



ANNUAL BUDGET

May 1, 2023 - April 30, 2024

machesneypark.org



VILLAGE ELECTED OFFICIALS

Village President

Steve Johnson

Board of Trustees

Joe Seipts	(District 1)	Aaron Wilson	(District 4)
Jodi Stromberg	(District 2)	Terri Bailey	(District 5)
James Kidd	(District 3)	Julie Boggie	(District 6)

Village Clerk

Robbin Snodgrass

Village Treasurer

Deborah Alms

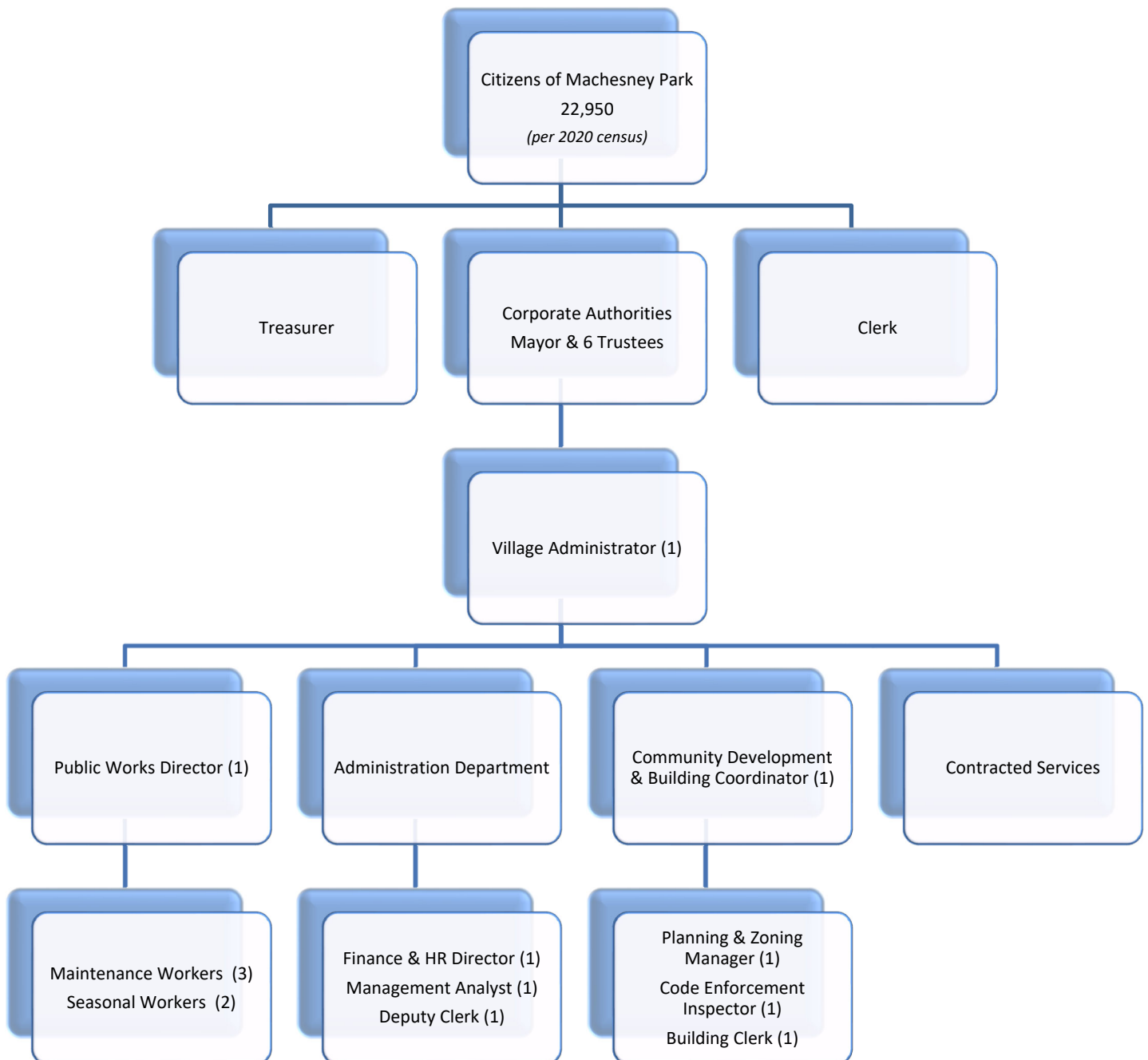
VILLAGE STAFF

James Richter II	Village Administrator
Michelle Johannsen	Finance & HR Director
Mitch Hilden	Public Works Director
Izzy Mandujano	Community Develop & Building Coordinator
Dylan Moffitt	Management Analyst
Carrie Houston	Planning & Zoning Manager
Zach Andrews	Code Enforcement Inspector
Penny Miller	Administrative Assistant/Deputy Clerk
Laura Salamone	Building Clerk
Dan Rickabaugh	Public Works
Stan Oloff	Public Works
Nathan Beach	Public Works

Village Overview

Organization Structure

The Village operates under a Mayor/Council form of government and is a non-home rule municipality. The Mayor and Trustees together comprise the Corporate Authorities and set policy and direction for the Village. The Village has six (6) districts, each represented by one (1) Trustee. All elected officials (including Village Clerk and Village Treasurer) are elected to over-lapping four-year terms. The Corporate Authorities have appointed a Village Administrator to oversee the daily operations of the Village. The Administrator appoints, with the advice and consent of the Corporate Authorities, professional staff to implement the goals and policies of the Village Board.



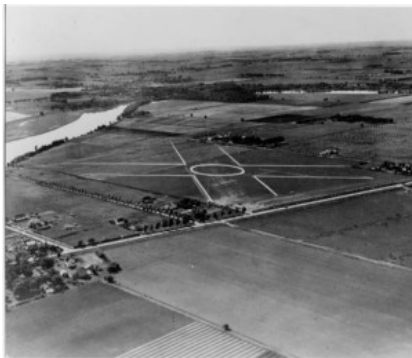
History of the Village

On February 24, 1981, the Village of Machesney Park was incorporated. The initiative was brought forward by a group of North Park residents (unincorporated Winnebago County) whose primary concerns included: 1) retention of the tax base from the regional Mall complex and prevention of the Mall's annexation by encroaching communities; 2) a general dissatisfaction with County services; 3) a lack of political representation and resources to address local problems; and 4) the need to control local issues through incorporation.

The name "Machesney Park" was derived from the Machesney Airport, which was founded in 1927 by Fred Machesney, a barnstorming aviator. The airport was located along N. 2nd Street (IL Route 251) and was the site of the airfield, several hangers, a workshop for maintenance, and a classroom for aviation school. However, in 1954 an airport was opened in Rockford, which eventually led to the decline of the Machesney Airport's operations.



Fred & Mae Machesney (1920's)



Machesney Airport (1927)



Machesney Park Mall (approx. 1980's)



Machesney Town Center (2014)

The Machesney Airport closed in 1974 leading to the development of the Machesney Park Mall which opened in 1978. By 2003 the Simon Group sold the mall to local developers. The Village and developer are currently in the process of redeveloping the space into the Machesney Town Center as a mixed-use facility including shopping, restaurants, and an assisted living facility.

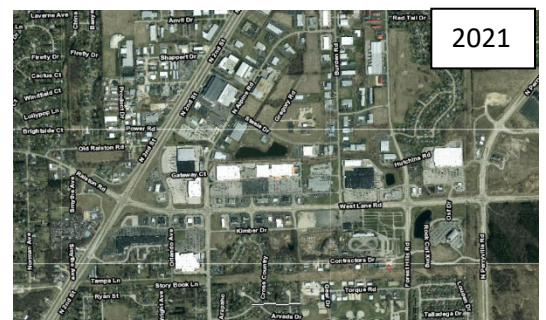
Over the years, the Village annexed property for residential and commercial purposes along IL 173 and also created a TIF district, thereby spurring enormous commercial growth along the 173 corridor. In addition, an interchange was constructed at I-90 and IL 173 in July 2007, which provided the foundation for further commercial and industrial growth. The Village continues to expand and improve its commercial, industrial, and residential footprint within the region.



1970



2001



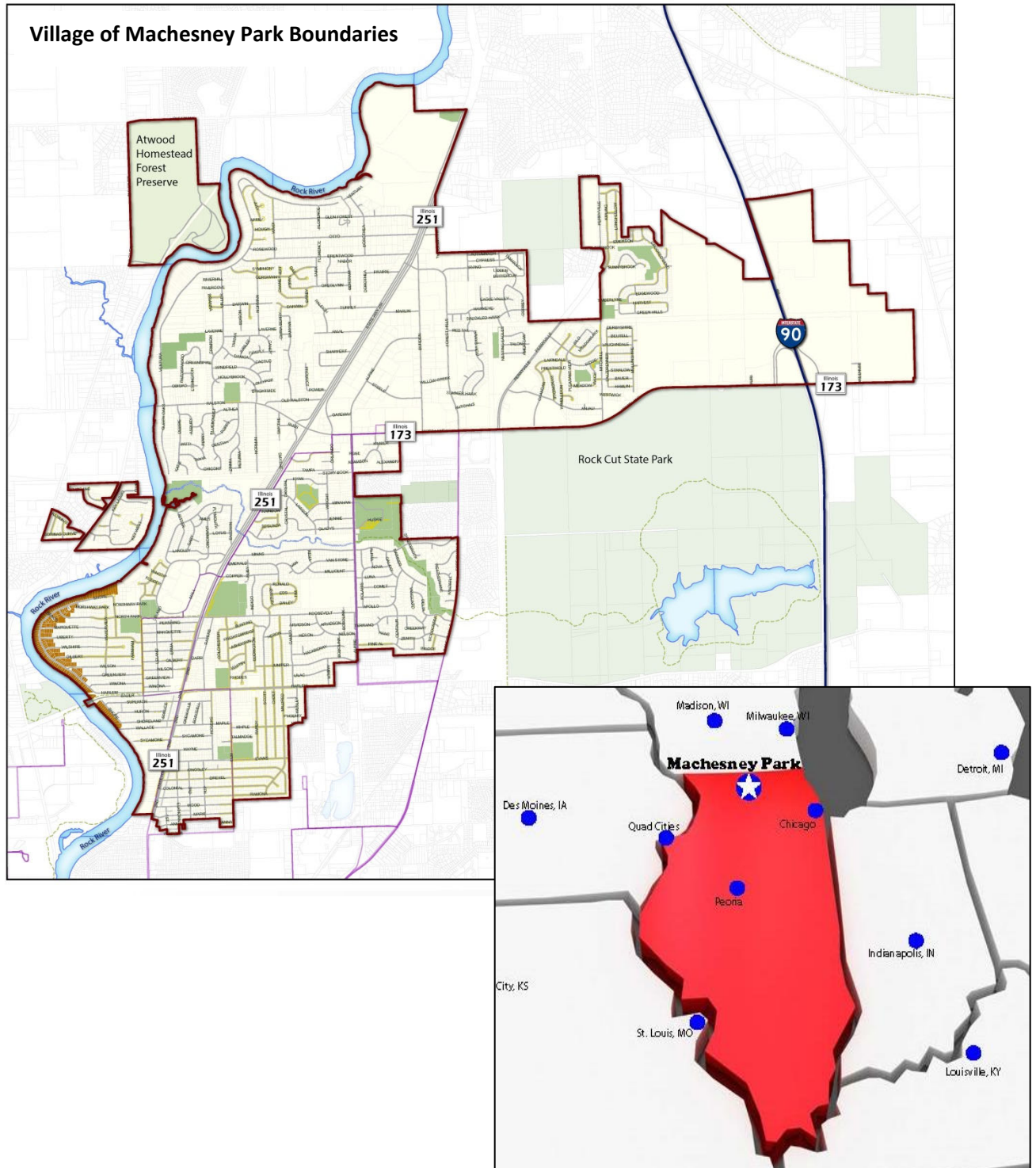
2021

Pictures of IL-173 from N. 2nd Street to Forest Hills Road

Community Profile

Location

The Village of Machesney Park has a population of 22,950 (2020 census) and is experiencing strong commercial and industrial growth. The Village is located in Northern Illinois within Winnebago County, and is positioned along the Rock River. The Village is uniquely situated within an hour's drive of Chicago IL, Madison, and Milwaukee WI. The total incorporated land area of the Village is approximately 12.70 square miles.



Village Services

The Village provides a full range of government services, including public safety, street construction and maintenance, code enforcement, planning and zoning, community development, and general administrative services.

The Village contracts and utilizes other agencies for many of its services including police services, fire protection, water & sewer utilities, street construction and maintenance, forestry, engineering services, legal services, building permit inspections, refuse pickup, and various other public works functions.

Statistics

General Statistics

Population (2020)	22,950
Median Age (2020)	39.2
Households (2020)	8,702
Per Capita Income (2020)	\$30,478
Median Home Value (2020)	\$128,000
Median Household Income (2020)	\$64,263
Unemployment-Winnebago County	2/2023-6.0%

SOURCE: US Census Bureau and IL Department of Employment Security

1% Sales Tax Revenue History – Calendar Year (*Sales made during January – December*)

Category	2016	2017	2018	2019	2020	2021	2022
General Merchandise	\$1,152,541	\$1,158,406	\$1,220,307	\$1,234,319	\$1,261,447	\$1,377,828	\$1,412,469
Food	\$103,881	\$110,378	\$114,891	\$117,920	\$113,581	\$138,627	\$108,735
Drinking & Eating Places	\$376,937	\$395,283	\$435,251	\$441,177	\$436,542	\$485,075	\$546,478
Apparel	\$67,934	\$76,664	\$103,350	\$130,724	\$127,690	\$193,954	\$171,172
Furniture & H.H. & Radio	\$100,264	\$91,673	\$94,635	\$75,993	\$75,220	\$85,520	\$78,408
Lumber, Bldg, Hardware	\$729,951	\$779,052	\$783,281	\$827,921	\$1,044,194	\$1,113,960	\$1,099,710
Automotive & Filling Stations	\$546,499	\$537,750	\$559,905	\$604,748	\$551,074	\$664,225	\$680,072
Drugs & Misc. Retail	\$411,270	\$467,266	\$511,954	\$548,783	\$539,549	\$974,300	\$965,835
Agriculture & All Others	\$305,270	\$296,799	\$240,927	\$236,766	\$212,149	\$301,160	\$330,028
Manufacturers	\$30,382	\$29,625	\$32,648	\$35,910	\$31,727	\$41,014	\$43,081
Total Municipal Sales Tax	\$3,824,929	\$3,942,896	\$4,097,149	\$4,254,261	\$4,393,173	\$5,375,663	\$5,435,988
# of taxpayers	527	544	523	540	518	2,372*	3,160*

SOURCE: Illinois Department of Revenue

**Pursuant to Illinois Public Acts 101-0031 and 101-0604, remote retailers and marketplace facilitators that meet certain thresholds are required to collect and remit Illinois Retailers' Occupation Tax effective January 1, 2021.*

Property values

The Village's equalized assessed valuation (EAV) represents one-third of the fair market value of property within the Village. EAV does not include assessed valuation within the Tax Increment Financing District (TIF).

SOURCE: Winnebago County Clerk

Year	EAV
2022	\$411,949,362
2021	\$381,930,847
2020	\$362,878,499
2019	\$342,898,430
2018	\$326,534,799
2017	\$317,457,130
2016	\$310,097,479
2015	\$303,301,945
2014	\$298,983,211
2013	\$309,673,834
2012	\$332,153,077

EAV by Property Type - 2022		
Residential	\$332,306,896	80.7%
Commercial	48,724,166	11.8%
Industrial	30,480,013	7.4%
Farm	438,287	0.1%
Total	\$411,949,362	100.0%

Regional EAV Comparison	
Rockford	\$1,962,696,563
Loves Park	430,578,554
Machesney Park	411,949,362
Roscoe	265,414,376
Rockton	189,440,327
South Beloit	141,020,127
Cherry Valley	86,887,558

Village Tax Rates

Note: The Village of Machesney Park does NOT levy a property tax.

Tax	Rate	Applied to:	Revenues used for:
Municipal Sales Tax	1.00%	Retail sales <i>including</i> groceries and drugs	General government services
Non-home rule Sales Tax	1.00%	Retail sales <i>excluding</i> groceries and drugs	Infrastructure improvements
Business District Sales Tax-Town Center	1.00%	Retail sales within the Town Center area <i>only</i>	Redevelopment of the Town Center
Business District Sales Tax-I-90/IL 173	1.00%	Retail sales & hotel sales on the west side of I-90 <i>only</i>	Development of vacant land on the west side of Interstate 90
Simplified Telecom Tax	6.00%	Telephone bills	Infrastructure improvements
Natural Gas Utility Tax	5.15%	Natural gas bills	Infrastructure improvements
Electric Utility Tax	\$0.30-\$0.61	Per therm of electricity used	Infrastructure improvements
Hotel/Motel Tax	5.00%	Gross rental receipts	Promote tourism, conventions, and special events within the Village

Budget Process

The annual budget is prepared under the direction of the Village Administrator and all funds are budgeted utilizing the modified accrual basis of accounting. A budget kick-off meeting was held in early February to go over current economic factors, anticipated revenue impacts, to review goals for the upcoming year, and to receive input and direction from the Board regarding new initiatives or projects.

Revenue

The Finance Director and Village Administrator developed revenue projections based on historical patterns and current economic indicators, which formulated the basis for a conservative forecast. For revenues distributed based on state-wide collections (such as income tax, local use tax, and motor fuel taxes), the Village relied on per-capita forecasts as published by the Illinois Municipal League (IML).

Expenditures

Estimates of expenditures spread across multiple departments are compiled based on inflationary increases and new projects. Each department head formulated the portion of the budget related to his or her department, including new programs and initiatives; the amounts were reviewed by the Village Administrator and Finance Director and revisions were made as necessary to balance the budget with available revenues.

Capital Improvements

The Village Engineer maintains a priority list of streets in need of the most maintenance and also those streets necessary to continue to interconnect and enhance the storm sewer system for appropriate drainage. At least annually, the Engineer, Mayor, Administrator, and Public Works Director drive the roads and further assess the streets' current condition and revise the list as necessary. The Administrator and Finance Director annually provide a projection of available funds for the upcoming construction season and budget adoption. The Engineer assigns a dollar value to each construction project for budgeting purposes and staff has a final meeting to ultimately determine the projects to be completed during the upcoming year based on the amount of available funds.

The voters approved a 1% sales tax to fund road improvements in 2020. The Village plans three-five years of infrastructure projects and reviews the plan annually during the budget preparation process. The multi-year plan allows for flexibility and an opportunity to determine the projects most in need for the upcoming period based on the anticipated revenues over that same period.

Final Review

Once revenue and expenditure estimates were finalized and the budget balanced, staff provided the full draft budget to the Board for review and comment. In addition, a budget meeting was held in February and staff presented and highlighted the goals, challenges, and major projects that impacted the preparation of the budget and was available for questions or changes by the Board. Subsequently, the proposed budget was offered for public comment and formal adoption by the President and Board of Trustees prior to the beginning of the fiscal year as required by statute.

Budget Calendar

January

- Revenue projections
- Capital improvements projections & future planning based on highest need

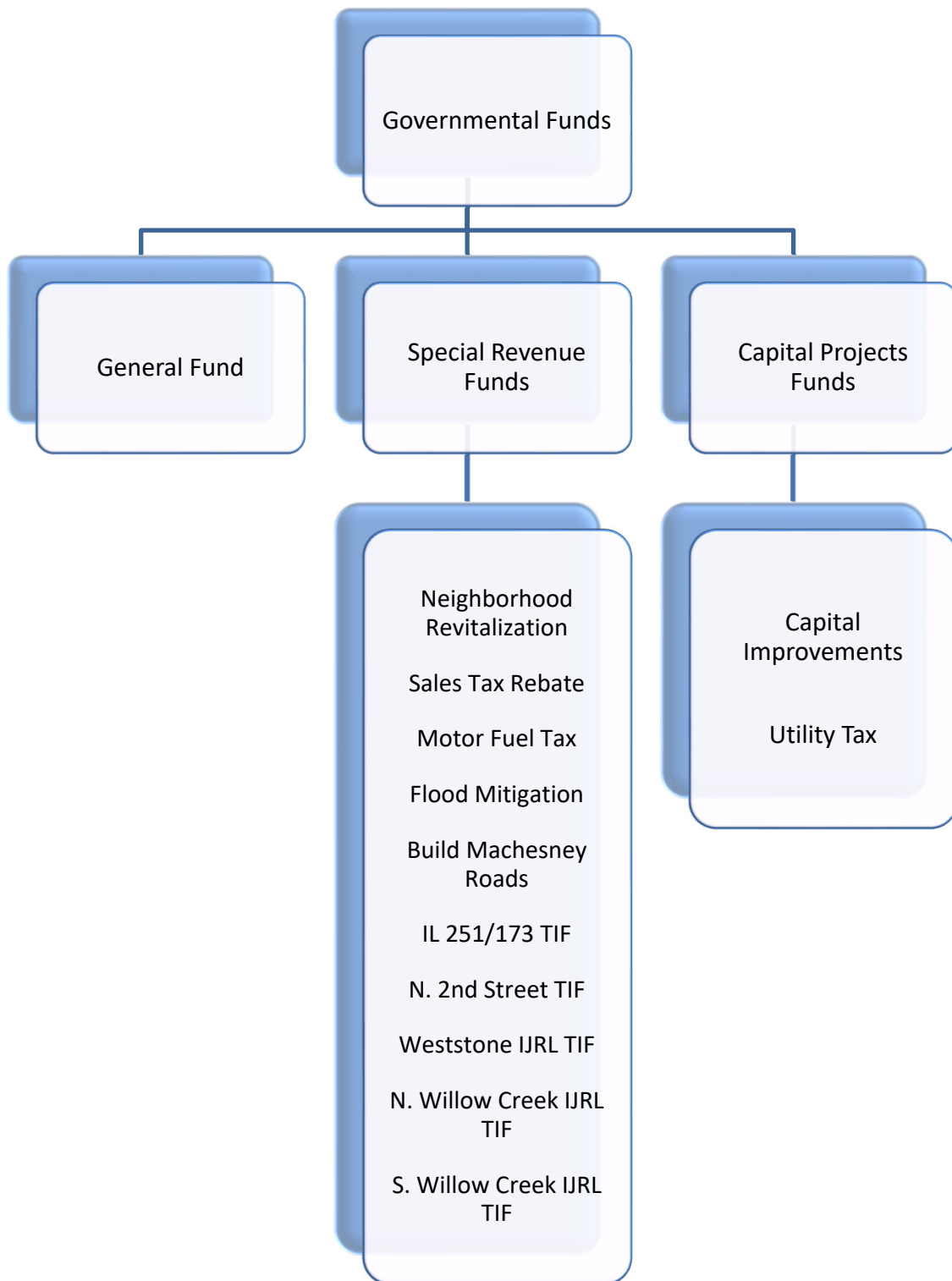
February/March

- Budget Kickoff Meeting with Board
- Identify goals and objectives
- Departments compile expenditures
- Expenditures finalized
- Village Administrator & Finance Director review & finalize entire budget
- Budget meeting - Staff presents entire budget for review by the Board

April



















- Public Hearing
- Board adopts Annual Budget

Fund Structure



Fund Structure (Continued)

Below is a representation of the types of expenditures covered by each Fund.

Departments	General Government/ Administration	Community Development	Public Works	Protective Services	Infrastructure
General Fund					
Neighborhood Revitalization Fund					
Sales Tax Rebate Fund					
Motor Fuel Tax Fund					
Flood Mitigation Fund					
Build Machesney Roads Fund					
TIF Funds					
Capital Improvement (CIP) Fund					
Utility Tax Fund					

Fund Structure (Continued)

The Village utilizes fund accounting designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental, proprietary, and fiduciary.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds) and the acquisition or construction of general capital assets (Capital Improvement Fund). Governmental funds focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year.

- The General Fund is the most active of all Funds and is used to account for all activities of the general government not accounted for in another fund. This fund is reported as a Major Fund. The General Fund includes the operating funds for five (5) departments:
 - Administration – The Administration department includes the Village Administrator, Finance & HR Director, Management Analyst, and Administrative Assistant/Deputy Clerk. This department is responsible for the general management of the Village and supports all Village activities not covered by other departments.
 - Executive – the Executive department includes the elected positions of the Village: Village President/Mayor, Village Clerk, Village Treasurer, and Board of Trustees.
 - Community Development – The Community Development department consists of the Community Development & Building Coordinator, Planning & Zoning Manager, Code Enforcement Inspector, and Building Clerk. This department is responsible for the planning and development functions of the Village, enforcement of the Village's Code Book of Ordinances, and oversight of building permits which are issued through Village Hall. Building Official and Plan Review Services are contracted with SAFEbuilt, LLC. Building inspections are contracted with the City of Loves Park.
 - Public Works – The Public Works department consists of the Public Works Director, three Maintenance Workers, and seasonal workers as necessary. This department is responsible for oversight of the contracts for various municipal operations, maintenance of parks and Village-owned buildings, and street maintenance operations.
 - Public Safety – Police services are contracted with the Winnebago County Sheriff's Department. A separate contract with Winnebago County and nine local municipalities (including the Village) was approved in March 2020 for the Public Safety Answering Point (PSAP) to provide call taking and dispatching of 9-1-1 calls.

Fund Structure (Continued)

- Special Revenue Funds are used to account for specific revenues that are legally restricted by expenditures for particular purposes. The Village maintains ten (10) special revenue funds which are managed by the Administration department:
 - Neighborhood Revitalization – this fund accounts for various activities relating to improving the neighborhoods throughout the Village. Programs include: *Single Family Rehab program* (SFR) - grant monies are received from the IL Housing Development Authority (IHDA) to assist qualifying residents in making necessary repairs or upgrades to their home through a forgivable loan; *Abandoned Property Program* (APP) and *Strong Communities Program* (SCP) - grant monies received from IHDA to assist the Village in repairing or demolishing abandoned structures; and the *Initiative To Abate Housing Blight* (ITAHB) – a portion of general fund revenues are set aside to combat housing blight within the Village.
 - Sales Tax Rebate – the Village utilizes this fund to rebate a portion of sales tax revenues based on Board approved incentive agreements.
 - Motor Fuel Tax – this fund is administered by the State of Illinois and requires separate tracking. The Village receives a per capita share of taxes charged on gasoline sales and the funds can only be used on expenditures related to particular public works activities and infrastructure within the Village.
 - Flood Mitigation – this fund accounts for grant monies received from Federal and State sources to mitigate flood prone residential properties along the Rock River. Mitigation efforts consist of acquiring residential properties through voluntary participation by residents and converting them to open green space indefinitely.
 - Build Machesney Roads – this fund was established to account for revenues and expenditures committed for infrastructure improvements throughout the Village (the Board identified certain road repairs, reconstruction, and drainage work to be completed). This fund is reported as a major fund. The residents first approved an extra 1% sales tax via referendum that became effective July 1, 2008. The tax was set to expire in 2013, however, the residents approved a second referendum to keep the extra 1% sales tax in place for an additional seven years. In 2020 the voters once again approved the 1% sales tax to be used exclusively for road improvements with no sunset expiration. The board also dedicated the 6% telecommunications tax revenue to the Road Fund (the original 1% tax that had been used by the General Fund plus the additional 5% that was made effective July 1, 2008) to cover a bond issue in 2008 to accomplish several large projects upon the inception of the tax.
 - IL 251/173 TIF – this was the first TIF setup in the Village and was established in 1991 to spur redevelopment of the area into a primary retail corridor. It was set to expire in 2014, however, the Village was successful in extending the life of the TIF for an additional 12 years for further development; which will now expire in 2026.

Fund Structure (Continued)

- N. 2nd Street TIF – this TIF was established in 2008 as part of a secondary retail redevelopment project for three distinct areas along IL Route 251 that are in need of revitalization.
- Weststone IJRL TIF – This is one of three industrial jobs recovery law TIF's within the Village aimed at spurring job growth throughout the community. The TIF was established in 2011 to assist in redevelopment of agriculture land into industrial and commercial uses surrounding the interstate at IL 173 and I-90.
- North Willow Creek IJRL TIF – also established in 2011 to instigate industrial growth.
- South Willow Creek IJRL TIF – this IJRL TIF was also established in 2011 to assist in further development of the industrial park along Burden and Alpine Road and also to improve various infrastructure throughout the TIF.

➤ Capital Projects Funds

- Capital Improvements – this fund accounts for capital projects other than those funded by the additional 1% road tax and utility tax. The financing for this fund is provided solely through operating transfers from the General Fund.
- Utility Tax – this fund was setup to separately track revenues received from the municipal fees placed on natural gas and electric utilities and the corresponding expenditures. The tax was put into effect March 1, 2013 with a sunset of December 31, 2019; however, the Village Board extended the tax indefinitely to be used exclusively for road improvements.

Proprietary funds are used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The Village does not maintain any proprietary funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds are generally used to account for assets that the government holds on behalf of others as their agent. The Village does not maintain any fiduciary funds.

Personnel Summary

The Village contracts many services typically provided by a municipality. Therefore, there is a very flat structure with primarily department heads performing the functions of the Village. Available positions are identified in the Village Code book and annual salaries are approved with the Budget by the Corporate Authorities. The Budget included funds for the Village's merit pay program.

Title	Budgeted Department	# of staff employed 2020-2021	# of staff employed 2021-2022	# of staff employed 2022-2023	# of staff budgeted 2023-2024
Village Administrator	Administration	1.0	1.0	1.0	1.0
Finance & HR Director	Administration	1.0	1.0	1.0	1.0
Management Analyst	Administration	0.0	1.0	1.0	1.0
Admin Assistant/Deputy Clerk	Administration	1.0	1.0	1.0	1.0
Administrative Assistant	Administration	1.0	1.0	1.0	0.0
Community Dev & Bldg Coord	Community Develop	0.0	0.0	0.0	1.0
Planning & Zoning Manager	Community Develop	1.0	1.0	1.0	1.0
Code Enforcement Inspector	Community Develop	1.0	1.0	1.0	1.0
Building Clerk	Community Develop	1.0	1.0	1.0	1.0
Public Works Director	Public Works	1.0	1.0	1.0	1.0
Maintenance Workers	Public Works	2.0	3.0	3.0	3.0
Total # of Village Staff		10.0	12.0	12.0	12.0
Seasonal workers hired as needed					
Public Works Seasonal Workers	Public Works	2.0	2.0	1.0	1.0

Bond Rating

The Village's bond rating by Standard & Poor's was raised from "A+" to "AA-" while affirming a stable outlook in February 2020.

FILED - CO. CLERK *Gu*

APR 26 2023

LORI GUMMOW

VILLAGE OF MACHESNEY PARK

ORDINANCE No. 20-23

AN ORDINANCE OF THE VILLAGE OF MACHESNEY PARK,
WINNEBAGO COUNTY, ILLINOIS, to ADOPT THE ANNUAL BUDGET
FY 2023-2024

ADOPTED BY THE
VILLAGE TRUSTEES
OF THE
VILLAGE OF MACHESNEY PARK
17TH DAY OF APRIL, 2023

Published in pamphlet form by authority of the Village Board of the Village of
Machesney Park, Winnebago County, Illinois this 17th Day of April, 2023

ORDINANCE 20-23
ANNUAL BUDGET ORDINANCE

An ordinance budgeting for all corporate purposes of the Village of Machesney Park, Illinois, for the fiscal year commencing on May 1, 2023 and ending on April 30, 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MACHESNEY PARK, ILLINOIS, as follows:

Section 1: The amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the Village of Machesney Park, and the same are hereby budgeted for the corporate purposes of the Village of Machesney Park, Illinois, as hereinafter specified for the fiscal year commencing on May 1, 2023 and ending on April 30, 2024.

Section 2: The budget herein made for any purpose shall be regarded as the maximum amounts to be expended under the respective accounts and shall not be construed as a commitment, agreement, obligation or liability of the Village of Machesney Park, and such budget being subject to further approval as to the expenditure thereof by the Village Board of Trustees.

Section 3: The attached salary schedule (Exhibit A) shall be adopted for those employees currently serving in those positions and shall be effective May 1, 2023 – April 30, 2024, and shall be paid from the appropriate line items as included in the Budget below.

Section 4: The attached organization and department goals (Exhibit B) are hereby adopted and cover short and long-term plans to ensure residents continue to enjoy quality government services and are supported by the budgeted items below.

Section 5: The amount budgeted for each object and purpose shall be as follows:



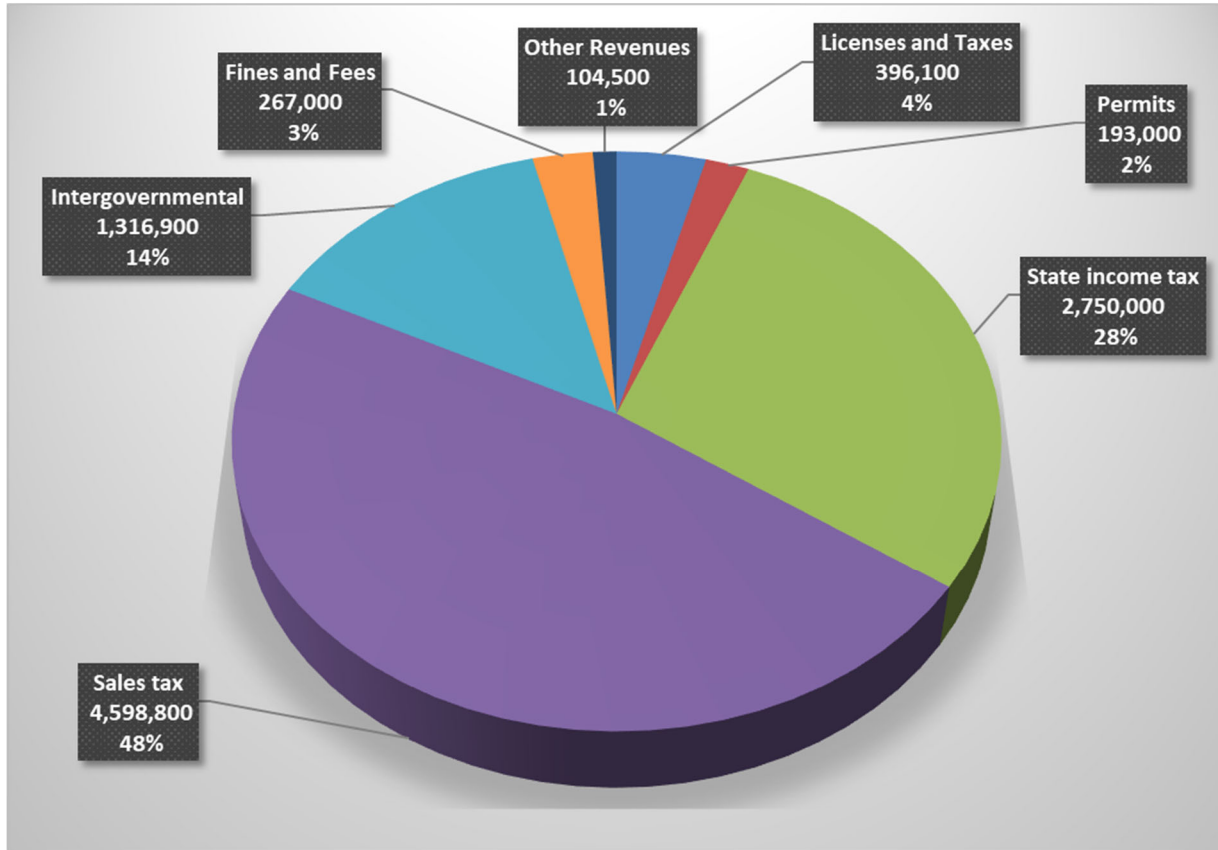
Annual Budget

**Fiscal Year
May 1, 2023 – April 30, 2024**

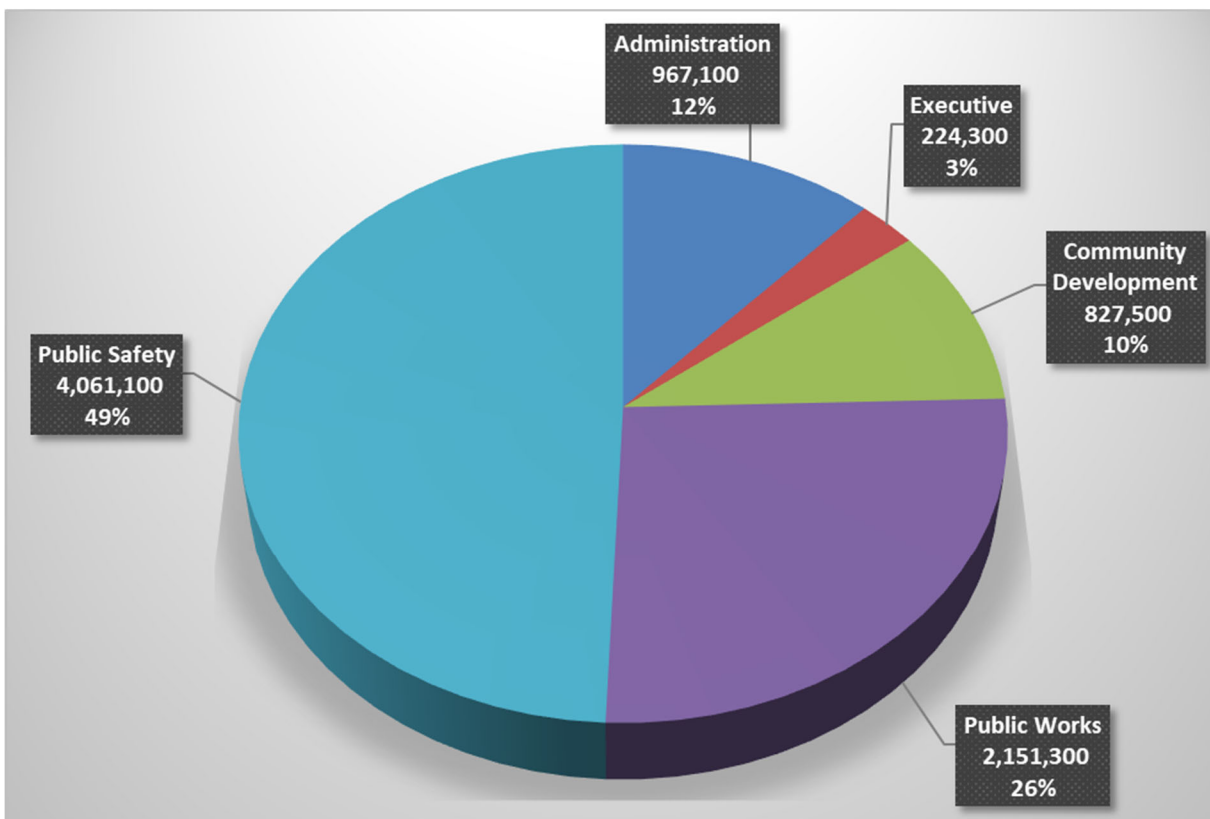
Approved April 17, 2023

Annual Budget Fiscal Year 2023-2024

Revenues



Expenditures



General Fund Summary

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Revenues					
Licenses and Taxes	431,626	424,400	399,300	423,846	396,100
Permits	248,842	204,051	186,000	198,215	193,000
Intergovernmental	9,115,162	9,572,160	7,744,900	13,142,973	8,665,700
Fines and Fees	217,707	303,043	251,000	291,514	267,000
Other revenues	109,729	108,522	34,500	268,585	104,500
Total Revenues	10,123,066	10,612,176	8,615,700	14,325,133	9,626,300
Expenditures					
Administration	655,227	657,112	797,100	704,097	967,100
Executive	168,132	195,419	224,200	203,916	224,300
Community Development	594,018	582,153	649,500	636,811	827,500
Public Works	1,294,111	1,323,510	1,785,600	1,704,550	2,151,300
Public Safety	4,033,370	3,925,768	4,034,300	4,107,380	4,061,100
Total Expenditures	6,744,858	6,683,962	7,490,700	7,356,754	8,231,300
Revenues Over (Under) Expenditures	3,378,208	3,928,214	1,125,000	6,968,379	1,395,000
Other Financing Sources (Uses)					
Transfer to Neighborhood Revitalization	-	(40,000)	(46,000)	-	-
Transfer to IL 251/173 TIF	(19,568)	(18,990)	(19,000)	(20,581)	(21,000)
Transfer to Capital Improvement	(1,000,000)	(1,000,000)	(1,000,000)	(5,000,000)	(1,300,000)
Transfer to N. 2nd TIF	(44,138)	(56,799)	(60,000)	(72,320)	(74,000)
Total Other Financing Sources (Uses)	(1,063,706)	(1,115,789)	(1,125,000)	(5,092,901)	(1,395,000)
Net Increase (Decrease) in Fund Balance	2,314,502	2,812,425	-	1,875,478	-
Beginning Fund Balance	10,966,443	13,280,945	15,290,576	16,093,370	17,968,848
Ending Fund Balance	13,280,945	16,093,370	15,290,576	17,968,848	17,968,848

Revenues

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Licenses and Taxes						
00-00-321-10	Liquor licenses	80,417	86,525	70,500	78,770	77,000
00-00-322-10	Tobacco retailer license	-	-	-	2,250	2,300
00-00-325-10	Cablevision	323,908	304,766	298,000	298,822	283,000
00-00-326-10	Natural gas franchise fee	24,583	28,948	28,000	40,157	30,000
00-00-327-10	Hotel/Motel tax (Restricted)	1,772	3,375	2,000	3,117	3,000
00-00-329-10	Miscellaneous licenses	946	786	800	730	800
Total Licenses and Taxes		431,626	424,400	399,300	423,846	396,100
Permits						
00-00-331-10	Building permits	189,781	161,136	160,000	156,851	160,000
00-00-331-11	MS4 permits	3,014	-	-	-	-
00-00-331-12	Plan reviews	6,244	11,645	8,000	9,948	8,000
00-00-339-10	Permits	38,773	19,620	10,000	19,286	15,000
00-00-339-20	Vehicle overweight permits	11,030	11,650	8,000	12,130	10,000
Total Permits		248,842	204,051	186,000	198,215	193,000
Intergovernmental						
00-00-341-10	State income tax	2,693,862	3,348,862	2,400,000	3,693,548	2,750,000
00-00-343-10	Video gaming tax	196,554	327,700	228,000	275,977	240,000
00-00-344-10	Auto rental tax	2,938	2,644	2,000	1,191	1,000
00-00-345-10	Sales tax	4,059,299	4,772,250	4,371,500	4,875,897	4,598,800
00-00-346-10	Local use tax	1,057,152	899,825	500,000	907,986	800,000
00-00-346-11	Cannabis use tax (Restricted)	23,059	37,003	30,000	37,533	36,000
00-00-347-11	Casino shared revenue	-	73,864	120,000	165,419	144,000
00-00-348-10	Intergovernmental agreements	31,591	25,824	18,400	13,988	15,900
00-00-348-15	CARES/ARPA CLFR Funds	969,405	-	-	3,085,992	-
00-00-349-10	Road and bridge tax	81,302	84,188	75,000	85,442	80,000
Total Intergovernmental		9,115,162	9,572,160	7,744,900	13,142,973	8,665,700
Fines and Fees						
00-00-351-10	Circuit court fines	150,398	183,739	160,000	189,957	175,000
00-00-351-11	Drug recovery fees (Restricted)	7,318	13,673	5,000	8,088	7,000
00-00-351-12	Electronic citation fees (Restricted)	2,109	2,837	2,000	1,925	2,000
00-00-352-10	Parking fines	9,065	11,010	7,000	6,492	6,000
00-00-352-11	Zoning fines	12,747	4,959	5,000	6,807	5,000
00-00-356-10	Impound fees	36,050	86,800	72,000	78,200	72,000
00-00-357-10	Police vehicle fees	20	25	-	45	-
Total Fines and Fees		217,707	303,043	251,000	291,514	267,000
Other Revenues						
00-00-348-20	Plat fees	5,279	-	-	302	-
00-00-348-50	Professional services reimbursement	5,693	5,523	5,000	6,803	5,000
00-00-381-10	Investment income	22,160	21,406	20,000	208,247	75,000
00-00-388-10	Mowing reimbursements	15,412	7,399	5,000	4,400	5,000
00-00-389-10	Miscellaneous	15,895	15,111	2,000	30,778	17,000
00-00-395-10	Insurance recoveries	40,290	56,583	-	15,555	-
00-00-395-51	Grants	5,000	2,500	2,500	2,500	2,500
Total Other Revenues		109,729	108,522	34,500	268,585	104,500
Total Revenues		10,123,066	10,612,176	8,615,700	14,325,133	9,626,300

Certified Revenue Estimate:

Deborah L. Alms

Deborah Alms, Village Treasurer

Administration

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Personnel						
00-01-421-10	Salaries	298,736	352,677	403,900	366,356	369,500
00-01-422-10	Temporary help	-	-	-	10,457	13,000
00-01-451-10	Health insurance	24,834	38,418	49,000	31,288	68,200
00-01-452-10	Dental insurance	1,934	1,995	2,300	1,944	2,000
00-01-453-10	Unemployment taxes	437	769	1,000	557	1,000
00-01-461-10	Social security	17,901	21,043	24,900	22,208	22,800
00-01-461-11	Medicare	4,187	4,921	5,800	5,183	5,300
00-01-462-10	IMRF	36,825	39,726	45,300	37,574	33,000
Total Personnel		384,854	459,549	532,200	475,567	514,800
Contractual services						
00-01-531-10	Audit	15,188	11,700	12,100	9,500	12,500
00-01-531-11	Revenue audit	16,792	3,173	5,000	1,758	-
00-01-532-10	Engineering	22,288	21,142	16,000	17,560	19,000
00-01-533-10	Legal	124,508	93,982	93,500	104,524	139,000
00-01-549-10	Other professional	49,186	27,382	81,700	43,176	171,600
Total Contractual services		227,962	157,379	208,300	176,518	342,100
Office expenses						
00-01-551-10	Postage	1,904	1,795	3,000	2,056	3,000
00-01-552-10	Telephone and internet	4,595	5,812	5,300	7,006	16,500
00-01-553-10	Publishing	419	901	500	500	500
00-01-554-10	Printing	38	53	500	500	500
Total Office expenses		6,956	8,561	9,300	10,062	20,500
Indirect employee						
00-01-561-10	Professional dues	2,225	2,258	2,600	2,487	7,800
00-01-562-10	Meals/travel	61	1,208	5,100	1,222	5,000
00-01-563-10	Training	525	144	5,800	1,440	7,000
00-01-565-10	Publications	121	39	200	100	200
00-01-592-10	Insurance-General	6,149	5,774	6,400	11,180	11,800
Total Indirect employee		9,081	9,423	20,100	16,429	31,800
Capital outlay						
00-01-839-10	Equipment	9,618	-	-	1,244	18,300
Total Capital outlay		9,618	-	-	1,244	18,300
Other expenditures						
00-01-593-10	Equipment lease	2,518	1,922	2,200	2,063	2,400
00-01-651-10	Office supplies	3,528	4,541	4,000	4,037	4,000
00-01-651-20	Computer expense	8,629	13,995	13,800	13,213	16,400
00-01-655-10	Auto maintenance	-	85	3,200	1,108	12,800
00-01-949-10	Miscellaneous	2,081	1,657	4,000	3,856	4,000
Total Other expenditures		16,756	22,200	27,200	24,277	39,600
Total Administration		655,227	657,112	797,100	704,097	967,100

Executive

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Personnel						
00-03-431-10	Mayor salary	47,387	47,000	47,000	47,000	47,000
00-03-432-10	Trustees salaries	47,186	46,800	46,800	46,800	48,900
00-03-433-10	Clerk salary	40,648	42,000	42,500	41,998	51,500
00-03-434-10	Treasurer salary	5,445	5,400	5,400	5,401	5,400
00-03-451-11	Mayor/Clerk health insurance	7,556	21,108	28,000	14,075	14,600
00-03-452-10	Mayor/Clerk dental insurance	511	739	1,000	873	1,000
00-03-461-10	Social security	8,574	8,109	8,800	8,375	9,500
00-03-461-11	Medicare	2,005	1,896	2,000	1,979	2,200
00-03-462-10	IMRF	7,784	11,694	11,900	10,474	10,300
Total Personnel		167,096	184,746	193,400	176,975	190,400
Contractual services						
00-03-533-10	Legal	-	-	7,500	16,166	-
Total Contractual services		-	-	7,500	16,166	-
Indirect employee						
00-03-949-20	Mayor expense	-	974	3,100	1,499	4,200
00-03-948-10	Treasurer expense	439	1,769	3,000	1,016	3,100
00-03-947-10	Clerk expense	597	3,614	6,000	3,914	7,200
00-03-562-10	Trustee IML Attendance	-	2,186	6,000	2,256	9,000
00-03-563-10	Trustee Training/Events	-	-	3,200	2,090	5,700
Total Indirect employee		1,036	8,543	21,300	10,775	29,200
Capital outlay						
00-03-839-10	Equipment	-	2,130	2,000	-	3,600
Total Capital outlay		-	2,130	2,000	-	3,600
Other expenditures						
00-03-948-24	Special events	-	-	-	-	1,100
Total Other expenditures		-	-	-	-	1,100
Total Executive		168,132	195,419	224,200	203,916	224,300

Community Development

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Personnel						
00-04-421-10	Salaries	215,967	176,518	182,400	201,124	276,400
00-04-451-10	Health insurance	34,048	35,025	40,900	38,781	81,300
00-04-452-10	Dental insurance	1,197	1,122	1,200	1,229	1,600
00-04-453-10	Unemployment taxes	316	390	500	651	800
00-04-461-10	Social security	12,722	10,138	11,200	11,692	17,000
00-04-461-11	Medicare	2,975	2,371	2,600	2,827	4,000
00-04-462-10	IMRF	27,188	20,017	20,500	19,800	24,600
Total Personnel		294,413	245,581	259,300	276,104	405,700
Contractual services						
00-04-532-10	Engineering	10,945	4,418	31,500	21,466	39,000
00-04-533-10	Legal-development	18,574	19,758	32,000	43,141	42,000
00-04-533-12	Legal-enforcement	58,704	35,860	27,000	26,745	22,000
00-04-534-10	WinGIS services	7,709	7,386	7,900	7,420	8,200
00-04-534-11	Ifiber	8,400	10,150	8,400	10,150	-
00-04-535-10	MPO	11,547	13,953	14,400	13,820	16,500
00-04-544-10	Building Official	-	3,430	20,000	4,054	20,000
00-04-545-10	Building permit fee-LP	94,063	80,518	80,000	78,426	80,000
00-04-546-10	Plan review fees	1,976	5,180	8,000	5,706	8,000
00-04-549-10	Other professional	2,908	17,212	2,000	-	-
00-04-550-20	Website maintenance	11,141	22,874	24,800	24,613	18,800
00-04-595-10	Force mows	14,262	6,948	12,000	8,883	12,000
Total Contractual services		240,229	227,687	268,000	244,424	266,500
Office expenses						
00-04-551-10	Postage	1,477	1,579	3,000	1,514	3,000
00-04-552-10	Telephone	1,662	1,483	1,500	1,503	1,500
00-04-553-10	Publishing	861	940	1,500	1,303	1,800
00-04-555-10	Recording fees	2,533	3,285	3,000	2,910	3,000
Total Office expenses		6,533	7,287	9,000	7,230	9,300
Indirect employee						
00-04-561-10	Professional dues	2,181	19,299	19,900	19,888	15,100
00-04-562-10	Meals/travel	83	1,013	4,600	1,339	7,000
00-04-563-10	Training	180	155	1,800	1,076	4,200
00-04-565-10	Publications	-	45	100	-	100
00-04-592-10	Insurance-General	6,365	6,291	6,900	6,608	7,300
Total Indirect employee		8,809	26,803	33,300	28,911	33,700
Capital outlay						
00-04-839-10	Equipment	-	1,270	2,500	1,616	2,500
Total Capital outlay		-	1,270	2,500	1,616	2,500
Other expenditures						
00-04-593-10	Equipment lease	2,228	1,627	2,600	1,763	2,000
00-04-651-10	Office supplies	1,460	1,278	2,500	1,887	2,500
00-04-651-20	Computer expense	5,308	6,311	5,700	6,345	6,300
00-04-655-10	Auto maintenance/fuel	3,109	1,516	3,100	2,152	7,400
00-04-913-10	Donations	3,500	11,000	8,500	8,500	10,500
00-04-930-10	Strong neighborhood house	-	-	-	-	2,100
00-04-948-10	Special development	454	128	5,000	5,000	5,000
00-04-948-20	Marketing communications	1,889	15,526	15,400	15,975	37,500
00-04-948-22	Village newsletter	4,166	13,643	10,500	12,777	14,000
00-04-948-26	Winnebago County-AAR	20,000	20,000	20,000	20,000	20,000
00-04-948-24	Special events	-	426	1,100	1,937	-
00-04-947-10	Planning Commission	1,920	2,070	2,500	2,190	2,500
00-04-949-10	Miscellaneous	-	-	500	-	-
Total Other expenditures		44,034	73,525	77,400	78,526	109,800
Total Community development		594,018	582,153	649,500	636,811	827,500

Public Works

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Personnel						
00-05-421-10	Salaries	207,755	230,711	257,200	255,843	281,500
00-05-423-10	Seasonal wages	16,684	16,731	30,000	9,507	18,000
00-05-424-10	Overtime wages	12,648	14,111	22,000	29,259	22,000
00-05-451-10	Health insurance	46,686	45,136	50,000	50,582	84,200
00-05-452-10	Dental insurance	1,743	1,520	1,600	1,479	1,700
00-05-453-10	Unemployment taxes	444	794	800	757	1,000
00-05-461-10	Social security	13,665	15,503	19,000	17,808	20,700
00-05-461-11	Medicare	3,196	3,626	4,500	4,112	5,000
00-05-462-10	IMRF	28,796	29,085	35,000	30,075	31,000
00-05-465-10	Uniform allowance	587	1,228	1,400	1,310	-
Total Personnel		332,204	358,445	421,500	400,732	465,100
Contractual services						
00-05-532-10	Engineering	3,264	12,028	8,000	5,012	8,400
00-05-533-10	Legal	111	851	1,500	1,906	1,500
00-05-536-10	Janitorial	8,523	10,764	13,000	14,060	17,500
00-05-539-10	Animal control	-	56,100	58,400	114,527	67,500
00-05-549-10	Other professional	12,250	11,572	18,200	11,623	21,200
00-05-594-10	Mosquito control	19,230	27,758	37,400	28,867	39,500
00-05-595-10	Mowing	56,695	42,745	72,600	69,940	74,300
00-05-598-10	Forestry	16,800	26,560	33,000	24,060	39,000
00-05-599-11	Street striping	24,865	29,056	30,000	20,810	30,000
00-05-601-10	Street sweeping	13,500	3,750	21,000	21,276	30,000
00-05-602-10	Contracted street signalization	40,685	57,827	42,000	49,805	58,000
00-05-605-10	Contracted street maintenance	7,626	4,327	16,000	-	-
00-05-652-10	J.U.L.I.E.	1,736	3,066	12,500	3,417	12,500
00-05-916-10	Mass transit	218,978	210,000	267,300	235,315	277,300
Total Contractual services		424,263	496,404	630,900	600,618	676,700
Office expenses						
00-05-551-10	Postage	573	572	1,000	873	1,000
00-05-552-10	Telephone	2,812	4,100	4,500	4,344	3,800
00-05-553-10	Publishing	2,306	385	1,000	-	1,000
Total Office expenses		5,691	5,057	6,500	5,217	5,800
Indirect employee						
00-05-561-10	Professional dues	1,415	1,000	1,500	1,430	1,900
00-05-562-10	Meals/travel	245	56	700	700	1,700
00-05-563-10	Training	-	-	1,500	1,500	4,100
00-05-592-10	Insurance-General	52,523	51,690	56,000	51,464	58,600
Total Indirect employee		54,183	52,746	59,700	55,094	66,300
Streets						
00-05-514-10	Street maintenance	1,222	2,859	12,000	4,557	49,800
00-05-516-10	Snow and ice control	270,979	164,039	301,000	301,316	314,200
00-05-517-10	Flood expense	-	-	1,000	395	1,000
00-05-614-10	Street supplies	9,547	8,066	16,800	7,732	-
00-05-619-10	Signalization maintenance	16,227	9,135	22,000	23,206	-
00-05-618-10	Traffic control and signs	10,410	17,164	19,000	17,273	45,000
Total Streets		308,385	201,263	371,800	354,479	410,000

Public Works

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Maintenance						
00-05-519-10	Lift station maintenance	152	144	5,000	5,000	15,000
00-05-529-10	Building maint-Village hall	49,568	27,286	52,300	15,289	40,200
00-05-529-12	Building maint-Public works facility	7,609	8,786	11,800	14,009	18,600
00-05-529-30	Corridor program	32,419	15,432	60,400	29,889	70,000
00-05-656-10	MS4 maintenance	-	14,868	10,000	5,000	10,000
00-05-655-10	Auto maintenance	4,263	12,086	15,800	20,464	18,000
00-05-655-20	Fuel costs	8,289	13,763	20,000	22,310	22,000
00-05-599-10	Equipment maintenance	14,072	9,771	12,700	11,146	15,000
Total Maintenance		116,372	102,136	188,000	123,107	208,800
Utilities						
00-05-575-10	Water district charges	603	647	1,000	725	-
00-05-576-10	Nicor gas charges	4,465	7,451	8,200	12,389	-
00-05-578-10	Sanitary sewer charges	178	434	800	661	-
Total Utilities		5,246	8,532	10,000	13,775	-
Parks						
00-05-597-30	Parks maintenance	10,867	22,869	26,500	5,368	34,300
Total Parks		10,867	22,869	26,500	5,368	34,300
Equipment						
00-05-573-20	Tools	2,196	5,159	6,000	9,198	8,000
00-05-573-30	Safety equipment	29	1,711	2,000	2,162	-
00-05-593-10	Equipment leases	1,726	1,238	2,000	1,387	1,500
00-05-596-10	Equipment rental	723	1,641	3,500	2,427	6,000
Total Equipment		4,674	9,749	13,500	15,174	15,500
Supplies						
00-05-615-10	Operations supplies	1,737	1,599	3,500	3,805	10,300
00-05-651-10	Office supplies	445	339	1,000	1,909	2,000
00-05-651-20	Computer expense	6,428	6,228	6,700	6,320	5,500
Total Supplies		8,610	8,166	11,200	12,034	17,800
Capital outlay						
00-05-839-10	Equipment	2,986	10,018	38,000	36,400	170,000
00-05-849-10	Vehicles	-	27,495	-	75,000	80,000
Total Capital outlay		2,986	37,513	38,000	111,400	250,000
Other expenditures						
00-05-942-10	Principal-capitalized leases	18,877	19,793	6,900	6,810	-
00-05-942-11	Interest-capitalized leases	1,753	837	100	67	-
00-05-949-10	Miscellaneous	-	-	1,000	675	1,000
Total Other expenditures		20,630	20,630	8,000	7,552	1,000
Total Public Works		1,294,111	1,323,510	1,785,600	1,704,550	2,151,300

Public Safety

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Contractual services						
00-08-501-10	Base law enforcement svcs	3,309,748	3,383,446	3,281,600	3,248,515	3,360,000
00-08-510-10	PSAP 911 dispatch	144,855	128,760	128,800	128,760	135,300
Total Contractual services		3,454,603	3,512,206	3,410,400	3,377,275	3,495,300
Other contractual services						
00-08-533-10	Legal	62,900	63,251	74,000	75,220	79,500
00-08-710-10	Fuel/car washes	55,551	82,024	98,000	101,450	108,000
00-08-720-10	Squad repairs and maintenance	32,824	31,474	35,000	38,873	40,000
00-08-730-10	Subscriptions, licenses, & svc fees	12,916	13,284	17,500	17,784	20,800
00-08-740-10	Overtime	99,074	104,913	115,000	115,000	115,000
00-08-741-10	Wage arrears	116,578	-	57,000	150,000	-
00-08-750-10	Squad cars	165,009	101,212	140,000	164,211	120,000
00-08-760-10	Support equipment	22,281	1,836	39,400	41,223	33,000
Total Other contractual services		567,133	397,994	575,900	703,761	516,300
Other expenditures						
00-08-652-10	Office supplies	1,098	2,177	2,000	1,604	2,000
00-08-652-11	Squad decals/uniforms	6,588	-	-	-	-
00-08-653-10	National Night Out	-	631	2,000	747	2,000
00-08-839-12	Drug recovery & ecitation supplies	958	7,539	7,000	19,775	9,000
00-08-841-10	Cannabis programs	-	-	30,000	-	36,000
00-08-930-10	Strong neighborhood house	2,990	4,992	6,500	4,003	-
00-08-940-10	Police academy	-	229	500	215	500
Total Other expenditures		11,634	15,568	48,000	26,344	49,500
Total Public Safety		4,033,370	3,925,768	4,034,300	4,107,380	4,061,100

Neighborhood Revitalization

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
09-00-386-10	Grants-SFR/HRAP	233,828	167,047	-	-	175,300
09-00-386-11	Grants-APP/Strong Communities (SCP)	-	27,355	32,600	-	32,600
09-00-389-10	Miscellaneous income	-	14,503	-	-	-
Total REVENUES		233,828	208,905	32,600	-	207,900
EXPENDITURES						
Contractual services						
09-00-533-10	Legal-SFR	-	-	-	-	2,000
09-00-533-11	Legal-APP	1,758	1,924	-	-	-
09-00-549-10	Administration-SFR/HRAP	19,659	38,348	-	11,837	20,000
09-00-601-10	SFR/HRAP grant eligible costs	251,306	161,800	-	-	175,300
09-00-650-10	APP/SCP grant eligible costs	-	27,355	32,600	-	32,600
09-00-701-10	Abate Housing Blight costs	13,956	26,104	71,700	-	5,000
09-00-811-30	Relocation-SFR	100	2,708	-	-	-
Total EXPENDITURES		286,779	258,239	104,300	11,837	234,900
Revenues Over (Under) Expenditures		(52,951)	(49,334)	(71,700)	(11,837)	(27,000)
Other Financing Sources (Uses)						
09-00-399-10	Transfer from General Fund	-	40,000	46,000	-	-
Total Other Financing Sources (Uses)		-	40,000	46,000	-	-
Net Increase (Decrease) in Fund Balance		(52,951)	(9,334)	(25,700)	(11,837)	(27,000)
Beginning Fund Balance		102,449	49,498	25,752	40,164	28,327
Ending Fund Balance		49,498	40,164	52	28,327	1,327

Utility Tax Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
12-00-343-11	Utility tax	1,184,538	1,365,800	1,100,000	1,357,000	1,200,000
12-00-381-10	Investment income	1,863	1,535	-	6,637	-
12-00-389-10	Miscellaneous income	-	-	-	15,840	-
Total REVENUES		1,186,401	1,367,335	1,100,000	1,379,477	1,200,000
EXPENDITURES						
General government						
12-00-516-01	Rebates	1,354	1,025	2,000	1,000	2,000
12-00-531-11	Revenue audit fee	1,136	1,142	1,200	945	-
Total General government		2,490	2,167	3,200	1,945	2,000
Total EXPENDITURES		2,490	2,167	3,200	1,945	2,000
Revenues Over (Under) Expenditures		1,183,911	1,365,168	1,096,800	1,377,532	1,198,000
Other Financing Sources (Uses)						
12-00-943-60	Transfer to Road Fund	(1,500,000)	(1,500,000)	(1,096,800)	(1,300,000)	(1,198,000)
Total Other Financing Sources (Uses)		(1,500,000)	(1,500,000)	(1,096,800)	(1,300,000)	(1,198,000)
Net Increase (Decrease) in Fund Balance		(316,089)	(134,832)	-	77,532	-
Beginning Fund Balance		1,368,506	1,052,417	802,672	917,585	995,117
Ending Fund Balance		1,052,417	917,585	802,672	995,117	995,117

Sales Tax Rebate Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
14-00-345-10	Sales tax	591,011	628,340	612,500	572,419	505,000
Total REVENUES		591,011	628,340	612,500	572,419	505,000
EXPENDITURES						
General government						
14-00-995-30	Incentive	168,714	221,684	250,000	217,224	230,000
14-00-995-40	Incentive	69,726	67,911	77,500	70,205	40,000
14-00-995-50	Incentive	352,571	338,745	285,000	284,990	215,000
14-00-995-60	Incentive	-	-	-	-	20,000
Total EXPENDITURES		591,011	628,340	612,500	572,419	505,000
Net Increase (Decrease) in Fund Balance		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

Motor Fuel Tax Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
15-00-343-10	Motor Fuel Tax	893,503	972,830	900,000	952,089	975,000
15-00-395-10	Grants	774,338	516,226	258,100	258,113	-
15-00-381-10	Investment income	4,359	7,173	3,500	55,815	20,000
Total REVENUES		1,672,200	1,496,229	1,161,600	1,266,017	995,000
EXPENDITURES						
Highways and streets						
15-00-516-10	Snow and ice control	243,554	185,050	280,000	284,725	351,000
15-00-572-10	Street lighting	331,719	292,984	325,000	295,893	325,000
15-00-850-30	Street resurfacing	-	-	-	-	625,000
15-00-850-40	Sidewalk construction	-	-	590,000	-	590,000
Total EXPENDITURES		575,273	478,034	1,195,000	580,618	1,891,000
Net Increase (Decrease) in Fund Balance		1,096,927	1,018,195	(33,400)	685,399	(896,000)
Beginning Fund Balance		978,196	2,075,123	2,975,876	3,093,318	3,778,717
Ending Fund Balance		2,075,123	3,093,318	2,942,476	3,778,717	2,882,717

IL 251/173 TIF Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
17-00-342-11	Property tax	932,382	896,376	900,000	879,020	864,000
17-00-381-10	Investment income	2,815	1,950	-	8,844	-
Total REVENUES		935,197	898,326	900,000	887,864	864,000
EXPENDITURES						
General government						
17-00-532-10	Engineering	-	138	-	-	-
17-00-533-10	Legal	3,052	5,702	1,000	1,036	1,000
17-00-549-10	Professional services	594	500	1,000	670	1,000
17-00-590-10	Surplus distrib. to taxing districts	736,704	706,475	710,000	673,208	664,000
17-00-870-10	Developer incentive	550,000	250,000	150,000	150,000	112,300
Total General government		1,290,350	962,815	862,000	824,914	778,300
Capital outlay						
17-00-850-20	Street construction	32,003	-	-	-	-
Total Capital outlay		32,003	-	-	-	-
Total EXPENDITURES		1,322,353	962,815	862,000	824,914	778,300
Revenues Over (Under) Expenditures		(387,156)	(64,489)	38,000	62,950	85,700
Other Financing Sources (Uses)						
17-00-399-10	Transfer from General Fund	19,568	18,990	19,000	20,581	21,000
Total Other Financing Sources (Uses)		19,568	18,990	19,000	20,581	21,000
Net Increase (Decrease) in Fund Balance		(367,588)	(45,499)	57,000	83,531	106,700
Beginning Fund Balance		(257,574)	(625,162)	(668,763)	(670,661)	(587,130)
Ending Fund Balance		(625,162)	(670,661)	(611,763)	(587,130)	(480,430)

Capital Improvement Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
18-00-310-10	Property sale	-	42,000	-	-	-
18-00-348-15	ARPA CLFR funds	-	-	1,543,000	-	-
18-00-381-10	Investment income	3,896	4,004	1,000	78,408	20,000
18-00-384-10	Assessment revenue	653	653	-	653	653
18-00-394-10	Rental income	-	-	-	11,556	12,900
18-00-395-10	Grants	-	-	-	-	506,150
18-00-396-10	Developer reimbursement	-	190,179	-	-	-
Total REVENUES		4,549	236,836	1,544,000	90,617	539,703
EXPENDITURES						
General government						
18-00-532-10	Engineering	14,614	6,638	35,000	98,410	142,600
18-00-533-10	Legal	-	12,815	1,000	8,400	7,500
18-00-549-10	Professional services	-	509	35,000	-	22,000
Total General government		14,614	19,962	71,000	106,810	172,100
Capital outlay						
18-00-811-10	Land acquisition	-	5,668	-	144,427	316,000
18-00-811-11	Land acquisition-OSLAD Grant	-	-	-	-	506,150
18-00-811-40	Stone's Landing Boat Launch	-	16,390	-	64,800	26,800
18-00-811-50	Demolition of structures	-	4,400	-	49,796	206,000
18-00-811-60	173 improvements	-	391,704	-	-	-
18-00-839-12	Facilities construction	214,045	25,324	-	-	-
18-00-839-13	Village hall improvements	-	-	500,000	-	2,000,000
Total Capital outlay		214,045	443,486	500,000	259,023	3,054,950
Total EXPENDITURES		228,659	463,448	571,000	365,833	3,227,050
Revenues Over (Under) Expenditures		(224,110)	(226,612)	973,000	(275,216)	(2,687,347)
Other Financing Sources (Uses)						
18-00-399-10	Transfer from General Fund	1,000,000	1,000,000	1,000,000	5,000,000	1,300,000
18-00-943-35	Transfer to Flood Mitigation	-	-	(323,011)	(175,193)	(246,831)
Total Other Financing Sources (Uses)		1,000,000	1,000,000	676,989	4,824,807	1,053,169
Net Increase (Decrease) in Fund Balance		775,890	773,388	1,649,989	4,549,591	(1,634,178)
Beginning Fund Balance		2,289,144	3,065,034	5,295,614	3,838,422	8,388,013
Ending Fund Balance		3,065,034	3,838,422	6,945,603	8,388,013	6,753,835

N. 2nd Street TIF Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
20-00-342-11	Property tax	441,382	567,992	600,000	723,203	740,000
20-00-342-13	Business district sales tax	110,047	135,437	120,000	108,000	108,000
20-00-381-10	Investment income	2,957	3,844	2,000	9,665	2,000
20-00-389-10	Miscellaneous income	35,244	9	-	-	-
20-00-392-10	Debt proceeds	1,704,527	-	-	-	-
20-00-394-10	Rental income	351,970	60,672	-	-	-
Total REVENUES		2,646,127	767,954	722,000	840,868	850,000
EXPENDITURES						
General government						
20-00-532-10	Engineering	3,267	164	25,000	-	25,000
20-00-533-10	Legal	22,879	19,575	31,000	17,820	31,000
20-00-549-10	Professional services	4,854	5,896	30,000	22,661	30,000
20-00-830-10	Contractual redevelop obligation	124,491	414,284	195,000	195,731	204,000
20-00-840-10	8702 N 2nd St improvements	184,361	64,593	-	-	-
20-00-870-10	Developer incentive	-	131,438	13,000	-	13,000
20-00-949-10	Administrative expense	950	-	-	-	-
20-00-995-60	BD Sales Tax Incentive	2,625	4,886	6,000	-	10,000
Total General government		343,427	640,836	300,000	236,212	313,000
Capital outlay						
20-00-811-10	Property acquisition	-	-	-	-	350,000
20-00-850-20	Street construction/maintenance	37,859	-	150,000	-	-
Total Capital outlay		37,859	-	150,000	-	350,000
Debt service						
20-00-930-10	Principal-2011 (Amalgamated)	1,085,000	-	-	-	-
20-00-931-10	Interest-2011 (Amalgamated)	63,236	-	-	-	-
20-00-930-11	Principal-2014 (IBT 1435)	442,927	-	-	-	-
20-00-931-11	Interest-2014 (IBT 1435)	22,854	-	-	-	-
20-00-930-12	Principal-2015 (IBT 1535)	462,326	-	-	-	-
20-00-931-12	Interest-2015 (IBT 1535)	12,795	-	-	-	-
20-00-930-15	Principal-2021 (IBT)	-	314,921	315,000	314,921	315,000
20-00-931-15	Interest-2021 (IBT)	-	13,081	15,400	15,312	12,000
Total Debt service		2,089,138	328,002	330,400	330,233	327,000
Total EXPENDITURES		2,470,424	968,838	780,400	566,445	990,000
Revenues Over (Under) Expenditures		175,703	(200,884)	(58,400)	274,423	(140,000)
Other Financing Sources (Uses)						
20-00-399-10	Transfer from General Fund	44,138	56,799	60,000	72,320	74,000
20-00-397-10	Disposal of Capital Asset	-	123,500	-	-	-
Total Other Financing Sources (Uses)		44,138	180,299	60,000	72,320	74,000
Net Increase (Decrease) in Fund Balance		219,841	(20,585)	1,600	346,743	(66,000)
Beginning Fund Balance		(695,321)	(475,480)	(654,200)	(496,065)	(149,322)
Ending Fund Balance		(475,480)	(496,065)	(652,600)	(149,322)	(215,322)

Weststone IJRL TIF Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
30-00-342-11	Property tax	547,485	687,907	700,000	613,284	615,000
30-00-381-10	Investment income	2,886	1,636	-	8,741	2,000
30-00-392-10	Debt proceeds	1,498,965	-	-	-	-
Total REVENUES		2,049,336	689,543	700,000	622,025	617,000
EXPENDITURES						
General government						
30-00-532-10	Engineering	8,943	1,197	25,000	5,146	25,000
30-00-533-10	Legal	10,373	6,257	28,000	21,716	30,000
30-00-549-10	Professional services	594	500	15,000	839	15,000
30-00-830-10	Contractual redevelop obligation	18,191	124,248	200,000	102,324	100,000
Total General government		38,101	132,202	268,000	130,025	170,000
Capital outlay						
30-00-850-10	Street construction	282	-	50,000	14,106	-
Total Capital outlay		282	-	50,000	14,106	-
Debt service						
30-00-930-10	Principal-2013 (IBT-1335)	1,171,681	-	-	-	-
30-00-931-10	Interest-2013 (IBT-1335)	56,327	-	-	-	-
30-00-930-11	Principal-2018 (SB)	900,000	-	-	-	-
30-00-931-11	Interest-2018 (SB)	43,270	-	-	-	-
30-00-930-15	Principal-2021 (IBT)	-	149,897	149,900	149,897	149,900
30-00-931-15	Interest-2021 (IBT)	-	18,435	24,000	23,951	21,300
Total Debt service		2,171,278	168,332	173,900	173,848	171,200
Total EXPENDITURES		2,209,661	300,534	491,900	317,979	341,200
Net Increase (Decrease) in Fund Balance		(160,325)	389,009	208,100	304,046	275,800
Beginning Fund Balance		(380,728)	(541,053)	(163,962)	(152,044)	152,002
Ending Fund Balance		(541,053)	(152,044)	44,138	152,002	427,802

North Willow Creek IRJL TIF Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
31-00-342-11	Property tax	17,952	19,265	19,000	23,434	24,000
31-00-381-10	Investment income	65	60	-	289	-
Total REVENUES		18,017	19,325	19,000	23,723	24,000
EXPENDITURES						
General government						
31-00-532-10	Engineering	110	430	2,500	52,584	54,700
31-00-533-10	Legal	407	4,462	6,000	6,143	6,000
31-00-549-10	Professional services	-	500	500	520	600
Total General government		517	5,392	9,000	59,247	61,300
Capital Outlay						
31-00-850-10	Street construction	-	22,777	-	-	-
31-00-850-40	Drainage improvements	-	-	-	-	910,000
Total Capital outlay		-	22,777	-	-	910,000
Total EXPENDITURES		517	28,169	9,000	59,247	971,300
Net Increase (Decrease) in Fund Balance		17,500	(8,844)	10,000	(35,524)	(947,300)
Beginning Fund Balance		(1,708)	15,792	5,654	6,948	(28,576)
Ending Fund Balance		15,792	6,948	15,654	(28,576)	(975,876)

South Willow Creek IJRL TIF Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
32-00-342-11	Property tax	451,315	484,130	600,000	706,367	720,000
32-00-381-10	Investment income	1,594	1,244	-	8,702	2,000
Total REVENUES		452,909	485,374	600,000	715,069	722,000
EXPENDITURES						
General government						
32-00-532-10	Engineering	2,671	173	5,000	134,027	124,800
32-00-533-10	Legal	3,071	7,034	6,000	4,460	6,000
32-00-549-10	Professional services	594	500	5,000	540	5,000
32-00-830-10	Contractual redevelop obligation	197,202	292,125	459,000	456,936	482,000
Total General government		203,538	299,832	475,000	595,963	617,800
Capital Outlay						
32-00-850-10	Street construction	30,108	29,651	-	-	-
32-00-850-40	Drainage construction	-	-	-	63,180	2,680,000
Total Capital outlay		30,108	29,651	-	63,180	2,680,000
Total EXPENDITURES		233,646	329,483	475,000	659,143	3,297,800
Net Increase (Decrease) in Fund Balance		219,263	155,891	125,000	55,926	(2,575,800)
Beginning Fund Balance		(491,923)	(272,660)	(133,508)	(116,769)	(60,843)
Ending Fund Balance		(272,660)	(116,769)	(8,508)	(60,843)	(2,636,643)

Flood Mitigation Fund

Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
35-00-395-25	Grants-FMA	-	-	1,755,345	1,100,644	654,700
35-00-395-35	Grants-IDNR	-	-	557,300	171,150	441,100
Total REVENUES		-	-	2,312,645	1,271,794	1,095,800
EXPENDITURES						
General government						
35-00-533-12	Legal-FMA	-	1,950	7,700	3,810	3,500
35-00-533-13	Legal-IDNR	-	300	1,500	900	600
35-00-534-22	Appraisals-FMA	-	5,600	6,800	800	-
35-00-534-23	Appraisals-IDNR	-	-	1,600	1,725	-
35-00-534-32	Closing costs-FMA	-	1,438	17,000	6,000	6,000
35-00-534-33	Closing costs-IDNR	454	-	5,000	1,514	1,000
35-00-549-22	Project management-FMA	-	-	42,500	26,050	15,900
35-00-580-10	Administrative expense	-	-	11,500	-	-
Total General government		454	9,288	93,600	40,799	27,000
Capital outlay						
35-00-811-12	Property acquisition-FMA	-	105,800	1,568,581	966,400	718,000
35-00-811-13	Property acquisition-IDNR	53,000	-	444,200	235,000	316,300
35-00-811-32	Relocation-FMA	-	3,622	48,000	37,950	-
35-00-811-52	Demo & site restoration-FMA	-	21,371	376,275	112,065	93,830
35-00-811-53	Demo & site restoration-IDNR	-	12,370	105,000	54,773	30,371
Total Capital outlay		53,000	143,163	2,542,056	1,406,188	1,158,501
Total EXPENDITURES		53,454	152,451	2,635,656	1,446,987	1,185,501
Revenues Over (Under) Expenditures		(53,454)	(152,451)	(323,011)	(175,193)	(89,701)
Other Financing Sources (Uses)						
35-00-399-18	Transfer from CIP Fund	-	-	323,011	175,193	246,831
Total Other Financing Sources (Uses)		-	-	323,011	175,193	246,831
Net Increase (Decrease) in Fund Balance		(53,454)	(152,451)	-	-	157,130
Beginning Fund Balance		48,775	(4,679)	-	(157,130)	(157,130)
Ending Fund Balance		(4,679)	(157,130)	-	(157,130)	-

Build Machesney Road Fund

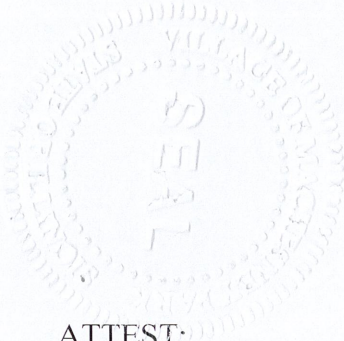
Account Number	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
REVENUES						
40-00-325-20	Telecommunication tax	297,867	249,593	193,000	234,000	220,000
40-00-345-10	Sales tax	3,532,658	4,119,458	3,750,000	4,225,202	3,750,000
40-00-381-10	Investment income	3,911	5,751	-	21,333	5,000
40-00-399-40	Intergovernmental agreements	11,400	1,616	395,000	586,698	-
Total REVENUES		3,845,836	4,376,418	4,338,000	5,067,233	3,975,000
EXPENDITURES						
General government						
40-00-532-10	Engineering	377,059	457,598	805,200	380,000	554,000
40-00-941-10	Administrative expense	198	-	-	-	-
40-00-960-10	Senior refunds	150	49	200	200	200
Total General government		377,407	457,647	805,400	380,200	554,200
Capital outlay						
40-00-811-10	Land acquisition	-	-	40,000	-	20,000
40-00-850-20	Street construction	1,701,353	2,827,382	4,005,000	5,111,206	650,000
40-00-850-30	Street resurfacing	1,155,797	910,078	1,250,000	1,093,000	625,000
40-00-850-60	Bridge maintenance	-	-	-	-	70,000
40-00-850-70	Detention Pond Maintenance	-	-	-	-	15,000
Total Capital outlay		2,857,150	3,737,460	5,295,000	6,204,206	1,380,000
Debt service						
40-00-930-10	Principal-2008 (Amalgamated)	670,000	-	-	-	-
40-00-931-10	Interest-2008 (Amalgamated)	30,150	-	-	-	-
Total Debt service		700,150	-	-	-	-
Total EXPENDITURES		3,934,707	4,195,107	6,100,400	6,584,406	1,934,200
Revenues Over (Under) Expenditures		(88,871)	181,311	(1,762,400)	(1,517,173)	2,040,800
Other Financing Sources (Uses)						
40-00-399-60	Transfer from Utility Tax Fund	1,500,000	1,500,000	1,096,800	1,300,000	1,198,000
Total Other Financing Sources (Uses)		1,500,000	1,500,000	1,096,800	1,300,000	1,198,000
Net Increase (Decrease) in Fund Balance		1,411,129	1,681,311	(665,600)	(217,173)	3,238,800
Beginning Fund Balance		1,773,142	3,184,271	4,796,597	4,865,582	4,648,409
Ending Fund Balance		3,184,271	4,865,582	4,130,997	4,648,409	7,887,209

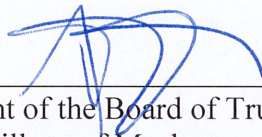
Section 6: If any section, subdivision or sentence of this Ordinance shall, for any reason, be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance.

Section 7: A certified copy of this Ordinance shall be filed with the Winnebago County Clerk within 30 days after its adoption.

Section 8: This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

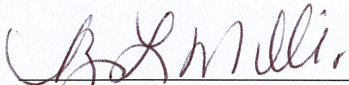
APPROVED by the Village Board this 17th day of April, 2023.





President of the Board of Trustees
of the Village of Machesney Park

ATTEST:



Deputy Clerk

Ayes: 6 (Seipts, Schmidt, Kidd, Wilson, Bailey, and Mayor Johnson)

Nays: 0

Absent: 1 (Beck)

Village of Machesney Park
Ordinance 20-23
Exhibit A

Wage & Salary Schedule
May 1, 2023 - April 30, 2024

<u>Position</u>	<u>Hourly Wage</u>	<u>Annual Salary</u>
Administrative Assistant/Deputy Clerk	\$ 33.0098	\$68,660.47
Building Clerk	\$ 22.5973	\$47,002.48
Code Enforcement Inspector	\$ 32.9412	\$68,517.64
Community Development & Building Coordinator	n/a	\$80,000.00
Finance & HR Director	n/a	\$104,789.36
Management Analyst	\$ 32.6923	\$68,000.00
Planning & Zoning Manager	\$ 37.4758	\$77,949.75
Public Works Foreman	\$ 30.1860	\$62,786.83
Public Works Maintenance Worker-2 years	\$ 24.7562	\$51,492.86
Public Works Maintenance Worker-16 years	\$ 30.5599	\$63,564.65
Public Works Director	n/a	\$95,250.00
Village Administrator	n/a	\$125,141.25



Exhibit B – Budget Ordinance 20-23

FY2023-2024 Budget Goals & Objectives

Organization Goals

- Ensure that Machesney Park is a safe, clean, and enjoyable community.
- Demonstrate high standards of personal integrity, truthfulness, and honesty in public activities to inspire public confidence and trust in the Village.
- Maintain fiscal integrity and efficiency through ethical and responsible management of public funds.
- Aggressively pursue economic development opportunities to grow our community.
- Provide a safe and supportive work environment for employees.

Department Goals

Administration & Finance

- Maintain fiscal sustainability and establish long-term financial planning.
- Maintain on-going communication with the Mayor and Trustees.
- Deploy a consistent public communication strategy across all communication channels.
- Plan for and advance our community's emergency preparedness, disaster recovery training, and cyber security monitoring.
- Pursue intergovernmental collaboration, where practical.
- Update purchasing policy to streamline processes.
- Improve electronic document management processes.
- Support training and development of our employees and expand existing roles with opportunities that match skillsets.

Public Safety

- Advance the Village-oriented focus of Police Services provided by the Winnebago County Sheriff's Department.
- Improve compliance and safety throughout our community and build positive relationships with businesses and residents.
- Employ efficiency measures and proactively plan to reduce overtime costs for the Village.
- Implement community-oriented policing strategies to build trust with the community, such as re-establishing neighborhood watch groups and working closely with the schools to positively interact with students.
- Maintain on-going communication with Elected Officials and Administration regarding public safety matters.
- Enhance and modernize the police station at Village Hall to repurpose and maximize the existing building area while increasing compliance with applicable State laws.



Exhibit B – Budget Ordinance 20-23

FY2023-2024 Budget Goals & Objectives

Public Works

- Continue beautification efforts within primary business corridors to enhance the image of the Village and to build community pride.
- Ensure safety and accessibility at the Village's parks via on-going inspections and establishing a long-term plan for necessary improvements.
- Modernize Village Hall to enhance safety and functionality within the work environment and to ensure compliance with applicable laws.
- Improve vehicle and equipment storage efficiencies at the Public Works building.
- Proactively maintain equipment and vehicles to ensure safety, functionality, and value.
- Establish routine equipment and vehicle rotation program to ensure Village equipment remains up-to-date and provides a positive image when visible in the community.
- Leverage available resources through intergovernmental cooperation.
- Continue to develop, support, and retain a qualified, healthy, and well-trained work force.

Community & Economic Development

- Encourage new development and redevelopment throughout the Village while simultaneously implementing plans for the revitalization of underdeveloped and blighted areas.
- Analyze consumer data to aid in the attraction of new and underserved development uses.
- Strengthen and diversify the tax and job base.
- Serve as advocates for community members making investments in Machesney Park by relaying their needs to state agency representatives, and by helping them understand and comply with Village rules and requirements.
- Plan for safe and orderly growth through the comprehensive planning process and through policy and Village code updates.
- Promote economic development projects that are sustainable and long-lasting to the community.
- Expand digital access to Community Development services and minimize inter-office paper waste by collecting residential building permits and business licenses online.



Exhibit B – Budget Ordinance 20-23

FY2023-2024 Budget Goals & Objectives

Roads & Infrastructure

- Continue to improve and maintain quality infrastructure throughout the Village.
- Complete capital improvement projects at or under budget.
- Research funding outside of the Village's immediate resources to improve Village infrastructure.
- Plan for future infrastructure projects within the Village's industrial parks.
- Plan for alternative pedestrian transportation.
- Sustain and enhance stormwater management throughout the Village.
- Improve communications with NPPWD and FRSA.

Legal

- Provide legal service and advice to the administration, staff, Mayor and Trustees in a professional, efficient, and timely manner for all day-to-day operational needs (as needed).
- Review with the Village Administrator and Finance Manager on a regular and ongoing basis, the optimal methods of providing legal services in an economical manner.
- Assure full availability of legal staff to the administration 24/7 in order to address any extraordinary or emergent issues which may arise and require immediate legal input or attention.
- Provide legal input on emerging economic opportunities and provide expedient legal work for preparation and review of contract documents to meet the needs of the Village and Developers in the form of Redevelopment Agreements and/or Economic Incentive Agreements.
- Provide legal input and drafting relating to Intergovernmental Agreements with other units of local government where necessary or beneficial to the Village.

-End-

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO)
VILLAGE OF MACHESNEY PARK)

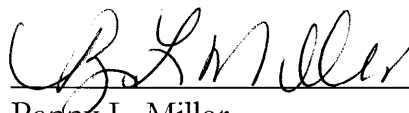
CERTIFICATE

I, the undersigned, hereby certify that I am the duly elected and acting Clerk of the Village of Machesney Park, County of Winnebago, and State of Illinois, and as such Clerk, I am the keeper of the Journals, records and files of the Village of Machesney Park, Illinois.

I further certify that on April 17th, 2023, the corporate authority approved the Ordinance entitled Ordinance No. 20-23, to Adopt the Annual Budget FY 2023-2024, 2023.

The pamphlet form of Ordinance No. 20-23, including the Ordinance and a cover sheet thereof was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on April 17th, 2023, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Village Clerk.

IN WITNESS WHEREOF, I have hereunto affixed by official signature and the corporate seal of the Village of Machesney Park, Illinois, this 17th day of April, 2023.



Penny L. Miller

Deputy Clerk, Village of Machesney Park, Illinois

(SEAL)