Budget					
		Beginning Cash Balance	Revenues	Expenses	Revenues less Expenses	Transfers & Due To/From	FY 2023 Balance <small>Rev less Exp less Transfers</small>	Projected Ending Cash Balance
General Fund								
01-12	Administration			840,732				
01-14	Finance			273,956				
01-21	Police			3,802,044				
01-25	Building			260,449				
01-31	Public Works			832,726				
01-33	Refuse			306,114				
01-37	Community Events			139,715				
General Fund Total		3,046,143	6,552,154	6,455,738	96,418	-	96,417	3,142,561
Non-General Funds								
15	Streets	140,600	44,500	44,350	150	-	150	140,750
32	Capital Projects Fund	2,198,061	455,325	1,844,518	(1,389,193)	-	(1,389,193)	808,867
34	DT & Dundee Crossing BDD	684,349	265,000	515,150	(250,150)	-	(250,150)	434,199
35	Prairie Lakes TIF	2,844,258	1,290,000	22,150	1,267,850	1,648,707	2,916,557	5,760,815
36	Christina Drive TIF	424,045	325,000	306,120	18,880	(329,729)	(310,849)	113,196
38	Dundee Crossings TIF	1,386,323	1,521,364	1,074,206	447,158	(178,218)	268,940	1,655,263
39	Downtown TIF	-	350,000	1,658,820	(1,308,820)	1,308,820	-	-
40	Christina Drive BDD	20,982	1,500	120	1,380	-	1,380	22,362
42	Route 68 West TIF	-	7,500	20,120	(12,620)	12,620	-	-
46	Route 25 TIF	-	77,500	798,339	(720,839)	721,169	330	330
47	North Cook County TIF	1,534,444	550,000	-	550,000	-	550,000	2,084,444
48	2012A GO Bond Debt Service	(476,399)	-	521,107	(521,107)	521,107	-	(476,399)
56	Penny Avenue TIF	4,786	9,000	8,870	130	-	130	4,916
57	IL South Route 72 TIF	176	-	620	(620)	444	(176)	-
Non-General Fund Total		8,761,624	4,896,689	6,814,490	(1,917,801)	3,704,920	1,787,119	10,548,743
VILLAGE TOTAL		11,807,767	11,448,843	13,270,228	(1,821,384)	3,704,920	1,883,536	13,691,302
Restricted Use Funds								
28	Motor Fuel Tax Fund	362,727	119,580	196,500	(76,920)	-	(76,920)	285,807
33	Dundee Gateway BDD	104,464	67,000	51,150	15,850	-	15,850	120,314
60	Water & Sewer Fund	2,469,505	2,641,028	3,282,760	(641,732)	-	(641,732)	1,827,773
RESTRICTED FUNDS TOTAL		2,936,696	2,827,608	3,530,410	(702,802)	-	(702,802)	2,233,894
TOTAL W/ RESTRICTED FUNDS		14,744,462	14,276,451	16,800,638	(2,524,186)	3,704,920	1,180,734	15,925,196

Cash Balance Transfer Policy - Reserve & Restricted Use			
Fund	General Fund	Water & Sewer Fund	Total
FY2022 Budgeted Expenses (Water & Sewer Includes Capital)	6,455,738	3,282,760	9,738,498
Estimated Beginning Cash Balance May 1, 2021	3,046,143	2,469,505	5,515,648
Estimated Cash Balance Reserve %	47%	75%	57%
35% Cash Balance Reserve (Required per Policy)	2,259,508	1,148,966	3,408,474
Estimated Ending Cash Balance May 1, 2022	6,847,481	1,827,773	8,675,254
Estimated Cash Balance Reserve %	106%	56%	89%
Estimated Excess (Surplus) May 1, 2021	786,635	1,320,539	2,107,174
Estimated Excess (Surplus) April 30, 2022	4,587,972	678,807	5,266,780

Summary: FY23 Approved Budget Summary

Village of East Dundee

Fiscal Year 2022 - 2023

Projected End-of-Year

Budget Summary

Projections are as of April 12, 2023

		FY22 Audited	FY23 Projected End-of-Year Budget					
		<i>Beginning Cash Balance</i>	<u>Revenues</u>	<u>Expenses</u>	<u>Revenues less Expenses</u>	<u>Transfers & Due To/From</u>	<u>FY 2023 Balance</u> <small>Rev less Exp less Transfers</small>	<i>Ending Cash Balance</i>
General Fund								
01-12	Administration			806,308		(664,502)		
01-14	Finance			252,702				
01-21	Police			4,289,181				
01-25	Building			255,997				
01-31	Streets			853,961				
01-33	Garbage			271,446				
01-37	Community Events			93,596				
General Fund Total		5,372,663	8,152,195	6,823,191	1,329,004	(664,502)	664,502	6,037,165
Non-General Funds								
15	Streets	38,076	43,846	44,350	(504)	-	(504)	37,572
32	Capital Projects Fund	1,049,805	1,488,187	2,130,600	(642,413)	664,502	22,089	1,071,894
34	Downtown & Dundee Crossing BDD	857,575	431,345	253,951	177,394	-	177,394	1,034,969
35	Prairie Lakes TIF	2,370,982	1,458,895	31,182	1,427,713	(2,743,510)	(1,315,797)	1,055,185
36	Christina Drive TIF	432,848	330,661	289,437	41,224	(79,729)	(38,505)	394,343
38	Dundee Crossings TIF	1,962,054	1,649,202	1,379,418	269,784	(178,218)	91,566	2,053,620
39	Downtown TIF	-	394,060	2,140,582	(1,746,522)	1,746,737	215	215
40	Christina Drive BDD	432,848	9,205	182	9,023	-	9,023	441,871
42	Route 68 West TIF	9,050	10,310	3,182	7,128	12,620	19,748	28,798
46	Route 25 TIF	-	124,846	797,078	(672,232)	721,169	48,937	48,937
47	North Cook County TIF	841,026	586,799	-	586,799	-	586,799	1,427,825
48	2012A GO Bond Debt Service	(457,995)	152	520,756	(520,604)	521,107	503	(457,492)
56	Penny Avenue TIF	4,862	9,914	11,852	(1,938)	-	(1,938)	2,924
57	IL South Route 72 TIF	-	237,231	146,990	90,241	(176)	90,065	90,065
Non-General Fund Total		7,541,131	6,774,653	7,749,560	(974,907)	664,502	(310,405)	7,230,726
VILLAGE TOTAL		12,913,794	14,926,848	14,572,751	354,097	-	354,097	13,267,891
Restricted Use Funds								
28	Motor Fuel Tax Fund	39,464	178,579	240,599	(62,020)	-	(62,020)	(22,556)
33	Dundee Gateway BDD	127,353	97,421	50,180	47,241	-	47,241	174,594
60	Water & Sewer Fund	2,607,153	3,196,980	2,999,936	197,044	-	197,044	2,804,197
RESTRICTED FUNDS TOTAL		2,773,970	3,472,980	3,290,715	182,265	-	182,265	2,956,235
TOTAL W/ RESTRICTED FUNDS		15,687,764	18,399,828	17,863,466	536,362	-	536,362	16,224,126

Cash Balance Transfer Policy - Reserve & Restricted Use			
Fund	General Fund	Water & Sewer Fund	Total
FY2023 Projected Expenses (Water & Sewer Includes Capital)	6,823,191	2,999,936	9,823,127
Estimated Ending Cash Balance April 30, 2023	6,701,667	2,804,197	9,505,864
Estimated Cash Balance Reserve %	98%	93%	97%
35% Cash Balance Reserve (Required per Policy)	2,388,117	1,049,978	3,438,094
Estimated Excess (Surplus) April 30, 2023 <i>For Additional Police Pension Contribution</i>	328,992	-	328,992
Estimated Excess (Surplus) April 30, 2023 <i>50% of Surplus into Capital Projects Fund</i>	664,502	-	664,502
Estimated Excess (Surplus) April 30, 2023 (Includes 35% Reserve)	6,037,165	2,804,197	8,841,362

Projecting 50% of excess based on estimated surplus

Village of East Dundee

Stub Year 2023
Budget Summary

Projections are as of April 12, 2023

		FY23 Projected	SY23 Proposed Budget					
		Beginning Cash Balance	Revenues	Expenses	Revenues less Expenses	Transfers & Due To/From	SY 2023 Balance <small>Rev less Exp less Transfers</small>	Projected Ending Cash Balance
General Fund								
01-12	Administration			680,266				
01-14	Finance			214,162				
01-21	Police			3,311,257				
01-25	Building			191,025				
01-31	Public Works			766,760				
01-33	Refuse			278,750				
01-37	Community Events			144,855				
General Fund Total		6,037,165	5,626,276	5,587,075	39,201	-	39,201	6,076,366
Non-General Funds								
15	Streets	37,572	43,000	44,350	(1,350)	-	(1,350)	36,222
32	Capital Projects Fund	1,071,894	285,000	1,101,500	(816,500)	-	(816,500)	255,394
34	DT & Dundee Crossing BDD	1,034,969	315,000	921,025	(606,025)	-	(606,025)	428,944
35	Prairie Lakes TIF	1,055,185	1,300,000	5,725	1,294,275	(2,349,460)	(1,055,185)	-
36	Christina Drive TIF	394,343	325,000	305,225	19,775	(82,896)	(63,121)	331,222
38	Dundee Crossings TIF	2,053,620	1,494,700	1,130,337	364,363	(672,154)	(307,791)	1,745,829
39	Downtown TIF	215	350,000	2,208,725	(1,858,725)	1,858,510	(215)	-
40	Christina Drive BDD	441,871	4,400	225	4,175	-	4,175	446,046
42	Route 68 West TIF	28,798	8,000	3,225	4,775	-	4,775	33,573
46	Route 25 TIF	48,937	77,500	830,631	(753,131)	704,194	(48,937)	-
47	North Cook County TIF	1,427,825	285,000	-	285,000	-	285,000	1,712,825
48	2012A GO Bond Debt Service	(457,492)	-	541,806	(541,806)	541,806	-	(457,492)
56	Penny Avenue TIF	2,924	9,500	12,100	(2,600)	-	(2,600)	324
57	IL South Route 72 TIF	90,065	230,000	179,725	50,275	-	50,275	140,340
Non-General Fund Total		7,230,726	4,727,100	7,284,599	(2,557,499)	-	(2,557,499)	4,673,227
VILLAGE TOTAL		13,267,891	10,353,376	12,871,674	(2,518,298)	-	(2,518,298)	10,749,593
Restricted Use Funds								
28	Motor Fuel Tax Fund	(22,556)	85,100	30,000	55,100	-	55,100	32,544
33	Dundee Gateway BDD	174,594	70,000	50,225	19,775	-	19,775	194,369
60	Water & Sewer Fund	2,804,197	2,117,010	2,423,925	(306,915)	-	(306,915)	2,497,282
RESTRICTED FUNDS TOTAL		2,956,235	2,272,110	2,504,150	(232,040)	-	(232,040)	2,724,195
TOTAL W/ RESTRICTED FUNDS		16,224,126	12,625,486	15,375,824	(2,750,338)	-	(2,750,338)	13,473,788

Village of East Dundee

General Fund Revenues

Account		FY20	FY21	FY22	FY23	FY23	
01-09	Description	Audited	Audited	Audited	Budget	EOY	SY23
		Actual	Actual	Actual		Projected	Budget
4025	Property Tax	652,586	660,065	684,804	690,706	694,328	725,241
4030	Sales Tax	1,477,135	1,730,593	1,858,399	1,510,000	1,836,643	1,350,000
4035	Home Rule Sales Tax	1,564,757	1,649,092	2,346,740	1,600,000	2,372,793	1,650,000
4040	Income Tax	309,979	327,862	429,599	345,303	437,610	300,000
Total Taxes		4,004,457	4,367,612	5,319,542	4,146,009	5,341,374	4,025,241
4041	Utility Tax	680,920	875,883	1,150,878	800,000	416,409	350,000
4045	Telecommunication Tax	93,688	83,544	69,645	85,000	60,445	40,000
4050	Automobile Rental Tax	10,976	11,021	25,178	11,000	24,700	15,000
4060	Personal Property Rep. Tax	20,190	25,494	50,170	18,000	46,895	16,000
4070	Amusement Tax	94,022	50,996	194,354	150,000	244,740	200,000
4075	Video Rental Tax	1,490	905	201	450	-	-
4080	Local Use Tax	98,686	127,869	115,061	108,750	110,520	80,000
4081	Cannabis Excise Tax	468	2,338	4,687	5,510	4,373	3,000
4082	Truck Parking Tax	-	-	-	250,000	125,000	100,000
4083	Streaming Tax	-	-	-	25,000	52,534	40,000
Total Other Taxes		1,000,440	1,178,050	1,610,174	1,453,710	1,085,616	844,000
4110	Liquor License	66,575	41,536	92,110	60,000	102,029	40,000
4140	Franchise Fee/License	106,012	112,368	115,913	100,000	105,102	85,000
4160	Business License	17,339	15,375	18,820	15,000	18,750	13,000
Total Licenses		189,926	169,279	226,843	175,000	225,881	138,000
4210	Building Permits	59,274	312,524	187,222	75,000	225,842	125,000
4215	Inspection Fees	-	3,476	-	-	-	-
4216	Residential Rental Inspection	21,585	20,790	22,060	19,700	32,275	23,000
4217	Commercial Inspection	18,745	18,400	21,160	18,300	25,896	9,000
4230	Solicitors Permit	705	-	35	250	210	200
4240	Bartender Registration	1,080	785	800	750	-	-
Total Permits		101,389	355,975	231,277	114,000	284,223	157,200
4445	Grants	9,925	192,796	26,517	4,500	3,141	2,500
4460	State Reimbursements	-	1,004	-	-	218,824	-
Total Intergovernmental		9,925	193,800	26,517	4,500	221,965	2,500
4610	Admin Impact Fees	505	58,582	-	9,907	14,836	7,335
4620	Public Works Impact Fees	586	26,583	-	7,901	8,464	5,850
4630	Police Impact Fees	486	114,889	-	19,318	19,747	14,300
4640	Planning/Zoning Fees	50	2,250	725	1,600	1,325	750
4646	Vehicle Title Fees	102,079	96,250	101,440	73,699	89,870	60,000
4670	Alarm Permit Fees	10	-	195	10	45	-
Total Charges for Services		103,716	298,554	102,360	112,435	134,287	88,235
4710	Traffic & Court Fines	69,412	51,350	39,012	30,000	47,750	30,000
4714	Liquor Fines	-	410	4,000	1,000	2,100	1,000
4716	DUI Prevention	12,883	14,019	14,911	12,500	13,761	6,500
4717	Drug Forfeiture	3,987	76	-	-	9,637	-
4720	Parking Fines	11,448	3,080	6,460	10,000	6,130	5,000
4721	Red Light Revenue	-	-	56,327	-	48,000	40,000
4725	Admin Booking Fee	840	111	590	500	500	100
4726	Towing/Police Fees	137,054	118,537	23,103	100,000	17,663	15,000
4780	Other Fines & Fees	12,280	18,187	17,223	15,000	18,597	10,000
4785	Admin Hearing Fines	9,275	-	2,645	3,500	19,150	10,000
Total Fines and Forfeits		257,178	205,770	164,271	172,500	183,288	117,600

Village of East Dundee

General Fund Revenues

Account 01-09	Description	FY20 Audited Actual	FY21 Audited Actual	FY22 Audited Actual	FY23 Budget	FY23 EOY Projected	SY23 Budget
4810	Investment Income	59,822	39,995	9,250	10,000	250,177	10,000
4820	Rental Income	92,665	88,295	107,912	75,000	84,745	60,000
4885	Insurance Reimbursements	13,925	36,922	14,092	-	25,458	-
4888	Community Events	10,857	450	2,735	10,000	3,314	2,500
4889	Garbage Collection	265,337	231,839	258,293	278,000	262,777	180,000
4890	Miscellaneous Income	8,998	3,167	6,936	1,000	28,132	1,000
Total Other Revenues		451,603	400,668	399,218	374,000	654,603	253,500
4905	Sale of Assets	8,471	-	30	-	20,958	-
Total Miscellaneous		8,471	-	30	-	20,958	-
Total General Fund Revenues		6,127,104	7,169,708	8,080,230	6,552,154	8,152,195	5,626,276
Interfund Transfers							
2338	Dundee Crossings TIF 38	-	-	-	-	-	-
4990	Home Rule Sales Tax 25	-	-	-	-	-	-
4992	Water Fund 60	-	-	-	-	-	-
4992.1	Sewer Fund 61	-	-	-	-	-	-
Total Transfers		-	-	-	-	-	-
Total General Fund with Transfers In		6,127,104	7,169,708	8,080,230	6,552,154	8,152,195	5,626,276

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
01-09-4025	Property Taxes	652,586	660,065	684,804	694,328	725,241	Property taxes are collected by the Village solely as a means to fund the Village's Police Pension obligations. The Village levy's the maximum PTELL amount in order to meet the annual contribution recommendation from the IPOPIF or the Lauterbach & Amen's Police Pension actuarial report.
01-09-4030	Sales Tax	1,477,135	1,730,593	1,858,399	1,836,643	1,350,000	The Sales Tax represents the 1% sales tax imposed on all sales within the Village. The Sales Tax, unlike the Home Rule Sales Tax, is imposed on all sales including food, drug, and automobile transactions. This revenue source is directly impacted by the Village's ability to drive economic activity within the Village. The Village will receive additional revenue from Speedway and Dundee Ford. Rebates are issued back to these businesses at 40% and 50%, respectively (see 01-12-5876).
01-09-4035	Home Rule Sales Tax	1,564,757	1,649,092	2,346,740	2,372,793	1,650,000	A sales tax imposed on all persons who are engaged in the business of selling tangible personal property at retail entities within the Village. The Village has imposed a 1% tax on these goods. Moved from Home Rule Sales Tax Fund 25 in FY20.
01-09-4040	Income Tax	309,979	327,862	429,599	437,610	300,000	The Income Tax revenue represents the Village's distributed share from the State. The amount distributed to the Village is based on population. The Income Tax is distributed out of the Local Government Distributive Fund (LGDF).
01-09-4041	Utility Tax	680,920	875,883	1,150,878	416,409	350,000	The Utility Tax Fund receives revenue from ComEd/Exelon for the municipal taxes charged on residents electric bills and from gas providers (Nicor) for municipal taxes charged on residents natural gas bills.
01-09-4045	Telecommunications Tax	93,688	83,544	69,645	60,445	40,000	This tax is placed on telephone, mobile, radio, internet, and any other taxable telecommunications.
01-09-4050	Automobile Rental Tax	10,976	11,021	25,178	24,700	15,000	Tax imposed on businesses renting automobiles in the State.

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
01-09-4060	Personal Property Replacement Tax	20,190	25,494	50,170	46,895	16,000	Revenues collected by the State and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities are taken away. PPT are taxes collected on individual's personal property (i.e. vehicle).
01-09-4070	Amusement Tax	94,022	50,996	194,354	244,740	200,000	A tax imposed on amusements (i.e. laser tag, water parks, and other entertainment venues). The Village imposes a 5% tax on amusements.
01-09-4075	Video Rental Tax	1,490	905	201	-	-	Revenue collected by rental video sales (Red Box) are estimated based on average revenue collections for 2-3 years. FY22, Red Box machine removed.
01-09-4080	Local Use Tax	98,686	127,869	115,061	110,520	80,000	Use Taxes relate to out of state purchases of tangible personal property and are subject to a 6.25% State Use Tax. The municipality's share is 16% and is distributed on a per capita basis. Budgeted amount has been determined by reviewing the last three years of revenues.
01-09-4081	Cannabis Excise Tax	468	2,338	4,687	4,373	3,000	A State excise tax on all adult-use cannabis sales. A portion of the tax will be redistributed based on population from the State of Illinois.
01-09-4082	Truck Parking Tax	-	-	-	125,000	100,000	A tax imposed on trucking parking
01-09-4083	Streaming Tax	-	-	-	52,534	40,000	A tax imposed on streaming services.
01-09-4110	Liquor License	66,575	41,536	92,110	102,029	40,000	License required to sell any alcoholic beverage in the Village. Fees are based on the license classification. Revenues are based on estimates from previous years' actuals.
01-09-4140	Franchise Fee/License	106,012	112,368	115,913	105,102	85,000	This is a license or fee paid by franchise businesses and corporations operating in the Village. This includes Illinois Bell, Verizon, and Comcast. Revenues are based on estimates from previous years' actuals.
01-09-4160	Business License/Registration	17,339	15,375	18,820	18,750	13,000	All businesses operating in the Village are required to register, annually, with the Village. Each business pays a \$50 renewal fee. New businesses pay \$100. Revenues are based on estimates from previous years' actuals.

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
01-09-4210	Building Permits	59,274	312,524	187,222	225,842	125,000	Building permits (renovation, new construction, sign, fence, roof, etc.) for residential and commercial structures are fees collected based on the type of project. Revenues are based on estimates from previous years' actuals.
01-09-4216	Rental Residential Inspection Fee	21,585	24,266	22,060	32,275	23,000	This inspection is conducted to ensure the life safety of residential rental properties in the Village. Revenues are based on estimates from previous years' actuals.
01-09-4217	Commercial Inspection	18,745	18,400	21,160	25,896	9,000	This inspection is conducted to ensure the life safety of commercial rental properties in the Village. Revenues are based on estimates from previous years' actuals.
01-09-4230	Solicitor Permits	705	-	35	210	200	A permit approved to allow door-to-door solicitation within Village limits. Revenues are based on estimates from previous years' actuals.
01-09-4240	Bartender Registration	1,080	785	800	-	-	A fee collected for the registration of bartenders within the Village.
01-09-4445	Grants	9,925	192,796	26,517	3,141	2,500	National Tools grant to be received this year from IDOT as well as a 50-50 grant from BVP (a federal program) for the purchase of ballistic vests for the Police department.
01-09-4460	State Reimbursements	-	1,004	-	218,824	-	Reimbursements provided by the State for various projects that impact or occur within the Village.
01-09-4610	Impact Fees - Administration	505	58,582	-	14,836	7,335	Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development.

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
01-09-4620	Impact Fee - Public Works	586	26,583	-	8,464	5,850	Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development.
01-09-4630	Impact Fees - Police	486	114,889	-	19,747	14,300	Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development.
01-09-4640	Planning/Zoning Fees	50	2,250	725	1,325	750	Fees collected by the Village from businesses seeking planning/zoning regulations.
01-09-4646	Vehicle Title Transfer Fee	102,079	96,250	101,440	89,870	60,000	The Village receives revenue from the sell of a vehicle within the Village. The Village has 11 car and trucking dealerships in the area.
01-09-4670	Alarm Permit Fees	10	-	195	45	-	Covers alarm systems and false alarms for residents and businesses. Revenues are based on estimates from previous years' actuals.
01-09-4710	Traffic & Court Fines	69,412	51,350	39,012	47,750	30,000	Collected from fees and fines issued for violations of state and local ordinances. Revenues are based on estimates from previous years' actuals.
01-09-4714	Liquor Fines	-	410	4,000	2,100	1,000	Fines for violations to liquor laws.
01-09-4716	DUI Prevention	12,883	14,019	14,911	13,761	6,500	Fines for DUI violations.
01-09-4717	Drug Forfeiture	3,987	76	-	9,637	-	Drug forfeiture assets.
01-09-4720	Parking Fines	11,448	3,080	6,460	6,130	5,000	Fines for parking violations that occurred in the Village limits. Revenues are based on estimates from previous years' actuals.
01-09-4721	Red Light Camera Fees	-	-	56,327	48,000	40,000	Redlight camera fees from RedSpeed.
01-09-4725	Booking Admin Fees	840	111	590	500	100	Fees for booking a prisoner in the Village jail. Revenues are based on estimates from previous years' actuals.
01-09-4726	Towing/Other Police Fees	137,054	118,537	23,103	17,663	15,000	The Village applies a towing fee to any vehicle towed within the Village limits. Other fees related to Police services. Revenues are based on estimates from previous years' actuals. FY22 remove redlight camera tickets into 01-09-4721.
01-09-4780	Other Fines	12,280	18,187	17,223	18,597	10,000	Payments for fines and fees not otherwise categorized.

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
01-09-4785	Admin Hearing Fines	9,275	-	2,645	19,150	10,000	Individuals participating in the Village's adjudication process are required to pay an administrative hearing fee if they are found guilty of the violation. Revenues are based on estimates from previous years' actuals.
01-09-4810	Investment Income	59,822	39,995	9,250	250,177	10,000	The Village earns investment income on money held by both Cook and Kane counties as well as any investments. Revenues are based on estimates from previous years' actuals.
01-09-4820	Rental Income	92,665	88,295	107,912	84,745	60,000	American Tower and AT&T cell tower leases.
01-09-4885	Reimbursement	13,925	36,922	14,092	25,458	-	Includes reimbursements from the Village's insurance for claims.
01-09-4888	Community Events	10,857	450	2,735	3,314	2,500	Revenues collected during Village events for the sell of products and tickets. Revenues are based on estimates from previous years' actuals.
01-09-4889	Garbage Collection	265,337	231,839	258,293	262,777	180,000	Fees collected for residential and business properties for garbage and recycling services. The Village's current contract is with Flood Brothers. Additional information can be found in department budget 01-33. Fees for refuse service was collected in Water Fund 60 until FY19.
01-09-4890	Miscellaneous Income	8,998	3,167	6,936	28,132	1,000	Includes miscellaneous income from various sources such as LexisNexis, crash reports, etc.
01-09-4905	Proceeds Sale Of Assets	8,471	-	30	20,958	-	The Village, through disposal ordinance, is able to sell vehicles, equipment, and other items that are no longer of use or value to departments. Revenues are based on estimates from previous years' actuals.
General Fund Total		6,127,104	7,169,708	8,080,230	8,152,195	5,626,276	
15-01-4020	Road & Bridge Tax	41,702	42,377	43,144	43,846	43,000	The Village receives up to .06% in taxes on taxable properties for the annual upkeep on the Village infrastructure and streets related equipment.
15-01-4060	Road & Bridge PPRT	1,124	855	1,788	-	-	Replacement tax paid to the Village by the State for the loss of revenues.
Streets Fund Total		42,826	43,232	44,932	43,846	43,000	

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
28-01-4430	MFT Allotment	105,539	196,643	176,841	162,568	85,000	Included the State of Illinois Motor Fuel Tax distribution as well as their allocation specific for transportation renewal.
28-01-4810	Investment Income	6,557	837	592	16,011	100	Bank interest earned on investments.
Motor Fuel Tax Fund Total		112,096	197,480	177,434	178,579	85,100	
32-09-4085	Video Gaming Tax	203,818	180,110	342,857	365,509	225,000	The Village offers a local license to establishments licensed by the state to operate video gaming terminals under the Illinois Video Gaming Act. The Village receives 5% of the net terminal income.
32-09-4115	Video Gaming License	28,750	26,462	15,438	61,861	50,000	The Village offers a local license to establishments licensed by the state to operate video gaming terminals under the Illinois Video Gaming Act. There is an annual permitting and licensing fee for each terminal in use in the Village.
32-09-4445	Economic Development Prog. Grant	-	-	-	939,617	-	A grant for Route 25 & Christina Drive traffic signal. This is a pass-through grant that the Village will collect on behalf of Speedway for their construction project.
32-09-4446	Dept. of Commerce & Economic C	-	-	224,429	-	-	A grant for the construction of the roadway for the National Tools industrial park. One grant is for \$25,000 for excavation and the other is \$275,000 for construction.
32-09-4885	Insurance Reimbursement	-	46,543	-	-	10,000	Risk insurance reimbursements and grants.
32-09-4890	Miscellaneous Income	-	-	-	121,200	-	Reimbursement from Enterprise for the transition of Police fleet to lease option.
Capital Projects Fund Total		232,568	253,115	582,724	1,488,187	285,000	
33-01-4030	Sales Tax	77,094	68,791	81,864	97,421	70,000	The sales rate is 0.75% for the BDD.
33-01-4810	Investment Income	-	-	-	-	-	Interest earned on investments.
Dundee Gateway BDD Fund Total		77,094	68,791	81,864	97,421	70,000	
34-01-4030	Sales Tax	300,154	301,811	407,146	431,345	315,000	The sales rate is 0.75% for the BDD.
34-01-4810	Investment Income	-	-	-	-	-	Interest earned on investments.
Downtown & Dundee Cross BDD Fund Total		300,154	301,811	407,146	431,345	315,000	
35-01-4010	Real Estate Taxes	1,269,916	1,264,423	1,287,376	1,457,488	1,300,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
35-01-4810	Investment Income	1,139	116	59	1,407	-	Interest earned on investments.
Prairie Lakes TIF Improvement Fund Total		1,271,054	1,264,539	1,287,436	1,458,895	1,300,000	
36-01-4010	Real Estate Taxes	271,593	316,116	323,867	329,606	325,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
36-01-4810	Investment Income	854	87	45	1,055	-	Interest earned on investments.
Christina Drive TIF Fund Total		272,446	316,203	323,911	330,661	325,000	
38-01-4010	Real Estate Taxes	884,886	1,279,137	1,339,555	1,476,871	1,350,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
38-01-4810	Investment Income	5,660	579	296	6,996	-	Interest earned on investments.
38-01-4930	Principal Payment Byrider	115,197	130,542	125,661	130,896	88,000	The Village collects a portion of the principal payment for the 2012B Bond from JD Byrider. The payment schedule is detailed monthly through 2027.
38-01-4931	Interest Payment Byrider	47,601	45,822	37,167	34,439	19,200	The Village collects a portion of the interest payment for the 2012B Bond from JD Byrider. The payment schedule is detailed monthly through 2027.
38-01-4932	Developer Reimbursement	-	-	-	-	37,500	Dundee Township fence reimbursement for \$300,000 loan to be reimbursed by 2031.
Dundee Crossings TIF Fund Total		1,053,344	1,456,080	1,502,678	1,649,202	1,494,700	
39-01-4010	Real Estate Taxes	189,100	348,998	376,627	391,112	350,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
39-01-4810	Investment Income	2,385	243	125	2,948	-	Interest earned on investments.
Downtown Redevelopment TIF Fund Total		191,485	349,241	376,752	394,060	350,000	
40-01-4010	Real Estate Taxes	132	6,497	14,827	9,205	4,400	A portion of the Village's property taxes is reserved for the financing of TIF projects.
Christina Drive BDD Fund Total		132	6,497	14,827	9,205	4,400	
42-01-4010	Real Estate Taxes	6,470	6,813	9,094	10,310	8,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
Route 68 West TIF Fund Total		6,470	6,813	9,094	10,310	8,000	
46-01-4010	Real Estate Taxes	76,198	76,008	82,631	76,573	77,500	A portion of the Village's property taxes is reserved for the financing of TIF projects.
46-01-4810	Investment Income	20,629	210	112	22,653	-	Interest earned on investments.
46-01-4950	Other Receipts	-	-	28,774	25,620	-	Bank transaction in Amalgamated Bank.
Route 25 TIF Fund Total		96,826	76,218	111,518	124,846	77,500	
47-01-4010	Real Estate Taxes	417,958	652,990	692,601	586,799	285,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
North Cook County TIF Fund Total		417,958	652,990	692,601	586,799	285,000	
48-01-4810	Investment Income	123	12	6	152	-	Interest earned on investments.
2012A GO Bond Debt Service Fund Total		123	12	6	152	-	
56-01-4010	Real Estate Taxes	-	8,715	9,461	9,914	9,500	A portion of the Village's property taxes is reserved for the financing of TIF projects.
Penny Avenue TIF Fund Total		-	8,715	9,461	9,914	9,500	

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
57-01-4010	Real Estate Taxes	-	-	-	237,231	230,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
IL South Route 72 TIF Fund Total		-	-	-	237,231	230,000	
60-09-4509	Sewer Fees	-	787,976	919,966	958,382	640,000	Monthly sewer user charges.
60-09-4510	Water Fees	769,130	767,006	954,740	1,029,435	700,000	Monthly water user charges.
60-09-4511	West Dundee Sewer Fees	-	333,725	341,124	369,231	240,000	Fees collected from West Dundee for the treatment of their waste water.
60-09-4515	Water Late Fees	3,379	(113)	-	-	-	Late fees paid by the user for delays in water bill payments.
60-09-4514	Sewer Late Fees	-	354	196	20,175	-	Late fees paid by the user for delays in sewer bill payments.
60-09-4525	Availability Charge	70,067	120,244	153,913	161,373	-	Fixed rate charged to water & sewer users for service.
60-09-4535	Cross Connection Fees	276	-	-	-	-	Residential charge for connecting into the Village's utilities.
60-09-4560	Connection Fees	3,125	253,099	3,775	150,029	66,950	Commercial charge for connecting into the Village's utilities.
60-09-4575	Meter Fees	606	103,064	-	-	-	A proposed new meter installation for 855 E. Main.
60-09-4585	West Dundee IEPA Debt Service	-	469,060	469,060	469,060	469,060	West Dundee reimburses the Village for the interest and principal payment for the 2005 IEPA loan.
60-09-4810	Investment Income	8,338	1,388	1,168	26,432	1,000	Interest earned on investments.
60-09-4820	Rental	-	500	750	450	-	
60-09-4890	Miscellaneous Income	3,569	(3,006)	-	12,413	-	Shut off fees and other miscellaneous income related to water & sewer operations.
60-09-4891	Sale of Assets	3,569	-	487	-	-	Shut off fees and other miscellaneous income related to water & sewer operations.
Water Fund Total		862,059	2,833,297	2,845,179	3,196,980	2,117,010	
61-09-4510	Sewer Fees	825,570	825,570	-	-	-	Consolidated into Fund 60 to create one Enterprise Fund in FY21.
61-09-4511	Sewer Fees-West Dundee	397,195	397,195	-	-	-	Consolidated into Fund 60 to create one Enterprise Fund in FY21.
61-09-4515	Late Fees	3,617	3,617	-	-	-	Consolidated into Fund 60 to create one Enterprise Fund in FY21.
61-09-4525	Availability Charge	69,673	69,673	-	-	-	Consolidated into Fund 60 to create one Enterprise Fund in FY21.

Village of East Dundee

Budget Revenue Details

<u>Account</u>	<u>Description</u>	<u>FY20A</u>	<u>FY21A</u>	<u>FY22A</u>	<u>EOY FY23</u>	<u>SY23 Budget</u>	<u>Budget Notes</u>
61-09-4585	West Dundee IEPA Debt Service	469,060	469,060	-	-	-	Consolidated into Fund 60 to create one Enterprise Fund in FY21.
61-09-4890	Miscellaneous Income	13,900	13,900	-	-	-	Consolidated into Fund 60 to create one Enterprise Fund in FY21.
Sewer Fund Total		1,779,015	1,779,015	-	-	-	
TOTAL REVENUE		12,842,756	16,783,758	16,547,792	18,399,828	12,625,486	

Village of East Dundee

General Fund Expenditures

Description	FY20 Audited Actual	FY21 Audited Actual	FY22 Audited Actual	FY23 Budget	FY23 EOY Projected	SY23 Budget
General Fund Revenue Total	6,127,104	7,169,708	8,080,230	6,552,154	8,152,195	5,626,276
Personnel	214,916	477,969	461,548	461,577	434,853	315,300
Maintenance	-	6,711	6,562	10,000	9,500	6,500
Contractual Services	119,445	153,553	219,411	150,300	241,000	187,000
Communications	4,059	12,011	15,566	17,300	19,000	12,300
Professional Development	15,279	6,731	9,880	15,355	17,350	21,800
Other Services & Charges	(531)	24,991	77,298	26,150	32,199	20,566
Commodities & Supplies	7,864	7,774	16,821	17,550	15,215	16,800
Capital Outlay	-	4,691	6,409	90,000	14,691	50,000
Miscellaneous Expenses	16	37,030	17,413	52,500	22,500	50,000
Administration Department Total	361,048	731,461	830,907	840,732	806,308	680,266
Personnel	137,583	171,357	124,644	192,806	178,034	147,000
Contractual Services	36,014	19,448	41,603	35,000	27,542	33,000
Communications	2,912	4,198	3,607	4,700	6,576	5,260
Professional Development	3,375	6,096	1,599	10,500	4,800	2,400
Other Services & Charges	427	19,906	14,301	22,750	30,800	22,602
Commodities & Supplies	9,007	2,329	2,011	8,200	4,950	3,900
Finance Department Total	189,319	223,334	187,765	273,956	252,702	214,162
Personnel	127,008	-	-	-	-	-
Contractual Services	6,079	-	-	-	-	-
Professional Development	829	-	-	-	-	-
Commodities & Supplies	2,789	-	-	-	-	-
Boards & Commissions Total	136,705	-	-	-	-	-
Personnel	2,727,087	2,572,280	2,872,828	3,223,409	3,669,372	2,785,337
Maintenance	70,501	80,293	79,412	73,300	86,900	62,510
Contractual Services	61,201	55,216	55,951	65,127	74,500	115,700
Communications	187,541	196,354	171,346	195,293	193,663	142,900
Professional Development	22,830	17,490	36,313	47,060	43,800	41,720
Other Services & Charges	9,045	92,825	79,658	101,500	139,300	84,190
Commodities & Supplies	44,683	34,289	50,995	75,180	63,046	51,400
Miscellaneous Expenses	1,689	18,959	7,189	21,175	18,600	27,500
Police Department Total	3,124,577	3,067,706	3,353,693	3,802,044	4,289,181	3,311,257
Personnel	154,005	181,368	174,602	177,904	185,097	129,195
Maintenance	605	1,204	1,026	2,500	2,500	2,000
Contractual Services	6,903	34,151	25,403	26,600	19,250	13,400
Communications	1,284	1,369	2,164	4,350	4,000	2,730
Professional Development	90	401	1,393	2,450	1,450	1,450
Other Services & Charges	14,268	36,911	32,511	39,695	39,100	38,900
Commodities & Supplies	2,354	1,595	2,541	6,950	4,600	3,350
Building Department Total	179,510	256,999	239,641	260,449	255,997	191,025
Personnel	344,790	419,586	441,059	516,591	496,584	400,450
Maintenance	121,150	134,923	202,918	174,950	228,226	215,960
Contractual Services	35,726	21,959	13,813	34,600	21,000	37,300
Communications	3,707	4,298	3,318	4,500	5,550	4,650
Professional Development	4,101	459	1,795	5,935	2,291	6,550
Other Services & Charges	22,550	40,406	43,149	61,900	60,500	55,500
Commodities & Supplies	23,524	33,064	26,110	34,250	39,810	46,350
Public Works (Streets) Total	555,548	654,695	732,163	832,726	853,961	766,760

Village of East Dundee

General Fund Expenditures

Description	FY20 Audited Actual	FY21 Audited Actual	FY22 Audited Actual	FY23 Budget	FY23 EOY Projected	SY23 Budget
Contractual Services	300,369	258,548	253,395	301,114	265,796	272,500
Other Services & Charges	-	676	2,059	3,500	5,000	5,500
Commodities & Supplies	207	378	361	1,500	650	750
Refuse Total	300,575	259,602	255,814	306,114	271,446	278,750
Personnel	46,136	-	-	-	-	-
Maintenance	55,350	-	-	-	-	-
Contractual Services	11,200	-	-	-	-	-
Other Services & Charges	8,000	-	-	-	-	-
Commodities & Supplies	2,500	-	-	-	-	-
Building & Grounds Total	123,186	-	-	-	-	-
Personnel	39,105	-	-	-	-	-
Maintenance	25,000	-	-	-	-	-
Contractual Services	2,106	-	-	-	-	-
Other Services & Charges	2,500	-	-	-	-	-
Commodities & Supplies	850	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-
Storm Water Total	69,561	-	-	-	-	-
Personnel	-	-	-	-	-	-
Contractual Services	48,111	50	35,523	47,300	43,216	62,300
Communications	11,890	649	2,516	11,750	650	10,350
Professional Development	900	869	382	1,650	408	1,550
Other Services & Charges	28,110	740	29,789	48,155	34,230	48,155
Commodities & Supplies	13,870	3,152	23,098	25,860	15,081	17,500
Miscellaneous Expenses	-	-	1,876	5,000	11	5,000
Community Events Total	102,880	5,460	93,186	139,715	93,596	144,855
Other Services & Charges	154,067	-	-	-	-	-
Miscellaneous Expenses	20,000	-	-	-	-	-
Non-Departmental Total	174,067	-	-	-	-	-
Capital Projects Funds 32	-	-	-	-	664,502	-
Transfers Out Total	-	-	-	-	664,502	-
Total General Fund Expenditures	5,316,977	5,199,256	5,693,168	6,455,738	7,487,693	5,587,075
Total Revenues less Expenditures	810,128	1,970,452	2,387,062	96,417	664,502	39,201

Village of East Dundee

General Fund (01)

Expense Summary by Department

Shared costs for IT Services (80% of Helping Hand), Risk Insurance (IPRF & ICRMT), and any other shared expense is calculated at 10% for Administration based on total percentage of salaries.

ADMINISTRATION 01-12	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY 23 Budget
						Estimated End-of-Year	
EXPENSES							
PERSONNEL SERVICES							
Salaries	01-12-5011	169,041	312,509	292,252	295,410	287,514	216,000
Overtime	01-12-5019	-	-	1,144	2,500	2,600	2,000
Boards & Commissions	01-12-5020	-	21,345	14,842	20,832	14,081	8,800
Social Security	01-12-5030	12,702	24,113	26,172	25,786	21,900	19,000
IMRF Pension	01-12-5050	18,646	41,987	36,025	31,441	31,842	23,500
Employee Insurance	01-12-5060	14,528	70,515	87,135	69,357	61,591	45,000
Unemployment Insurance	01-12-5071	-	-	1,527	15,000	14,325	-
Auto Allowance	01-12-5080	-	6,500	2,450	-	-	-
Other Benefits	01-12-5090	-	1,000	-	1,250	1,000	1,000
TOTAL		214,916	477,969	461,548	461,577	434,853	315,300
MAINTENANCE SERVICES							
Maintenance - Building	01-12-5110	-	6,711	6,562	10,000	9,500	6,500
TOTAL		-	6,711	6,562	10,000	9,500	6,500
CONTRACTUAL SERVICES							
Auditing Services	01-12-5210	1,651	-	-	-	-	-
Engineering Services	01-12-5220	22,606	5,839	11,155	20,000	35,000	20,000
Legal Services	01-12-5230	72,729	40,618	113,659	60,000	125,000	85,000
Medical Services	01-12-5240	-	-	66	-	-	-
Code Update	01-12-5260	6,793	5,772	4,719	6,500	6,000	4,000
Payroll Processing	01-12-5285	-	789	-	-	-	-
IT Services	01-12-5286	-	98,230	67,865	51,000	65,000	50,000
Professional Services	01-12-5290	15,667	2,305	21,946	12,800	10,000	28,000
TOTAL		119,445	153,553	219,411	150,300	241,000	187,000
COMMUNICATIONS							
Telephone & Cable	01-12-5320	2,652	9,990	13,352	15,000	15,000	10,000
Publishing/Advertising	01-12-5330	213	240	185	300	1,500	800
Printing/Copying	01-12-5340	1,194	1,781	2,030	2,000	2,500	1,500
TOTAL		4,059	12,011	15,566	17,300	19,000	12,300
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-12-5410	5,739	6,556	9,468	9,205	16,000	21,000
Travel & Meetings	01-12-5420	4,014	-	333	4,650	1,100	650
Auto Allowance	01-12-5425	6,000	-	-	-	-	-
Training	01-12-5430	(474)	175	79	1,500	250	150
TOTAL		15,279	6,731	9,880	15,355	17,350	21,800
OTHER SERVICES & CHARGES							
Risk Insurance	01-12-5520	(531)	24,991	77,298	26,150	32,199	20,566
TOTAL		(531)	24,991	77,298	26,150	32,199	20,566

ADMINISTRATION 01-12	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY 23 Budget
						Estimated End-of-Year	
COMMODITIES & SUPPLIES							
Office Supplies	01-12-5610	2,126	1,140	1,514	2,000	2,800	1,250
Computer Supplies	01-12-5611	2,502	-	2,761	4,500	2,510	5,000
Website	01-12-5615	-	4,167	4,683	5,000	4,455	4,600
Operating Supplies	01-12-5630	1,453	1,278	7,017	3,150	1,500	2,000
Employee Events	01-12-5645	1,397	883	315	2,500	3,300	3,500
Postage	01-12-5680	386	306	531	400	650	450
TOTAL		7,864	7,774	16,821	17,550	15,215	16,800
CAPITAL OUTLAY							
Developer Reimbursement	01-12-5876	-	4,691	6,409	90,000	14,691	50,000
TOTAL		-	4,691	6,409	90,000	14,691	50,000
MISCELLANEOUS EXPENSES							
Donations	01-12-6005	-	-	-	2,500	2,500	-
Contingency	01-12-6010	-	3,975	17,190	50,000	20,000	50,000
State of Emergency	01-12-6011	16	33,055	223	-	-	-
TOTAL		16	37,030	17,413	52,500	22,500	50,000
ADMINISTRATION TOTAL		361,048	731,461	830,907	840,732	806,308	680,266
INTERFUND TRANSFERS							
TRANSFER (OUT) FROM							
Capital Projects Fund 32	01-12-6032	-	-	-	228,686	664,502	-
TOTAL					228,686	664,502	
TOTAL TRANSFER(S)					228,686	664,502	-

Village of East Dundee

General Fund (01) Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-12-5011	Salaries	216,000	Includes 70% percent of salary for the Village Administrator. 100% for Special Events Coordinator/Village Clerk and Assistant to the Village Administrator.
01-12-5019	Overtime	2,000	Overtime and compensatory time pay out for department.
01-12-5020	Boards & Commissions	8,800	Stipends for Boards & Commissions (with the exception of Police Commissioners & Police Pension Members).
01-12-5030	Social Security	19,000	70% percent dental, health, vision, and life insurance for the Village Administrator. 100% for Special Events Coordinator/Village Clerk and Assistant to the Village Administrator.
01-12-5050	IMRF	23,500	70% percent of Social Security for the Village Administrator. 100% for Special Events Coordinator/Village Clerk and Assistant to the Village Administrator.
01-12-5060	Employee Insurance	45,000	70% percent of IMRF for the Village Administrator. 100% for Special Events Coordinator/Village Clerk and Assistant to the Village Administrator.
01-12-5090	Other Benefits	1,000	Annual fee for the Village's Employee Assistance Program (CompPsych).
01-12-5110	Maintenance - Building	6,500	Maintenance for Village Hall including janitorial services, inspections, repairs, and general maintenance needs.
01-12-5220	Engineering Service	20,000	Engineering service is provided by Heinz Engineering.
01-12-5230	Legal Service	85,000	For General Counsel and labor attorney.
01-12-5260	Code Services	4,000	For maintenance and regular update of the Village's Code both in print and online.
01-12-5286	IT Services	50,000	Administration department will cover the service fees for Helping Hands and annual software expenses.
01-12-5290	Professional Services	28,000	Includes Azavar software (\$20,000 - 3 year commitment), processing liquor license applications (\$500), and other miscellaneous expenses (\$7,500).
01-12-5320	Telephone & Cable	10,000	Cellphones for the Village Administrator and Assistant to the Village Administrator. This also includes AT&T, Comcast, and other miscellaneous services.
01-12-5330	Publishing/Advertising	800	Printing of legal notices and other miscellaneous items such as a community survey.
01-12-5340	Printing/Copying	1,500	Village Hall copiers and any other miscellaneous printings.
01-12-5410	Dues & Membership	21,000	Memberships for the following: ICMA, ILCMA, Metro West, Metropolitan Mayor's Caucus, Northern Kane County Chamber, IML, CMAP, Municipal Clerks of Illinois, Costco, Anvil Club, Amazon Prime, Survey Monkey, Sirius XM, Daily Herald, Chicago Tribune, Human Resources, and other miscellaneous publications and organizations.
01-12-5420	Travel & Meetings	650	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year.
01-12-5430	Training	150	Training for employees.

Acct No.	Account Description	Budgeted Amount	Notes
01-12-5520	Risk Insurance	20,566	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer). An additional \$2,500 is added to the total for 1 worker's compensation claim per department.
01-12-5610	Office Supplies	1,250	Miscellaneous office supplies.
01-12-5611	Computer Supplies	5,000	For hardware and software purchases as well as other computer related expenses.
01-12-5615	Website	4,600	For annual service fees related to the Village website with Revize.
01-12-5630	Operating Supplies	2,000	Logo clothing for employees (\$150 per employee), coffee, legal posters, flowers (funerals and special occasions), etc.
01-12-5645	Employee Events	3,500	Annual employee appreciation/holiday as well as other miscellaneous events.
01-12-5680	Postage	450	Postage for various mailings.
01-12-5876	Developer Reimbursements	50,000	Includes reimbursements for Speedway/PAL and Dundee Ford.
01-12-6010	Contingency	50,000	Covers any unexpected purchases and projects that may occur of the course of the year.
TOTAL EXPENDITURE(S)		680,266	
01-12-6032	Capital Projects Fund 32	-	Per the Village's Cash Balance Policy Ordinance, as allowable, any excess surplus from the General Fund of 35% will be transferred to Capital Projects Fund 32 for budgeted projects or reserved projects identified in the Capital & Vehicle Improvement Plan.
TOTAL TRANSFER(S)		-	
ADMINISTRATION TOTAL		680,266	

Village of East Dundee

General Fund (01)

Expense Summary by Department

Shared costs for IT Services (50% of Civic), Risk Insurance (IPRF & ICRMT), and any other shared expense is calculated at 5% for Finance based on total percentage of salaries.

FINANCE 01-14	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
EXPENSES							
PERSONNEL SERVICES							
Salaries	01-14-5011	100,403	122,898	94,735	143,025	137,551	114,500
Overtime	01-14-5019	-	1,544	-	-	-	-
Social Security	01-14-5030	7,302	9,359	11,618	10,941	10,412	9,000
IMRF Pension	01-14-5050	10,538	16,050	11,629	15,223	14,007	10,500
Employee Insurance	01-14-5060	19,341	21,506	6,662	23,618	16,064	13,000
TOTAL		137,583	171,357	124,644	192,806	178,034	147,000
CONTRACTUAL SERVICES							
Auditing Services	01-14-5210	12,860	14,830	15,665	25,000	19,955	25,000
Medical Services	01-14-5240	-	-	-	-	87	-
Payroll Processing	01-14-5285	-	592	-	-	-	-
IT Services	01-14-5286	-	3,876	8,195	10,000	7,500	8,000
Other Professional Services	01-14-5290	23,154	150	17,743	-	-	-
TOTAL		36,014	19,448	41,603	35,000	27,542	33,000
COMMUNICATIONS							
Telephone & Cable	01-14-5320	846	1,608	735	1,200	976	760
Publishing/Advertising	01-14-5330	1,718	1,491	1,620	2,000	3,600	3,000
Printing/Copying	01-14-5340	348	1,099	1,252	1,500	2,000	1,500
TOTAL		2,912	4,198	3,607	4,700	6,576	5,260
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-14-5410	968	781	470	2,000	1,800	900
Travel & Meetings	01-14-5420	73	686	20	3,500	1,000	500
Training	01-14-5430	2,334	4,629	1,109	5,000	2,000	1,000
TOTAL		3,375	6,096	1,599	10,500	4,800	2,400
OTHER CHARGES & SERVICES							
Risk Insurance	01-14-5520	427	18,157	12,450	17,500	23,000	16,042
Bank & Service Charges	01-14-5586	-	1,432	1,851	5,000	7,800	6,560
Write Off Bad Debt	01-14-5589	-	317	0	250	-	-
TOTAL		427	19,906	14,301	22,750	30,800	22,602
COMMODITIES & SUPPLIES							
Office Supplies	01-14-5610	2,702	518	1,206	2,500	1,500	1,200
Computer Supplies	01-14-5611	2,796	144	35	2,500	2,400	1,200
Operating Supplies	01-14-5630	1,833	558	146	2,000	350	800
Postage	01-14-5680	1,676	1,109	623	1,200	700	700
TOTAL		9,007	2,329	2,011	8,200	4,950	3,900
TOTAL		189,319	223,334	187,765	273,956	252,702	214,162

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-14-5011	Salaries	114,500	Includes 50% of salaries for the following positions: Finance Director, Finance Manager, and Finance Assistant.
01-14-5030	Social Security	9,000	Includes 50% of Social Security for the following positions: Finance Director, Finance Manager, and Finance Assistant.
01-14-5050	IMRF	10,500	Includes 50% of IMRF for the following positions: Finance Director, Finance Manager, and Finance Assistant.
01-14-5060	Employee Insurance	13,000	Includes 50% of dental, health, vision, and life insurance for participating employees. Includes \$3,000 insurance stipend for one employee.
01-14-5210	Auditing Service	25,000	A portion of the contract fees for the Village's annual audit (firm pending RFP); the balance is funded in the Water & Sewer Funds and TIF Funds. The audit fee includes the GASB 65 & GASB 45 compliance reports as well as the CAFR certificate application fees. Includes single audit.
01-14-5286	IT Services	8,000	Half of Civic Systems annual fee. The cost is shared with the Water & Sewer Fund.
01-14-5320	Telephone & Cable	760	Cellphone for the Finance Director & shared wireless pack.
01-14-5330	Publishing/Advertising	3,000	Public notices for the Treasurer's Report, Budget Public Hearing, Tax Levy, and other notices.
01-14-5340	Printing/Copying	1,500	Copier lease split 1/3 between Administration, Finance, and Building departments, postage machine, and check, deposit slips, and other printing needs.
01-14-5410	Dues & Membership	900	Memberships for the following: IGFOA, GFOA, IMTA, and other miscellaneous publications and organizations.
01-14-5420	Travel & Meetings	500	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year.
01-14-5430	Training	1,000	Conferences as well as other training opportunities offered for professional development for finance and human resources.
01-14-5520	Risk Insurance	16,042	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer). An additional \$2,500 is added to the total for 1 worker's compensation claim.
01-14-5586	Bank & Service Charges	6,560	Miscellaneous bank fees for account management.
01-14-5589	Bad Debt Write Off	-	Miscellaneous reconciling fees.
01-14-5610	Office Supplies	1,200	Miscellaneous office supplies.
01-14-5611	Computer Supplies	1,200	For hardware and software purchases as well as other computer related expenses.
01-14-5630	Operating Supplies	800	Clothing with logo for employees (\$150 per employee), W-2 and 1099 Forms, etc.
01-14-5680	Postage	700	For the mailing of invoices, A/P checks, business registration, etc.
FINANCE TOTAL		214,162	

Village of East Dundee

General Fund (01)

Expense Summary by Department

Shared costs for Risk Insurance (IPRF & ICRMT) and any other shared expense is calculated at 59% for Police based on total percentage of salaries.

POLICE 01-21	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
EXPENSES							
PERSONNEL SERVICES							
	Union Salaries	01-21-5010	1,252,058	1,190,653	(36,138)	-	-
	FT Police Officers	01-21-5011	46,791	137,357	1,432,089	1,677,564	1,630,455
	Part-Time	01-21-5015	160,104	88,270	109,321	75,000	125,000
	Police Commission Board	01-21-5016	-	-	680	-	-
	Overtime/Comp Time	01-21-5019	96,554	96,308	165,284	120,000	201,903
	Holiday Pay	01-21-5020	41,444	43,754	46,031	57,981	53,913
	Social Security	01-21-5030	116,468	110,505	132,460	140,234	150,351
	IMRF Pension	01-21-5050	6,709	6,752	23,601	9,265	8,500
	Police Pension	01-21-5055	789,177	665,855	726,107	790,478	1,119,470
	Employee Insurance	01-21-5060	206,997	215,514	230,234	322,457	319,780
	Uniform Allowance	01-21-5080	8,572	9,225	30,467	17,750	35,000
	Other Benefits	01-21-5090	2,212	8,087	13,372	12,000	25,000
	TOTAL		2,727,087	2,572,280	2,872,828	3,223,409	3,669,372
MAINTENANCE SERVICES							
	Maintenance - Vehicle	01-21-5120	23,115	43,069	15,477	32,000	9,500
	Maintenance - Building	01-21-5121	25,354	20,399	49,816	25,050	61,000
	Maintenance - Equipment	01-21-5130	20,863	15,625	12,869	15,000	15,000
	Maintenance - Civil Defense	01-21-5131	1,170	1,200	1,250	1,250	1,400
	TOTAL		70,501	80,293	79,412	73,300	86,900
CONTRACTUAL SERVICES							
	Legal Services	01-21-5230	39,861	25,128	40,693	38,000	45,000
	Medical Services	01-21-5240	598	125	324	2,150	1,500
	Vehicle Lease	01-21-5280	-	-	-	-	68,000
	Payroll Processing	01-21-5285	-	3,224	-	-	-
	IT Services	01-21-5286	-	15,139	-	-	3,000
	Other Professional Services	01-21-5290	20,742	11,600	14,935	24,977	25,000
	TOTAL		61,201	55,216	55,951	65,127	74,500
COMMUNICATIONS							
	Telephone & Cable	01-21-5320	2,768	4,791	4,842	11,780	10,750
	Printing/Copying	01-21-5340	3,802	3,188	1,582	2,100	1,500
	Radio Dispatching	01-21-5360	180,971	188,375	164,921	181,413	181,413
	TOTAL		187,541	196,354	171,346	195,293	193,663
PROFESSIONAL DEVELOPMENT							
	Dues & Membership	01-21-5410	2,620	11,251	6,053	7,255	6,500
	Travel & Meetings	01-21-5420	5,756	324	4,469	9,700	6,000
	Training	01-21-5430	13,310	5,896	25,602	29,805	31,000
	Investigations	01-21-5440	743	-	-	-	-
	Publications	01-21-5450	400	19	190	300	300
	TOTAL		22,830	17,490	36,313	47,060	43,800

POLICE 01-21	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY23 Budget
						Estimated End-of-Year	
OTHER SERVICES & CHARGES							
Risk Insurance	01-21-5520	5,294	92,476	76,414	98,000	135,000	80,690
Community Relations	01-21-5580	3,752	349	3,244	3,500	4,300	3,500
TOTAL		9,045	92,825	79,658	101,500	139,300	84,190
COMMODITIES & SUPPLIES							
Office Supplies	01-21-5610	1,462	1,871	6,206	5,000	4,500	3,000
Computer Supplies	01-21-5611	6,212	326	4,075	23,380	10,000	13,500
Gasoline & Fuel	01-21-5620	29,284	19,455	30,297	42,000	40,046	28,000
Operating Supplies	01-21-5630	7,129	11,911	9,865	4,200	8,000	6,500
Small Tools/Equipment	01-21-5640	-	132	-	-	-	-
Postage	01-21-5680	596	594	552	600	500	400
TOTAL		44,683	34,289	50,995	75,180	63,046	51,400
MISCELLANEOUS EXPENSES							
DUI Prevention	01-21-5716	-	8,500	1,009	2,500	100	-
Investigations	01-21-5720	-	-	292	2,900	500	2,100
Equipment	01-21-5940	1,689	10,459	5,888	15,775	18,000	25,400
TOTAL		1,689	18,959	7,189	21,175	18,600	27,500
TOTAL		3,124,577	3,067,706	3,353,693	3,802,044	4,289,181	3,311,257

Village of East Dundee

General Fund (01) Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-21-5011	Salaries	1,288,000	Includes salaries for the following positions: Chief of Police, Deputy Chief, Sergeants, (FT/PT) Police Officers, and (FT) Records Clerk. Also includes 401a contribution for Police Chief (retirement contribution to 401a/457 plans instead of IMRF - contribution at the same IMRF employer contribution rate).
01-21-5015	Part-Time	103,000	Hourly wages for Part-time Police Officers and Part-time Records Clerk as well as Crossing Guard. Includes additional funding for auxiliary officers staffing Santa's Village during peak season. This expense is offset by revenue provided by Santa's Village.
01-21-5019	Overtime	128,800	Overtime and compensatory time pay out for department.
01-21-5020	Holiday Pay	60,975	Holiday pay for Patrol Officers/Sergeants as provided for in the Police Union contract.
01-21-5030	Social Security	120,000	Social Security for employees of the Police Department.
01-21-5050	IMRF	7,200	Includes a percentage of IMRF for the following positions: (FT) Records Clerk & (PT) Records Clerk
01-21-5055	Police Pension	768,612	Levied Police Pension contribution based on the IPOPIF statutory minimum contribution amount (\$768,612) and an additional amount to attempt to meet Lauterbach & Amen's recommended contribution amount.
01-21-5060	Employee Insurance	270,000	Includes dental, health, vision, and life insurance for participating employees. Also includes insurance stipend for two officers (\$3,000).
01-21-5080	Uniform Allowance	20,750	Uniform allowance is allotted in accordance to the union contract and Village policy as follows: Chief of Police (\$700), Deputy Chief (\$700), Detective (\$800), Police Officer (\$700), PT Officer (\$400), FT & PT Clerk (\$250), and carryover allowance of \$3,000 for two years. Also includes allowance for auxiliary officers.
01-21-5090	Other Benefits	18,000	Includes: uniform cleaning allowance (Police Chief - \$600, Deputy Chief - \$600, Detective - \$500, Police Officer - \$250); sick leave buy back and personal day buy back.
01-21-5120	Maintenance - Vehicles	15,000	Vehicle maintenance and repairs.
01-21-5121	Maintenance - Building	32,950	Includes: plumbing & repairs (\$2,000), HVAC (\$5,000), facility maintenance & repairs (\$7,500), janitorial service (\$9,600), hazardous material bio-hazard cell & squad clean up (\$1,600), overhead door maintenance (\$500), electrical maintenance (\$2,000), plumbing (\$1,500), fire alarm and sprinkler inspections (\$2,250), and elevator maintenance (\$1,500).
01-21-5130	Maintenance - Equipment	13,160	Includes the purchase two Steck Bigeas Glo Lockout tool kits (\$160) and miscellaneous agreements.
01-21-5131	Maintenance - Civil Defense	1,400	Annual inspection of two sirens (420 S. Dundee and Third Street & Jockey Field).
01-21-5230	Legal Services	25,700	Includes the following: discipline (\$2,500), Village attorney (\$8,500), traffic court (\$6,000), adjudication (\$4,200), and DUI prosecutor (\$4,500). Includes any legal services related to the Police Commission Board.
01-21-5240	Medical Services	1,000	Pre and post hire employment screenings, random drug testing, and other medical screenings as required by policy.
01-21-5280	Vehicle Lease	68,000	Enterprise lease for Police vehicles.

Acct No.	Account Description	Budgeted Amount	Notes
01-21-5286	IT Services	1,000	Miscellaneous IT Services
01-21-5290	Professional Services	20,000	Includes agreements Northern Illinois Crime Lab (\$7,700), PACE Personnel Scheduling program (\$1,500), Power DMS (\$2,677), Kane County Animal Control (\$200 per dog - estimates 10 dogs), crime lab (\$7,500), Associations (\$4,000), Front Line Pro Standards and Training Tracker (\$3,200), and other miscellaneous needs.
01-21-5320	Telephone	10,880	Cell phones for Chief of Police, Deputy Chief, and Sergeants. Also includes landline phone service through AT&T, Comcast, and First Communications services.
01-21-5340	Printing/Copying	1,500	Miscellaneous printing.
01-21-5360	Radio Dispatching	130,520	QuadComm contract agreement based on user fees and percentage of calls per agency. This also include radio maintenance fee.
01-21-5410	Dues & Membership	3,920	Memberships for the following: International Association of Chiefs of Police, Illinois Association of Chief of Police, Kane County Chiefs of Police, I-PAC, Northwest Police Academy, TLO On-Line Investigative Services, ILEAS, Critical Reach, FBI LEEDA, ILEETA, Leads Online, Kane County Major Crimes Task Force, and other miscellaneous publications and organizations. IL Fire and Police Association membership included.
01-21-5420	Travel & Meetings	7,500	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year. It also includes Firearms training and CourtSmart. Some items from 01-16 Boards & Commission moved here in FY21.
01-21-5430	Training	30,000	Includes the following: targets & target holders for four quals per year @ (\$8 per qual.), ammunition, four rifle quals per year @ (\$325), PPE and cleaning (\$35 per qual - four per year), two officers at NEMRT Rifle course (\$350 per officer), recertification Taser cartridges (\$58 per officer), CourtSmart Legal Training Program (\$60 per officer), basic training, and other Federally and State mandated training. This year, the budget includes specific training programs such as Senior Management Institute for Police.
01-21-5450	Publications	300	Publishing best practices.
01-21-5520	Insurance	80,690	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer). An additional \$2,500 is added to the total for 2 worker's compensation claims.
01-21-5580	Community Relations	3,500	Pamphlets, video presentations, and refreshments for Crime Prevention, Community Awareness, Senior Programs, National Night Out, recruitment efforts, etc.
01-21-5610	Office Supplies	3,000	Miscellaneous office supplies.
01-21-5611	Computer Supplies	13,500	For the purchase of (2) squad car laptops and software purchases, replace three desk computers, as well as other computer related expenses.
01-21-5620	Gasoline & Fuel	28,000	Unleaded gasoline for vehicles.

Acct No.	Account Description	Budgeted Amount	Notes
01-21-5630	Operating Supplies	6,500	For the purchase of LiveScan materials and supplies, Various Drug Test Kits, investigative supplies, evidence supplies, Breath Test Machine Materials & Supplies, Notary Seals, batteries, flares/cones, and miscellaneous other materials and supplies, as needed.
01-21-5680	Postage	400	Postage for various mailings.
01-21-5716	DUI Prevention	-	Expenses related to DUI prevention such as equipment.
01-21-5720	Investigations	2,100	Subpoenas, equipment, and other items involving detective work.
01-21-5940	Equipment	25,400	Ballistic vest replacement (\$2,400) with a 50-50 grant match, 2 ballistic shields (\$5,000), simunition kits, rounds, and equipment (\$3,000), and portable radios (\$15,000).
POLICE TOTAL		3,311,257	

Village of East Dundee

General Fund (01)

Expense Summary by Department

Shared costs for Risk Insurance (IPRF & ICRM) and any other shared expense is calculated at 5% for Building based on total percentage of salaries.

BUILDING 01-25	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
EXPENSES							
SALARIES							
Salaries	01-25-5011	120,191	131,951	125,424	129,182	135,267	99,000
Planning & Zoning Commission	01-25-5020	-	1,120	500	2,220	1,500	1,480
Social Security	01-25-5030	9,016	9,321	12,684	10,072	10,291	7,715
IMRF Pension	01-25-5050	12,639	16,006	15,467	13,749	14,382	9,000
Employee Insurance	01-25-5060	12,159	22,970	20,527	22,680	23,657	12,000
TOTAL		154,005	181,368	174,602	177,904	185,097	129,195
MAINTENANCE SERVICES							
Maintenance - Vehicle	01-25-5120	605	1,204	1,026	2,500	2,500	2,000
TOTAL		605	1,204	1,026	2,500	2,500	2,000
CONTRACTUAL SERVICES							
Engineering Services	01-25-5220	-	150	-	-	-	-
Legal Services	01-25-5230	570	2,066	950	1,600	1,750	1,400
Payroll Processing	01-25-5285	-	395	-	-	-	-
IT Services	01-25-5286	-	1,463	-	-	-	-
Other Professional Services	01-25-5290	6,333	30,077	24,453	25,000	17,500	12,000
TOTAL		6,903	34,151	25,403	26,600	19,250	13,400
COMMUNICATIONS							
Telephone & Cable	01-25-5320	893	813	735	1,100	750	530
Publishing/Zoning/Advertising	01-25-5330	-	-	-	750	750	500
Printing/Copying	01-25-5340	392	556	1,428	2,500	2,500	1,700
TOTAL		1,284	1,369	2,164	4,350	4,000	2,730
PROFESSIONAL DEVELOPMENT							
Dues & Memberships	01-25-5410	21	376	203	450	450	450
Training	01-25-5430	69	25	25	1,500	1,000	1,000
Publications	01-25-5450	-	-	1,165	500	-	-
TOTAL		90	401	1,393	2,450	1,450	1,450
OTHER SERVICES & CHARGES							
Risk Insurance	01-21-5520	85	12,307	9,011	8,695	14,500	12,500
Rental	01-25-5530	14,183	24,674	23,500	29,000	24,600	25,400
Escrow Shortages	01-25-5531	-	(70)	-	2,000	-	1,000
TOTAL		14,268	36,911	32,511	39,695	39,100	38,900
COMMODITIES & SUPPLIES							
Office Supplies	01-25-5610	576	496	968	750	500	500
Computer Supplies	01-25-5611	800	-	287	3,000	2,500	1,000
Gasoline & Fuel	01-25-5620	199	-	288	500	500	350
Operating Supplies	01-25-5630	273	281	13	1,500	250	500
Postage	01-25-5680	507	818	986	1,200	850	1,000
TOTAL		2,354	1,595	2,541	6,950	4,600	3,350
TOTAL		179,510	256,999	239,641	260,449	255,997	191,025

Village of East Dundee

General Fund (01) Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-25-5011	Salaries	99,000	Includes salaries for the following positions: Building Inspector/Official (100%) and Building & PW Assistant (50%). A portion was previously allocated to the Streets department.
01-25-5020	Planning & Zoning Commission	1,480	Includes stipend paid to Board & Commission members per meeting they attend. One meeting per month. Chairman receives \$25 per meeting which commissioners receive \$20 per meeting.
01-25-5030	Social Security	7,715	Includes Social Security for the following positions: Building Inspector/Official (100%) and Building & PW Assistant (50%). A portion was previously allocated to the Streets department.
01-25-5050	IMRF	9,000	Includes a percentage of IMRF for the following positions: Building Inspector/Official (100%) and Building & PW Assistant (50%). A portion was previously allocated to the Streets department.
01-25-5060	Employee Insurance	12,000	Includes dental, health, vision, and life insurance for participating employees; Building Inspector/Official (100%) and Building & PW Assistant (50%). A portion was previously allocated to the Streets department.
01-25-5120	Maintenance - Vehicles	2,000	Vehicle maintenance and repairs.
01-25-5230	Legal Services	1,400	For adjudication cases (\$250 each).
01-25-5290	Professional Services	12,000	Plan review and inspection consulting services. Costs are typically reimbursed through the permitting process.
01-25-5320	Telephone & Cable	530	Cell phone for Building Inspector.
01-25-5330	Publishing/Zoning/Advertising	500	ICC Code books and public notices for zoning hearings.
01-25-5340	Printing/Copying	1,700	Miscellaneous printing.
01-25-5410	Dues & Membership	450	Memberships for the following: HUB International Notary, Kane County Notary, ICC membership, and other miscellaneous organizations.
01-25-5430	Training	1,000	Various training events.
01-21-5520	Insurance	12,500	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer). An additional \$2,500 is added to the total for 1 worker's compensation claim.
01-25-5530	Rental	25,400	Caboose parking lot to Dolores Doederlein.
01-25-5531	Escrow Shortages	1,000	To cover shortages in reimbursements typically recovered by residents and businesses during the permitting process.
01-25-5610	Office Supplies	500	Miscellaneous office supplies.
01-25-5611	Computer Supplies	1,000	For hardware and software purchases as well as other computer related expenses.
01-25-5876	Gasoline & Fuel	350	Unleaded gasoline for vehicle.
01-25-5630	Operating Supplies	500	Inspection tools and miscellaneous office needs.
01-25-5680	Postage	1,000	Postage for various mailings.
BUILDING TOTAL		191,025	

Village of East Dundee

General Fund (01)

Expense Summary by Department

In Fiscal Year 2020-2021, 01-31 (Streets), 01-35 (Building & Grounds), and 01-36 (Storm Water) were consolidated to make one department budget for Public Works. Additionally, shared costs for Risk Insurance (IPRF & ICRM) and any other shared expense is calculated at 10% for Public Works based on total percentage of salaries.

PUBLIC WORKS 01-31	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY23 Budget
						Estimated End-of-Year	
EXPENSES							
PERSONNEL SERVICES							
Salaries	01-31-5010	3,429	-		-	-	-
IMRF Salaries	01-31-5011	215,884	250,362	287,841	335,737	317,957	260,000
Overtime	01-31-5019	29,357	35,713	26,060	35,000	37,136	30,000
Social Security	01-31-5030	18,386	22,161	26,461	25,684	25,991	20,000
IMRF Pension	01-31-5050	26,138	38,902	37,551	35,015	38,000	23,000
Employee Insurance	01-31-5060	50,051	71,177	61,836	82,980	75,000	65,000
Uniform Allowance	01-31-5080	1,545	1,271	1,309	2,175	2,500	2,450
TOTAL		344,790	419,586	441,059	516,591	496,584	400,450
MAINTENANCE SERVICES							
Maintenance - Building	01-31-5110	10,128	30,727	27,975	39,950	48,000	69,960
Maintenance- Vehicles	01-31-5120	18,086	34,307	43,024	31,800	32,000	20,000
Maintenance- Equipment	01-31-5130	7,245	9,431	34,392	7,000	7,500	9,500
Maintenance- Storm System	01-31-5140	-	18,427	41,896	20,000	9,500	40,000
Maintenance- Street System	01-31-5150	69,657	-	19,413	23,000	50,000	33,500
Maintenance - Snow Removal	01-31-5160	5,545	9,221	12,180	14,000	14,000	5,000
Maintenance- Forestry	01-31-5190	10,489	7,915	13,977	26,000	17,726	24,000
Maintenance - Caboose	01-31-5195	-	545	366	2,000	30,500	3,000
Maintenance - Depot	01-31-5196	-	20,699	1,891	3,700	12,000	7,500
Maintenance - Summit School	01-31-5197	-	3,651	7,805	7,500	7,000	3,500
TOTAL		121,150	134,923	202,918	174,950	228,226	215,960
CONTRACTUAL SERVICES							
Engineering Service	01-31-5220	11,213	5,509	10,374	16,500	18,600	26,900
Legal Services	01-31-5230	976	1,038	2,569	500	1,000	3,000
Medical Services	01-31-5240	973	169	548	1,000	900	2,500
Snow Removal	01-31-5250	-	11,938	-	12,000	-	-
Mosquito Abatement	01-31-5265	-	-	-	2,750	-	3,000
Payroll Processing	01-31-5285	-	600	-	-	-	-
IT Services	01-31-5286	-	2,307	-	-	-	-
Other Professional Services	01-31-5290	22,565	398	323	1,850	500	1,900
TOTAL		35,726	21,959	13,813	34,600	21,000	37,300
COMMUNICATIONS							
Telephone & Cable	01-31-5320	3,500	4,021	3,318	4,250	5,500	4,500
Printing/Copying	01-31-5340	208	277	-	250	50	150
TOTAL		3,707	4,298	3,318	4,500	5,550	4,650
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-31-5410	317	280	285	1,195	291	550
Travel & Meetings	01-31-5420	1,139	128	93	1,500	-	2,000
Training	01-31-5430	2,646	51	1,418	3,240	2,000	4,000
TOTAL		4,101	459	1,795	5,935	2,291	6,550

PUBLIC WORKS 01-31	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY23 Budget
						Estimated End-of-Year	
OTHER SERVICES & CHARGES							
Public Utility Service	01-31-5510	14,259	10,834	10,768	13,000	10,000	13,500
Risk Insurance	01-31-5520	3,431	18,490	14,425	17,900	25,000	19,000
Rental	01-31-5530	1,514	3,381	9,093	18,000	15,500	12,000
Landfill Charges	01-31-5570	3,346	6,697	7,862	12,000	9,000	10,000
EPA Permit Fees	01-31-5591	-	1,004	1,000	1,000	1,000	1,000
TOTAL		22,550	40,406	43,149	61,900	60,500	55,500
COMMODITIES & SUPPLIES							
Office Supplies	01-31-5610	994	49	5	250	310	250
Computer Supplies	01-31-5611	800	28		-	-	2,500
Gasoline & Fuel	01-31-5620	12,734	16,270	16,411	14,400	22,000	15,000
Operating Supplies	01-31-5630	6,947	15,592	8,779	10,500	9,500	7,000
Small Tools & Equipment	01-31-5640	1,820	1,003	914	9,000	8,000	21,500
Postage	01-31-5680	229	122	1	100	-	100
TOTAL		23,524	33,064	26,110	34,250	39,810	46,350
TOTAL		555,548	654,695	732,163	832,726	853,961	766,760

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-31-5011	Salaries	260,000	Includes 50% salaries for the following positions: Public Works Director, Superintendent, Crew Leader, Water Operator, and Laborers. Filling vacant Laborer position.
01-31-5019	Overtime	30,000	Overtime pay for department.
01-31-5030	Social Security	20,000	Includes 50% Social Security for participating.
01-31-5050	IMRF	23,000	Includes 50% of IMRF for participating employees.
01-31-5060	Employee Insurance	65,000	Includes 50% of dental, health, vision, and life insurance for participating employees.
01-31-5080	Uniform Allowance	2,450	Uniform allowance is allotted in accordance to the union contract and Village policy (\$550 each, annually) and other miscellaneous items.
01-31-5110	Maintenance - Building	69,960	Includes mowing contract (\$25,000), landscaping of downtown/municipal complex (\$18,000), holiday decorations (\$5,000), flowers & landscape plants (\$7,500), sprinkler, fire alarm, and extinguisher inspections (\$2,500), Public Works Garage maintenance and repairs (\$5,000), janitorial (\$760), reinstate intrusion alarm at Public Works Garage (\$1,200), and Village Hall boiler upgrade (\$5,000).
01-31-5120	Maintenance - Vehicles	20,000	Includes the following: safety lane testing and routine maintenance and repairs to various vehicles and equipment.
01-31-5130	Maintenance - Equipment	9,500	Chainsaws, mowers, plows, spreaders, trimmers, pressure washer, grinders, water pump and concrete saws (\$4,000). Also includes maintenance on Godwin Pump (\$2,500 - split with Fund 60), aerial lift inspection (\$1,500), and new tires for aerial lift (\$1,500).
01-31-5140	Maintenance - Storm System	40,000	Includes annual contract storm sewer cleaning (\$15,000), Ravine Rd spillway retaining wall (\$15,000), and miscellaneous repairs and materials of the storm system, creeks and drains (\$10,000).
01-31-5150	Maintenance- Street System	33,500	Includes traffic signal maintenance - cost share with IDOT (\$7,000), street light maintenance (\$7,500), street sign materials (\$3,000), miscellaneous materials - stone, asphalt, concrete, topsoil, etc. (\$6,000), curb/sidewalk replacement program (\$10,000).
01-31-5160	Maintenance - Snow Removal	5,000	Includes miscellaneous parts and materials (\$5,000). Salt is budgeted in MFT.
01-31-5190	Maintenance - Forestry	24,000	Contract tree trimming and removal (\$12,500), purchase/plant parkway trees (\$9,000 for 40 trees at \$225 each), and parkway restoration including topsoil, seed, etc. (\$2,500).
01-31-5195	Maintenance - Caboose	3,000	General maintenance for the upkeep of the Caboose.
01-31-5196	Maintenance - Depot	7,500	General maintenance for the upkeep of the Depot and janitorial services.
01-31-5197	Maintenance - Summit School	3,500	General maintenance for the upkeep of the Summit School.
01-31-5220	Engineering Services	26,900	25% of Lions Park FEMA grant (\$12,500), MS4 annual reporting/inspection/evaluation (\$9,400), and miscellaneous engineering (\$5,000).
01-31-5230	Legal Services	3,000	Legal counsel for various matters and Collective Bargaining agreement negotiations.
01-31-5240	Medical Services	2,500	Pre and post hire employment screenings, random testing, and other medical screenings as required by policy.
01-31-5250	Snow Removal	-	Contracted snow removal services.
01-31-5265	Mosquito Abatement	3,000	Mosquito abatement of manholes and standing water areas (\$250) and contract adult fog spray (\$2,750).

Acct No.	Account Description	Budgeted Amount	Notes
01-31-5290	Professional Services	1,900	Includes JULIE locates (\$400 - split with Fund 60 at 50% each), EPA permit requirement for visual dry screening (\$500), and EPA permit requirement for water quality testing of any suspect dumping (\$1,000).
01-31-5320	Telephone & Cable	4,500	Cell phone, tablet service, cell modems, and landline service.
01-31-5340	Printing/Copying	150	Miscellaneous printing and copier lease.
01-31-5410	Dues & Membership	550	Memberships for the following: APWA (split with waste water and water), IPWMAN and other miscellaneous publications and organizations.
01-31-5420	Travel & Meetings	2,000	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year.
01-31-5430	Training	4,000	Includes the following: professional development and safety (\$1,500), equipment training (\$1,000), and MS4 training (\$1,500).
01-31-5510	Public Utility Service	13,500	Gas and electricity for Village Hall, Police Station, Summit School (611 E. Main), Depot, and Caboose.
01-31-5520	Insurance	19,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer). An additional \$2,500 is added to the total for 2 worker's compensation claims.
01-31-5530	Rental	12,000	Includes the rental of the following: asphalt roller, asphalt kettle, stump grinder, and other miscellaneous tools and equipment rentals.
01-31-5570	Landfill Charges	10,000	Disposal of street sweepings tree debris, leaves, and miscellaneous debris.
01-31-5591	EPA Permit Fee	1,000	NPDES permits for storm water compliance with MS4 Permit.
01-31-5610	Office Supplies	250	Miscellaneous office supplies as well as a new copier for the Public Works garage.
01-31-5611	Computer Supplies	2,500	For hardware and software purchases as well as other computer related expenses.
01-31-5620	Gasoline & Fuel	15,000	Unleaded and diesel for vehicles.
01-31-5630	Operating Supplies	7,000	Shop supplies (\$2,500), traffic safety supplies (\$1,500), PPE and safety gear (\$2,000), and other miscellaneous items (\$1,000).
01-31-5640	Small Tools	21,500	Skid steer loader trailer (\$9,500), pressure washer for Public Works Garage (\$9,500), and miscellaneous small equipment and tools (\$2,500).
01-31-5680	Postage	100	Postage various mailings.
STREETS TOTAL		766,760	

Village of East Dundee

General Fund (01)

Expense Summary by Department

REFUSE 01-33	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
EXPENSES							
CONTRACTUAL SERVICES							
Garbage Collection	01-33-5180	300,131	257,940	253,142	298,614	265,696	270,000
Printing/Copying	01-33-5340	237	608	253	2,500	100	2,500
TOTAL		300,369	258,548	253,395	301,114	265,796	272,500
OTHER CHARGES & SERVICES							
Bank & Service Charges	01-33-5586	-	676	2,059	3,500	5,000	5,500
TOTAL		-	676	2,059	3,500	5,000	5,500
COMMODITIES & SUPPLIES							
Postage	01-33-5680	207	378	361	1,500	650	750
TOTAL		207	378	361	1,500	650	750
TOTAL EXPENDITURES		300,575	259,602	255,814	306,114	271,446	278,750

Village of East Dundee

General Fund (01) Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-33-5180	Garbage Collection	270,000	The Village has a 5 year contract with Flood Brothers for refuse and recycling services to our residents. The contract ends on September 30, 2025. Rate change in December 2023. Includes leaf collection service as well (\$20,000).
01-33-5340	Printing/Coping	2,500	Includes 10% of cost for printing of utility bill, which includes the monthly refuse and recycling fee, through Third Millennium.
01-33-5586	Bank Charges	5,500	10% of bank fees charged here for lockbox processing and 30% of Invoice Cloud (ePay) software (the balance is in Fund 60).
01-33-5680	Postage	750	10% of the cost of postage for utility bill printing & mailing through Third Millennium.
GARBAGE TOTAL		278,750	

Village of East Dundee

General Fund (01)

Expense Summary by Department

COMMUNITY EVENTS						FY23	
01-37	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	Estimated End-of-Year	SY23 Budget
EXPENSES							
CONTRACTUAL SERVICES							
Other Professional Services	01-37-5290	48,111	50	35,523	47,300	43,216	62,300
TOTAL		48,111	50	35,523	47,300	43,216	62,300
OTHER SERVICES & CHARGES							
Rental	01-37-5330	28,110	740	29,789	48,155	34,230	48,155
TOTAL		28,110	740	29,789	48,155	34,230	48,155
COMMUNICATION							
Advertising	01-37-5331	-	25	-	-	-	-
Printing/Copying	01-37-5340	11,373	624	2,516	10,350	650	10,350
Copier Lease	01-37-5350	517	-	-	1,400	-	-
TOTAL		11,890	649	2,516	11,750	650	10,350
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-37-5410	783	819	382	1,550	408	1,550
Travel & Meetings	01-37-5420	117	-	-	100	-	-
Training	01-37-5430	-	50	-	-	-	-
TOTAL		900	869	382	1,650	408	1,550
COMMODITIES & SUPPLIES							
Dundee Events	01-37-5580	102	64	-	-	-	-
Office Supplies	01-37-5610	184	35	4	300	22	300
Operating Supplies	01-37-5630	5,399	2,294	8,017	-	1,300	1,500
Program Operating Supplies	01-37-5631	8,026	575	14,757	22,860	13,500	15,000
Postage	01-37-5680	159	184	320	2,700	259	700
TOTAL		13,870	3,152	23,098	25,860	15,081	17,500
MISCELLANEOUS EXPENSES							
Miscellaneous Event Expenses	01-37-5790	-	-	1,876	5,000	11	5,000
TOTAL		-	-	1,876	5,000	11	5,000
TOTAL		102,880	5,460	93,184	139,715	93,596	144,855

Village of East Dundee

General Fund (01) Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-37-5290	Professional Services	62,300	For the securing of event talent and other entertainment for events.
01-37-5330	Rental	48,155	Rental of stage, portable toilets, and other equipment.
01-37-5340	Printing/Copying	10,350	Printing for events.
01-37-5410	Dues & Membership	1,550	Memberships for miscellaneous publications and organizations.
01-37-5610	Office Supplies	300	Miscellaneous office supplies.
01-37-5630	Operating Supplies	1,500	Miscellaneous operating purchases.
01-37-5631	Program Operating Supplies	15,000	All other expenses for the successful operation of events.
01-37-5680	Postage	700	Postage for mailings related to events.
01-37-5790	Miscellaneous Event Expenses	5,000	Miscellaneous event related expenses.
COMMUNITY EVENTS TOTAL		144,855	

Community Events Budget per Event

Wine Down Wednesday	8,242
Thirsty Thursday	25,475
Oktoberfest	74,928
Dickens in Dundee	13,487
St. Patrick's Day	2,817
Motor Monday	1,000
Shredding Event	800
Riverside Parade of Lights	1,000
Concerts in the Park	2,000
Dundee Township Family Fun	200
Flag Day	100
TOTAL EVENT BUDGET	130,049

Village of East Dundee

Street and Bridge Fund (15)

Expense Summary by Fund

STREET & BRIDGE FUND 15	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							37,572
REVENUES							
REAL ESTATE TAXES							
Road & Bridge Tax	15-01-4020	41,702	42,377	43,144	44,000	43,846	43,000
Road & Bridge PPRT	15-01-4060	1,124	855	1,788	500	-	-
TOTAL		42,826	43,232	44,932	44,500	43,846	43,000
TOTAL REVENUES		42,826	43,232	44,932	44,500	43,846	43,000
EXPENSES							
CAPITAL OUTLAY							
Street System	15-01-5950	-	31,716	42,000	44,350	44,350	43,000
Streets Vehicles	15-01-5953	-	100,000	20,901	-	-	-
TOTAL		830	131,716	62,901	44,350	44,350	43,000
TOTAL EXPENDITURES		830	131,716	62,901	44,350	44,350	43,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		41,996	(88,484)	(17,969)	150	(504)	-
ENDING CASH BALANCE							37,572

Village of East Dundee

Streets and Bridge Fund (15)

Expenditure Summary

This fund reflects a portion of the costs for operating streets and bridges in the Village of East Dundee. The Village receives up to .06% in taxes on taxable properties for the annual upkeep on the Village infrastructure and streets related equipment.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		37,572	
15-01-4020	Real Estate Taxes	43,000	Up to .06% of real estate taxes are allocated to the fund annually.
TOTAL REVENUE(S)		43,000	
15-01-5950	Street System	43,000	Includes the following: install concrete crosswalk base - River Street (\$9,000), thermoplastic striping (\$10,000), crack sealing (\$10,000), and replace (1) street light - pole & fixture (\$14,000).
TOTAL EXPENDITURE(S)		43,000	
STREETS & BRIDGE TOTAL		-	
ENDING CASH BALANCE		37,572	

Village of East Dundee

Motor Fuel Tax Fund (28)

Expense Summary by Fund

MOTOR FUEL TAX FUND 28	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							(22,556)
REVENUES							
INTERGOVERNMENTAL REVENUE							
Motor Fuel Tax Allotment	28-01-4430	105,539	196,643	176,841	119,480	162,568	85,000
TOTAL		105,539	196,643	176,841	119,480	162,568	85,000
OTHER REVENUE							
Investment Income	28-01-4810	6,557	837	592	100	16,011	100
TOTAL		6,557	837	592	100	16,011	100
TOTAL REVENUES		112,096	197,480	177,434	119,580	178,579	85,100
EXPENSES							
OTHER SERVICE CHARGES							
Snow Removal	28-01-5160	38,738	25,791	28,327	31,500	32,165	5,000
Public Utility Service	28-01-5510	32,903	24,394	29,145	25,000	24,500	25,000
TOTAL		71,641	50,185	57,473	56,500	56,665	30,000
CAPITAL OUTLAY							
Street Systems	28-01-5950	(40)	-	168,536	140,000	183,934	-
TOTAL		(40)	-	168,536	140,000	183,934	-
TOTAL EXPENDITURES		71,601	50,185	226,008	196,500	240,599	30,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		40,495	147,295	(48,574)	(76,920)	(62,020)	55,100
ENDING CASH BALANCE							32,544

Village of East Dundee

Motor Fuel Tax Fund (28)

Expenditure Summary

This fund reflects tax money received from the Motor Fuel Tax program. Motor Fuel Tax is collected on gasoline sold, pooled by the State of Illinois, and then distributed back to the communities based on population.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		(22,556)	
28-01-4430	MFT Allotment	85,000	IML estimates \$23.50 for MFT and \$17.70 per capita for transportation renewal funding for FY23.
28-01-4810	Investment Income	100	Interest earned on investments.
TOTAL REVENUE(S)		85,100	
28-01-5160	Snow Removal	5,000	Road salt is purchased through the State of Illinois contract. Estimate of 75 tons at \$68/ton.
28-01-5510	Public Utility Services	25,000	For street light electricity (\$25,000).
TOTAL EXPENDITURE(S)		30,000	
MFT FUND TOTAL		55,100	
ENDING CASH BALANCE		32,544	

Village of East Dundee

5 Year Vehicle Capital Improvement Plan

This is a comprehensive Vehicle Capital Improvement Plan that is inclusive of all the proposed vehicle purchases within the Street & Bridge, Capital/Vehicle, Water & Sewer Funds.

What is considered a capital purchase for vehicles?

1. Per unit cost is at least \$10,000.
 2. Useful life of at least one (1) year.
 3. Inconsistent purchase to department budget (i.e. purchase made every three or five years).
- Any project that does not meet these qualifications will be funded out of the General Fund.***
Projects are rated as critical, recommended, or contingent (based on fund availability).

Year	Useful Life	ID #		SY2023	CY2024	CY2025	CY2026	CY2027	Total	Funding Source(s)/Notes
Building										
2008	15		Ford Explorer	-	-	-	35,000	-	35,000	Capital Projects Fund 32
Total				-	-	-	35,000	-	35,000	

Police										
2021	4	E-10	Ford Explorer (Patrol)	8,000	12,000	12,000	12,000	12,000	56,000	General Fund - Police
2023	4	E-7	Ford Explorer (Chief)	6,000	12,000	12,000	12,000	12,000	54,000	General Fund - Police
2021	4	E-2	Ford Explorer (Patrol)	8,000	12,000	12,000	12,000	12,000	56,000	General Fund - Police
2023	4	E-9	Ford Explorer (Det)	6,000	12,000	12,000	12,000	12,000	54,000	General Fund - Police
2021	4	E-3	Ford Explorer (Patrol)	8,000	12,000	12,000	12,000	12,000	56,000	General Fund - Police
2023	4	E-8	Ford Explorer (DC)	6,000	12,000	12,000	12,000	12,000	54,000	General Fund - Police
2021	4	E-4	Ford Explorer (DC)	8,000	12,000	12,000	12,000	12,000	56,000	General Fund - Police
2023	4	E-5	Ford Explorer (Patrol)	6,000	12,000	12,000	12,000	12,000	54,000	General Fund - Police
2023	4	E-6	Ford Explorer (Patrol)	6,000	12,000	12,000	12,000	12,000	54,000	General Fund - Police
2023	4	E-10	Ford Explorer (Admin)	6,000	12,000	12,000	12,000	12,000	54,000	General Fund - Police
Total				68,000	120,000	120,000	120,000	120,000	548,000	

Public Works										
2001		UG-01	F450 Box Truck - Underground	-	-	-	-	-	-	Capital Projects Fund 32
2005	12	33	International 6 Wheel - Dump Truck	-	-	100,000	-	-	100,000	Capital Projects Fund 32
2006	8	24	Ford F350 - Pickup/Utility Truck	80,000	-	-	-	-	80,000	Capital Projects Fund 32 & Water & Sewer Fund 60
2009	8	70	Chevy Silverado 2500HD - Pickup Truck	-	65,000	-	-	-	65,000	Capital Projects Fund 32
2009	10	29	Ford F450 - 1-Ton	-	-	85,000	-	-	85,000	Capital Projects Fund 32
2010	8	20	Ford F250 - PW pickup truck (Asst. Sup)	-	-	-	75,000	-	75,000	Capital Projects Fund 32
2021	10	12	Ford F150 (PW Director Vehicle)	-	-	-	-	-	-	Capital Projects Fund 32
2014	10	23	Ford F550 - Flatbed/Crane	-	-	-	-	85,000	85,000	Capital Projects Fund 32
2014	10	22	Ford F550 - 1-Ton	-	-	-	85,000	-	85,000	Capital Projects Fund 32
2014	15	35	International 7400 6 Wheel - Dump Truck	-	216,345	-	-	-	216,345	Capital Projects Fund 32
2020	12	25	Ford Transit Van	-	-	-	-	-	-	Water & Sewer Fund 60
2022	12	34	International HV607 - Dump Truck	-	-	-	-	-	-	Water & Sewer Fund 60
Total				80,000	281,345	185,000	160,000	85,000	791,345	

Village of East Dundee

5 Year Vehicle Capital Improvement Plan

Useful Year	Life	ID #		SY2023	CY2024	CY2025	CY2026	CY2027	Total	Funding Source(s)/Notes
Equipment										
1999	15		Trailer for Skid Steer Loader	10,000	-	-	-	-	10,000	Capital Projects Fund 32
2002	15		New Holland 5450 - Loader/Side Cutter	-	-	-	-	-	-	Will not replace
2005	15		Caterpillar 430D - Loader/backhoe	-	130,000	-	-	-	130,000	Capital Projects Fund 32
2005			JLG 3246ES - Scissor lift	-	-	-	-	-	-	Will not replace
2006	15		Genie 2-45 25/RT - Aerial Lift	83,000	-	-	-	-	83,000	Capital Projects Fund 32
2014	15		Elgin Pelican P30356 - Street Sweeper	-	-	-	-	-	-	Capital Projects Fund 32
2014			Vermeer BC1500 - Brush Chipper	-	-	-	-	-	-	Capital Projects Fund 32
			Stalker MC360 Messager Trailer	-	-	-	-	-	-	Capital Projects Fund 32
2020			Deere Z915E - Riding Mower	-	-	-	-	-	-	Capital Projects Fund 32
			Asphalt roller	-	44,000	-	-	-	44,000	Capital Projects Fund 32
Total				93,000	174,000	-	-	-	267,000	
TOTAL				241,000	575,345	305,000	315,000	205,000	1,641,345	

Village of East Dundee

5 Year Facilities Improvement Plan

This is a comprehensive Facilities Capital Improvement Plan that is inclusive of all the proposed projects within the General, Capital, Water & Sewer Funds.

What is considered a capital project or purchase?

1. Per unit cost is at least \$10,000.
 2. Useful life of at least one (1) year.
 3. Inconsistent purchase to department budget (i.e. purchase made every three or five years).
- Any project that does not meet these qualifications will be funded out of the General Fund.**
Projects are rated as critical, recommended, or contingent (based on fund availability).

Project	SY2023	CY2024	CY2025	CY2026	CY2027	Total	Funding Source(s)/Notes
Village Hall							
Replace windows	-	-	-	-	-	-	Capital Fund
Replace & Repaint Exterior Trim	-	-	-	-	-	-	Capital Fund
Repair Chimney and Rear Block Wall	-	-	-	-	-	-	Capital Fund
Replace Sanitary Sewer	5,000	-	-	-	-	5,000	Capital Fund
Mitigate Asbestos Tile/Replace Carpet	-	-	-	-	-	-	Capital Fund
Replace (7) Interior Doors & Trim	5,800	-	-	-	-	5,800	Capital Fund
Replace (2) Exterior Doors	2,000	-	-	-	-	2,000	Capital Fund
Flooring - 1st Floor	15,000	-	-	-	-	15,000	Capital Fund
Replace Boiler	5,000	-	-	-	-	5,000	Capital Fund
Remodel Building Inspector Office	10,000	-	-	-	-	10,000	Capital Fund
Replace or Repair Flat Roof	-	-	-	-	-	-	Capital Fund
Parking Lot Repair/Resurfacing	10,000	-	-	-	-	10,000	Capital Fund
HVAC - 2nd Floor	-	-	-	-	-	-	Capital Fund
Backup Generator Replacement	-	-	-	-	-	-	Capital Fund
Keyless Entry	-	-	-	-	-	-	Capital Fund
Entryway Renovation (enhance security)	-	-	-	-	-	-	Capital Fund
Mitigate Asbestos Tile/Replace Carpet	-	-	-	-	-	-	Capital Fund
Paint Interior	-	-	-	-	-	-	Capital Fund
Remove Drop Ceiling - 2nd Floor	-	-	-	-	-	-	Capital Fund
Plumbing for Restrooms	-	-	-	-	-	-	Capital Fund
Events Garage	-	-	-	-	-	-	Capital Fund
Total	52,800	-	-	-	-	52,800	

Police Department							
Remove Overhead Electrical to PD Garage	-	-	-	-	-	-	Capital Fund
Pave Parking Lot	-	90,000	-	-	-	90,000	Capital Fund
Light Fixtures in Evidence Room	-	-	-	-	-	-	Capital Fund
Flushing Mechanism for Auto Toilets	-	-	-	-	-	-	Capital Fund

Village of East Dundee

5 Year Facilities Improvement Plan

Project	SY2023	CY2024	CY2025	CY2026	CY2027	Total	Funding Source(s)/Notes
Water Line to Copy Area	-	-	-	-	-	-	Capital Fund
Carpet Sergeants Cubicles	-	-	-	-	-	-	Capital Fund
Improve Access to Workout Facility	-	-	-	-	-	-	Capital Fund
Slider Door on Conference Room	-	-	-	-	-	-	Capital Fund
HVAC Control System	-	-	-	-	-	-	Capital Fund
Move Garbage Can Enclosure	-	-	-	-	-	-	Capital Fund
Locking Door to Hallway	-	-	-	-	-	-	Capital Fund
Total	-	90,000	-	-	-	90,000	

Public Works Garage

Breakroom Rehab (furniture)	-	-	-	-	-	-	Capital Fund
Exterior Lights	-	-	-	-	-	-	Capital Fund
Roof (2033)	-	-	-	-	-	-	Capital Fund
Exterior Doors (Steel Overhead Doors)	-	-	-	-	-	-	Capital Fund
Paint	-	-	-	-	-	-	Capital Fund
Epoxy Floor	-	-	-	-	-	-	Capital Fund
Entry Gate	-	-	-	-	-	-	Capital Fund
Parking Lot Patching/Resurfacing	-	-	-	-	-	-	Capital Fund
Awnings	-	-	-	-	-	-	Capital Fund
Plumbing	-	-	-	-	-	-	Capital Fund
Repair or Replace Lower Barn	-	-	-	-	-	-	Capital Fund
Garbage Can for Footbridge	-	-	-	-	-	-	Capital Fund
Total	-	-	-	-	-	-	

Water Treatment Plant

Breakroom Chairs	-	-	-	-	-	-	Capital Fund
Scrub/Wax Floor	-	-	-	-	-	-	Capital Fund
Update 2014 Master Plan	-	-	-	-	-	-	Capital Fund
Total	-	-	-	-	-	-	

Wastewater Treatment Plant

Lift Station Fencing	-	-	-	-	-	-	Capital Fund
Update 2014 Master Plan	-	-	-	-	-	-	Capital Fund
Sludge Building Gutters	-	-	-	-	-	-	Capital Fund
Emergency Backup Generator							Capital Fund
Alarm Systems	-	-	-	-	-	-	Capital Fund
Total	-	-	-	-	-	-	

Depot Grounds

Restroom Renovation	75,000	-	-	-	-	75,000	Dundee Crossings BDD
Bags/Games	-	-	-	-	-	-	Capital Fund

Village of East Dundee

5 Year Facilities Improvement Plan

Project	SY2023	CY2024	CY2025	CY2026	CY2027	Total	Funding Source(s)/Notes
Fire Pit	-	-	-	-	-	-	Capital Fund
Fountain	-	-	-	-	-	-	Capital Fund
Electricity to Each Tree	-	-	-	-	-	-	Capital Fund
Exterior Fob System	-	-	-	-	-	-	Capital Fund
Plant Christmas Tree	-	-	-	-	-	-	Capital Fund
Quad for Salting Bike Path	-	-	-	-	-	-	Capital Fund
Flower Pots	-	-	-	-	-	-	Capital Fund
Doggie Bag Station	-	-	-	-	-	-	Capital Fund
Garbage Can on East Side	-	-	-	-	-	-	Capital Fund
Electric Charging Station	-	-	-	-	-	-	Capital Fund
Resod to Even Out Grounds	-	-	-	-	-	-	Capital Fund
Speaker System	-	-	-	-	-	-	Capital Fund
Total	75,000	-	-	-	-	75,000	
<u>Other Village Facilities</u>							
Caboose Improvements	-	-	-	-	-	-	Capital Fund
Total	-	-	-	-	-	-	
TOTAL FACILITIES PROJECTS	127,800	90,000	-	-	-	217,800	

Village of East Dundee

5 Year Infrastructure Improvement Plan

This is a comprehensive Infrastructure improvement Plan that is inclusive of all the proposed projects within the Street & Bridge, Capital/Vehicle, Water & Sewer Funds.

What is considered a capital project or purchase?

1. Per unit cost is at least \$10,000.
 2. Useful life of at least one (1) year.
 3. Inconsistent purchase to department budget (i.e. purchase made every three or five years).
- Any project that does not meet these qualifications will be funded out of the General Fund.***
Projects are rated as critical, recommended, or contingent (based on fund availability).

Project	SY2023	CY2024	CY2025	CY2026	CY2027	Total	Funding Source(s)/Notes
<u>Street & Bridge and MFT</u>							
Road Patching	25,000	25,000	25,000	25,000	25,000	125,000	Capital Projects Fund 32 MFT Fund 28
Heinz Road Resurfacing and Extension	345,000	580,000	-	-	-	925,000	Cook County TIF or Grant 590 Healy to pay for construction portion
Street Improvement Plan	491,700	350,000	350,000	350,000	350,000	1,891,700	Capital Projects Fund 32 STP Local Match (FY26) MFT Fund 28
Total	861,700	955,000	375,000	375,000	375,000	2,941,700	
<u>IT/Communication</u>							
Starcom Radios	16,000	16,000	16,000	16,000	-	64,000	Capital Projects Fund 32
Axon Enterprise - Body Cameras	33,000	38,000	38,000	38,000	38,000	185,000	Capital Projects Fund 32
GIS Consortium	-	85,000	-	-	-	85,000	Capital Projects Fund 32
License Plate Readers	-	25,000	-	-	-	25,000	Capital Projects Fund 32
Total	49,000	164,000	54,000	54,000	38,000	359,000	
<u>Community Beautification</u>							
(Fox) Riverwalk Improvements	50,000	150,000	150,000	150,000	-	500,000	Capital Projects Fund 32
Village Entryway Signage	-	50,000	-	-	-	50,000	DC BDD 34 & Donation
Gypsy Moth Treatment	55,000	-	-	-	-	55,000	Capital Projects Fund 32
Total	105,000	200,000	150,000	150,000	-	605,000	
<u>Acquisitions</u>							
Haeger Pottery Parking Lot	100,000	-	-	-	-	100,000	Downtown TIF Fund 39
2 N. Van Buren	165,000	-	-	-	-	165,000	Downtown TIF Fund 39
4 N. Van Buren	205,000	-	-	-	-	205,000	Capital Projects Fund 32
Lumber Yard	800,000	-	-	-	-	800,000	Downtown TIF Fund 39
Total	1,270,000	-	-	-	-	1,270,000	

Village of East Dundee

5 Year Infrastructure Improvement Plan

Project	SY2023	CY2024	CY2025	CY2026	CY2027	Total	Funding Source(s)/Notes
<u>Storm water</u>							
Lions Park	-	550,000	-	-	-	550,000	Capital Projects Fund 32
Total	-	550,000	-	-	-	550,000	
<u>Water</u>							
SCADA Upgrades	38,000	-	-	-	-	38,000	Water & Sewer Fund 60
Standpipe Replacement/Rehabilitation	-	-	250,000	-	-	250,000	Water & Sewer Fund 60 Includes engineering & construction
Water Main Installation	550,300	-	-	-	-	550,300	Dundee Crossings BDD 34
Water Tower Lighting - Route 25 & 68	-	50,000	-	-	-	50,000	Water & Sewer Fund 60
Water Tower Painting - Route 68	-	700,000	-	-	-	700,000	Prairie Lakes TIF Fund 35 Water & Sewer Fund 60
Total	588,300	750,000	250,000	-	-	1,588,300	
<u>Sewer</u>							
Lift Station Pump/Grinder	32,000	-	-	-	-	32,000	Water & Sewer Fund 60
Dry/Wet Weather Pump	18,000	18,500	-	-	-	36,500	Water & Sewer Fund 60
Oxidation Ditch Motor & Gear Box	-	18,000	-	-	-	18,000	Water & Sewer Fund 60
Wendt Sanitary Sewer	-	300,000	-	-	-	300,000	Water & Sewer Fund 60
Total	50,000	336,500	-	-	-	386,500	
TOTAL CAPITAL PROJECTS	2,924,000	2,955,500	829,000	579,000	413,000	7,700,500	

Village of East Dundee

Capital Projects Fund (32)

Expense Summary by Fund

CAPITAL IMPROVEMENT PROJECTS FUND 32		Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE								1,071,894
REVENUES								
OTHER FINANCING SOURCES								
Video Gaming Tax	32-09-4085	203,818	180,110	342,857	250,000	365,509	225,000	
Video Gaming License	32-09-4115	28,750	26,462	15,438	26,000	61,861	50,000	
Economic Development Prog. Grant	32-09-4445	-	-	-	179,325	939,617	-	
Dept. of Commerce & Economic Op.	32-09-4446	-	-	224,429	-	-	-	
Insurance Reimbursement	32-09-4885	-	46,543	-	-	-	10,000	
Miscellaneous Income	32-09-4890	-	-	-	-	121,200	-	
TOTAL		232,568	253,115	582,724	455,325	1,488,187	285,000	
TOTAL REVENUES			232,568	253,115	582,724	455,325	1,488,187	285,000
EXPENSES								
CAPITAL OUTLAY								
Financial Software	32-14-5946	-	58,830	-	-	-	-	
Village Hall Maintenance	32-15-5948	22,100	224	22,675	155,350	200,291	52,800	
Police Equipment	32-21-5940	17,600	404	-	17,226	6,263	33,000	
Police Vehicles	32-21-5942	43,101	72,528	129,920	96,000	125,000	-	
Radio/Communications	32-21-5947	-	-	13,593	16,000	13,593	16,000	
Public Works Vehicles	32-31-5930	-	7,484	-	40,000	57,742	80,000	
Public Works Equipment	32-31-5945	-	-	-	69,000	67,640	93,000	
Depot Improvements	32-31-5947	-	28,420	-	-	-	-	
Fox River Improvements	32-31-5955	-	-	-	-	-	50,000	
Public Works Improvements	32-31-6090	-	121,213	-	280,000	277,361	516,700	
Other Professional Services	32-32-5290	-	-	-	-	-	55,000	
4 N. Van Buren	32-32-5950	-	-	-	-	-	205,000	
Storm Water Improvements	32-36-5900	-	-	-	52,000	67,081	-	
Christina & Route 25 Intersection	32-36-6090	-	-	10	1,118,942	1,315,629	-	
National Tool Roadway	32-38-5940	-	13,136	247,974	-	-	-	
TOTAL		82,801	302,239	414,172	1,844,518	2,130,600	1,101,500	
TOTAL EXPENDITURES			82,801	302,239	414,172	1,844,518	2,130,600	1,101,500
INTERFUND TRANSFERS								
TRANSFER (IN) FROM								
General Fund 01	32-09-4901	-	-	-	-	664,502	-	
TOTAL		-	-	-	-	664,502	-	
TOTAL TRANSFERS			-	-	-	664,502	-	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)			149,767	(49,124)	168,552	(1,389,193)	22,089	(816,500)
ENDING CASH BALANCE								255,394

Village of East Dundee

Capital Projects Fund (32)

Expenditure Summary

This Fund was established to finance vehicle, equipment, and other long-term capital projects at their scheduled time. Purchases or projects conducted in this Fund is aligned with the Village's Vehicle & Capital Improvement Plan which was established in FY20 and will be updated annually to ensure goals and objectives are consistent with the Village's strategic plan and revenue projections.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		1,071,894	
32-09-4085	Video Gaming Revenue	225,000	In FY20, approved as dedicated revenue source for capital Projects Fund. Moved from General Fund.
32-09-4115	Video Gaming License	50,000	In FY20, approved as dedicated revenue source for capital Projects Fund. Moved from General Fund.
32-09-4885	Insurance Reimbursement	10,000	Grant from IPRF to offset the expense of the body cameras.
TOTAL REVENUE(S)		285,000	
32-15-5948	Village Hall Maintenance	52,800	Village Hall improvements include: replace sanitary sewer in basement (\$5,000), replace 7 interior doors & trim (\$5,800), replace 2 exterior doors (\$2,000), replace front door (\$15,000), replace boiler (\$5,000), remodel Building Inspector office (\$10,000), and repair/resurface parking lot (\$10,000).
32-21-5940	Police Equipment	33,000	Purchase of Axon body cameras to meet State of Illinois mandate.
32-21-5947	Radios/Communications	16,000	Police Starcom radios to be paid over a 7 year period. Program began in FY22 and is expected to end in FY29.
32-31-5930	Public Works Vehicles	80,000	Purchase of F-350 class. New truck will include a plow and tow package.
32-31-5945	Public Works Equipment	93,000	Trailer for Bobcat skid steer (\$10,000) and Genie aerial lift (\$83,000).
32-31-5955	Fox River Improvements	50,000	Completion of Riverfront study.
32-31-6090	Public Works Improvements	516,700	Includes: road resurfacing project for Balmoral (102,700), Hilton (97,500), Reese (176,900), Wendt (59,600), and eng (55,000), as well as crack seal coating and road patching program (\$25,000).
32-32-5290	Other Professional Services	55,000	Treatment of infestations of the gypsy (spongy) moth in East Dundee in the Lakewood Estates and Terrace neighborhoods. One of the most effective options for treating gypsy moth is the aerial application (or spray) of Btk - which is a naturally occurring soil bacteria that interferes with the gypsy moth caterpillars' digestive system, eventually killing the caterpillars.
32-32-5950	4 N. Van Buren	205,000	Acquisition of 4 N. Van Buren.
TOTAL EXPENDITURE(S)		1,101,500	
CAPITAL PROJECTS FUND TOTAL		(816,500)	
ENDING CASH BALANCE		255,394	

Village of East Dundee

Dundee Gateway Business Development District Fund (33)

Expense Summary by Fund

DUNDEE GATEWAY BDD FUND 33	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							120,314
REVENUES							
INTERGOVERNMENTAL REVENUE							
Sales Tax	33-01-4030	77,094	68,791	81,864	67,000	97,421	70,000
TOTAL		77,094	68,791	81,864	67,000	97,421	70,000
TOTAL REVENUES		77,094	68,791	81,864	67,000	97,421	70,000
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	33-01-5210	-	270	118	150	180	225
Legal Services	33-01-5230	-	-	-	1,000	-	-
TOTAL		-	270	118	1,150	180	225
CAPITAL OUTLAY							
Developer Reimbursements	33-01-5876	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL		50,000	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES		50,000	50,270	50,118	51,150	50,180	50,225
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		27,094	18,521	31,746	15,850	47,241	19,775
ENDING CASH BALANCE							140,089

Village of East Dundee

Dundee Gateway Business Development District Fund (33)

Expenditure Summary

Dundee Gateway BDD was established on September 28, 2009. It will expire on September 28, 2032.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		120,314	
33-01-4030	Sales Tax	70,000	Properties within the BDD collect an additional .75% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects.
TOTAL REVENUE(S)		70,000	
33-01-5210	Auditing Service	225	Expense related to the BDD compliance report as required by the State of Illinois.
33-01-5876	Developer Reimbursement	50,000	Redevelopment agreement (Ordinance 10-15) for Thornton's IDOT Improvements, Dmyterko and Dmyterko & Wright Development, Ltd. (100 Dundee Avenue). \$4,166.67 per month.
TOTAL EXPENDITURE(S)		50,225	
DUNDEE GATEWAY BDD TOTAL		19,775	
ENDING CASH BALANCE		140,089	

Village of East Dundee

Downtown and Dundee Crossings Business Development District Fund (34)

Expense Summary by Fund

DOWNTOWN & DUNDEE		FY23					
CROSSINGS BDD	Account	FY20	FY21	FY22	FY23	Estimated	SY23
FUND 34	Number	Actual	Actual	Actual	Budget	End-of-Year	Budget
BEGINNING CASH BALANCE							1,034,969
REVENUES							
INTERGOVERNMENTAL REVENUE							
Sales Tax	34-01-4030	300,154	301,811	407,146	265,000	431,345	315,000
TOTAL		300,154	301,811	407,146	265,000	431,345	315,000
TOTAL REVENUES		300,154	301,811	407,146	265,000	431,345	315,000
EXPENSES							
CONTRACTUAL SERVICES							
Auditing Services	34-01-5210	-	270	118	150	182	225
Legal Services	34-01-5230	-	-	900	-	900	500
TOTAL		-	270	1,018	150	1,082	725
CAPITAL OUTLAY							
Developer Reimbursements	34-01-5876	262,899	1,648	74,599	150,000	150,000	200,000
Art Council	34-01-5940	-	-	-	25,000	2,300	30,000
Depot Improvements	34-01-5945	-	-	-	35,000	15,300	75,000
Water Improvement	34-01-5950	-	-	-	255,000	70,269	550,300
Entryway Signage	34-01-5953	-	-	-	50,000	-	50,000
District Projects	34-01-5954	-	-	-	-	15,000	15,000
TOTAL		262,899	1,648	74,599	515,000	252,869	920,300
TOTAL EXPENDITURES		262,899	1,918	75,616	515,150	253,951	921,025
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		37,255	299,893	331,530	(250,150)	177,394	(606,025)
ENDING CASH BALANCE							428,944

Village of East Dundee

Downtown and Dundee Crossings Business Development District Fund (34)

Expenditure Summary

Dundee Gateway BDD was established on September 28, 2008. It will expire on September 28, 2031.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		1,034,969	
34-01-4030	Sales Tax	315,000	Properties within the BDD collect an additional .75% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects. \$15,000 increase to offset Speedway/PAL BDD Rebate
TOTAL REVENUE(S)		315,000	
34-01-5210	Auditing Services	225	Expense related to the BDD compliance report as required by the State of Illinois.
34-01-5230	Legal Services	500	Miscellaneous legal expenses
34-01-5876	Developer Reimbursement	200,000	Redevelopment agreements and projects as follows: Piemonte's Dundee Chevrolet BDD portion only (\$6,000) Mocking Bird Reimbursement BDD portion only (\$4,000), Speedway/PAL BDD Rebate (\$15,000), CAT reimbursement (\$50,000), BDD 50/50 grant program - 4 grant (\$100,000), and miscellaneous reimbursements (\$5,000).
34-01-5940	Art Council	30,000	Funding for various arts related projects to enhance the overall appearance of the Downtown. Funding to be distributed in accordance with policies outline by an Art Council to be formed in FY23.
34-01-5945	Depot Improvements	75,000	Renovation of Depot restrooms.
34-01-5950	Water Improvement	550,300	Water main installation on Water Street between Railroad Street & North Street.
34-01-5953	Entryway Signage	50,000	Village entryway signage program for enhanced marketing of the Village and replacement of the logo. This will be accomplished by using the balance of the Downtown Depot/Culinary District donation (\$21,752).
34-01-5954	District Projects	15,000	For the purchase of planters and other decorative items.
TOTAL EXPENDITURE(S)		921,025	
DT & DUNDEE BDD TOTAL		(606,025)	
ENDING CASH BALANCE		428,944	

Village of East Dundee
Prairie Lakes Tax Increment Financing District Fund (35)
Expense Summary by Fund

PRAIRIE LAKES TIF IMPROVEMENT FUND 35	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							1,055,185
REVENUES							
REAL ESTATE TAXES							
Property Tax	35-01-4010	1,269,916	1,264,423	1,287,376	1,290,000	1,457,488	1,300,000
TOTAL		1,269,916	1,264,423	1,287,376	1,290,000	1,457,488	1,300,000
OTHER REVENUE							
Investment Income	35-01-4810	1,139	116	59	-	1,407	-
TOTAL		1,139	116	59	-	1,407	-
TOTAL REVENUES		1,271,054	1,264,539	1,287,436	1,290,000	1,458,895	1,300,000
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	35-01-5210	501	500	118	150	182	225
Engineering Services	35-01-5220	2,625	-	-	3,000	7,500	3,000
Legal Services	35-01-5230	65	184	-	1,000	500	500
Other Professional Services	35-01-5290	-	-	-	-	2,000	2,000
TOTAL		3,191	684		4,150	10,182	5,725
CAPITAL OUTLAY							
Water Treatment Plant Improvement	35-01-5970	-	-	3,500	18,000	21,000	-
TOTAL		-	-	3,500	18,000	21,000	-
TOTAL EXPENDITURES		3,191	684	3,500	22,150	31,182	5,725
INTERFUND TRANSFERS							
TRANSFER (OUT) TO							
2012A GO Bond Debt Service 48	35-01-6048	179,804	197,487	194,681	203,753	203,753	211,847
Water & Sewer Fund 60	35-01-6060	148,661	-	-	-	-	-
TOTAL		328,465	197,487	194,681	203,753	203,753	211,847
TOTAL TRANSFERS		328,465	197,487	194,681	203,753	203,753	211,847
INTERFUND ADVANCES							
DUE FROM							
Downtown TIF Fund 39	35-01-1139	-	-	1,117,058	1,118,227	1,806,144	1,433,419
Route 68 TIF Fund 42	35-01-1142	-	-	223,463	12,620	12,620	-
Route 25 TIF Fund 46	35-01-1146	-	-	3,289,958	721,169	721,169	704,194
IL South Route 72 TIF Fund 57	35-01-1157	-	-	176	444	(176)	-
TOTAL		-	-	4,630,655	1,852,460	2,539,757	2,137,613
TOTAL DUE TO/FROM(S)		-	-	4,630,655	1,852,460	2,539,757	2,137,613
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		939,399	1,066,368	(3,541,401)	(788,363)	(1,315,797)	(1,055,185)
ENDING CASH BALANCE							-

Village of East Dundee
Prairie Lakes Tax Increment Financing District Fund (35)
Expenditure Summary

The Prairie Lakes TIF was established on October 2, 2000. It will expire on October 2, 2023.
In Fiscal Year 2019-2020, Fund 72 (Prairie Lakes TIF Bond Reserve Fund) was consolidated into Fund 35 (Prairie Lakes TIF Improvement Fund).

Prairie Lakes TIF is used as a funding source for the 2012A GO Bond Series (Fund 48). The Bond is for the following: storm water detention pond, acquisition of River Haven property, construction of water main, and Van Buren Avenue and Christina Drive Road Improvements.

Due To/From this Fund is to be reimbursed as the allotted Fund is financial secure to pay back the loan.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		1,055,185	
35-01-4010	Real Estate Taxes	1,300,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		1,300,000	
35-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
35-01-5220	Engineering Services	3,000	Engineering services for the miscellaneous projects.
35-01-5230	Legal Services	500	Miscellaneous legal services.
35-01-5290	Other Professional Services	2,000	Miscellaneous services such as TIF Consultant.
35-01-5970	Water Treatment Plant Imp.	-	Clean (scrape loose paint and power wash entire building), spot prime, and repaint the exterior of the entire building. This will preserve the life of the pre-cast concrete walls.
TOTAL EXPENDITURE(S)		5,725	
35-01-6048	2012A GO Bond Fund 48	211,847	39.1% of the principal, interest, and agent fee payment
TOTAL TRANSFER(S)		211,847	
35-01-1139	From Downtown TIF Fund 39	1,433,419	A loan to Downtown TIF Fund 39 to balance the account. This must be paid back to Prairie Lakes TIF once Fund 39 is financially stable.
35-01-1142	From Route 68 TIF Fund 42	-	A loan to Route 68 TIF Fund 42 to balance the account. This must be paid back to Prairie Lakes TIF once Fund 42 is financially stable.
35-01-1146	From Route 25 TIF Fund 46	704,194	A loan to Route 25 TIF Fund 46 to balance the account. This must be paid back to Prairie Lakes TIF once Fund 46 is financially stable.
TOTAL DUE TO/FROM		2,137,613	
PRAIRIE LAKES TIF TOTAL		(1,055,185)	
ENDING CASH BALANCE		-	

Village of East Dundee
Christina Drive Tax Increment Financing District Fund (36)
Expense Summary by Fund

CHRISTINA DRIVE TIF FUND 36	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							394,343
REVENUES							
REAL ESTATE TAXES							
Property Tax	36-01-4010	271,573	316,116	323,867	325,000	329,606	325,000
TOTAL		271,573	316,116	323,867	325,000	329,606	325,000
OTHER REVENUE							
Investment Income	36-01-4810	854	87	45	-	1,055	-
TOTAL		854	87	45	-	1,055	-
TOTAL REVENUES		272,426	316,203	323,911	325,000	330,661	325,000
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	36-01-5210	501	500	118	120	182	225
Engineering Services	36-01-5220	-	78	1,085	3,000	1,000	2,000
Legal Services	36-01-5230	1,587	228	2,687	3,000	1,000	1,000
Other Professional Services	36-01-5290	-	-	-	-	3,000	2,000
TOTAL		2,088	806	3,889	6,120	5,182	5,225
PAYMENTS & REIMBURSEMENTS							
Developer Reimbursement	36-01-5876	232,882	273,028	87,151	300,000	284,255	300,000
TOTAL		232,882	273,028	87,151	300,000	284,255	300,000
TOTAL EXPENDITURES		234,970	273,834	91,040	306,120	289,437	305,225
INTERFUND TRANSFERS							
TRANSFER (OUT) TO							
2012A GO Bond Reserve Fund 48	36-01-6048	70,358	73,364	76,180	79,729	79,729	82,896
TOTAL		70,358	73,364	76,180	79,729	79,729	82,896
TOTAL TRANSFERS		70,358	73,364	76,180	79,729	79,729	82,896
INTERFUND ADVANCES							
DUE TO							
General Fund 01	36-01-2300	234,534	-	-	-	-	-
TOTAL		234,534	-	-	-	-	-
DUE FROM							
Downtown TIF Fund 39	36-01-1139	-	-	-	250,000	-	-
TOTAL		-	-	-	250,000	-	-
TOTAL DUE TO/FROM(S)		234,534	-	-	(250,000)	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		342,348	115,733	309,051	(310,849)	120,953	(63,121)
ENDING CASH BALANCE							331,222

Village of East Dundee

Christina Drive Tax Increment Financing District Fund (36)

Expenditure Summary

The Christina Drive TIF was established on May 17, 2010. It will expire on May 17, 2033.
In Fiscal Year 2019-2020, Fund 71 (Christina Drives TIF Bond Reserve Fund) was consolidated into Fund 36 (Christina Drive TIF Fund).

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		394,343	
36-01-4010	Real Estate Taxes	325,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		325,000	
36-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
36-01-5220	Engineering Services	2,000	Engineering services for various TIF projects including a portion of Route 68 and Penny Ave EDP application.
36-01-5230	Legal Services	1,000	Miscellaneous legal services.
36-01-5290	Other Professional Services	2,000	Miscellaneous services such as TIF Consultant.
36-01-5876	Developer Reimbursements	300,000	PAL Land, LLC. redevelopment agreement (Terra Business Park -Ord. 12-86). This covers the Christina TIF portion only. The payment for this agreement is only 90% of the incoming property taxes for the year.
TOTAL EXPENDITURE(S)		305,225	
36-01-6048	2012A GO Bond Fund 48	82,896	Covers 15.3% of principal, interest, and agent fee of loan for the 2012A bond payment.
TOTAL TRANSFER(S)		82,896	
CHRISTINA DRIVE TIF TOTAL		(63,121)	
ENDING CASH BALANCE		331,222	

Village of East Dundee
Dundee Crossings Tax Increment Financing District Fund (38)
Expense Summary by Fund

DUNDEE CROSSINGS TIF FUND 38	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							2,053,620
REVENUES							
REAL ESTATE TAXES							
Property Tax	38-01-4010	884,886	1,279,137	1,339,555	1,345,000	1,476,871	1,350,000
TOTAL		884,886	1,279,137	1,339,555	1,345,000	1,476,871	1,350,000
OTHER REVENUE							
Investment Income	38-01-4810	5,660	579	296	-	6,996	-
TOTAL		5,660	579	296	-	6,996	-
OTHER FINANCING SOURCES							
Principal Payment Byrider	38-01-4930	115,197	130,542	125,661	141,925	130,896	88,000
Interest Payment Byrider	38-01-4931	47,601	45,822	37,167	34,439	34,439	19,200
Developer Reimbursement	38-01-4932	-	-	-	-	-	37,500
TOTAL		162,798	176,364	162,828	176,364	165,335	144,700
TOTAL REVENUES		1,053,344	1,456,080	1,502,678	1,521,364	1,649,202	1,494,700
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	38-01-5210	501	270	118	120	182	225
Engineering Services	38-01-5220	23,697	13,243	-	3,000	-	3,000
Legal Services	38-01-5230	15,571	742	-	5,000	10,000	5,000
Other Professional Services	38-01-5290	-	-	-	-	3,500	3,500
TOTAL		39,769	14,255	118	8,120	13,682	11,725
PAYMENTS & REIMBURSEMENTS							
2012B Series Taxable Payment	38-01-5810	216,924	220,355	160,000	216,086	215,736	218,612
Developer Reimbursement	38-01-5876	364,511	683,870	185,492	850,000	850,000	900,000
TOTAL		581,435	904,225	345,492	1,066,086	1,065,736	1,118,612
CAPITAL OUTLAY							
Capital Improvements	38-01-5936	-	192	-	-	-	-
Cemetery Fence Project	38-01-5969	-	-	-	-	300,000	-
TOTAL		-	192	-	-	300,000	-
TOTAL EXPENDITURES		621,203	918,671	345,609	1,074,206	1,379,418	1,130,337
INTERFUND TRANSFERS							
TRANSFER (OUT) TO							
2012A GO Bond Debt Service Fund 48	38-01-6048	157,270	163,991	170,284	178,218	178,218	185,297
Water & Sewer Fund 60	38-01-6060	37,661	-	-	-	-	-
TOTAL		194,931	163,991	170,284	178,218	178,218	185,297
TOTAL TRANSFERS		(194,931)	(163,991)	(170,284)	(178,218)	(178,218)	(185,297)

DUNDEE CROSSINGS TIF FUND 38	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
INTERFUND ADVANCES							
DUE FROM							
Downtown TIF Fund 39	38-01-1139	-	-	-	-	-	486,857
TOTAL		-	-	-	-	-	486,857
TOTAL DUE TO/FROM(S)		-	-	-	-	-	486,857
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		237,210	373,418	986,785	268,940	91,566	(307,791)
ENDING CASH BALANCE							1,745,829

Village of East Dundee

Dundee Crossings Tax Increment Financing District Fund (38)

Expenditure Summary

The Dundee Crossings TIF was established on September 18, 2006. It will expire on September 18, 2029. In Fiscal Year 2019-2020, Fund 49 (Dundee Crossings TIF 2012B Taxable Bond) & Fund 73 (Dundee Crossings TIF Bond Reserve Fund) were consolidated into Fund 38 (Dundee Crossings TIF Fund).

Dundee Crossings 2012B TIF Bond was established as a funding source for the JD Byrider business. The company is to reimburse the Village for a percentage of the principal and interest payment as outlined by the debt service schedule established by the bond servicer.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		2,053,620	
38-01-4010	Real Estate Taxes	1,350,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
38-01-4930	Principal Payment	88,000	Principal payment for JD Byrider's portion of 2012B TIF Bond.
38-01-4931	Interest Payment	19,200	Interest payment for JD Byrider's portion of 2012B TIF Bond.
38-01-4932	Developer Reimbursement	37,500	Dundee Township fence reimbursement for \$300,000 loan to be reimbursed by 2031.
TOTAL REVENUE(S)		1,494,700	
38-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
38-01-5220	Engineering Services	3,000	Engineering expenditures related to Fund.
38-01-5230	Legal Services	5,000	Legal services for related TIF expenses.
38-01-5290	Other Professional Services	3,500	Miscellaneous services such as TIF Consultant.
38-01-5810	2012B Series Taxable	218,612	Principal payment (\$175,000) and interest payment (\$43,262) towards the 2012B TIF Bond. Payments are made in December and in June. A \$350 annual administration fee is also due in March. The Village pays the remaining portion of the loan not covered by JD Byrider.
38-01-5876	Developer Reimbursements	900,000	TIF reimbursements as follows: PAL Land, LLC - Terra Business Park (\$880,000) Piemonte's Dundee Chevrolet (\$10,000), and Miscellaneous (\$10,000).
TOTAL EXPENDITURE(S)		1,130,337	
38-01-6048	2012A GO Bond Fund 48	185,297	34.2% of principal, interest, and agent fee for the 2012A Bond payment.
TOTAL TRANSFER(S)		185,297	
DUNDEE CROSSINGS TIF TOTAL		(307,791)	
ENDING CASH BALANCE		1,745,829	

Village of East Dundee

Downtown Redevelopment Tax Increment Financing District Fund (39) Expense Summary by Fund

DOWNTOWN REDEVELOPMENT TIF FUND 39	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							215
REVENUES							
REAL ESTATE TAXES							
Property Tax	39-01-4010	189,100	348,998	376,627	350,000	391,112	350,000
TOTAL		189,100	348,998	376,627	350,000	391,112	350,000
OTHER REVENUE							
Investment Income	39-01-4810	2,385	243	125	-	2,948	-
TOTAL		2,385	243	125	-	2,948	-
TOTAL REVENUES		191,485	349,241	376,752	350,000	394,060	350,000
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	39-01-5210	501	270	(721)	120	182	225
Engineering Services	39-01-5220	-	-	-	3,000	-	3,000
Legal Services	39-01-5230	323	228	924	3,000	40,000	35,000
Other Professional Services	39-01-5290	-	-	-	-	57,000	10,000
TOTAL		824	498	204	6,120	97,182	48,225
PAYMENTS & REIMBURSEMENTS							
Debt Service	39-01-5810	996,825	993,500	775,000	1,092,700	993,400	995,500
Developer Reimbursement	39-01-5876	144,208	144,522	91,773	210,000	100,000	100,000
TOTAL		1,141,033	1,138,022	866,773	1,302,700	1,093,400	1,095,500
CAPITAL OUTLAY							
Lumber Yard	39-01-5952	-	-	-	-	-	800,000
Haeger Pottery	39-01-5955	-	-	-	-	600,000	100,000
2 N. Van Buren	39-01-5957	-	-	-	-	-	165,000
Abandonment of Infrastructure	39-01-5968	-	-	-	350,000	350,000	-
TOTAL		-	-	-	350,000	950,000	1,065,000
TOTAL EXPENDITURES		1,141,857	1,138,520	866,977	1,658,820	2,140,582	2,208,725
2012A GO Bond Debt Service Fund 48	39-01-6048	52,424	54,664	56,761	59,407	59,407	61,766
Water Fund 60	39-01-6060	11,893	-	-	-	-	-
TOTAL		64,317	54,664	56,761	59,407	59,407	61,766
TOTAL TRANSFERS		(64,317)	(54,664)	(56,761)	(59,407)	(59,407)	(61,766)
INTERFUND ADVANCES							
DUE TO							
Prairie Lakes TIF Fund 35	39-01-2335	-	-	1,117,058	-	1,806,144	1,433,419
Dundee Crossings TIF Fund 38	39-01-2338	-	-	-	-	-	486,857
TOTAL		-	-	1,117,058	-	1,806,144	1,920,276
TOTAL DUE TO/FROM(S)		-	-	1,117,058	-	1,806,144	1,920,276
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		(1,014,689)	(843,943)	570,072	(1,368,227)	215	(215)
ENDING CASH BALANCE							-

Village of East Dundee

Downtown Redevelopment Tax Increment Financing District Fund (39) Expenditure Summary

The Downtown TIF was established on June 16, 2008. It will expire on June 16, 2031.
In Fiscal Year 2019-2020, Fund 53 (Downtown TIF Capital Fund), Fund 55 (2016 Bond Debt Service Fund) and Fund 70 (Downtown TIF Bond Reserve Fund) were consolidated into Fund 39 (Downtown Redevelopment TIF).

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		215	
39-01-4010	Real Estate Taxes	350,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		350,000	
39-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
39-01-5220	Engineering Services	3,000	Engineering services for TIF projects.
39-01-5230	Legal Services	35,000	Legal services for related TIF expenses.
39-01-5290	Professional Services	10,000	Miscellaneous services such as TIF Consultant.
39-01-5810	Debt Service	995,500	100% of the principal (\$840,000), interest (\$68,600) and bond (\$475) fee for the 2015 GO Bond as well as the interest (\$85,950) and agent (\$475) fee for 2016 GO Bond.
39-01-5876	Developer Reimbursements	100,000	TIF reimbursements as follows: 311 Barrington, LLC (\$65,000), 215 Barrington - The Mockingbird (\$1,500), East Dundee Fire Protection (\$100,000), and miscellaneous developer reimbursements (\$43,500).
39-01-5952	Lumber Yard	800,000	Acquisition of property for future redevelopment.
39-01-5955	Haeger Pottery	100,000	Acquisition of property for future redevelopment.
39-01-5957	2 N. Van Buren	165,000	Acquisition of property for future redevelopment.
TOTAL EXPENDITURE(S)		2,208,725	
39-01-6048	To 2012 GOA Bond Fund 48	61,766	Covers 11.4% of principal, interest, and agent fee payment.
TOTAL TRANSFER(S)		61,766	
39-01-2338	To Prairie Lakes TIF Fund 35	1,433,419	A loan to Downtown TIF Fund 39 to balance the account. This must be paid back to Prairie Lakes TIF once the Fund is financially stable.
39-01-2338	To Dundee Crossings TIF Fund 38	486,857	A loan to Downtown TIF Fund 39 to balance the account. This must be paid back to Dundee Crossings TIF once the Fund is financially stable.
TOTAL DUE TO/FROM		1,920,276	
DOWNTOWN TIF TOTAL		(215)	
ENDING CASH BALANCE		-	

Village of East Dundee
Christina Drive Business Development District Fund (40)
Expense Summary by Fund

CHRISTINA DRIVE BDD FUND 40	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							441,871
REVENUES							
INTERGOVERNMENTAL REVENUE							
Sales Tax	40-01-4030	132	6,497	14,827	1,500	9,205	4,400
TOTAL		132	6,497	14,827	1,500	9,205	4,400
TOTAL REVENUES		132	6,497	14,827	1,500	9,205	4,400
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	40-01-5210	-	270	118	120	182	225
TOTAL		-	270	118	120	182	225
TOTAL EXPENDITURES		-	270	118	120	182	225
TOTAL DUE TO/FROM(S)		-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		132	6,227	14,709	1,380	9,023	4,175
ENDING CASH BALANCE							446,046

Village of East Dundee

Christina Drive Business Development District Fund (40)

Expenditure Summary

The Christina Drive BDD was established on April 19, 2010. It will expire on April 19, 2033.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		441,871	
40-01-4030	Sales Tax	4,400	Properties within the BDD collect an additional .75% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects.
TOTAL REVENUE(S)		4,400	
40-01-5210	Auditing Services	225	Expense related to the BDD compliance report as required by the State of Illinois.
TOTAL EXPENDITURE(S)		225	
CHRISTINA DRIVE BDD TOTAL		4,175	
ENDING CASH BALANCE		446,046	

Village of East Dundee

Route 68 West Tax Increment Financing District Fund (42)

Expense Summary by Fund

ROUTE 68 WEST TIF FUND 42	Account Number	FY20 Actual	FY21 Actual	FY2 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							28,798
REVENUES							
REAL ESTATE TAXES							
Property Tax	42-01-4010	6,470	6,813	9,094	7,500	10,310	8,000
TOTAL		6,470	6,813	9,094	7,500	10,310	8,000
TOTAL REVENUES		6,470	6,813	9,094	7,500	10,310	8,000
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	42-01-5210	501	500	118	120	182	225
Legal Services	42-01-5230	65	228	-	500	500	500
Other Professional Services	42-01-5290	-	-	-	-	2,500	2,500
TOTAL		566	728	118	620	3,182	3,225
PAYMENTS & REIMBURSEMENTS							
Developer Reimbursement	42-01-5876	19,500	19,500	-	19,500	-	-
TOTAL		19,500	19,500	-	19,500	-	-
TOTAL EXPENDITURES		20,066	20,228	118	20,120	3,182	3,225
INTERFUND ADVANCES							
DUE TO							
Prairie Lakes TIF Fund 35	42-01-2335	-	-	223,463	-	12,620	-
TOTAL		-	-	223,463	-	12,620	-
TOTAL DUE TO/FROM(S)		-	-	223,463	-	12,620	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		(13,596)	(13,415)	232,440	(12,620)	19,748	4,775
ENDING CASH BALANCE							33,573

Village of East Dundee

Route 68 West Tax Increment Financing District Fund (42)

Expenditure Summary

The Route 68 TIF was established on August 01, 2011. It will expire on August 01, 2034.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		28,798	
42-01-4010	Real Estate Taxes	8,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		8,000	
42-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
42-01-5230	Legal Services	500	Legal services for related TIF expenses.
42-01-5290	Other Professional Services	2,500	Miscellaneous services such as TIF Consultant.
TOTAL EXPENDITURE(S)		3,225	
ROUTE 68 WEST TIF TOTAL		4,775	
ENDING CASH BALANCE		33,573	

Village of East Dundee

Route 25 2012 LO Bond Tax Increment Financing District Fund (46) Expense Summary by Fund

ROUTE 25 2012 LO BOND TIF FUND 46	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							48,937
REVENUES							
REAL ESTATE TAXES							
Property Tax	46-01-4010	76,198	76,008	82,631	77,500	76,573	77,500
TOTAL		76,198	76,008	82,631	77,500	76,573	77,500
OTHER REVENUE							
Investment Income	46-01-4810	20,629	210	112	-	22,653	-
Other Receipts	46-01-4950	-	-	28,774	-	25,620	-
TOTAL		20,629	210	28,887	-	48,273	-
TOTAL REVENUES		96,826	76,218	111,518	77,500	124,846	77,500
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	46-01-5210	501	270	118	120	182	225
Legal Services	46-01-5230	65	228	506	500	5,000	2,500
Other Professional Services	46-01-5290	-	-	-	-	2,500	2,500
TOTAL		566	498	624	620	7,682	5,225
PAYMENTS & REIMBURSEMENTS							
Debt Service	46-01-5810	668,419	692,681	495,000	784,719	777,396	810,406
Developer Reimbursement	46-01-5876	13,531	13,407	11,447	13,000	12,000	15,000
TOTAL		681,949	706,088	506,447	797,719	789,396	825,406
TOTAL EXPENDITURES		682,515	706,586	507,070	798,339	797,078	830,631
INTERFUND ADVANCES							
DUE TO							
Prairie Lakes TIF Fund 35	46-01-2335	-	-	-	-	721,169	704,194
TOTAL		-	-	-	-	721,169	704,194
TOTAL DUE TO/FROM(S)		-	-	-	-	721,169	704,194
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		(585,688)	(630,368)	(395,553)	(720,839)	48,937	(48,937)
ENDING CASH BALANCE							-

Village of East Dundee
Route 25 Tax Increment Financing District Fund (46)
Expenditure Summary

The Route 25 TIF was established on August 20, 2012. It will expire on August 20, 2035.
In Fiscal Year 2019-2020, Fund 75 (Route 25 TIF Bond Reserve Fund), Fund 79 (Route 25 Bond Revenue and Interest Reserve Fund) and Fund 80 (Route 25 TIF Bond Reserve Fund) were consolidated into Fund 46 (Route 25 TIF Fund).

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		48,937	
46-01-4010	Real Estate Taxes	77,500	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		77,500	
46-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
46-01-5230	Legal Services	2,500	Various legal services.
46-01-5290	Other Professional Services	2,500	Miscellaneous services such as TIF Consultant.
46-01-5810	Debt Service	810,406	For 2012 LO Bond payment: 100% Principal (\$670,000), interest (\$136,406), and agent fee (\$4,000) payment for the reserve to be held for one year. The Village pays the amount owed for FY2023 in FY2022 (June and December).
46-01-5876	Developer Reimbursements	15,000	TIF reimbursements as follows: Pampered Pets (Ord. 13-32).
TOTAL EXPENDITURE(S)		830,631	
46-01-2335	To Prairie Lakes Fund 35	704,194	A loan to Route 25 TIF Fund 46 to balance the account. This must be paid back to Prairie Lakes TIF Fund 35 once the Fund is financially stable.
TOTAL DUE TO/FROM		704,194	
ROUTE 25 TIF TOTAL		(48,937)	
ENDING CASH BALANCE		-	

Village of East Dundee

North Cook County Tax Increment Financing District Fund (47) Expense Summary by Fund

NORTH COOK COUNTY TIF FUND 47	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							1,427,825
REVENUES							
REAL ESTATE TAXES							
Property Tax	47-01-4010	417,958	652,990	692,601	550,000	586,799	285,000
TOTAL		417,958	652,990	692,601	550,000	586,799	285,000
TOTAL REVENUES		417,958	652,990	692,601	550,000	586,799	285,000
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	47-01-5210	501	500	118	120	182	225
Engineering Services	47-01-5220	393	-	3,126	-	-	-
Legal Services	47-01-5230	710	977	-	-	7,000	3,500
TOTAL		1,604	1,477	3,243	120	7,182	3,725
PAYMENTS & REIMBURSEMENTS							
Developer Reimbursement	47-01-5876	183,430	189,818	210,255	211,500	211,500	562,309
TOTAL		183,430	189,818	210,255	211,500	211,500	562,309
CAPITAL OUTLAY							
Heinz Road Resurfacing	47-01-5950	-	-	-	-	-	191,000
TOTAL		-	-	-	-	-	191,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		232,924	461,695	479,103	338,380	368,117	(472,034)
ENDING CASH BALANCE							955,791

Village of East Dundee

North Cook County Tax Increment Financing District Fund (47)

Expenditure Summary

The North Cook County TIF was established on August 20, 2012. It will expire on August 20, 2035.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		1,427,825	
47-01-4010	Real Estate Taxes	285,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		285,000	
47-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
47-01-5876	Developer Reimbursements	562,309	TIF reimbursements as follows: Insurance Auto Auction agreement (Ord. 13-24 - \$200,000), VCNA Prairie Easement (Property sold in FY20 Ord. 16-06 - \$1,500), reimbursement to 590 Healy 50% of construction of Heinz roadway 347,309 and miscellaneous (\$10,000).
47-01-5950	Street Improvements	191,000	Village portion of Heinz Drive project (May be paid by Pal)
TOTAL EXPENDITURE(S)		757,034	
NORTH COOK COUNTY TIF TOTAL		(472,034)	
ENDING CASH BALANCE		955,791	

Village of East Dundee
2012A GO Bond Debt Service Fund (48)
Expense Summary by Fund

2012A GO BOND DEBT SERVICE FUND 48	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							(457,492)
REVENUES							
OTHER REVENUE							
Investment Income	48-01-4810	123	12	6	-	152	-
TOTAL		123	12	6	-	152	-
TOTAL REVENUES		123	12	6	-	152	-
EXPENSES							
PAYMENTS & REIMBURSEMENTS							
Debt Service	48-01-5810	459,856	479,506	405,000	521,107	520,756	541,806
TOTAL		459,856	479,506	405,000	521,107	520,756	541,806
TOTAL EXPENDITURES		459,856	479,506	405,000	521,107	520,756	541,806
INTERFUND TRANSFERS							
TRANSFER (IN) FROM							
Prairie Lakes TIF Fund 35	48-01-4935	179,804	187,487	194,681	203,753	203,753	211,847
Christina Drive TIF Fund 36	48-01-4936	70,358	73,364	76,180	79,729	79,729	82,896
Dundee Crossings TIF Fund 38	48-01-4938	157,270	163,991	170,284	178,218	178,218	185,297
Downtown TIF Fund 39	48-01-4939	52,424	54,664	56,761	59,407	59,407	61,766
TOTAL		459,856	479,506	497,906	521,107	521,107	541,806
TOTAL TRANSFERS		459,856	479,506	497,906	521,107	521,107	541,806
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		123	12	92,912	-	503	-
ENDING CASH BALANCE							(457,492)

Village of East Dundee
2012A GO Bond Debt Service Fund (48)
Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		(457,492)	
48-01-5810	Debt Service	541,806	Principal is paid in December (\$475,000), interest is paid in June and December (for a total of \$66,456), and agent fee (\$350) for 2012A GO Bond payment.
TOTAL EXPENDITURE(S)		541,806	
48-01-4935	Prairie Lakes TIF 35	211,847	Transfer from this fund for 39.1% of principal and interest for 2012A Bond.
48-01-4936	Christina Drive TIF 36	82,896	Transfer from this fund for 15.3% of principal and interest for 2012A Bond Reserve.
48-01-4938	Dundee Crossing TIF 38	185,297	Transfer from this fund for 34.2% of principal and interest for 2012A Bond Reserve.
48-01-4939	Downtown TIF 39	61,766	Transfer from this fund for 11.4% principal and interest for 2012A Bond Reserve.
TOTAL TRANSFER(S)		541,806	
2012A GO BOND TOTAL		-	
ENDING CASH BALANCE		(457,492)	

Village of East Dundee
Penny Avenue Tax Increment Financing Fund (56)
Expense Summary by Fund

PENNY AVENUE TIF FUND 56	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY23 Budget
						Estimated End-of-Year	
BEGINNING CASH BALANCE							2,924
REVENUES							
REAL ESTATE TAXES							
Property Tax	56-01-4010	-	8,715	9,461	9,000	9,914	9,500
TOTAL		-	8,715	9,461	9,000	9,914	9,500
TOTAL REVENUES		-	8,715	9,461	9,000	9,914	9,500
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Service	56-01-5210	-	500	118	120	182	225
Legal Service	56-01-5230	602	228	-	750	250	375
Other Professional Service	56-01-5290	-	-	-	-	2,500	2,000
TOTAL		602	728	118	870	2,932	2,600
PAYMENTS & REIMBURSEMENTS							
Redevelopment Projects	56-01-5876	-	7,844	8,515	8,000	8,920	9,500
TOTAL		-	7,844	8,515	8,000	8,920	9,500
TOTAL EXPENDITURES		602	8,572	8,633	8,870	11,852	12,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		(602)	143	829	130	(1,938)	(2,600)
ENDING CASH BALANCE							324

Village of East Dundee
Penny Avenue Tax Increment Financing Fund (56)
Expenditure Summary

The Penny Avenue TIF was established on August 7, 2017. It will expire on August 7, 2040.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		2,924	
56-01-4010	Property Tax	9,500	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		9,500	
56-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
56-01-5230	Legal Services	375	Legal services for related TIF expenses.
56-01-5290	Other Professional Services	2,000	Miscellaneous services such as TIF Consultant.
56-01-5876	Developer Reimbursements	9,500	TIF reimbursements as follows: Billitteri Enterprises at 201 Penny Avenue.
TOTAL EXPENDITURE(S)		12,100	
PENNY AVENUE TIF TOTAL		(2,600)	
ENDING CASH BALANCE		324	

Village of East Dundee

IL South Route 72 Tax Increment Financing Fund (57) Expense Summary by Fund

IL SOUTH ROUTE 72 TIF FUND 57	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY23 Budget
						Estimated End-of-Year	
BEGINNING CASH BALANCE							90,065
REVENUES							
REAL ESTATE TAXES							
Property Tax	57-01-4010	-	-	-	-	237,231	230,000
TOTAL		-	-	-	-	237,231	230,000
TOTAL REVENUES		-	-	-	-	237,231	230,000
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Service	57-01-5210	-	-	118	120	180	225
Legal Service	57-01-5230	-	176	-	500	2,500	2,500
Other Professional Service	57-01-5290	-	-	-	-	2,000	2,000
TOTAL		-	176	118	620	4,680	4,725
PAYMENTS & REIMBURSEMENTS							
Redevelopment Projects	57-01-5876	-	-	-	-	142,310	175,000
TOTAL		-	-	-	-	142,310	175,000
TOTAL EXPENDITURES		-	176	118	620	146,990	179,725
INTERFUND ADVANCES							
DUE TO							
Prairie Lakes TIF Fund 35	57-01-2335	-	-	176	-	(176)	-
TOTAL		-	-	176	-	(176)	-
TOTAL DUE TO/FROM(S)		-	-	176	-	(176)	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		-	(176)	59	(620)	90,065	50,275
ENDING CASH BALANCE							140,340

Village of East Dundee
IL South Route 72 Tax Increment Financing Fund (57)
Expenditure Summary

The IL South Route 72 TIF was established on September 28, 2020. It will expire on September 28, 2043.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		90,065	
57-01-4010	Property Tax	230,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		230,000	
57-01-5210	Auditing Services	225	Expense related to the TIF compliance report as required by the State of Illinois.
57-01-5230	Legal Services	2,500	Various legal services.
57-01-5290	Other Professional Services	2,000	Miscellaneous services such as TIF Consultant.
57-01-5876	Redevelopment Projects	175,000	Redevelopment reimbursement for 60% of CAT's incremental property taxes.
TOTAL EXPENDITURE(S)		179,725	
57-01-2335	From Prairie Lakes Fund 35	-	A loan to IL South Route 72 TIF Fund 57 to balance the account. This must be paid back to Prairie Lakes TIF Fund 35 once the Fund is financially stable.
TOTAL DUE TO/FROM		-	
IL SOUTH ROUTE 72 TIF TOTAL		50,275	
ENDING CASH BALANCE		140,340	

Village of East Dundee

Water and Sewer Operating Fund (60)

Expense Summary by Fund

Shared costs for IT Services (Helping Hand), Telephone (AT&T), Risk Insurance (IPRF & ICRMT), and any other shared expense is calculated at 19% for Water & Sewer Fund based on total percentage of salaries.

WATER & SEWER OPERATING FUND 60	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimated End-of-Year	SY23 Budget
BEGINNING CASH BALANCE							2,804,197
REVENUES							
SERVICE CHARGES							
Sewer Fees	60-09-4509	-	787,976	919,966	875,000	958,382	640,000
Water Fees	60-09-4510	769,130	767,006	954,740	800,000	1,029,435	700,000
West Dundee Fees	60-09-4511	-	333,725	341,124	361,968	369,231	240,000
Sewer Late Fees	60-09-4514	-	(113)	-	-	-	-
Water Late Fees	60-09-4515	3,379	354	196	-	20,175	-
Availability Charge	60-09-4525	70,067	120,244	153,913	130,000	161,373	-
Cross Connection Fees	60-09-4535	276	-	-	-	-	-
Connection Fees	60-09-4560	3,125	253,099	3,775	3,000	150,029	66,950
Meter Fees	60-09-4575	606	103,064	-	1,000	-	-
W. Dundee IEPA Debt Service	60-09-4585	-	469,060	469,060	469,060	469,060	469,060
TOTAL		846,582	2,834,415	2,842,774	2,640,028	3,157,685	2,116,010
OTHER REVENUE							
Investment Income	60-09-4810	8,338	1,388	1,168	1,000	26,432	1,000
Rental Income	60-09-4820	-	500	750	-	450	-
Miscellaneous Income	60-09-4890	3,569	(3,006)	-	-	12,413	-
Sale of Assets	60-09-4891	-	-	487	-	-	-
TOTAL		11,907	(1,118)	2,405	1,000	39,295	1,000
TOTAL REVENUES		858,490	2,833,297	2,845,179	2,641,028	3,196,980	2,117,010
EXPENSES							
PERSONNEL SERVICES							
Salaries	60-33-5011	249,751	481,936	490,105	531,482	526,451	425,000
Overtime	60-33-5019	9,983	22,402	19,992	23,000	23,335	23,000
Social Security	60-33-5030	18,836	37,343	41,273	40,658	40,521	32,500
IMRF	60-33-5050	27,776	66,208	62,101	56,760	57,284	40,000
Employee Insurance	60-33-5060	56,107	103,714	88,571	118,046	110,440	85,000
Uniform Allowance	60-33-5080	175	1,370	2,118	1,850	1,500	1,850
TOTAL		362,627	712,973	704,161	771,797	759,531	607,350
MAINTENANCE SERVICES							
Water Maintenance -Building	60-33-5110	7,266	11,216	27,130	19,000	13,000	20,400
Sewer Maintenance -Building	60-33-5111	-	3,510	10,387	42,950	37,000	40,150
Maintenance - Vehicles	60-33-5120	7,434	20,209	25,147	14,150	19,000	12,000
Water Maintenance - Equipment	60-33-5130	15,255	5,749	29,891	42,828	40,000	34,550
Sewer Maintenance - Equipment	60-33-5131	-	47,540	37,948	99,350	58,000	81,900
Water Maintenance - Utility	60-33-5140	17,145	47,442	23,055	57,650	110,000	95,000
Sewer Maintenance - Utility	60-33-5141	-	19,229	10,444	20,500	11,000	12,000
Water Maintenance - Backflow	60-33-5145	-	-	-	1,500	750	500
TOTAL		47,100	154,895	164,002	297,928	288,750	296,500

WATER & SEWER OPERATING FUND 60	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY23 Budget
						Estimated End-of-Year	
CONTRACTUAL SERVICES							
Auditing Service	60-33-5210	3,507	2,895	6,710	5,430	6,355	6,750
Engineering Service	60-33-5220	14,834	2,165	2,760	32,000	3,000	79,200
Legal Service	60-33-5230	-	627	3,312	500	2,000	3,000
Medical Service	60-33-5240	-	-	511	300	1,200	600
Payroll Processing	60-33-5285	-	571	-	-	-	-
IT Services	60-33-5286	-	5,065	6,195	40,000	7,500	30,000
Landfill & Removal Service	60-33-5287	-	33,734	30,671	32,000	39,000	38,500
Water Professional Services	60-33-5290	46,449	159,841	26,287	52,600	28,000	70,450
Sewer Professional Services	60-33-5291	-	-	129,362	127,600	139,000	197,500
TOTAL		64,790	204,898	205,809	290,430	226,055	426,000
COMMUNICATION							
Telephone	60-33-5320	4,779	14,116	19,454	16,000	19,000	10,000
Printing/Copying	60-33-5340	1,611	2,196	2,361	7,200	2,500	2,850
TOTAL		6,390	16,312	21,815	23,200	21,500	12,850
PROFESSIONAL DEVELOPMENT							
Dues & Membership	60-33-5410	868	1,009	1,839	2,250	2,000	1,800
Travel & Meetings	60-33-5420	440	35	685	2,750	500	2,950
Training	60-33-5430	1,931	(103)	535	1,930	500	2,300
Publications	60-33-5450	-	-	-	250	-	250
TOTAL		3,239	941	3,059	7,180	3,000	7,300
OTHER SERVICES & CHARGES							
Public Utility Service	60-33-5510	72,600	183,278	191,462	175,000	125,000	125,000
Insurance	60-33-5520	29,364	31,290	27,211	33,000	32,000	22,000
Rental	60-33-5530	-	925	-	2,000	750	2,000
IEPA Permit Fee	60-33-5531	-	18,077	18,000	18,000	18,000	18,000
Bank & Service Charges	60-33-5586	-	9,226	14,018	20,000	19,800	20,000
Bad Debt Expense	60-33-5590	-	451	3,852	1,500	(295)	750
Miscellaneous Expense	60-33-5598	171	161	139	-	144	200
TOTAL		102,136	243,409	254,682	249,500	195,399	187,950
GENERAL SUPPLIES							
Office Supplies	60-33-5610	118	67	313	300	950	850
Computer Supplies	60-33-5611	543	28	3,608	750	2,000	4,550
Gasoline & Fuel	60-33-5620	4,793	5,927	4,097	6,000	7,200	5,500
Operating Supplies	60-33-5630	6,091	9,395	7,142	13,500	8,000	6,500
TOTAL		11,546	15,417	15,161	20,550	18,150	17,400
COMMODITIES & SUPPLIES							
Small Tools & Equipment	60-33-5640	372	6,241	16	2,750	750	2,500
Water Chemicals	60-33-5650	81,076	58,407	68,413	86,500	77,156	49,000
Sewer Chemicals	60-33-5651	-	43,953	38,452	43,000	39,000	36,000
Postage	60-33-5680	2,473	4,255	4,459	4,800	2,500	2,250
TOTAL		83,921	112,857	111,339	137,050	119,406	89,750
PAYMENTS & REIMBURSEMENTS							
Sewer Debt Service	60-33-5800	-	469,060	23,994	469,410	444,252	427,340
Water Debt Service	60-33-5801	197,865	197,865	58,200	198,215	186,820	177,427
Interest	60-33-5820	-	-	-	-	35,854	62,858
Developer Reimbursement	60-33-5876	58,600	-	-	-	-	-
TOTAL		256,465	666,925	82,194	667,625	666,926	667,625
CAPITAL OUTLAY							
Vehicles	60-33-5930	-	46,065	-	-	-	-
Financial Software Upgrade	60-33-5932	-	58,830	-	-	-	-
Water Meters	60-33-5934	6,059	10,208	17,297	18,500	7,000	10,200
Residential Water Meters	60-33-5935	-	-	43,826	-	-	-

WATER & SEWER OPERATING FUND 60	Account Number	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23	SY23 Budget
						Estimated End-of-Year	
Lift Station Improvement	60-33-5952	-	-	14,457	24,000	16,654	32,000
Water Clarifier	60-33-5953	-	15,575	-	-	-	-
Valve Replacement	60-33-5961	26,614	-	-	10,000	-	10,000
Hydrant Replacement	60-33-5962	-	-	-	-	-	9,000
Water Tower Painting	60-33-5965	-	-	34,507	715,000	675,065	-
TOTAL		32,673	130,678	110,087	767,500	698,719	61,200
MISCELLANEOUS EXPENSES							
Contingency	60-33-6010	-	-	5,842	50,000	2,500	50,000
TOTAL		-	-	5,842	50,000	2,500	50,000
TOTAL EXPENDITURES		970,885	2,259,304	1,678,151	3,282,760	2,999,936	2,423,925
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)							
		85,819	573,994	1,167,028	(641,732)	197,044	(306,915)
ENDING CASH BALANCE							2,497,282

Village of East Dundee

Water and Sewer Operating Fund (60)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		2,804,197	
60-09-4509	Sewer Fees	640,000	Fees collected by users of the Village's sewer service.
60-09-4510	Water Fees	700,000	Fees collected by users of the Village's water service.
60-09-4511	West Dundee Fees	240,000	500,000-600,000 gallons of wastewater to the Village's water treatment plant per day is received from West Dundee per agreement.
60-09-4514	Sewer Late Fees	-	Fees charged to users who pay the sewer portion of their bill after the due date.
60-09-4515	Water Late Fees	-	Fees charged to users who pay the water portion of their bill after the due date.
60-09-4525	Availability Charge	-	Administration fee charged to users of the Village's water & sewer service.
60-09-4561	Meter Fees	-	Miscellaneous meter purchases.
60-09-4585	West Dundee IEPA Debt	469,060	This revenue includes West Dundee's payment for the 2005 IEPA loan for the wastewater treatment plant.
60-09-4810	Investment Incomes	1,000	Interest earned on Village investments.
TOTAL REVENUE(S)		2,117,010	
60-33-5011	Salaries	425,000	Includes 50% salaries for the following positions: Public Works Director, Superintendent, Crew Leader, Water Operator, and Laborers. This also includes salaries for the Finance Department (50%), PW & Building Assistant (25%), and Village Administrator (30%). A summer laborer is also included.
60-33-5019	Overtime	23,000	Overtime pay for salaries within Fund.
60-33-5030	Social Security	32,500	Includes social security costs for salaried and hourly employees budgeted to this Fund.
60-33-5045	IMRF	40,000	Includes IMRF costs for salaried and hourly employees budgeted to this Fund.
60-33-5050	Employee Insurance	85,000	Includes dental, health, vision, and life insurance for participating employees.
60-33-5060	Uniform Allowance	1,850	Uniform allowance is allotted in accordance to the union contract and Village policy at \$550 each annually and other miscellaneous uniform items.
60-33-5110	Water Maintenance -Building	20,400	Includes mowing of water facilities (\$5,000), janitorial service (\$1,900), HVAC maintenance at Water Plant, Wells #3 & #4 and two towers (\$4,500), sprinkler, fire alarm, and extinguisher inspections (\$1,500), generator inspections (\$2,000), backflow device inspection (\$1,500), and other miscellaneous maintenance and repair needs (\$4,000).
60-33-5111	Sewer Maintenance -Building	40,150	Includes janitorial service (\$1,900), HVAC maintenance (\$2,500), sprinkler, fire alarm, and extinguisher inspections (\$1,500), maintenance of lifts/cranes (\$2,500), generator maintenance (\$2,500), interior painting headworks building (\$11,000), raw lift station floor - epoxy floor (\$1,500), reinstate intrusion alarms - sludge and admin buildings (\$2,500), headworks floor grates (\$1,750), mowing of treatment plant (\$5,000), and other miscellaneous maintenance and repair needs (\$7,500).
60-33-5120	Maintenance - Vehicles	12,000	Includes the following: safety lane testing and other routine maintenance and repairs (\$12,000).

Acct No.	Account Description	Budgeted Amount	Notes
60-33-5130	Water Maintenance - Equipment	34,550	Includes the following: Cathodic protection - tower (\$800), preventative well maintenance for all four wells (\$7,500), annual brine tank cleaning/maintenance (\$1,750), dual cylinder scale-water plant (\$3,800), brine pump - water plant (\$3,200), brine pump - spare (\$2,500), and general repairs and maintenance (\$15,000).
60-33-5131	Sewer Maintenance - Equipment	81,900	Includes the following: Oxidation ditch expenses (\$9,750), Raw lift station expenses (\$2,000); thickener feed tubing (\$1,500), coarse bubble aerator (\$2,150), cutters for centrifuge feed pump (\$3,000), UV: bulbs, ballasts, sockets, cleaners (\$15,000); wet weather pump (\$18,500), and general repairs and maintenance (\$30,000).
60-33-5140	Water Maintenance - Utility	95,000	Includes the following: fire hydrant replacement/repairs and painting - complete year 3 of 3 (\$20,000), rebuild one pressure reducing valve (\$6,000), water main leak repairs (\$20,000), post-repair restoration (\$2,500), valve exercising - year 2 of 3 (\$11,500), lead service line replacements (\$30,000) and other miscellaneous repairs and materials (\$5,000).
60-33-5141	Sewer Maintenance - Utility	12,000	Includes the following: maintenance/service 6-inch pump (split 50/50 - \$2,500), sanitary manhole repairs (\$1,500), general maintenance for lift stations (\$2,500), septic service for lift stations (\$1,500), air release valve cleaning and maintenance (\$1,500), miscellaneous collection system maintenance (\$1,500), and jetter service (\$1,000).
60-33-5145	Maintenance - Backflow	500	Inspection mailings.
60-33-5210	Auditing Services	6,750	Include 30% of contracted auditing services and GASB 68.
60-33-5220	Engineering Services	79,200	Design engineering and bid specs - IL 68 tower (\$7,400), Inflow and Infiltration Study (\$42,800), water distribution system evaluation (\$20,000), treatment plant capital/operations evaluation (\$6,500), and miscellaneous engineering (\$2,500).
60-33-5230	Legal Services	3,000	Legal counsel for various matters and Collective Bargaining agreement negotiations.
60-33-5240	Medical Services	600	Pre and post hire employment screenings, random testing, and other medical screenings as required by policy.
60-33-5286	IT Services	30,000	Includes 50% of the annual fee for Civic Systems as well as 40% of service fees for Helping Hand.
60-33-5287	Landfill & Removal Services	38,500	Land application of bio-solids (\$36,000), landfill disposal in lieu of land application - emergency (\$2,500)
60-33-5290	Water Professional Services	70,450	Includes contractual meter replacements - 100 x \$150 (\$15,000), IEPA required community water supply testing (\$14,000), SCADA maintenance (\$4,000), water SCADA upgrade (\$13,750), software support (\$14,000), JULIE locates -split with General Fund (\$400), water leak pin pointing (\$1,800), security system maintenance (\$2,500), and other miscellaneous services (\$5,000).
60-33-5291	Sewer Professional Services	197,500	Includes IEPA required laboratory testing (\$35,000), SCADA maintenance (\$5,000), Class 1 WW Operator contract (\$117,000), upgrade SCADA wonderware license/software (\$38,000), and other miscellaneous services (\$2,500).
60-33-5320	Telephone	10,000	Includes cellphones & tablet service, internet, landline phone service, and miscellaneous.
60-33-5340	Printing/Copying	2,850	Miscellaneous printing and copier lease. Includes 90% of costs for printing of utility bill through Third Millennium.

Acct No.	Account Description	Budgeted Amount	Notes
60-33-5410	Dues & Membership	1,800	Memberships for the following: APWA, ISAWWA, IRWA, and Fox River Study Group.
60-33-5420	Travel & Meetings	2,950	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year.
60-33-5430	Training	2,300	Includes the following: professional development and safety training (\$2,000) and CDL renewal for (\$300).
60-33-5450	Publications	250	Publications and advertising.
60-33-5510	Public Utility Service	125,000	Gas and electricity for WTP, wells and towers.
60-33-5520	Insurance	22,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer). An additional \$2,500 is added to the total for 2 worker's compensation claims.
60-33-5530	Rental	2,000	Traffic control emergency rental, trench box, street plates, and other equipment.
60-33-5531	IEPA Permit Fee	18,000	Includes IEPA permit fees: Domestic sewage permit, sludge generator permit, and site storm water industrial site permit.
60-33-5586	Bank & Service Charges	20,000	90% of bank fees charged here for lockbox and ePay processing.
60-33-5590	Bad Debt Expense	750	Debt that is not attributed to any specific utility account.
60-33-5598	Miscellaneous Expense	200	Miscellaneous expenses for water or sewer purchases.
60-33-5610	Office Supplies	850	Miscellaneous office supplies.
60-33-5611	Computer Supplies	4,550	Includes purchase of laptop for Supt of Operations and replacement SCADA computer.
60-33-5620	Gasoline & Fuel	5,500	Unleaded and diesel for vehicles.
60-33-5630	Operating Supplies	6,500	Water quality and wastewater laboratory supplies (\$3,000), PPE & safety apparel (\$1,500), and other supplies (\$2,000).
60-33-5640	Small Tools	2,500	Small and miscellaneous maintenance tools.
60-33-5650	Water Chemicals	49,000	Chlorine gas cylinders, fluoride, sodium permanganate and phosphate (\$9,000), water treatment salt (\$32,000) and miscellaneous (\$8,000).
60-33-5651	Sewer Chemicals	36,000	Polymer - Centrifuge (\$28,000), polymer - sludge thickener and Ferric chloride (\$8,000).
60-33-5680	Postage	2,250	Water/sewer billing (\$2,000) and CCR mailing and test results notification (\$250).
60-33-5800	Sewer Debt Service	427,340	2005 IEPA Loan (West Dundee) principal (\$427,340). Loan expires in 2027.
60-33-5801	Water Debt Service	177,427	2010 IEPA Loan: principal (\$177,427). Loan expires in 2032.
60-33-5820	Interest	62,858	2005 IEPA Loan (West Dundee) interest (\$41,720), 2010 IEPA Loan interest (\$20,438), and agency fees (\$350 each).
60-33-5934	Water Meters	10,200	Includes commercial meters (\$7,500) and residential meters (\$2,700).
60-33-5952	Lift Station Improvements	32,000	Hill St lift station grinder (\$12,000) and Prairie Lakes lift station replacement pump (\$20,000).
60-33-5961	Valve Replacement	10,000	Replacement of two water distribution system valves.
60-33-5962	Hydrant Replacement	9,000	Replacement of two fire hydrants.

Acct No.	Account Description	Budgeted Amount	Notes
60-33-6010	Contingency	50,000	For miscellaneous purchases, projects, and expenses that may occur throughout the course of the fiscal year.
TOTAL EXPENDITURE		2,423,925	
WATER & SEWER FUND TOTAL		(306,915)	
ENDING CASH BALANCE		2,497,282	

The Compensation Plan is approved by the Village Board as part of the legal budget and it sets the authorized number and classification of positions as well as the minimum and maximum salary levels for those positions. Annual adjustments to the plan are included as part of the initial budget proposal presented to the Village Board and review of the plan is part of the budget process. Recommended changes are based on an analysis of the staffing needs of the Village, economic and labor market conditions, and the classification of positions. The Compensation Plan authorizes the number of full-time, part-time, and temporary positions for each budget year and approves the number of hours for the regular and temporary part-time positions. The Compensation Plan also authorizes the compensation ranges for all positions, including full-time represented, full-time non-represented, regular part-time, and temporary or seasonal positions.

The Village's compensation plan has the following objectives:

- To obtain the highest degree of employee performance and morale through fair and equitable salary administration;
- To ensure that salaries paid are internally equitable and consistent within and between position of similar function;
- To ensure that salaries paid are fair and competitive within the relevant labor market;
- To provide recognition and reward for differences in individual performance; and
- To provide an effective means of budgeting and ensuring that salary and related expenses can be sustained within the economic realities of the Village.

Cost of Living Adjustment (COLA) Increase:

- All union employees will receive the annual COLA of 3% for Stub Year 2023.

Merit Increases:

- All union employees are eligible for annual step increases through their annual performance review.

Non-union employees will be eligible for COLA and step increases on January 1, 2024.

Village of East Dundee
SY 2023 Compensation Plan

Ranges increased with 3% COLA - Not including union positions

Grade	Position	SY23 Minimum		SY23 Maximum		Range %	FY 2023 Salary	SY 2023 Salary	
		Salary	Hourly	Salary	Hourly			With 3% COLA and 1-3% Merit	Remaining in Range
1	Seasonal Public Works Laborer (PT)	\$20,916	\$10.06	\$33,100	\$15.91	58.25%		\$ 16	\$0
1	Crossing Guard (PT)	\$20,916	\$10.06	\$33,100	\$15.91	58.25%	\$ 15.91	\$ 15.91	\$0
2	Police Executive Assistant/ Records Clerk	\$50,280	\$24.17	\$69,274	\$33.30	37.78%	\$ 60,584	\$ 60,584	\$8,690
2	Utility Billing Clerk/ PT Records Clerk	\$39,106	\$18.80	\$55,866	\$26.86	42.86%		\$ 21.00	\$6
3	Part-Time Patrol Officer	\$41,600	\$20.00	\$58,933	\$28.34	41.70%	\$ 28.34	\$ 28.34	\$0
4	Public Works Laborer*	\$48,386	\$23.26	\$63,132	\$30.35	30.48%			
5	Public Works Crew Leader*	\$52,300	\$25.14	\$68,255	\$32.81	30.50%			
5	Public Works Operator*	\$52,300	\$25.14	\$68,255	\$32.81	30.50%			
6	Building and Public Works Assistant	\$55,866	\$26.86	\$78,213	\$37.60	40.00%	\$ 75,274	\$ 75,274	\$2,939
6	Finance Assistant	\$55,866	\$26.86	\$78,213	\$37.60	40.00%	\$ 75,330	\$ 75,330	\$2,883
6	Special Events Coordinator/Village Clerk	\$55,866	\$26.86	\$78,213	\$37.60	40.00%	\$ 78,535	\$ 78,535	-\$322
6	Management Analyst	\$55,866	\$26.86	\$78,213	\$37.60	40.00%			
7	Accountant	\$61,453	\$29.54	\$83,799	\$40.29	36.36%			
8	Patrol Officer*	\$67,191	\$30.77	\$99,702	\$45.65	48.39%			
9	Public Works Superintendent of Operations	\$83,799	\$40.29	\$111,733	\$53.72	33.33%	\$ 98,722	\$ 98,722	\$13,011
9	Building Inspector/Official	\$83,799	\$40.29	\$111,733	\$53.72	33.33%	\$ 111,733	\$ 111,733	\$0
9	Finance Manager	\$83,799	\$40.29	\$111,733	\$53.72	33.33%	\$ 95,000	\$ 95,000	\$16,733
10	Assistant to the Village Administrator	\$89,386	\$42.97	\$117,319	\$56.40	31.25%	\$ 89,935	\$ 89,935	\$27,384
11	Sergeant*	\$104,814	\$50.39	\$118,256	\$56.85	12.82%			
12	Deputy Chief	\$112,141	\$53.91	\$137,349	\$66.03	22.48%	\$ 132,000	\$ 132,000	\$5,349
13	Chief of Police	\$117,319	\$56.40	\$150,839	\$72.52	28.57%	\$ 143,923	\$ 143,923	\$6,916
13	Public Works Director	\$117,319	\$56.40	\$150,839	\$72.52	28.57%	\$ 142,730	\$ 142,730	\$8,109
13	Finance & Administrative Services Director	\$117,319	\$56.40	\$150,839	\$72.52	28.57%	\$ 134,670	\$ 134,670	\$16,169
14	Village Administrator	\$140,347	\$67.47	\$180,250	\$86.66	28.43%	\$ 170,000	\$ 170,000	\$10,250

Notes:

Gray union positions are subject to collection bargaining agreements not compensation plan - Agreements expire on April 30, 2024 for Public Works and April 30, 2025 for Police

Part-time Police Officers are all paid the same (includes merit)

No COLA or merit increases for non-union employees for Stub Year 2023