

# 2023 Village Budget

## Village of Union Grove, Wisconsin



Photo courtesy of Bradley Trick.

## **Members of the Village Board**

Steve Wicklund	Village President
Patrick Brinkman	Village Trustee #1
Sandy Born	Village Trustee #2
Janice Winget	Village Trustee #3
Adam Graf	Village Trustee #4
Jennifer Ditscheit	Village Trustee #5
Amy Ruffalo	Village Trustee #6

## **Appointed Officials**

Kerry Bennett	Village Administrator
Sara Spencer	Village Clerk
Roberta Campbell	Village Treasurer
Richard Piette	Director of Public Works
Sara Swanson	Director of Public Library



## **Budget Summary**



**Budget Summary - General Fund**

	2022 Adopted Budget	2023 Proposed Budget	%
			Change
<b>REVENUES</b>			
PROPERTY TAXES	1,396,316	1,520,297	8.9%
INTERGOVERNMENTAL	675,705	695,275	2.9%
LICENSES AND PERMITS	231,300	230,000	-0.6%
FINES, FORFEITURES & PENALTIES	65,000	70,000	7.7%
INVESTMENT INCOME	10,000	25,000	150.0%
MISCELLANEOUS REVENUE	84,150	115,436	37.2%
OTHER FINANCING SOURCES	203,309	203,309	0.0%
Total Revenues	2,665,780	2,859,317	7.3%
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	619,335	649,052	4.8%
PUBLIC SAFETY	1,033,015	1,129,623	9.4%
PUBLIC WORKS	806,252	874,065	8.4%
HEALTH & HUMAN SERVICES	11,500	11,500	0.0%
CONSERVATION & DEVELOPMENT	12,000	10,000	-16.7%
OTHER FINANCING USES	189,559	185,077	-2.4%
Total Expenditures	2,671,661	2,859,317	7.0%



**Projected Balances - Other Funds**

Fund	Balance 1/1/22	Total Revenues	Total Expenditures	Balance 12/31/22	Property Tax Contribution
General Fund	433,626	2,859,317	2,859,317	433,626	1,505,099
Recreation and Parks Fund	54,767	84,910	72,305	67,372	-
Library Fund	271,222	362,223	362,223	271,222	-
Water Utility	2,799,395	2,178,739	920,174	4,057,960	-
Wastewater Utility	4,155,491	1,869,415	875,527	5,149,379	-
Storm Water Utility Fund	1,098,439	854,095	742,880	1,209,654	-
Capital Projects Fund	888,352	279,500	279,500	888,352	7,871
Debt Service Fund	42,639	489,755	490,155	42,239	497,529
Impact Fee Fund	213,700	25,163	-	238,863	-
Revolving Loan Fund	402,687	112,909	2,500	513,096	-
American Recovery Plan Fund	236,946	267,480	236,442	267,984	-
TID #4 (Debt Service & Capital)	614,836	208,964	341,801	481,999	-
TID #5 (Debt Service & Capital)	(122,343)	221,000	227,171	(128,514)	-
TID #6 (Debt Service & Capital)	971	648,000	131,963	517,008	-
TID #7 (Debt Service & Capital)	(7,601)	-	-	(7,601)	-
<b>Total</b>	<b>11,090,727</b>	<b>10,461,470</b>	<b>7,541,957</b>	<b>14,010,240</b>	<b>2,010,499</b>

	2022 Budget	2023 Budget
Property Taxes Levied (TID-In)	1,902,134	2,010,499
Assessed Value	424,861,800	445,525,500
Tax Rate	4.85311	5.48824
Indebtness - General Obligation		12,012,755



## **General Fund**

# 2023 Budget



## General Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
<b>Taxes</b>								
100-41110-000	General Property Tax	1,332,310	1,381,129	1,381,129	1,381,129	1,505,099	123,970	9.0%
100-41140-000	Mobile Home Tax	15,138	15,037	15,138	15,138	15,138	101	0.7%
100-41800-000	Interest on Taxes	5	150	5	6	60	(90)	-60.0%
Total Taxes Revenues		1,347,453	1,396,316	1,396,272	1,396,273	1,520,297	123,981	8.9%
<b>Intergovernmental</b>								
100-43410-000	Shared Revenues	397,731	404,471	404,471	404,471	404,471	-	0.0%
100-43415-000	Expenditure Restraint Program	13,073	5,740	5,740	5,740	-	(5,740)	-100.0%
100-43420-000	Fire Insurance (2% Dues)	16,434	16,434	17,456	17,456	17,456	1,022	6.2%
100-43430-000	Computer Tax Levy	4,510	4,510	4,510	4,510	4,510	-	0.0%
100-43529-000	EMS Grant	-	6,094	6,449	6,449	6,449	355	100.0%
100-43533-000	Other Highway Aids	9,206	9,221	9,221	9,221	9,233	12	0.1%
100-43534-000	Local Transportation Aids	178,850	195,447	194,906	194,906	224,141	28,694	14.7%
100-43545-000	Recycling Grant	12,687	12,687	12,655	12,655	12,655	(32)	-0.3%
100-43555-000	Personal Property Aid	14,658	11,325	11,325	11,325	6,584	(4,741)	100.0%
100-43560-000	Video Service Provider Aid	9,776	9,776	9,776	9,776	9,776	-	0.0%
100-43565-000	State Emergency Aid	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		656,925	675,705	676,508	676,508	695,275	19,570	2.9%
<b>Licenses &amp; Permits</b>								
100-44105-000	Liquor Licenses	9,320	9,000	9,600	8,800	10,500	1,500	16.7%
100-44110-000	Dog & Cat Licenses	5,150	4,800	3,740	4,800	4,500	(300)	-6.3%
100-44115-000	Other Licenses & Permits	17,161	17,500	18,567	18,000	20,000	2,500	14.3%
100-44120-000	Building Permit Fees	174,124	160,000	133,280	160,000	160,000	-	0.0%
100-44125-000	TV Franchise Fee	39,918	40,000	29,572	40,000	35,000	(5,000)	-12.5%
Total Licenses & Permits Revenues		245,673	231,300	194,759	231,600	230,000	(1,300)	-0.6%
<b>Court Fines &amp; Forfeitures</b>								
100-45110-000	Court Fines & Forfeitures	65,401	65,000	51,342	68,456	70,000	5,000	7.7%
Total Court Fines & Forfeitures Revenues		65,401	65,000	51,342	68,456	70,000	5,000	7.7%
<b>Investment Income</b>								
100-48110-000	Interest on Investments	2,778	10,000	1,804	2,406	25,000	15,000	150.0%
Total Investment Income Revenues		2,778	10,000	1,804	2,406	25,000	15,000	150.0%
<b>Miscellaneous Revenue</b>								
100-48140-000	Weed Control	1,876	1,000	1,400	1,400	1,400	400	40.0%
100-48165-000	Community Room Reservation Fees	200	150	550	150	1,000	850	566.7%

# 2023 Budget



## General Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
100-48230-000	Insurance Dividends	7,272	4,000	4,036	4,036	4,036	36	0.9%
100-48425-000	Miscellaneous	9,933	6,500	12,232	9,000	9,000	2,500	38.5%
100-48500-000	Water Utility	5,000	5,000	5,000	5,000	5,000	-	0.0%
100-48505-000	Sewer Utility	5,000	5,000	5,069	5,069	5,000	-	0.0%
100-48510-000	Storm Water Utility	5,500	5,000	5,500	5,500	5,000	-	0.0%
100-48530-000	TID Reimbursements	38,380	40,000	30,000	40,000	75,000	35,000	87.5%
100-48520-000	Fire Commission	18,704	10,000	6,909	10,000	-	(10,000)	-100.0%
100-48525-000	Library	7,500	7,500	7,500	7,500	10,000	2,500	33.3%
Total Miscellaneous Revenues		99,365	84,150	78,197	87,655	115,436	31,286	37.2%
<b>Other Financing Sources</b>								
100-48310-000	Utility Tax Equivalent	168,132	203,309	203,309	203,309	203,309	-	0.0%
Total Transfers In		168,132	203,309	203,309	203,309	203,309	-	0.0%
Total General Fund Revenues		2,585,726	2,665,780	2,602,191	2,666,207	2,859,317	193,537	7.3%

## EXPENSES

### General Government

#### Village Board

100-51100-110	Village Board Salaries	47,604	47,300	35,171	47,300	47,300	-	0.0%
100-51100-130	Village Board Social Security	3,618	3,618	2,714	3,618	3,618	-	0.0%
Subtotal Village Board Expenses		51,222	50,918	37,885	50,918	50,918	-	0.0%

#### Municipal Court

100-51200-110	Municipal Judge Salary	4,484	4,500	3,391	4,500	4,500	-	0.0%
100-51200-130	Municipal Judge Social Security	344	344	258	344	344	-	0.0%
100-51210-300	Court Expense	3,463	3,750	3,391	3,750	3,750	-	0.0%
100-51301-200	Court Attorney	8,983	12,000	6,552	8,736	11,000	(1,000)	-8.3%
Subtotal Municipal Court Expenses		17,274	20,594	13,592	17,330	19,594	(1,000)	-4.9%

#### Legal

100-51300-200	Attorney	17,417	26,000	23,907	31,876	27,222	1,222	4.7%
100-51302-200	Personnel Attorney	2,280	3,000	5,348	3,000	3,000	-	0.0%
Subtotal Legal Expenses		19,697	29,000	29,255	34,876	30,222	1,222	4.2%

#### Administrative

100-51415-110	Administrator Salary (55%)	48,705	51,552	33,957	39,803	49,088	(2,464)	-4.8%
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# 2023 Budget



## General Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
100-51416-110	Treasurer Wages	52,965	54,588	47,120	57,239	66,150	11,562	21.2%
100-51420-110	Clerk Salary	50,306	53,560	34,880	44,059	60,900	7,340	13.7%
100-51425-110	Deputy Clerk Wages	12,463	11,752	8,129	16,283	10,500	(1,252)	-10.7%
100-51425-120	Deputy Clerk Overtime	-	1,220	-	-	-	(1,220)	-100.0%
100-51430-300	Office Supplies	5,305	9,500	6,657	9,500	9,500	-	0.0%
100-51430-310	Service Contracts	33,991	45,000	27,224	42,000	44,400	(600)	-1.3%
100-51430-320	Publication	4,786	4,500	3,393	4,500	4,500	-	0.0%
100-51430-330	Record Check-Oper. License	532	500	560	504	500	-	0.0%
100-51434-300	Emergency Management Expense	-	-	-	-	-	-	0.0%
100-51435-300	Memberships	4,022	4,500	3,811	4,500	4,500	-	0.0%
100-51436-300	Miscellaneous	30,060	10,000	27,078	9,000	11,274	1,274	12.7%
100-51438-300	Village Newsletter	3,786	4,400	3,587	4,200	4,400	-	0.0%
100-51440-110	Election Salaries	1,959	7,500	4,223	4,223	7,500	-	0.0%
100-51440-130	Election Social Security	-	150	-	-	150	-	0.0%
100-51440-300	Election Expense	4,645	12,000	3,763	12,000	5,500	(6,500)	-54.2%
100-51580-200	Independent Auditing	23,250	23,700	19,201	23,700	23,700	-	0.0%
100-51930-200	Insurance - Other (Liability)	34,662	35,702	37,078	37,078	38,190	2,488	7.0%
100-51931-200	Workers Comp. Insurance	12,763	13,146	16,051	16,051	16,532	3,386	25.8%
	Administrative Social Security	12,072	15,999	8,813	13,220	16,688	689	4.3%
	Administrative Pension	10,179	13,373	2,463	3,694	10,335	(3,038)	-22.7%
	Administrative Health Insurance	49,357	65,515	46,695	70,043	69,656	4,141	6.3%
	Administrative Life Insurance	204	266	169	253	265	(1)	-0.4%
	<b>Subtotal Administrative Expenses</b>	<b>396,011</b>	<b>438,423</b>	<b>334,851</b>	<b>411,849</b>	<b>454,228</b>	<b>15,805</b>	<b>3.6%</b>
<b>Assessments</b>								
100-51590-200	Assessor	26,508	19,000	14,798	19,000	23,740	4,740	24.9%
100-51590-300	Manufacturing Assessment	1,136	2,000	-	2,000	2,000	-	0.0%
100-51460-300	Board of Review	-	200	320	-	350	150	75.0%
	<b>Subtotal Assessments Expenses</b>	<b>27,644</b>	<b>21,200</b>	<b>15,118</b>	<b>21,000</b>	<b>26,090</b>	<b>4,890</b>	<b>23.1%</b>
<b>Municipal Center</b>								
100-51610-300	Municipal Center Maintenance	18,013	20,000	11,205	33,000	20,000	-	0.0%
100-51610-310	Municipal Center Electric	19,321	22,000	15,236	24,250	26,600	4,600	20.9%
100-51610-320	Municipal Center Gas	6,540	6,000	6,141	9,900	10,600	4,600	76.7%
100-51610-330	Municipal Center Telephone	1,591	2,200	895	1,343	1,545	(655)	-29.8%

# 2023 Budget



## General Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
100-51610-340	Municipal Center Water/Sewer/Storm	1,320	1,500	1,213	1,500	1,755	255	17.0%
100-51610-350	Custodial	6,490	7,500	6,183	8,700	7,500	-	0.0%
	<b>Subtotal Municipal Center Expenses</b>	<b>53,275</b>	<b>59,200</b>	<b>40,874</b>	<b>78,693</b>	<b>68,000</b>	<b>8,800</b>	<b>14.9%</b>
	<b>Total General Government Expenses</b>	<b>565,123</b>	<b>619,335</b>	<b>471,576</b>	<b>614,667</b>	<b>649,052</b>	<b>29,717</b>	<b>4.8%</b>
<b>Public Safety</b>								
100-53200-110	Crossing Guard Wages	6,992	14,700	6,209	8,000	10,800	(3,900)	-26.5%
100-53200-130	Crossing Guard Social Securiry	529	1,125	481	650	826	(299)	-26.6%
100-54300-200	Building Inspections	120,768	105,000	73,000	105,000	105,000	-	0.0%
100-54200-200	Sheriff Contract	418,165	425,884	216,265	425,884	449,485	23,601	5.5%
100-54200-300	Prisoner Lodging	-	-	-	-	-	-	0.0%
100-54204-200	Fire Protection	131,814	159,890	116,927	165,984	237,096	77,206	48.3%
100-54205-200	Hydrant Rental/Fire Protection	326,416	326,416	326,416	326,416	326,416	-	0.0%
	<b>Total Public Safety Expenses</b>	<b>1,004,684</b>	<b>1,033,015</b>	<b>739,298</b>	<b>1,031,934</b>	<b>1,129,623</b>	<b>96,608</b>	<b>9.4%</b>
<b>Public Works</b>								
100-51595-200	Engineering	2,733	7,500	3,272	5,000	7,500	-	0.0%
100-53100-110	DPW Director Salary (25%)	25,064	20,663	11,015	20,663	21,697	1,034	5.0%
100-53300-110	Streets Labor	163,115	186,149	127,810	155,000	185,864	(285)	-0.2%
100-53300-120	Streets Overtime	5,756	10,374	163	3,000	12,011	1,637	15.8%
100-53320-300	Public Works Training	-	2,000	160	500	2,000	-	0.0%
100-53330-300	Streets Misc. Supplies	6,837	2,500	440	1,500	2,000	(500)	-20.0%
100-53332-300	Misc. Village Projects Supplies (New Account)	-	2,500	5,411	8,000	4,000	1,500	100.0%
100-53335-300	Road Maintenance	42,937	49,093	33,263	50,000	50,000	907	1.8%
100-53340-300	Major Equipment Maintenance	45,798	45,000	13,375	44,000	45,000	-	0.0%
100-53345-200	Contracted Labor Village Grass	-	-	11,040	43,320	27,600	27,600	
100-53345-300	Small Equipment and Tools (New Account)	3,949	5,000	3,721	4,500	5,000	-	0.0%
100-53340-301	Vehicle Fuel	20,477	20,000	18,989	25,000	25,000	5,000	25.0%
100-53350-300	Salt for Snow Removal	42,815	40,000	21,755	32,000	40,000	-	0.0%
100-53420-200	Street Lighting	43,478	45,000	22,447	38,000	41,600	(3,400)	-7.6%
100-53610-300	Public Works Facility Maintenance	2,427	10,000	2,188	6,000	10,000	-	0.0%
100-53610-310	Public Works Electric	3,097	4,500	3,018	4,500	5,000	500	11.1%
100-53610-320	Public Works Gas	3,026	3,500	3,338	5,200	5,600	2,100	60.0%
100-53610-330	Public Works Telephone and Internet	1,623	2,000	810	1,300	1,500	(500)	-25.0%
100-53620-200	Garbage Collection	150,255	140,658	81,778	140,658	154,800	14,142	10.1%

# 2023 Budget



## General Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
100-53620-201	Recycling	113,133	114,512	67,573	114,512	126,000	11,488	10.0%
	Public Works Social Security	13,391	16,615	13,391	13,668	16,797	182	1.1%
	Public Works Pension	5,360	14,608	5,360	11,613	14,832	224	1.5%
	Public Works Health Insurance	57,106	63,582	57,106	63,582	69,722	6,140	9.7%
	Public Works Life Insurance	276	498	276	498	542	44	8.8%
	<b>Total Public Works Expenses</b>	<b>752,653</b>	<b>806,252</b>	<b>507,699</b>	<b>792,014</b>	<b>874,065</b>	<b>67,813</b>	<b>8.4%</b>
<b>Health &amp; Human Services</b>								
100-54100-202	Animal Control	6,862	7,500	5,980	7,500	7,500	-	0.0%
100-54100-300	Health & Safety	1,892	4,000	2,707	4,000	4,000	-	0.0%
	<b>Total Health &amp; Human Services Expenses</b>	<b>8,754</b>	<b>11,500</b>	<b>8,687</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>	<b>0.0%</b>
<b>Conservation &amp; Development</b>								
100-56300-000	Planner	4,893	7,500	8,886	11,848	10,000	2,500	33.3%
	<b>Total Conservation &amp; Development Expenses</b>	<b>4,893</b>	<b>12,000</b>	<b>8,886</b>	<b>11,848</b>	<b>10,000</b>	<b>(2,000)</b>	<b>-16.7%</b>
<b>Other Financing Uses</b>								
100-51439-200	Library Budget	148,720	148,720	111,540	148,720	163,592	14,872	10.0%
100-55250-300	Transfer to Recreation & Park Fund	43,423	43,007	22,254	43,007	21,485	(21,522)	-50.0%
100-59100-300	Transfer Out	150,000	-	-	-	-	-	0.0%
	<b>Total Other Financing Uses Expenses</b>	<b>342,143</b>	<b>189,559</b>	<b>133,794</b>	<b>191,727</b>	<b>185,077</b>	<b>(4,482)</b>	<b>-2.4%</b>
	<b>Total General Fund Expenses</b>	<b>2,678,252</b>	<b>2,574,680</b>	<b>1,869,940</b>	<b>2,653,689</b>	<b>2,859,317</b>	<b>284,636</b>	<b>11.1%</b>
	<b>Net Income (Loss)</b>	<b>(92,525)</b>	<b>91,100</b>	<b>732,251</b>	<b>12,518</b>	<b>0</b>		



## **Special Revenue Funds**

**2023 Budget  
Recreation and Parks Fund**



Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
<b>Recreation Revenues</b>								
200-46117-000	Fund Raiser-Signs	900	750	3,700	3,700	1,500	750	100.0%
200-46120-000	Miscellaneous (Includes York. payment)	4,384	12,000	12,065	12,065	19,500	7,500	62.5%
200-46135-000	Basketball Fees	25,170	18,000	715	715	25,000	7,000	38.9%
200-46145-000	T-Ball/Coach Pitch Fees	6,715	7,000	7,610	7,610	7,600	600	8.6%
200-46150-000	Soccer Fees	10,075	9,500	9,295	9,295	8,600	(900)	-9.5%
200-46155-000	Basketball Clinic	1,350	1,000	1,250	1,250	1,000	-	0.0%
200-46156-000	Soccer Clinic	2,941	1,000	1,800	1,800	1,500	500	50.0%
200-46157-000	HIIT	-	-	18	18	-	-	0.0%
200-46158-000	Golf	-	-	-	-	-	-	0.0%
200-46171-000	Health & Fitness Fees	-	-	22	22	25	25	0.0%
200-46176-000	Concession Stand Income	-	-	-	-	-	-	0.0%
<b>Total Recreation Revenues</b>		<b>51,535</b>	<b>49,250</b>	<b>36,475</b>	<b>36,475</b>	<b>64,725</b>	<b>15,475</b>	<b>31.4%</b>
<b>Parks Revenues</b>								
200-48155-000	Park Reservation Fees	2,500	2,500	5,428	5,428	5,000	2,500	100.0%
<b>Total Parks Revenues</b>		<b>2,500</b>	<b>2,500</b>	<b>5,428</b>	<b>5,428</b>	<b>5,000</b>	<b>2,500</b>	<b>100.0%</b>
<b>Transfers In</b>								
200-46120-100	Transfer from General Fund	43,423	43,007	22,254	43,007	21,485	(21,522)	-50.0%
	Transfer from American Rescue Plan Fund	-	15,533	-	-	-	(15,533)	100.0%
<b>Total Transfers In</b>		<b>43,423</b>	<b>58,540</b>	<b>22,254</b>	<b>43,007</b>	<b>21,485</b>	<b>(37,055)</b>	<b>-63.3%</b>
<b>Total Recreation and Parks Revenues</b>		<b>97,458</b>	<b>110,290</b>	<b>64,156</b>	<b>84,910</b>	<b>91,210</b>	<b>(19,080)</b>	<b>-17.3%</b>
<b>EXPENSES</b>								
<b>General Recreation Expenses</b>								
200-55310-110	Recreation Director	21,649	25,000	21,593	21,593	25,750	750	3.0%
200-55310-320	Publication	176	100	175	175	150	50	50.0%
200-55310-331	Cell Phone	563	1,100	460	460	600	(500)	-45.5%
200-55311-300	Supplies	-	200	-	-	-	(200)	-100.0%
200-55350-300	Portable Restrooms	1,577	1,000	-	-	-	(1,000)	-100.0%
200-55314-300	Concession Expenses	472	500	341	341	500	-	0.0%
200-55341-300	Ball Diamond Maintenance	927	2,500	58	58	2,500	-	0.0%
<b>Total General Expenses</b>		<b>25,364</b>	<b>30,400</b>	<b>22,627</b>	<b>22,627</b>	<b>29,500</b>	<b>(900)</b>	<b>-3.0%</b>

**2023 Budget  
Recreation and Parks Fund**



Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>Basketball Expenses</b>								
200-55320-300	Equipment & Supplies	-	500	-	-	500	-	0.0%
200-55323-300	Awards and Uniforms	3,948	7,500	4,584	4,584	6,500	(1,000)	-13.3%
Total Basketball Expenses		3,948	8,000	4,584	4,584	7,000	(1,000)	-12.5%
<b>Soccer Expenses</b>								
200-55330-300	Soccer Field Maintenance	626	1,000	847	900	1,000	-	0.0%
200-55331-300	Supplies and Equipment	95	1,000	-	-	1,000	-	0.0%
200-55332-300	Awards and Uniforms	2,942	3,500	-	-	3,500	-	0.0%
Total Soccer Expenses		3,662	5,500	847	900	5,500	-	0.0%
<b>Softball Expenses</b>								
200-55342-300	Softball Awards and Uniforms	-	-	-	-	-	-	#DIV/0!
200-55344-300	Softball Fastpitch County Fee	-	-	-	-	-	-	#DIV/0!
Total Softball Expenses		-	-	-	-	-	-	#DIV/0!
<b>T-ball/Coach Pitch Expenses</b>								
200-55347-300	T-Ball/Coach Pitch Awards and Uniforms	3,360	3,000	3,302	3,302	3,500	500	16.7%
Total T-Ball/Coach Pitch Expenses		3,360	3,000	3,302	3,302	3,500	500	16.7%
<b>Parks Expenses</b>								
200-55200-300	Parks Supplies	11,224	11,000	9,120	11,000	11,000	-	0.0%
200-53100-110	Parks Maintenance Wages	19,709	15,897	18,421	20,000	16,000	103	100.0%
200-53100-130	Parks Maintenance Social Security	269	1,216	1,409	1,530	1,224	8	100.0%
200-53100-131	Parks Maintenance Pension	1,565	1,200	1,253	1,360	1,088	(112)	100.0%
200-53100-132	Parks Maintenance Health Insurance	3,350	3,464	49	4,358	3,500	36	100.0%
200-53100-134	Parks Maintenance Life Insurance	30	30	43	43	30	-	100.0%
200-53345-200	Contracted Labor - Grass					15,030	15,030	100.0%
200-55200-310	Parks Electric	2,079	2,500	1,689	2,200	2,500	-	0.0%
200-55200-340	Parks Water, Sewer, Storm	592	200	262	400	500	300	150.0%
200-55210-300	Parks Development	9,802	7,500	533		5,000	(2,500)	-33.3%
200-55230-300	Parks Rental Refund	-	-	-	-		-	0.0%
Total Parks Expenses		48,620	43,007	32,779	40,891	55,872	12,865	29.9%
Total Expenses		84,954	89,907	64,139	72,305	101,372	11,465	12.8%

**2023 Budget  
Recreation and Parks Fund**



Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
Net Income (Loss)		<b>12,504</b>	<b>20,383</b>	<b>17</b>	<b>12,605</b>	<b>(10,162)</b>		

# 2023 Budget



## Impact Fee Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
220-44600-000	Fire & Rescue Fees Collected	9,546	4,500	2,552	3,828	2,431	(2,069)	-46.0%
220-44601-000	Park Fees Collected	27,130	11,000	8,986	9,000	8,558	(2,442)	-22.2%
220-44602-000	Library Fees Collected	10,325	4,500	3,367	5,000	3,206	(1,294)	-28.7%
220-44603-000	Water Fees Collected	35,003	15,000	11,453	15,000	10,908	(4,092)	-27.3%
220-48360-000	Interest Income - Fire & Rescue	10	15	4	15	10	(5)	-33.3%
220-48361-000	Interest Income - Parks	35	50	15	5	20	(30)	-60.0%
220-48362-000	Interest Income - Library	13	19	6	19	10	(9)	-47.4%
220-48363-000	Interest Income - Water	44	64	19	64	20	(44)	-68.8%
Total Revenues		82,106	35,148	26,402	32,931	25,163	(9,985)	-28.4%
<b>EXPENDITURES</b>								
220-51436-300	Miscellaneous Expense	-	-	-	-	-	-	0.0%
220-59200-000	Transfer Out - Fire & Rescue	-	25,000	-	-	-	(25,000)	100.0%
220-59201-000	Transfer Out - Parks	-	-	-	-	-	-	0.0%
220-59202-000	Transfer Out - Library	-	-	(1,098)	-	-	-	0.0%
220-59203-000	Transfer Out - Water	-	-	-	-	120,000	120,000	0.0%
Total Expenses		-	25,000	(1,098)	-	120,000	95,000	0.0%
Net Income (Loss)		<b>82,106</b>	<b>10,148</b>	<b>27,500</b>	<b>32,931</b>	<b>(94,837)</b>		



**2023 Budget**



**Revolving Loan Fund**

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
225-48110-000	Interest on Investments	581	-	61	61	350	350	#DIV/0!
225-48120-000	Interest Income from Loans	-	-	-	-	-	-	0.0%
225-48134-000	Loan Receipts	2,365	-	112,848	112,848	1,200	1,200	#DIV/0!
	<b>Total Revenues</b>	<b>2,946</b>	<b>-</b>	<b>112,909</b>	<b>112,909</b>	<b>1,550</b>	<b>1,550</b>	<b>#DIV/0!</b>
<b>EXPENDITURES</b>								
225-51300-200	Legal Fees	-	-	-	-	-	-	0.0%
225-52711-300	Administrative Expense	-	-	-	-	-	-	#DIV/0!
225-56700-790	Matching Grant Program	2,500	-	-	2,500	-	-	100.0%
	<b>Total Expenses</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Net Income (Loss)		<b>446</b>	<b>-</b>	<b>112,909</b>	<b>110,409</b>	<b>1,550</b>		

## 2023 Budget



### Community Development Authority

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>							
230-48110-000	Interest Income	56	55	25	120	65	118.2%
230-48425-230	Miscellaneous	-	-	-	-	-	0.0%
Total Revenues		56	55	25	120	65	118.2%
<b>EXPENDITURES</b>							
230-51580-200	Audit Fees	-	-	-	-	-	0.00%
230-52705-300	Expenses-Sale of Land	-	-	-	-	-	0.0%
230-52710-200	RCEDC Contract	-	-	-	-	-	0.0%
230-52720-300	Façade Grants	1,400	8,600	-	-	(8,600)	-100.0%
230-52721-300	Rent Assistance	-	-	-	-	-	0.00%
230-52711-300	Administrative Expense	-	-	-	-	-	0.00%
Total Expenses		1,400	8,600	-	-	(8,600)	-100.0%
Net Income (Loss)		<b>(1,344)</b>	<b>(16,900)</b>	<b>25</b>	<b>120</b>		

## 2023 Budget



### American Recovery Plan Act (ARPA) Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
210-43565-000	ARPA Aid	259,714	267,480	267,480	267,480	-	(259,714)	100.0%
210-48110-000	Interest on ARPA Aid	-	1,000	-	-	-	-	100.0%
Total Revenues		259,714	267,480	267,480	267,480	-	(259,714)	100.0%
<b>EXPENDITURES</b>								
210-59200-000	Transfer to Library Fund	-	4,370	4,370	4,370	-	-	100.0%
210-59201-000	Transfer to Capital Improvement Fund	-	267,984	267,984		-	-	100.0%
210-59202-000	Transfer to Water Utility	-	116,036	116,036	116,036	-	-	100.0%
210-59203-000	Transfer to Wastewater Utility Fund	-	116,036	116,036	116,036	-	-	100.0%
210-59204-000	Transfer to Fire Department	-	-	-		-	-	0.0%
Total Expenses		-	504,426	504,426	236,442	-	-	100.0%
Net Income (Loss)		<b>259,714</b>	<b>(236,946)</b>	<b>(236,946)</b>	<b>31,038</b>	-		



## **Debt Service Funds**

# 2023 Budget



## Debt Service Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
300-41110-000	Tax Levy	475,422	467,885	467,885	467,885	497,529	29,644	6.3%
300-49901-000	From TID #3 - Principal	-	-	-	-	-	-	0.0%
300-49902-000	From TID #3 - Interest	-	-	-	-	-	-	0.0%
300-48741-000	Premium on Debt Issued	-	21,870	21,870	21,870	-	(21,870)	100.0%
Total Revenues		475,422	489,755	489,755	489,755	497,529	7,774	1.6%
<b>EXPENDITURES</b>								
300-58100-200	Debt Service-Principal	497,069	373,149	367,362	373,149	393,199	20,050	5.4%
300-58200-200	Debt Service-Interest	119,528	116,206	86,147	116,206	104,330	(11,876)	-10.2%
300-58200-210	Paying Agent Fee	400	400	800	800	400	-	0.0%
Total Expenses		616,996	489,755	454,308	490,155	497,929	8,174	1.7%
Net Income (Loss)		<b>(141,574)</b>	-	<b>35,447</b>	<b>(400)</b>	<b>(400)</b>		



## **Capital Projects Funds**

# 2023 Budget



## Capital Improvement Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 10/1	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
400-41110-000	Property Taxes-Capital Items	102,909	53,120	37,715	53,120	7,871	(45,249)	-85.2%
400-48700-000	CIF Other Grants	20,247	1,035,000	-	-	-	(1,035,000)	-100.0%
400-48710-000	Auction - Major Equip	9,800	10,000	-	-	-	(10,000)	-100.0%
400-48731-000	Donations - Parks	1,097	-	-	-	-	-	0.0%
400-48720-000	Rental Income	25,369	28,144	19,248	28,144	29,129	985	3.5%
400-48725-000	Transfer from Impact Fees	-	-	-	-	-	-	0.0%
400-48726-000	Transfer from General Fund	150,000	-	-	-	-	-	0.0%
400-48728-000	Transfer from Accrued Capital	483,908	-	-	-	-	-	#DIV/0!
400-48729-000	Transfer from ARPA Fund	-	270,066	-	-	-	(270,066)	100.0%
400-48740-000	Debt Proceeds	2,414,834	-	-	198,236	815,000	815,000	#DIV/0!
400-48741-000	Premium on Debt Issued	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>		<b>3,208,164</b>	<b>1,396,330</b>	<b>56,964</b>	<b>279,500</b>	<b>852,000</b>	<b>(544,330)</b>	<b>-39.0%</b>
<b>EXPENDITURES</b>								
400-57140-302	Major Equipment	4,565	142,000	-	5,000	13,000	(129,000)	-90.8%
400-57140-303	Facilities Improvement	47,099	55,000	-	-	-	(55,000)	100.0%
400-57140-304	Computers	8,750	-	-	6,000	23,000	23,000	#DIV/0!
400-57140-308	Street Improvements	2,676,884	1,022,000	141,257	265,000	815,000	(207,000)	-20.3%
400-57140-315	Park Improvements	7,971	10,000	2,408	2,500	-	(10,000)	-100.0%
400-51580-200	Audit Fees	1,000	1,000	1,000	1,000	1,000	-	0.0%
400-58425-000	Debt Issuance Costs	-	-	-	-	-	-	0.0%
<b>Total Expenses</b>		<b>2,746,270</b>	<b>1,230,000</b>	<b>144,664</b>	<b>279,500</b>	<b>852,000</b>	<b>(378,000)</b>	<b>-30.7%</b>
<b>Net Income (Loss)</b>		<b>461,894</b>	<b>166,330</b>	<b>(87,701)</b>	<b>-</b>	<b>0</b>		



## **Enterprise Funds**



# 2023 Budget



## Water Utility Fund (Cash Budget)

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 10/15	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
600-46400-000	Unmetered Sales	490	200	2,433	2,500	200	-	0.0%
600-46410-000	Metered Sales-Residential	445,132	431,786	339,669	455,600	569,464	137,678	31.9%
600-46411-000	Metered Sales-Commercial	113,228	103,000	79,790	108,500	139,564	36,564	35.5%
600-46412-000	Metered Sales-Industrial	46,164	57,680	58,435	80,000	101,882	44,202	76.6%
600-46413-000	Metered Sales-Public	29,946	30,900	22,240	30,200	38,890	7,990	25.9%
600-46414-000	Metered Sales - Multi Family	85,557	75,705	74,945	102,000	137,189	61,484	81.2%
600-46420-000	Private Fire Protection	17,830	12,100	17,830	17,830	17,830	5,730	47.4%
600-46425-000	Public Fire Protection	326,416	326,416	326,416	326,416	326,416	-	0.0%
600-46435-000	Penalties	5,719	1,500	1,873	1,873	1,800	300	20.0%
600-46436-000	Bank Fees	35	75	44	100	100	25	0.0%
600-46440-000	Utility Plant Leased	17,269	17,269	-	17,269	17,269	-	0.0%
600-46445-000	Meter Reading-From Sewer	5,613	1,720	-	5,613	5,613	3,893	226.3%
600-46446-000	Miscellaneous	3,254	500	2,200	2,200	1,000	500	0.0%
600-46447-000	Reconnection Fees	70	-	-	-	-	-	#DIV/0!
600-48110-000	Interest Income	960	2,500	204	700	1,000	(1,500)	-60.0%
	Cell Tower Lease Funds					77,901		
	Bond Proceeds				498,744	1,332,000		
	Grant Proceeds				527,194			
	Impact Fees					120,000		
600-48111-000	Materials Sold	600	300	1,027	2,000	2,000	1,700	0.0%
	<b>Total Revenues</b>	<b>1,098,283</b>	<b>1,061,651</b>	<b>927,106</b>	<b>2,178,739</b>	<b>2,890,118</b>	<b>1,828,467</b>	<b>172.2%</b>

## EXPENDITURES

### Labor & Related Expenses

600-51432-300	Health & Safety	924	2,500	1,045	2,000	2,500	-	0.0%
600-51433-300	Training	1,301	3,000	1,264	1,500	3,000	-	0.0%
600-51931-200	Workers Comp. Insurance	5,525	5,691	6,582	6,582	7,000	1,309	23.0%
600-53100-110	Supervision - Director	20,743	20,663	16,926	20,663	21,697	1,034	5.0%
600-53105-110	Administrator Salary	14,114	14,060	9,616	12,041	13,388	(672)	-4.8%
600-53106-110	Clerk Wages	10,519	11,752	8,491	9,930	10,500	(1,252)	-10.7%
600-53110-110	Operation Labor	31,844	66,911	21,548	24,000	24,803	(42,108)	-62.9%
600-53110-120	Operation Labor Overtime	7,070	10,396	3,418	5,000	10,440	44	0.4%
600-53111-110	Treatment Labor	38,085	15,598	37,040	41,000	42,447	26,849	172.1%
600-53112-110	Pumping Labor	8,896	12,909	14,608	17,000	9,386	(3,523)	-27.3%
600-53115-110	Distribution Labor	5,677	5,379	4,941	5,400	6,553	1,174	21.8%

## 2023 Budget



### Water Utility Fund (Cash Budget)

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 10/15	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
600-53116-110	Maint. of Mains-Labor	29,865	15,598	20,301	24,000	39,449	23,851	152.9%
600-53117-110	Maint. of Services-Labor	627	1,076	827	1,500	2,346	1,270	118.1%
600-53118-110	Maint. of Meters-Labor	10,817	16,136	10,348	15,000	18,451	2,315	14.3%
600-53119-110	Maint. of Hydrants-Labor	2,922	7,530	10,019	11,000	9,871	2,341	31.1%
600-53120-110	Customer Labor	4,987	5,916	6,347	7,000	8,900	2,984	3.0%
600-_____-130	Social Security Expense	11,846	15,482	12,219	13,849	16,695	1,213	7.8%
600-_____-132	Health Insurance	59,658	73,704	49,114	58,000	75,500	1,796	2.4%
600-_____-131	Benefits & Pension	8,721	13,154	7,157	11,767	14,840	1,686	12.8%
600-_____-134	Life Insurance	304	416	346	400	390	(26)	-6.3%
<b>Total Labor &amp; Related Expenses</b>		<b>274,445</b>	<b>317,871</b>	<b>242,159</b>	<b>287,632</b>	<b>338,154</b>	<b>20,283</b>	<b>6.4%</b>
<b>Utilities</b>								
600-53110-310	Electric	68,106	55,000	47,389	71,000	77,300	22,300	40.5%
600-53110-320	Natural Gas	3,865	3,500	3,775	5,000	5,300	1,800	51.4%
600-53110-330	Telephone	3,032	2,000	1,024	1,300	1,500	(500)	-25.0%
600-53110-340	Water/Sewer/Storm	176	325	240	325	400	75	23.1%
<b>Total Utilities Expenses</b>		<b>75,180</b>	<b>60,825</b>	<b>52,429</b>	<b>77,625</b>	<b>84,500</b>	<b>23,675</b>	<b>38.9%</b>
<b>Maintenance</b>								
600-51430-300	Supplies & Expense	643	3,500	3,260	5,000	3,500	-	0.0%
600-53340-301	Vehicle Fuel	10,068	7,700	10,675	13,500	12,000	4,300	55.8%
600-53340-302	Vehicle Maintenance	9,824	3,500	(3,353)	7,500	3,500	-	0.0%
600-53340-303	Equipment Repair	150	3,500	1,031	1,500	3,500	-	0.0%
600-53403-300	SCADA System Support	57	4,000	-	-	4,000	-	0.0%
600-53405-300	Treatment Maintenance	61,665	20,000	25,279	40,000	30,000	10,000	50.0%
600-53406-300	Maintenance of Pumping Plant	10,910	15,000	6,630	10,000	15,000	-	0.0%
600-53407-300	Maintenance of Reservoir	149	10,000	1,912	3,000	5,000	(5,000)	-50.0%
600-53408-300	Maintenance of Mains	38,742	30,000	7,596	45,000	30,000	-	0.0%
600-53409-300	Maintenance of Services	4,869	5,000	2,537	3,500	5,000	-	0.0%
600-53410-300	Maintenance of Meters	1,205	10,000	20,991	32,600	15,000	5,000	50.0%
600-53411-300	Maintenance of Hydrants	0	3,500	1,159	1,500	3,500	-	0.0%
<b>Total Maintenance Expenses</b>		<b>138,282</b>	<b>115,700</b>	<b>77,716</b>	<b>163,100</b>	<b>130,000</b>	<b>14,300</b>	<b>12.4%</b>
<b>Other Operating Expenses</b>								
600-51431-300	Tests	8,342	8,000	6,961	7,500	8,000	-	0.0%
600-51930-200	Property Insurance	3,689	3,799	5,256	5,256	5,500	1,701	44.8%
600-53400-300	Treatment Chemicals	29,456	45,000	40,367	57,000	46,000	1,000	2.2%

# 2023 Budget



## Water Utility Fund (Cash Budget)

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 10/15	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
600-53500-200	PSC Assessment	1,247	1,500	4,161	16,000	2,000	500	33.3%
600-53520-200	Property Tax	166,083	203,309	203,309	203,309	203,309	-	0.0%
Total Other Operating Expenses		208,817	261,608	260,055	289,065	264,809	3,201	1.2%
<b>Shared Office Expenses</b>								
600-53413-300	Office Expense	3,000	3,000	3,000	3,000	3,000	-	0.0%
600-53414-300	Office Rent	1,000	1,000	1,000	1,000	1,000	-	0.0%
600-53415-300	Office Supplies	1,045	1,000	1,000	1,000	1,000	-	0.0%
Total Shared Office Expenses		5,045	5,000	5,000	5,000	5,000	-	0.0%
<b>Professional Expenses</b>								
600-51300-200	Attorney Fees	(202)	500	-	-	500	-	0.0%
600-51430-310	Service Contracts	6,770	4,000	11,030	15,000	14,000	10,000	250.0%
600-51580-200	Audit	5,250	5,383	5,383	5,383	5,600	217	4.0%
600-51595-200	Engineering Fees	9,155	7,500	3,373	7,000	7,500	-	0.0%
Total Professional Expenses		20,973	17,383	19,786	27,383	27,600	10,217	58.8%
<b>Miscellaneous Expenses</b>								
600-51436-300	Miscellaneous	(22,555)	11,000	12,454	18,000	1,500	(9,500)	-86.4%
600-53420-300	Replacement Fund	-	13,350	-	-	-	(13,350)	-100.0%
600-57100-300	Capital Items	(8,310)	1,158,964	981,153	1,002,419	1,467,000	308,036	26.6%
600-58100-200	Debt Service-Principal	-	305,128	305,128	305,128	338,813	33,685	11.0%
600-58200-200	Debt Service-Interest Expense	90,058	83,199	57,036	51,969	232,342	149,143	179.3%
600-58200-210	Paying Agent Fee	-	400	-	400	400	-	0.0%
Total Miscellaneous Expenses		59,193	1,572,041	1,355,771	1,377,916	2,040,055	468,014	29.8%
Total Expenses		781,935	2,350,428	2,012,917	2,227,721	2,890,118	539,690	23.0%

(48,982)

(0)

**2023 Budget**



**Wastewater Utility Fund (Cash Budget)**

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
<b>Sewer Service Charges</b>								
605-46410-000	Sewer Charge-Residential	500,924	515,000	376,620	505,000	511,000	(4,000)	-0.8%
605-46411-000	Sewer Charge-Commercial	319,804	290,000	255,709	343,000	350,000	60,000	20.7%
605-46412-000	Sewer Charge-Industrial	27,236	24,000	18,190	24,000	25,000	1,000	4.2%
605-46413-000	Sewer Charge-Public	15,463	18,000	11,600	15,000	15,000	(3,000)	-16.7%
605-46415-000	Sewer Charge-SWC	430,960	650,000	395,976	481,000	475,000	(175,000)	-26.9%
Total Sewer Charges Revenues		1,294,386	1,497,000	1,058,094	1,368,000	1,376,000	(121,000)	-8.1%
<b>Other Revenues</b>								
605-46435-000	Late Charge	3,177	1,500	2,147	2,500	2,500	1,000	66.7%
605-46450-000	Misc. Operating Revenue	1,578	1,500	752	1,000	1,000	(500)	-33.3%
605-46455-000	Misc. Non-Operating Revenue	419,200	100,000	120,000	100,000	100,000	-	0.0%
Bond Proceeds					396,415	852,000	852,000	100.0%
Sewer Hook Up Fees						490,000	490,000	
605-48110-000	Interest Income	1,183	2,500	633	1,500	1,500	(1,000)	-40.0%
Total Other Revenues		425,137	105,500	123,532	501,415	1,447,000	1,341,500	1271.6%
Total Revenues		1,719,524	1,602,500	1,181,626	1,869,415	2,823,000	1,220,500	76.2%
<b>EXPENDITURES</b>								
<b>Labor &amp; Related Expenses</b>								
605-51435-300	Training	422	3,000	1,197	2,500	3,000	-	0.0%
605-51935-200	Workers Comp. Insurance	7,813	8,047	12,694	12,694	15,000	6,953	86.4%
605-53100-110	Supervision-Director	20,743	20,663	16,926	20,663	21,697	1,034	5.0%
605-53105-110	Administrator - Salary	13,650	14,060	10,079	12,161	13,388	(672)	-4.8%
605-53106-110	Deputy Clerk/Deputy Treasurer Wages	10,907	11,752	8,103	10,019	10,500	(1,252)	-10.7%
605-53210-110	Labor	142,474	153,929	112,254	134,000	153,750	(179)	-0.1%
605-53210-120	Overtime	11,357	9,662	7,243	9,000	10,795	1,133	11.7%
605-_____-130	Social Security Expense	12,777	15,381	10,557	14,217	16,075	694	4.5%
605-_____-132	Health Insurance	63,292	75,944	50,992	61,000	76,800	856	1.1%
605-_____-134	Life Insurance	368	377	312	375	350	(27)	-7.0%
605-_____-131	Pension Contribution	9,014	13,572	6,643	12,080	14,289	717	5.3%
605-53210-201	Health & Safety	481	3,000	601	1,500	3,000	-	0.0%
Total Labor & Related Expenses		293,298	329,386	237,603	290,209	338,643	9,257	2.8%

## 2023 Budget



### Wastewater Utility Fund (Cash Budget)

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>Maintenance</b>								
605-51430-300	Operating Supplies	2,435	5,000	2,464	4,000	5,000	-	0.0%
605-51440-300	Televising	25,463	10,000	-	-	10,000	-	0.0%
605-53340-302	Vehicle Maintenance	690	4,000	431	1,000	4,000	-	0.0%
605-53602-300	Building Maintenance	1,928	10,000	2,766	7,500	10,000	-	0.0%
605-53603-300	Treatment Plant Maintenance	68,355	45,000	47,283	60,000	50,000	5,000	11.1%
605-53606-300	Sewer System	19,676	10,000	11,359	12,000	10,000	-	0.0%
605-53604-300	Sludge Disposal	48,240	60,000	23,200	50,000	60,000	-	0.0%
605-53605-300	Lift Station and Wet Well Cleaning	630	5,000	4,073	4,500	10,000	5,000	100.0%
605-53600-300	SCADA System Support	57	5,000	105	2,500	10,000	5,000	100.0%
605-53607-300	Meter Testing	-	3,000	-	1,500	3,000	-	0.0%
Total Maintenance Expenses		167,474	157,000	91,680	143,000	172,000	15,000	9.6%
<b>Other Operating Expenses</b>								
605-51431-300	Influent/Effluent Testing	5,693	12,000	7,068	11,000	12,000	-	0.0%
605-51610-340	Water, Sewer, Storm	15,986	20,000	20,660	20,600	24,600	4,600	23.0%
605-51930-200	Property Insurance	15,256	15,713	17,641	17,641	18,000	2,287	14.6%
605-53110-310	Electric	88,529	115,000	77,453	114,000	125,000	10,000	8.7%
605-53110-320	Natural Gas	2,319	4,000	3,534	4,900	5,300	1,300	32.5%
605-53110-330	Telephone and Internet	2,100	1,800	1,543	1,900	1,800	-	0.0%
605-53340-300	Equipment	12,285	15,000	24,676	50,000	30,000	15,000	100.0%
605-53340-301	Vehicle Fuel	10,044	7,500	10,605	13,000	5,000	(2,500)	-33.3%
605-53345-200	Contracted Labor - Grass	-	-	-	-	12,000	12,000	100.0%
605-53400-300	Chemicals	47,746	37,000	32,798	50,000	50,000	13,000	35.1%
605-53601-300	Laboratory Supplies and Maintenance	4,934	10,000	3,657	7,500	7,500	(2,500)	-25.0%
605-53608-200	DNR Fees	8,376	20,000	5,911	6,500	12,000	(8,000)	-40.0%
605-53608-300	Other General Expense	5,613	250	-	-	100	(150)	-60.0%
605-53609-200	Hazardous Material Reporting	-	250	-	-	100	(150)	-60.0%
Total Other Operating Expenses		218,881	258,513	205,546	297,041	303,400	44,887	17.4%
<b>Shared Office Expenses</b>								
605-53413-300	Office Expense	3,000	3,000	3,000	3,000	3,000	-	0.0%
605-53414-300	Office Rent	1,000	1,000	1,000	1,000	1,000	-	0.0%
605-53415-300	Office Supplies	1,069	1,069	1,069	1,069	1,069	-	0.0%
Total Shared Office Expenses		5,069	5,000	5,069	5,069	5,069	69	1.4%
<b>Professional Expenses</b>								

**2023 Budget**



**Wastewater Utility Fund (Cash Budget)**

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
605-51300-200	Attorney Fees	626	1,000	332	500	1,000	-	0.0%
605-51430-310	Service Contracts	5,744	17,000	8,915	8,915	6,000	(11,000)	-64.7%
605-51430-320	Drainage District Contract	10,000	10,000	-	-	10,000	-	0.0%
605-51580-200	Audit	3,500	3,583	3,583	3,583	4,000	417	11.6%
605-51595-200	Engineering	1,300	2,500	-	-	2,500	-	0.0%
<b>Total Professional Expenses</b>		<b>21,170</b>	<b>34,083</b>	<b>12,829</b>	<b>12,998</b>	<b>23,500</b>	<b>(10,583)</b>	<b>-31.1%</b>
<b>Miscellaneous Expenses</b>								
605-51436-300	Miscellaneous	13,722	3,500	7,516	10,000	2,500	(1,000)	-28.6%
605-53420-300	Replacement Fund	54,096	102,904	33,422	67,122	273,888	170,984	166.2%
605-57100-300	Capital Items	53,220	141,000	177,554	453,000	1,342,000	1,201,000	851.8%
605-58100-000	Debt Service-Principal	-	540,888	440,888	540,888	255,000	(285,888)	-52.9%
605-58200-200	Debt Service-Interest	63,149	50,088	33,851	50,088	107,000	56,912	113.6%
<b>Total Miscellaneous Expenses</b>		<b>170,465</b>	<b>834,880</b>	<b>685,714</b>	<b>1,121,098</b>	<b>1,980,388</b>	<b>1,145,508</b>	<b>137.2%</b>
<b>Total Expenses</b>		<b>876,357</b>	<b>1,618,862</b>	<b>1,238,441</b>	<b>1,869,415</b>	<b>2,823,000</b>	<b>1,204,138</b>	<b>74.4%</b>
						0	(0)	

# 2023 Budget



## Storm Water Utility Fund (Cash Budget)

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
<b>REVENUES</b>								
610-46435-000	Penalties	902	450	766	1,000	1,000	550	122.2%
610-46446-000	Miscellaneous Income	6,485	1,000	-	-	-	(1,000)	100.0%
610-46470-000	ERU Revenues	271,161	267,656	213,218	284,000	285,000	17,344	6.5%
	Bond Proceeds		115,000		569,095	253,285		
	Grants				-	26,480		
610-48110-000	Interest Income	194	1,000	-	-	-	(1,000)	-100.0%
	<b>Total Revenues</b>	<b>278,742</b>	<b>385,106</b>	<b>213,985</b>	<b>854,095</b>	<b>565,765</b>	<b>180,659</b>	<b>46.9%</b>
<b>EXPENDITURES</b>								
<b>Labor &amp; Related Expenses</b>								
610-51430-340	Health & Safety	408	1,000	232	500	1,000	-	0.0%
610-51435-300	Training	-	1,000	413	750	1,000	-	0.0%
610-51931-200	Workers Comp Insurance	2,905	2,992	6,582	6,582	6,500	3,508	117.2%
610-53100-110	Supervision-Director	21,322	20,663	16,018	20,663	21,697	1,034	5.0%
610-53105-110	Administrator Salary	14,114	20,458	9,099	12,164	13,388	(7,070)	-34.6%
610-53106-110	Utility Clerk Wages	10,519	17,100	7,771	10,020	10,500	(6,600)	-38.6%
610-53210-110	Stormwater Maintenance Labor	35,187	89,594	23,135	45,000	42,917	(46,677)	-52.1%
610-53210-120	Stormwater Maintenance Labor Overtime	254	1,657	134	500	1,773	116	7.0%
610-____-130	Social Security Expense	4,571	8,064	2,704	6,759	6,906	(1,158)	-14.4%
610-____-131	Pension	6,169	7,115	3,604	5,743	6,139	(977)	-13.7%
610-____-132	Health Insurance	23,161	34,960	16,668	18,183	29,500	(5,460)	-15.6%
610-____-134	Life Insurance	255	299	164	179	300	1	0.5%
	<b>Total Labor &amp; Related Expenses</b>	<b>118,864</b>	<b>204,902</b>	<b>86,523</b>	<b>127,042</b>	<b>141,619</b>	<b>(63,283)</b>	<b>-30.9%</b>
<b>Maintenance</b>								
610-53110-310	Electric	1,500	1,500	1,500	1,500	1,600	100	6.7%
610-53340-300	Miscellaneous Supplies and Equipment	12	1,000	10	200	1,000	-	0.0%
610-53340-301	Vehicle Fuel	-	3,500	38	100	7,500	4,000	114.3%
610-53340-302	Vehicle Maintenance	-	1,000	-	-	1,000	-	0.0%
610-53340-303	Equipment Repair	3,043	7,500	3,073	3,500	7,500	-	0.0%
610-53345-200	Contracted Labor - Grass	-	-	-	-	6,150	-	0.0%
610-53800-300	Maintenance of Catch Basins	1,957	10,000	147	500	10,000	-	0.0%
610-53805-300	Maintenance of Storm Sewer	3,970	5,000	776	1,000	5,000	-	0.0%
610-53810-300	Curb & Gutter Maintenance	552	10,000	6,089	14,600	15,000	5,000	50.0%
610-53815-300	Basin Maintenance	1,469	1,500	-	-	1,500	-	0.0%

# 2023 Budget



## Storm Water Utility Fund (Cash Budget)

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 9/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '22 Budg. to '23 Budg.
610-53825-300	Street Sweepings to Landfill	5,036	5,000	1,745	5,000	5,000	-	0.0%
610-53835-300	Culvert & Ditch Repairs	814	5,000	-	-	5,000	-	0.0%
<b>Total Maintenance Expenses</b>		<b>18,354</b>	<b>51,000</b>	<b>13,378</b>	<b>26,400</b>	<b>66,250</b>	<b>15,250</b>	<b>29.9%</b>
<b>Shared Office Expenses</b>								
610-53414-300	Office Rent	3,000	3,000	3,000	3,000	3,000	-	0.0%
610-53415-300	Office Expense	1,000	1,000	1,000	1,000	1,000	-	0.0%
<b>Total Shared Office Expenses</b>		<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0.0%</b>
<b>Professional Expenses</b>								
610-51300-200	Legal	106	3,000	-	-	3,000	-	0.0%
610-51430-310	Service Contracts	5,710	3,500	213	500	8,000	4,500	128.6%
610-51430-320	Drainage District	10,000	10,000	-	-	10,000	-	0.0%
610-51430-330	DNR Fees	-	200	-	-	100	(100)	-50.0%
610-51580-200	Audit	3,500	3,583	3,583	3,583	4,000	417	11.6%
610-51595-200	Engineering	3,679	2,500	-	8,000	2,500	-	0.0%
610-51930-200	Insurance	293	302	260	260	350	48	15.9%
<b>Total Professional Expenses</b>		<b>23,288</b>	<b>23,085</b>	<b>4,056</b>	<b>12,343</b>	<b>27,950</b>	<b>4,865</b>	<b>21.1%</b>
<b>Miscellaneous Expenses</b>								
610-51436-300	Miscellaneous	7,204	2,650	3,280	4,000	500	(2,150)	-81.1%
610-53340-500	Stormwater Tax	35	35	-	-	-	(35)	0.0%
610-58100-000	Debt Service-Principal					10,000	10,000	0.0%
610-58200-200	Debt Service-Interest					14,966	14,966	0.0%
610-57100-300	Capital Projects	71,192	-	12,789	569,095	300,480	300,480	0.0%
<b>Total Miscellaneous Expenses</b>		<b>78,431</b>	<b>2,685</b>	<b>16,069</b>	<b>573,095</b>	<b>325,946</b>	<b>323,261</b>	<b>12039.5%</b>
<b>Total Expenses</b>		<b>242,938</b>	<b>285,672</b>	<b>124,025</b>	<b>742,880</b>	<b>565,765</b>	<b>111,215</b>	<b>0</b>





## **Tax Incremental Financing District (TID) Funds**

**2023 Budget**



**TID #4 Fund**

Account Number	Account Name	2021 Actual	2022 Budget	2022 YTD 09/30	2022 Projected	2023 Budget	\$ Chg '22 Budg. to '23 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>								
404-41120-000	Property Tax Increment	-	165,219	165,219	165,219	210,000	44,781	27.1%
404-49900-000	Transfer In	-	-	-	-	-	-	100.0%
404-43535-000	Computer Aid	5,701	5,701	-	5,701	5,701	-	0.0%
404-43555-000	Personal Property Aid	73,398	37,294	-	37,294	37,294	-	100.0%
404-48110-000	Interest Income	25,000	750	274	750	750	-	0.0%
<b>Total Revenues</b>		<b>104,099</b>	<b>208,964</b>	<b>165,493</b>	<b>208,964</b>	<b>253,745</b>	<b>44,781</b>	<b>21.4%</b>
<b>EXPENDITURES</b>								
404-58100-200	Debt Service - Principal	-	250,000	-	250,000	265,000	15,000	6.0%
404-58200-200	Debt Service - Interest	-	56,553	28,276	56,553	50,303	(6,250)	-11.1%
404-51200-200	Financial Advisor	-	760	-	760	-	(760)	100.0%
404-51300-200	Attorney Fees	-	-	-	-	-	-	100.0%
404-51400-300	Administrative Expense	7,500	10,000	7,500	10,000	-	(10,000)	-100.0%
404-51580-200	Audit Fee	-	-	-	-	-	-	100.0%
404-51582-200	RCEDC Contract	8,250	8,498	-	8,498	8,498	-	0.0%
404-51595-200	General Engineering	1,000	-	-	-	-	-	#DIV/0!
404-54401-200	DOR Fee	150	150	150	150	150	-	0.0%
404-54405-200	Payment for Development Agreement	16,000	16,500	15,840	15,840	15,840	(660)	-4.0%
404-59100-300	Transfer Out	-	-	-	-	-	-	100.0%
<b>Total Expenses</b>		<b>32,900</b>	<b>342,461</b>	<b>51,766</b>	<b>341,801</b>	<b>339,791</b>	<b>(2,670)</b>	<b>-0.8%</b>
<b>Net Income (Loss)</b>		<b>71,199</b>	<b>(133,497)</b>	<b>113,727</b>	<b>(132,837)</b>	<b>(86,046)</b>		

# 2023 Budget



## TID #5 Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 Projected	2023 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>							
305-41120-000	Property Tax Increments	226,148	49,684	49,684	221,000	171,316	0.0%
405-48425-000	Miscellaneous	-	-	-	-	-	0.0%
405-48740-000	Bonds issued	-	-	-	-	-	0.0%
405-48741-000	Premium on Debt Issued	-	-	-	-	-	0.0%
Total Revenues		226,148	49,684	49,684	221,000	171,316	100.0%
<b>EXPENDITURES</b>							
305-58100-200	Debt Service - Principal	-	50,000	50,000	75,000	25,000	100.0%
305-58200-200	Debt Service - Interest	70,063	73,806	73,806	72,363	(1,443)	-2.0%
405-51200-200	Financial Advisor	1,500	760	760	760	-	0.0%
405-51300-200	Attorney Fees	-	-	-	-	-	0.0%
405-51400-300	Administrative Expense	3,060	10,000	10,000	15,000	5,000	50.0%
405-51580-200	Audit Fee	-	-	-	-	-	0.0%
405-51585-200	RCEDC Contract	8,250	8,498	8,498	8,498	-	0.0%
405-51595-200	General Engineering	-	-	-	-	-	0.0%
405-52715-300	Land Acquisition	-	-	-	-	-	0.0%
405-52716-300	Land Remediation	-	-	-	-	-	0.0%
405-53400-000	Street Infrastructure	-	-	-	-	-	0.0%
405-54401-200	DOR Fee	-	150	150	150	-	100.0%
405-54405-200	Payment for Development Agreement	55,000	55,000	55,000	55,000	-	0.0%
405-58200-210	Paying Agent Fee	400	400	400	400	-	0.0%
405-58425-000	Debt Issuance Costs	-	-	-	-	-	0.0%
Total Expenses		138,273	198,614	198,614	227,171	5,000	2.5%
Net Income (Loss)		<b>87,875</b>	<b>(148,930)</b>	<b>(148,930)</b>	<b>(6,171)</b>		

# 2023 Budget



## TID #6 Fund

Account Number	Account Name	2021 Actual	2022 Budget	2022 Projected	2023 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>							
406-41120-000	Property Tax Increments	50,999	67,123	67,123	648,000	580,877	865.4%
406-48450-000	Transfer from Investments	-	-	-	-	-	0.0%
406-48110-000	Interest Income	15	-	-	-	-	#DIV/0!
406-48740-000	Bond Issued	-	-	-	-	-	0.0%
406-48741-000	Premium on Debt Issued	-	-	-	-	-	0.0%
Total Revenues		51,015	67,123	67,123	648,000	580,877	865.4%
<b>EXPENDITURES</b>							
406-58100-200	Debt Service - Principal	-	-	-	50,000	50,000	#DIV/0!
406-58200-200	Debt Service - Interest	40,950	27,300	27,300	26,800	(500)	-1.8%
406-51200-200	Financial Advisor	2,593	760	760	760	-	0.0%
406-51300-200	Attorney Fees	2,901	500	500	500	-	0.0%
406-51400-300	Administrative Expense	16,250	20,000	20,000	45,000	25,000	125.0%
406-51580-200	Audit Fee	-	-	-	-	-	0.0%
406-51582-200	RCEDC Contract	10,300	8,498	8,498	8,753	255	3.0%
406-51595-200	General Engineering	700	-	-	-	-	0.0%
406-53400-000	Street Infrastructure	110,969	-	-	-	-	0.0%
406-54401-200	DOR Fee	150	150	150	150	-	0.0%
406-54402-200	TID Formation	-	-	-	-	-	0.0%
406-58425-000	Debt Issuance Costs	-	-	-	-	-	0.0%
Total Expenses		184,814	57,208	57,208	131,963	74,755	130.7%
Net Income (Loss)		<b>(133,800)</b>	<b>9,915</b>	<b>9,915</b>	<b>516,037</b>		

# 2023 Budget



## TID #7 Fund

Account Number	Account Name	2021 Actual	2022 Budget	2021 Projected	2022 Budget	\$ Chg '21 Budg. to '22 Budg.	% Chg '21 Budg. to '22 Budg.
<b>REVENUES</b>							
406-41120-000	Property Tax Increments	-	-	-	127,000	127,000	0.0%
406-48450-000	Transfer from Investments	-	-	-	-	-	0.0%
406-48110-000	Interest Income	-	-	-	-	-	0.0%
406-48740-000	Bond Issued	-	-	-	-	-	0.0%
406-48741-000	Premium on Debt Issued	-	-	-	-	-	0.0%
Total Revenues		-	-	-	127,000	127,000	#DIV/0!
<b>EXPENDITURES</b>							
406-58100-200	Debt Service - Principal	-	-	-	-	-	0.0%
406-58200-200	Debt Service - Interest	-	-	-	-	-	0.0%
406-51300-200	Attorney Fees	-	-	-	500	500	0.0%
406-51400-300	Administrative Expense	-	-	-	15,000	15,000	0.0%
406-51580-200	Audit Fee	-	-	-	-	-	0.0%
406-51582-200	RCEDC Contract	-	-	-	-	-	0.0%
406-51595-200	General Engineering	-	-	-	-	-	0.0%
406-53400-000	Street Infrastructure	-	-	-	-	-	0.0%
406-54401-200	DOR Fee	-	-	-	150	150	0.0%
406-54402-200	TID Formation	-	-	-	-	-	0.0%
406-58425-000	Debt Issuance Costs	-	-	-	-	-	0.0%
Total Expenses		-	-	-	15,650	15,650	#DIV/0!
Net Income (Loss)		-	-	-	<b>111,350</b>		



# Capital Improvement Plans





Equipment Replacement Plan (2023-2027)

Equipment Name	Purchase Year	Purchase Price	Est. Life	2022 Budget	2022 Projected	2023	2024	2025	2026	2027	2028	2029	Note
2014 Ford F450 CTE Crane Truck	2015	50,195	15	-	-	-	-	-	-	-	-	-	
2010 Peterbilt Vactor Vac Truck	2011	200,000	15	-	-	-	-	-	-	650,000	-	-	Corrected amount from \$250k to \$500k.
2009 John Deere Skid Loader 82" GP Bucket, Forks, 80" Snow Blower, 8' Prodigy Plow				-	-	-	-	60,000	-	-	-	-	Updated amount from \$50k to \$60k.
1995 Ford E350 Diesel - Confined Space Vehicle	1995	18,257	15	-	-	-	-	-	-	-	-	-	
1986 Simplicity 7119 Tractor 42" Snow Blower				-	-	-	-	-	-	-	-	-	
Pro Cam Sewer Self-Leveling Camera	2011			-	-	-	-	-	-	-	-	-	
20,000 lb. Skid steer trailer (new)				20,000	-	20,000	-	-	-	-	-	-	Added to '22.
<b>Subtotal Wastewater Utility</b>				<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	
<b>STORMWATER UTILITY</b>													
2015 Freightliner Elgin Sweeper M2 106	2016	229,673	15	-	-	-	-	-	-	-	-	-	
2001 Tarco Windy 100 Leaf Vac	2002	20,970	7	-	-	-	-	-	50,000	-	-	-	Added to '26.
Leaf Box				-	-	-	-	15,000	-	-	-	-	
<b>Subtotal Stormwater Utility</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Equipment Expenses</b>				<b>298,000</b>	<b>26,000</b>	<b>161,000</b>	<b>187,500</b>	<b>417,000</b>	<b>151,671</b>	<b>935,000</b>	<b>42,391</b>	<b>15,000</b>	

Funding Source	2022	2023	2024	2025	2026	2027	2028	2029	Total ('22-'26)
Capital Fund	142,000	36,000	157,500	327,000	86,671	270,000	27,391	-	749,171
Water Utility	136,000	105,000	30,000	15,000	15,000	15,000	15,000	15,000	316,000
Wastewater Utility	20,000	20,000	-	60,000	-	650,000	-	-	750,000
Stormwater Utility	-	-	-	15,000	50,000	-	-	-	65,000
<b>Total</b>	<b>298,000</b>	<b>161,000</b>	<b>187,500</b>	<b>417,000</b>	<b>151,671</b>	<b>935,000</b>	<b>42,391</b>	<b>15,000</b>	<b>2,207,562</b>





Location	Description	Funding Source															Total Cost	Note	
		Streets Capital	Street Bonds	Street Grants	Water Capital	Water Grants	Water Utility Bonds	Sewer Capital	Sewer Utility Bonds	Sewer Grants	Storm Capital	Storm Utility Bonds	Storm Grants	New Borrowing	TID #5	TID #6			TID #7
<b>2022 PROJECTED</b>																			
Industrial Park Dr., York St. 10th Ave. ("Industrial Park Infrastructure Improvements")	Road replacement, water main replacement, sanitary rehab, storm rehab, sidewalks and paths.		170,180		13,834	527,194	454,812		396,415			569,095	-					2,131,530	unspent GO Bonds per 2021 Audit; ARPA \$527194
Well #4	Rehabilitation.				6,579													6,579	
Main St. and 7th Ave.	Drainage study.	500																500	Drainage project
<b>Total 2022 Projected</b>		<b>500</b>	<b>170,180</b>	<b>-</b>	<b>20,413</b>	<b>527,194</b>	<b>454,812</b>	<b>-</b>	<b>396,415</b>	<b>-</b>	<b>569,095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,138,609</b>	
<b>2023 PLANNED</b>																			
Hwy. 45 - West of 18th Ave. Easement	Reconstruct ditch.										90,000	26,480						116,480	GO Bonds unspent per 2021 Audit \$90k/ DNR - \$16480 County - \$10000
Milldram St. (18th Ave. to 17th Ave.)	Road replacement, storm sewer replacement, water main enlarging and looping, sanitary sewer, curbs, sidewalks.	815,000			120,000		427,000		142,000		20,715	163,285						1,688,000	\$1,547,285 2022A; \$120,000 Water Impact Fees
18th Ave Lift Station	Reconstruction.							490,000	710,000									1,200,000	\$710,000 from 2022A; \$490,000 Sewer Hook Up Fees
Well #4	Pump replacement						515,000											515,000	\$515,000 from 2022A
Well #4	Generator replacement.						250,000											250,000	\$250,000 from 2022A
Well #4 Pump House	Rehabilitation.						50,000											50,000	\$50,000 from 2022A
Well #4 Softening Plant	Cla-Val Replacement				18,000													18,000	
Well #4 Softening Plant	Brine tank piping				18,000													18,000	
Well #5 Pump House	Floor Painting.				5,000													5,000	
Well #5 Softening Plant	Brine valves				10,000													10,000	
Well #5 Softening Plant	Floor Painting.				7,000													7,000	
<b>Total 2023 Projects</b>		<b>-</b>	<b>815,000</b>	<b>-</b>	<b>178,000</b>	<b>-</b>	<b>1,242,000</b>	<b>490,000</b>	<b>852,000</b>	<b>-</b>	<b>20,715</b>	<b>253,285</b>	<b>26,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,877,480</b>	
<b>2024 PLANNED</b>																			
Center St. (10th Ave. to 7th Ave.)	Water main, sewer main, pavement and curb replacements.	51,365	392,635				459,000		172,000				30,000					1,105,000	Steets - \$51365 (old GO); \$392,635 (LRIP) Water - \$459,000 (2022A) Sewer - \$172,000 (2022A) Storm - \$30,000 (LRIP)
8th Ave. (Vine St. to Center St.)	Water main, pavement and curb replacements.			55,000			97,000	22,000			12,000							186,000	Streets - \$55,000 (LRIP) Water - \$97,000 (2022A)
9th Ave. (Vine St. to High St.)	Water main, sewer main, pavement and curb replacements.			105,000		192,000				15,000	8,000							320,000	Streets - \$105,000 (LRIP) Water - \$192,000 (LRIP) Sewer - \$15,000 (LRIP)
Well Building #3	Building repairs.				78,734		21,266											100,000	\$78,734 (Cell Tower Lease); \$21,266 (2022A)
Well Tower #3	Rehabilitation.					210,365	539,635											750,000	\$210,365 (LRIP); \$539,635 (2022A)
State St. (14th Ave. to 13th Ave.)	I/I sanitary repair.							50,000										50,000	
South of 17th Ave. - State/Hwy. 45 Easement	I/I sanitary repair.							25,000										25,000	



Location	Description	Funding Source																Total Cost	Note
		Streets Capital	Street Bonds	Street Grants	Water Capital	Water Grants	Water Utility Bonds	Sewer Capital	Sewer Utility Bonds	Sewer Grants	Storm Capital	Storm Utility Bonds	Storm Grants	New Borrowing	TID #5	TID #6	TID #7		
South of 13th Ave. - Highview/71st Easement	I/I sanitary repair.								40,000									40,000	
South of 13th Ave. - Jean/71st Easement	I/I sanitary repair.								40,000									40,000	
<b>Total 2024 Projects</b>		-	51,365	552,635	78,734	402,365	1,116,901	177,000	172,000	15,000	20,000	-	30,000	-	-	-	-	2,616,000	
<b>2025 PLANNED</b>																			
Well #5	Generator replacement.													300,000				300,000	
High St. (7th Ave. to 10th Ave.)	Water main, sewer main, pavement and curb replacements.													1,584,000				1,584,000	\$516,000 (Water); \$104,000 (Sewer); \$260,000 (Storm); \$704,000 (Streets)
11th Ave. (York St. to High St.)	Water main, sewer main, pavement and curb replacements.													1,050,000				1,050,000	\$84,000 (Water); \$89,000 (Sewer); \$90,000 (Storm); \$787,000 (Streets)
13th Ave. (York St. to High St.)	Road replacement, water main replacement, sewer rehab and storm rehab.													2,171,000				2,171,000	\$75,000 (Sewer); \$669,000 (Water); \$415,000 (Storm); \$1,012,000 (Streets)
West St. (South of 13th Ave.)	Road replacement, storm rehab and sanitary rehab.			22,837										298,163				321,000	\$76,000 (Water); \$84,000 (Sewer); \$38,000 (Storm); \$118,163 (Streets); \$22,837 (LRIP-Grants)
Wastewater Treatment Plant	Rehab clarifiers.								90,000					-				90,000	
<b>Total 2025 Projects</b>		-	-	-	-	-	-	90,000	-	-	-	-	-	5,403,163	-	-	-	5,516,000	
<b>2026 PLANNED</b>																			
67th Dr. (Union Grove portion)	Road replacement and storm rehab; LRIP MSID grant funding.			400,000	15,000			44,000						723,000				1,182,000	\$400,000 (LRIP...possibly 1/2 to Yorkville); \$723,000 (Streets)
Elizabeth St. (Dead End to 13th Ave.)	Water main, sewer main, pavement and curb replacements.													855,000				855,000	\$248,000 (Sewer); \$206,000 (Water); \$308,000 (Streets); \$93,000 (Storm)
Oakhurst Ave. (Lincolnwood Rd. to Yorkville Ave.)	Road replacement and water main replacement. Potential sanitary rehab. Assumes TID #6 funding available.															524,000		524,000	
Groves Ln.	Road replacement				4,000			3,000			18,000			348,000				373,000	\$348,000 (Streets)
Well #3 Softening Plant	Tanks and piping painting.					30,000												30,000	
Wastewater Treatment Plant	Ditch constriction.										24,000							24,000	
Wastewater Treatment Plant	Sludge de-watering/disposal.													1,200,000				1,200,000	\$1,200,000 (Sewer)
<b>Total 2026 Projects</b>		-	-	400,000	49,000	-	-	47,000	-	-	42,000	-	-	3,126,000	-	524,000	-	4,188,000	
<b>2027 PLANNED</b>																			
Hwy. 11 (Industrial Dr. to Main St.)	Sanitary replacement.													1,660,000				1,660,000	\$864,000 (Sewer); \$252,000 (Water); \$486,000 (Streets); \$58,000 (Storm)
Hwy. 11 to 69th Dr.	Connect water mains.													150,000				150,000	\$150,000 (Water)...TID 6?
11th Ave. (Main St. to 590 11th)	Road replacement													1,511,000				1,511,000	\$674,000 (Water); \$85,000 (Sewer); \$32,000 (Storm); \$720,000 (Streets)
71st Dr. (13th Ave. to 15th Ave.)	Road replacement.							4,000			10,000			516,000				530,000	\$516,000 (Streets)
Jean St. (13th Ave to North End)	Road and water main replacement.													779,000				779,000	\$48,000 (Sewer); \$307,000 (Water); \$36,000 (Storm); \$388,000 (Streets)
Commerce Dr.	Road replacement.				4,000			25,000						638,000				667,000	\$36,000 (Storm); \$602,000 (Streets)



Location	Description	Funding Source														Total Cost	Note		
		Streets Capital	Street Bonds	Street Grants	Water Capital	Water Grants	Water Utility Bonds	Sewer Capital	Sewer Utility Bonds	Sewer Grants	Storm Capital	Storm Utility Bonds	Storm Grants	New Borrowing	TID #5			TID #6	TID #7
Main St. and 7th Ave.	Sanitary sewer replacements.												420,000			420,000	<b>840,000</b>	\$420,000 (Sewer)	
Well #4	New water tower.												2,000,000				<b>2,000,000</b>	\$2,000,000 (Water)	
Water Tower Well #5	Rehabilitation.												450,000				<b>450,000</b>	\$450,000 (Water)	
Well #3 Softening Plant	Generator replacement.												300,000				<b>300,000</b>	\$300,000 (Water)	
<b>Total 2027 Projects</b>		-	-	-	4,000	-	-	29,000	-	-	10,000	-	-	8,424,000	-	-	420,000	<b>8,887,000</b>	
<b>Total Projects (2023-2027)</b>		-	866,365	952,635	309,734	402,365	2,358,901	743,000	1,024,000	15,000	92,715	253,285	56,480	16,953,163	-	524,000	420,000	<b>19,568,480</b>	



Facilities Plan (2023-2026)

Project	2022 Budget	2022 Projected	2023	2024	2025	2026	Note
<b>Municipal Center</b>							
Office Carpet Replacement - Yorkville side	-	-				12,000	
Office Carpet Replacement - Board Rooms	-	-	-	-	12,000		
Security Upgrades	10,000	-	-	10,000	-	-	
Garage/ Basement Repair	15,000	-	-	15,000	-	-	
Bathrooms Updates	-	-	-	-	15,000	15,000	
Municipal Center and Village Entrance Signs Updates	30,000	-	-	-	30,000	-	
<b>Subtotal Municipal Center Projects</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>57,000</b>	<b>27,000</b>	
<b>Public Works Garage</b>							
Modify Building for Wash Bay	-	-	-	15,000	-	-	
Park Lot Resurfacing	-	-	-	50,000	-	-	
<b>Subtotal Public Works Garage Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>-</b>	
<b>Wastewater Treatment Plant</b>							
Office Lab Roof	10,000	-	-	-	10,000	-	
Screening Building Roof	-	-	-	-	-	5,000	
Security Upgrades	-	-	10,000	-	-	-	
<b>Subtotal Wastewater Treatment Plant Projects</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>5,000</b>	
<b>Total Facilities Projects</b>	<b>65,000</b>	<b>-</b>	<b>10,000</b>	<b>90,000</b>	<b>67,000</b>	<b>32,000</b>	
<b>Funding Source</b>							
	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total ('22-'25)</b>
Capital Fund	55,000	-	-	90,000	57,000	27,000	174,000
Wastewater Utility	10,000	-	10,000	-	10,000	5,000	25,000
<b>Total</b>	<b>65,000</b>	<b>-</b>	<b>10,000</b>	<b>90,000</b>	<b>67,000</b>	<b>32,000</b>	<b>199,000</b>



Park Upgrade Plan (2023-2027)

Project	2022 Budget	2022 Projected	2023	2024	2025	2026	2027	Note
<b>NON-CAPITAL PROJECTS</b>								
Bufton Park - Replace Drinking Fountain	-	-	2,500	-	-	-	-	
Bufton Park - Park Sign	-	-	-	-	-	-	2,500	
Indian Trail Park - Park Sign	2,500	-	-	-	-	-	2,500	
Leider Park - Bathroom Building Lighting	1,500	-	-	-	-	-	-	
Leider Park - Park Sign	-	-	-	-	-	2,500	-	
School Yard Park - Drinking Fountain/Memorial Project	3,500	-	2,500	-	-	-	-	
<b>Subtotal Non-Capital Park Projects</b>	<b>7,500</b>		<b>5,000</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>5,000</b>	
<b>CAPITAL PROJECTS</b>								
All Parks - Comprehensive Outdoor Recreation Plan	-	-	-	-	-	-	5,000	
American Legion Park - New Sport Activity	-	-	-	30,000	-	-	-	
American Legion Park - Replace Playground Equipment	-	-	-	-	-	50,000	-	
Bufton Park - Replace Other Playground Equipment	-	-	-	-	200,000	-	-	
Indian Trail Park - Replace Playground Equipment	-	-	-	-	-	-	150,000	
Leider Park - Concrete Ramp to Restroom	10,000	-	-	10,000	-	-	-	
Leider Park - Parking Lot Replacement	-	-	-	-	-	25,000	-	
School Yard Park - Swing Set	-	-	-	10,000	-	-	-	
Wastewater Treatment Plant - Soccer Bench Seating	-	-	-	-	-	-	5,000	
<b>Subtotal Capital Park Projects</b>	<b>10,000</b>		<b>-</b>	<b>50,000</b>	<b>200,000</b>	<b>75,000</b>	<b>160,000</b>	
<b>Total Non-Capital and Capital Park Projects</b>	<b>17,500</b>		<b>5,000</b>	<b>50,000</b>	<b>200,000</b>	<b>77,500</b>	<b>165,000</b>	

Funding Source	2022	2023	2024	2025	2026	2027	Total ('22-'27)
Recreation & Parks Fund	7,500	5,000	3,500	-	-	-	16,000
Capital Fund	7,918	10,000	45,000	5,000	25,000	5,000	97,918
Impact Fees	-	-	60,000	5,000	50,000	-	115,000
Grants	2,082	-	75,000	5,000	-	10,000	92,082
<b>Total</b>	<b>17,500</b>	<b>15,000</b>	<b>183,500</b>	<b>15,000</b>	<b>75,000</b>	<b>15,000</b>	<b>321,000</b>