

Village of Huntley, Illinois

Fiscal Year End December 31, 2022

Annual Budget



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MISSION STATEMENT

Huntley's mission is to achieve excellence in the planning, management, and delivery of services in a reliable, efficient, fiscally, and environmentally responsible manner that enhances the quality of life for all those living, working, or conducting business in the Village.

VISION STATEMENT

In 2030, Huntley will be known as the premier location in the region offering a healthy, well-balanced, prosperous, safe and friendly community for all because of its dedication to building community partnerships and attracting high quality residential, medical, commercial, and light industrial development.

STATEMENT OF STRATEGIC INTENT

In support of the stated mission of the Village, we are committed to:

- Maintaining a forward-looking focus to identify new opportunities to advance the well-being of our community
- Pursuing partnerships and collaborating with the business community, governmental agencies, and other community and local organizations to continue building Huntley's reputation as a desirable place in which to invest and grow a business
- Preserving the character of Huntley by supporting well-balanced and sustainable growth that ensures the quality of life for all residents today and in the future

See Strategic Plan section of the budget for additional information.

HUNTLEY, ILLINOIS

The Village of Huntley, founded by Mr. Thomas Stillwell Huntley, is one of only two municipalities in McHenry County named for its founding father. Huntley was organized in 1851 and incorporated in 1872. Approximately 800 people settled here within the first three years. From 1851–1930, Huntley grew steadily. The 2020 Census certified the Village’s population at 27,740.

The Village operates under the Council/Manager form of government. The Village Board adopted the Manager form of government in February 2001 as a part of continued commitment to find the most efficient and effective manner in which to run the day-to-day operations of the Village. Huntley is a home rule municipality as defined by the Illinois Constitution. Huntley is located along the Interstate 90 corridor approximately 40 miles northwest of the City of Chicago within the counties of Kane and McHenry with a land area of approximately 14 square miles.

The Village provides a full range of services as the needs and resources of the community dictate. This range of service includes public safety (police), streets, water and wastewater, planning and zoning, building inspection, public improvements and general administrative services.





PRINCIPAL OFFICIALS

VILLAGE PRESIDENT

TIMOTHY J. HOEFT

BOARD OF TRUSTEES

RONDA GOLDMAN
CURT KITTEL

MARY HOLZKOPF
HARRY LEOPOLD

NIKO KANAKARIS
JR WESTBERG

VILLAGE MANAGER'S OFFICE

David J. Johnson
Lisa Armour
Rita McMahon
Chrissy Hoover

Village Manager
Deputy Village Manager
Village Clerk
Director of Human Resources

DEVELOPMENT SERVICES DEPARTMENT

Charles Nordman

Director of Development Services

FINANCE DEPARTMENT

Cathy Haley

Director of Finance

POLICE DEPARTMENT

Robert Porter

Chief of Police

PUBLIC WORKS & ENGINEERING DEPARTMENT

Timothy Farrell

Director of Public Works and Engineering

VILLAGE ATTORNEY

Betsy Gates-Alford

Filippini Law Firm

GOVERNMENT FINANCE OFFICERS ASSOCIATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Huntley, Illinois for its annual budget for the fiscal year beginning January 1, 2021. This marked the 18th consecutive year that the Village has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.





THE HONORABLE VILLAGE PRESIDENT AND BOARD OF TRUSTEES

NOVEMBER 23, 2021

FISCAL YEAR 2022 TRANSMITTAL LETTER

Introduction

On behalf of the Village's Executive Leadership Team, I am pleased to present to you the 2022 Fiscal Year (FY22) Operating and Capital Budget totaling \$42,440,246 in expenditures for all funds. Compared to the FY21 Budget, the FY22 Budget proposes \$11,761,270 (38%) more in total expenditures. The proposed budget is the largest in the Village's history, is proactive in meeting current and future operational and infrastructure needs and, perhaps most importantly, is reflective of a healthy and growing local economy.

The increase in expenditures from FY21 to FY22 is directly attributable to the following:

- ***Re-engaging in Downtown Revitalization and Redevelopment (26% of increase)*** – The Village's downtown revitalization efforts have stagnated since 2018. This budget proposes over \$5 million in expenditures for parking, stormwater, streetscape and other infrastructure improvements associated with advancing overall downtown revitalization, redevelopment of the Catty and Fire Station #1 properties and the Main Street Shops/Incubator Business Expansion Program.
- ***Water and Wastewater Infrastructure Maintenance and Expansion Projects (24% of increase)*** – The Village is committed to regularly assessing the condition of its water and wastewater system. As a part of the assessment process, this budget proposes over \$5 million in expenditures for the engineering of a new water well and treatment facility, Route 47 and Dean Street water main replacement project, the Eakin Creek gravity Sanitary Sewer project, and improvements to the East Wastewater Treatment Plant Disinfection System.

- **Annual Street/Right-of-Way Improvement Program and Kreutzer Road Widening (23% of increase)** – The Village is committed to monitoring the condition of roadway pavement and assets in the public right-of-way and making strategic roadway expansions. This budget proposes over \$6 million to maintain and expand the most important arterials in the Village’s transportation network. Reed Road, Haligus Road and Ruth Road are proposed to be repaved. In addition, funding is included for Phase II engineering of the Kreutzer Road widening project east of Route 47 to Haligus Road. The total estimated cost for this project is approximately \$12 million.
- **Village Workforce Investment and Expansion (17% of increase)** – The Village’s estimated population is just short of 30,000 residents and growing. This budget proposes increases in wages and benefits to keep the Village competitive in a tight local labor market and increases the total number of employees by four with a continued emphasis on providing the highest levels of customer service.

The Village’s fiscal year coincides with the calendar year, and this budget is the financial plan that establishes the Village’s goals, programs and capital expenditures for the period extending from January 1, 2022 through December 31, 2022. Pursuant to State law, the draft budget document will be made conveniently available for public inspection no later than Monday, November 29, 2021. In addition, the required public notice will be published in the *Northwest Herald* no later than November 30, 2021 informing the general public of the budget public hearing scheduled for Thursday, December 9, 2021, at 7:00 p.m. at the scheduled Village Board meeting.

Budget Format

The annual budget document represents the single most important policy document adopted annually by the Village President and Board of Trustees. The Village makes it a goal to prepare a budget document that clearly communicates Village priorities in providing services, programs and public improvements for the benefit of Village residents. The budget document includes:

- Village Strategic Plan 2022-2025
- Departmental goals linked directly to the Strategic Plan
- Performance measurement goals tied directly to citizen input



- Personnel and staffing summary
- Five-year General Fund Financial Forecast
- Detailed project description and justification pages for all capital purchases and programs
- Comprehensive Economic Profile
- Five-year Capital Improvement Program (CIP) which includes a capital improvement plan ranking system to assist with prioritizing projects and estimates of the impact of these projects on the annual operating budget (provided as a separate appendix)

Once again, the Village will submit this year's budget document to the Government Finance Officers Association (GFOA) for consideration as a part of the GFOA's Distinguished Budget Presentation Award Program. The Village has received the Distinguished Budget Presentation Award for eighteen consecutive years. The program recognizes exemplary budget documents by municipalities and other governmental entities. The Village continues to adjust and augment the document, as necessary, in an effort to not only receive the award but to improve the document as a communication tool.

Budget Authority and Formulation

The adoption of the annual budget by the Village Board of Trustees does not constitute a mandate to spend but rather only the authority to do so. If revenues do not meet estimated levels, spending will be curtailed and if necessary, suspended for nothing but essential Village services. As always, this year's budget is formulated cautiously and conservatively, but also recognizes the importance of providing the levels of service and capital improvements that our residents deserve and expect.

FY21 Budget Review

The 2021 fiscal year (FY21) began January 1, 2021 and will end on December 31, 2021. The amended FY21 Budget for all funds included \$30,393,278 in revenue; however, the FY21



revenues are now estimated to be \$37,384,670. This difference of \$6,991,392 is primarily attributable to the following:

- General Fund revenues exceeding the budgeted amount by \$2,976,520 largely due to better than expected receipts in sales tax, income tax, building permit revenue, and development application fees
- Receipt of the first installment of the American Rescue Plan Act (ARPA) funds in the amount of \$1,850,744
- Water and Sewer operating revenue \$653,792 higher than budgeted
- Police Pension revenue of \$650,000 more than originally expected

The amended FY21 Budget for all funds included \$30,678,977 in expenditures, which is \$1,266,413 higher than the budgeted amount of \$29,412,564. The increase is due to budget amendments that were approved in FY21 for the following:

- Engineering for a new well and water treatment facility
- Eakin Creek Interceptor Sewer engineering design
- Comprehensive Utility Master Plan Update
- Carry over projects from FY20 including the Village Board Room audiovisual system upgrade

FY21 General Operating Fund Review

In accordance with Village financial policies, the FY21 General Operating Budget was balanced when approved by the Village Board. Staff continuously monitors the Village's financial performance throughout the year, and at the end of the year, it is expected that the Village will realize a General Fund surplus of an estimated \$3,088,500. As noted above, revenues are \$2,976,520 (23%) higher than budgeted. Expenditures have been held in check and are estimated to be \$111,980 less than budgeted.



FY21 General Fund Revenues/Expenditures (less transfers)

	FY21 Budget	FY21 Estimated	Difference	% Over/Under
Revenue	\$12,938,389	\$15,914,909	\$2,976,520	+23%
Expenditures	\$12,938,389	\$12,826,409	\$111,980	-0.008%

FY21 Water and Wastewater Funds Review

The Water and Wastewater Funds are separate enterprise accounts that do not receive any property tax or other tax-related income. Revenue is derived from the usage of Village utility services and connection fees to the system and is the reason the funds are classified as enterprise funds. Revenues and expenditures in the fund are directly related to the demand for water and wastewater services.

FY21 Water Operating Revenue/Expenditures

	FY21 Budget	FY21 Estimated	Difference	% Over/Under
Operating Revenue	\$2,856,821	\$3,245,273	\$388,452	+13.6%
Expenditures (less transfers)	\$2,357,313	\$2,323,931	\$33,382	(-1.4%)

The estimated water operating revenue exceeded expenditures by \$921,342.

FY21 Wastewater Operating Revenue/Expenditures

	FY21 Budget	FY21 Estimated	Difference	% Over/Under
Operating Revenue	\$2,920,100	\$3,185,440	\$265,340	+9.1%
Expenditures (less transfers)	\$2,498,954	\$2,499,110	\$156	(-.006%)

The estimated wastewater operating revenue exceeded expenditures by \$686,330.

A bi-monthly infrastructure maintenance fee of \$4.50 for water and \$4.50 for wastewater is collected in addition to actual usage fees. The fee provides a dedicated revenue stream for long-term maintenance and capital improvements. In 2019, the first full year of collections for the infrastructure maintenance fee, \$274,908 in water capital revenue and \$255,279 in wastewater capital revenue was generated for a total of \$530,187. For FY21, the estimated amount generated by the fees was \$310,000 in water capital revenue and \$292,000 in wastewater capital revenue, totaling \$602,000, an increase from FY19 of \$71,813 or 14%. This increase is a direct result of the continued growth in the Village that has yielded new utility billing customers.

2021 Major Initiatives

Notable projects and initiatives completed in FY21 include:

- The Village Board adopted a new Strategic Plan for 2022-2025 to guide future decisions and to identify strategic areas of focus
- Completed the Pavement Management Program including: MFT resurfacing project in the Covington Lakes and Coves of Covington subdivisions for a total of 4.6 miles of paved road; Coordinated pavement patching and pavement marking on various streets throughout the Village as part of the overall Pavement Management Program; Coordinated the edge mill and overlay of roadways in Sun City Neighborhood 11; Coordinated resurfacing of the MC parking lot; Coordinated crack sealing in Northbridge, Wing Pointe, Huntley Meadows and Sun City Neighborhoods 12, 15 & 16
- Completed a Pavement Management Plan as part of a MOU with CMAP at no cost to the Village, with an estimated value of \$65,000; The plan built upon prior plans and updated the analysis of road conditions throughout the Village and will serve as a guide to future planning and investment for pavement management
- Completed the Kreuzer Road Realignment Phase I engineering
- Approved a Utility Development and Easement Agreement with Horizon Development Limited Partnership (HDLP) for the Eakin Creek Interceptor Sewer Project, securing the easement at no cost and a commitment from the owner to contribute \$250,000 towards the cost of construction, with the remaining costs paid for by other developer contributions, and initiated design engineering

- Began work on updating the Comprehensive Master Utility Plan to help plan for infrastructure improvements needed to meet development and regulatory demands
- Initiated the planning process in conjunction with a developer to create new light industrial and e-commerce development opportunities for approximately 400 acres at the southwest quadrant of I-90 and IL Route 47
- Re-issued a request for Letters of Interest for the redevelopment of the Catty property on south Church Street and began negotiations with a developer interested in renovating the building with residential units and several additional new residential buildings adjacent to Church Street located in the downtown TIF
- Began negotiations for a Redevelopment Agreement with a developer for the former Fire Station Property at 11808 Coral Street located in the downtown TIF
- Amended the annexation agreement and approved a new development agreement with DR Horton to develop the remainder of the Cider Grove subdivision with 180 single family homes

These are just some of the achievements for FY21; additional accomplishments are found in the respective department sections of this document.

Current Economic Outlook

The local Village economy is vibrant and strong. Huntley continues to be a desirable place to live and conduct business. Through September 2021, the Village issued building permits with an estimated new construction value in the amount of \$100,042,084, more than double that for the same period in 2020. New home construction remains steady in the Village and accounted for 58% of permit revenue generated. Huntley continues to be one of the fastest growing communities in the State of Illinois and has been since the late 1990's.

Tracking of building permit activity in the Village is more than just a counting exercise. A goal of the Strategic Plan is for Huntley to be the "Location of Choice" for residents of all ages seeking to make Huntley their home with a diverse range of housing choices. This pursuit is important in



ensuring that Huntley remains a vibrant and extraordinary place to live from birth through retirement.

Private sector investment in the form of construction activity is strong and includes the following recently completed or on-going projects:

- Development of 261 acres by Venture One for the construction of a 630,000 square-foot Amazon Receive Center and 1.1 million square-foot Amazon Fulfillment Center
- Hampton Inn Hotel at Huntley Crossings Phase I remains under construction
- Huntley Animal Care commenced construction of a new 4,224 square-foot animal hospital in the downtown TIF
- Infinite Thermal Solutions (ITS) commenced construction of a new office in the downtown TIF
- Construction of 129 (through October) new single-family traditional and age-targeted units as well as townhomes in the Talamore subdivision
- Construction commenced on the 180-unit Phase II of the Cider Grove Subdivision

Village leadership continuously monitors federal, state, and local economic factors and governmental actions that may impact the Village's local economy and financial position. This is especially critical during the on-going COVID-19 pandemic. The pandemic is a prime example of the global world we live in and how it can change instantly. Additional external factors that may affect the financial stability of the Village include civil and political unrest in the U.S., high inflation rate at levels not experienced in decades, global supply chain issues, labor and workforce shortages, health care costs, and the unfavorable business climate in the State of Illinois.

FY22 Budget

The proposed FY22 budget for 19 funds includes \$44,792,073 in revenues and \$42,440,246 in expenditures excluding transfers. There are no budgeted operating fund deficits. Other funds



indicating more expenditures than revenue are balanced by existing fund balance, interfund transfers, and surplus revenue transfers. Expenses are allocated as follows:

	FY 22	FY21
Personnel	\$14,890,691 (35%)	\$13,152,299 (45%)
Contractual Services	\$6,779,747 (16%)	\$6,269,940 (21%)
Capital	\$18,481,349 (44%)	\$8,151,356 (28%)
Commodities	\$1,303,995 (3%)	\$1,154,345 (4%)

FY22 General Operating Fund

In accordance with Village financial and budget policies, the proposed budget for the General Operating Fund is balanced with \$14,899,221 in revenues and expenditures.

Revenues

Historically, the Village is conservative in estimating General Fund revenues and FY22 continues this practice that has served the Village well for decades. The projected FY22 State Shared Revenues are as follows:

State Shared Revenues

	FY21 Estimated	FY22 Budget	Difference	% Over/Under
Local Use Tax	\$1,000,000	\$1,126,244	+\$126,244	+12.62%
Income Tax	\$3,200,000	\$3,100,000	-\$100,000	-3.1%
Replacement Tax	\$123,450	\$140,000	+\$16,550	+13.4%
Cannabis Use Tax	\$34,500	\$49,932	+15,432	+44.73%

The Village's property tax base growth has continued over the past year. The final rate setting 2020 EAV (equalized assessed valuation) was \$981,005,463, for an increase of 3.19% from the 2019 EAV. The rate setting 2021 EAV is expected to increase by over \$37 million due to new construction and increased valuations by township assessors. The 2021 EAV is estimated to be \$1,018,493,759, which represents a 3.82% increase in valuation from 2020 and the highest to date in Village history.



Village Board policy direction for the 2021 levy for taxes payable in 2022 was to increase the levy from \$4,798,956 to \$4,982,607, an increase of \$183,651 (3.83%). This adjustment is anticipated to maintain the same tax rate of .4923. By comparison, the Village's tax rate for taxes collected in FY18 was .5318. The proposed property tax rate for taxes to be paid in FY22 is 8% lower than the tax rate for FY18.

Sales tax revenue has increased 24.7% since 2018, going from \$2,805,675 to a projected \$3,500,000 in 2021. This is another indicator of the strong local economy, the expanding retail sector within the Village, and the change in how the State determines the point of sale for e-commerce transactions. The estimated revenue in FY21 exceeds the budgeted amount of \$2,900,000 by \$600,000. Sales tax revenue is projected to remain steady in FY22 and is budgeted at \$3,650,000. This does not include the additional dollars received from the 1% home rule sales tax, which is dedicated to capital projects. FY21 was the first full year of collections for this tax.

Building permit revenue for FY21 was strong, and is estimated to be \$1,500,000. The budgeted amount for FY21 was \$300,000. The FY22 budget includes \$650,000 in building permit revenue.

Expenditures

The proposed expenditures for the FY22 General Fund are \$14,899,221. The Police Department budget of \$7,915,916 is the single largest department budget representing 53% of the expenditures in the General Fund (not including transfers). The Public Works and Engineering Department expenditures in the amount of \$3,217,602 account for 22% of the proposed expenditures in the General Fund. These expenditures are for administration, engineering, streets, underground utilities, fleet services and buildings/grounds and do not include any allocations for water or wastewater operations. The Development Services Department accounts for approximately 10% of the FY22 General Fund expenditures in the amount of \$1,453,566. These expenses are associated with the Village's planning, building and economic development activities. Based on the known development activity slated for FY22, it is anticipated that the demand for services from the department will be high.

The Village will end FY21 with the equivalent of 101.5 full-time positions actually filled; two full-time equivalent positions above the 99.5 positions authorized when the FY21 budget was



adopted. The number of proposed authorized/budgeted positions for FY22 is 105.5 subject to adequate funding being available. This is an increase of four full-time equivalent positions above FY21. The proposed increase includes two positions that were initially considered for FY21, but put on hold due to the pandemic. The FY22 budget proposes the addition of a Maintenance Worker in the Streets and Underground Division and a Utility Worker in the Wastewater Division of Public Works and Engineering. In the Police Department, the addition of a full-time Social Worker is proposed to replace a part-time contracted position, along with the addition of a Support Services Assistant. In the Development Services Department, the addition of a part-time Property Maintenance Inspector is proposed.

The 105.5 employees proposed for FY22 equates to 3.8 employees per 1,000 residents. Historically, the Village's ratio of employees per 1,000 residents has been below comparable communities in the region. This ratio is calculated using the Village's official 2020 Census population of 27,740. Utilizing the Village's population estimate of 29,560 based on residential building permits actually issued lowers the ratio to 3.57 employees per 1,000 residents.

The Village has been a leader for many years in utilizing a shared services model for the delivery of services through intergovernmental agreements with other agencies and will continue to do so in FY22. Most notably the Village's partnership with the Village of Algonquin for building and code enforcement services has provided quality services in a cost-effective manner. In addition, the Village contracts with SEECOM to provide emergency 911 dispatch services and supplements landscaping and snow removal operations by utilizing private contractors.

FY22 Water and Wastewater Fund

The FY22 Water Operating Fund budget estimated revenues are \$3,331,450 and expenses are \$2,445,493 excluding transfers. Expenditures cover personnel expenses, and equipment and materials needed for the operations and maintenance of the water system. The Water Capital infrastructure maintenance fee implemented in FY18 generated an estimated \$310,000 in FY21. The amount budgeted in FY22 is \$315,000. This revenue is included in the Water Capital Improvement and Equipment Fund for future capital improvements associated with the Village's water supply system.



The FY22 Wastewater Operating Fund budget estimated revenues are \$3,068,650 and expenses are \$2,687,459. Expenditures cover personnel expenses, and equipment and materials needed for the operations and maintenance of the wastewater conveyance and treatment system. The expenses also include the debt service payment for the regulatory upgrades to the wastewater treatment facilities and a small transfer to the Downtown TIF Fund. Debt was restructured in 2020, resulting in a savings of more than \$250,000 over the remaining life of the bond. The Wastewater Capital Infrastructure Fee implemented in 2018 generated an estimated \$292,000 in FY21, and is budgeted at \$300,000 in FY22. This revenue is included in the Wastewater Capital Improvement and Equipment Fund for future capital improvements associated with the Village's wastewater system.

2022 Strategic Initiatives

Proposed strategic initiatives are as follows:

- Explore possibility of regulating vehicle size and weight limits on residential streets
- Hold joint meetings with other taxing bodies
- Identify new opportunities to enhance resident interaction and improve communication with the community
- Prepare a Budget in Brief to communicate the annual budget document in a summary format
- Adopt an Economic Development Workplan for FY22
- Continue Downtown Revitalization and Redevelopment plans and commence construction of improvements
- Evaluate properties within the Downtown TIF for re-use and redevelopment and identify priority properties
- Finalize and implement plans for small business incubator shops on Main Street
- Finalize Development Agreement for redevelopment of the vacant former Fire Station building on Coral Street for a restaurant and the addition of apartment units
- Finalize Development Agreement for redevelopment of Catty building for apartment units and new multi-family residential units
- Manage planning efforts for Downtown TIF capital development projects and infrastructure enhancements



- Finalize plan for the extension of water and sewer infrastructure and completion of annexation and development agreements for area south of I-90
- Facilitate the planning, zoning, and building permit process in a timely manner for M/I Homes – Fieldstone Subdivision
- Facilitate the planning, zoning, and building permit process in a timely manner for Lennar at Talamore - Pods 9 and 10
- Coordinate design and construction of gateway signage near the I-90/Rt. 47 interchange
- Update Police Department strategic plan
- Address and implement various standards relative to SAFE-T Act through increased rollcall training and training hours
- Research an integrated system solution to include body worn cameras, in-squad cameras, digital evidence storage, and License Plate Readers (LPRs) to be completed prior to the FY23 budget process
- Implement a Police Social Worker Program to include coordination with Peer Support team
- Complete Comprehensive Water and Wastewater Systems Master Plan Update
- Administer the annual street improvement and road and bridge programs including MFT, pavement patching, crack sealing, pavement markings, and bridge and dam inspection
- Complete Phase II Engineering for Kreutzer Road realignment and widening project
- Design engineering for new Well No. 12 and Water Treatment Plant
- Coordinate utility projects including Eakin Creek Interceptor Sewer and water main replacement for Mill & Dean Street and IL Rt. 47
- Complete Rt. 47 Roadway Lighting Analysis from Kreutzer Road to Del Webb/Oak Creek Parkway for consideration in the FY23 budget
- Seek design proposals for the Rt. 47 landscape medians from Rainsford South of I-90 for consideration in the FY23 budget
- Maintain Wastewater Treatment Plant (WWTP) assets including repairing or replacing West WWTP non-potable screen, mechanical screen, and clarifier drive and East WWTP UV Disinfection System, and Oxidation Ditch No. 2 cleaning

Capital Improvement Plan (CIP)

To address the capital needs of the Village and to identify priorities for the general public, the Village reviews and approves a five-year Capital Improvement Plan (CIP) each fiscal year. The current 5-Year CIP is included as an appendix to the FY22 budget and includes 201 projects (including equipment purchases) at a cost of \$70.9 million.

The existing dedicated revenue sources to fund the CIP are the annual General Fund surplus, if any, a portion of the Telecommunications Tax Revenue, which continues to decrease, and the 1% local home rule sales tax that went into effect on July 1, 2020.

The home rule sales tax applies to all retail purchases except sales of food for human consumption that is to be consumed off premises, prescription and non-prescription medication and titled personal property. The FY22 budgeted amount is \$1,915,000, an increase of \$351,270 over FY21. Revenue generated by the tax will be used to fund capital improvements (\$239,375), street improvements (\$1,436,250), and equipment replacements (\$239,375).

Alignment with 2022-2025 Strategic Plan

The new Strategic Plan, adopted on October 28, 2021, identifies five new Strategic Areas of Focus and goals for each. The Strategic Focus Areas are as follows:

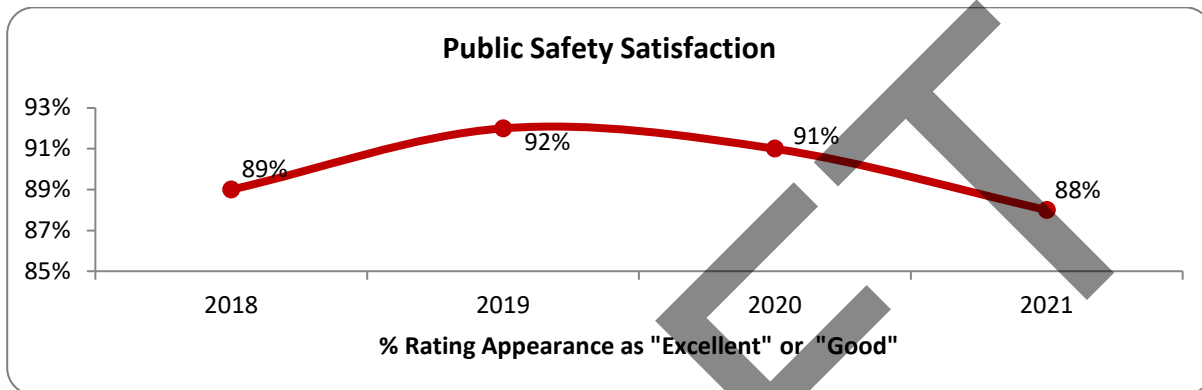
1. Healthy, Safe, and Attractive Community
2. Strong Local Economy
3. Engaged Community
4. Forward Looking Community
5. Organizational Excellence

It is the Executive Leadership Team's belief that the FY22 Budget is proactive and diligent in aligning with the goals of the new Strategic Plan. In addition to including the plan in the budget document, each department includes specific goals that tie directly to the plan.

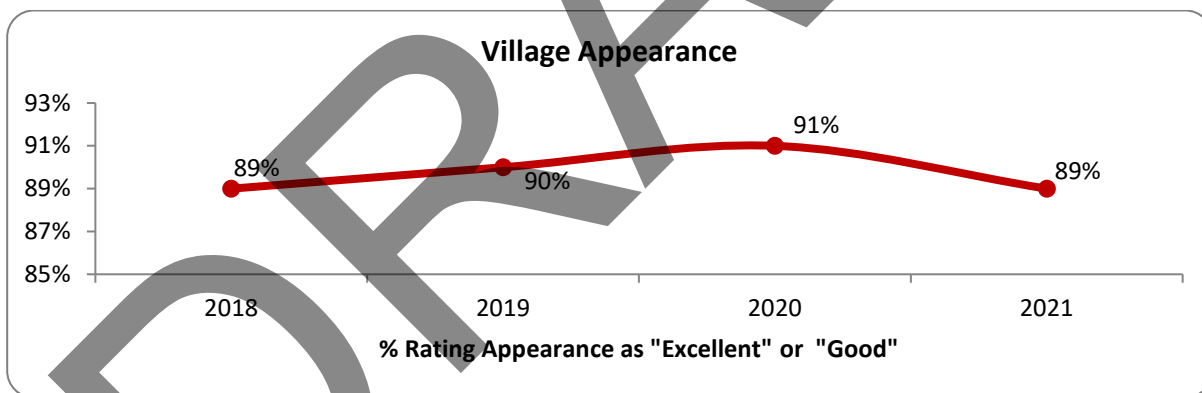
Citizen input has been and will continue to be the foundation for measuring the Village's success in meeting the intended purpose of the plan. There were 1,165 respondents to the 2021 Annual Resident Survey, an increase of 16% from 2020. A key performance measure across all areas

of strategic focus will be the annual survey ratings. The 2021 survey provided the following feedback as it relates to the specifically identified goals:

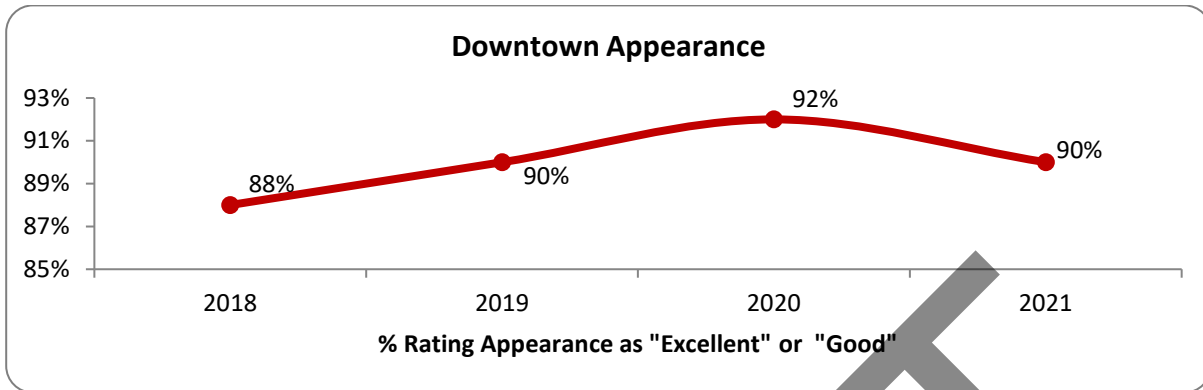
Goal – A Safe Community – Residents, visitors, and workers will feel safe living or going about their business in all areas of the community, and in conducting business with the Village



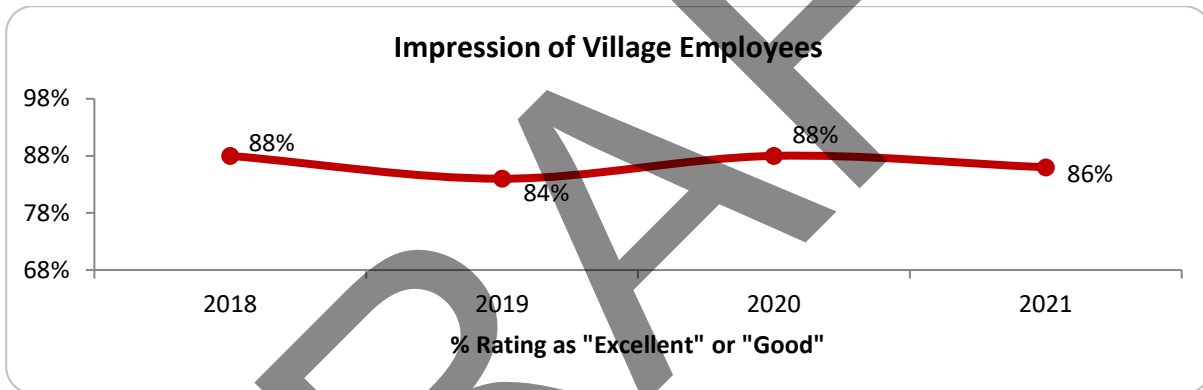
Goal – An Attractive Community - Residents, businesses, and the Village will maintain and improve the appearance of public and private properties



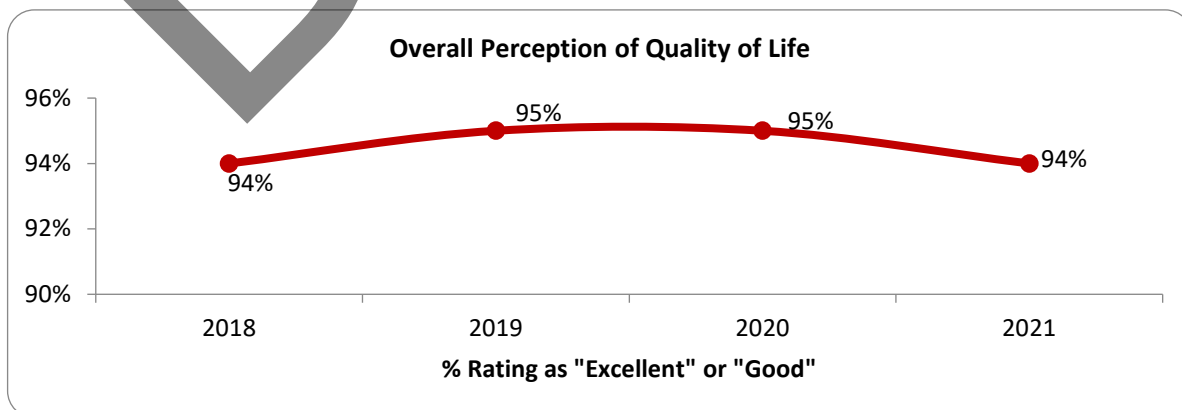
Goal – A Vibrant Downtown Gathering Place - Public and private sector investment in properties in the downtown and adjacent Route 47 corridor will enhance the appearance of the community and reinforce the vitality of the downtown as the heart of the Village



Goal – Highest Level of Customer Service - The Village will provide effective and efficient Village services focused on continuous improvement with the highest levels of internal and external customer service



Maintaining and improving the quality of life for Huntley residents will always be a key priority for the Village. In 2010, the first year of the annual Resident Survey, the perception of quality of life within the Village rated as “Excellent” or “Good” by 66% of respondents. In 2021, that number was 94%.





The Strategic Plan's Vision Statement for 2030 is as follows: "In 2030, Huntley will be known as the premier location in the region offering a healthy, well-balanced, prosperous, safe and friendly community for all because of its dedication to building community partnerships and attracting high quality residential, medical, commercial, and light industrial development."

Staff believes that the proposed FY22 Budget is consistent with the Mission Statement of the Village as expressed in the Strategic Plan: "Huntley's mission is to achieve excellence in the planning, management, and delivery of services in a reliable, efficient, fiscally, and environmentally responsible manner that enhances the quality of life for all those living, working, or conducting business in the Village."

Conclusion

Lastly, I would like to recognize and thank the Department Heads for their work in presenting budget requests that align with the new Strategic Plan and are ultimately intended to enhance the quality of life for our community. Special recognition and thanks is extended to Cathy Haley, Director of Finance, and Lisa Armour, Deputy Village Manager, for making this an award-winning document.

Respectfully Submitted,

David J. Johnson
Village Manager/Budget Officer

STRATEGIC PLAN – 2022-2025

Message from the Village Board

The Village Board has been committed to formal strategic planning for over a decade. Establishing strategic priorities has served the Village well during this time. Many goals of previous plans have been accomplished, improving the quality of life for residents and creating a sought-after location for business. Transportation improvements such as the widening of Route 47, the full interchange at Rt. 47 and I-90, and the western extension of Charles H. Sass Parkway from Rt. 47 north to W. Main Street were completed, improving the flow of traffic through the community. Pedestrian access was improved with the addition of sidewalks and a multi-use path along Rt. 47 and other areas. Centegra Health System, now Northwestern Medicine, constructed a new hospital to meet the health care needs of Huntley and the surrounding areas. Quality commercial, industrial, and residential development investment of more than \$738 million has taken place over the last decade. In addition, the Village has made a significant investment in the downtown, creating a destination location for events and a gathering place for the community. The Village's financial position has been enhanced as well, with an S&P credit rating of AA+, reflecting the Village's strong commitment to fiscal responsibility and economic development. While we are proud of these accomplishments, we remain committed to continuing to strengthen and grow our local economy, and to protect and enhance the quality of life for all who live and do business here. The strategic focus areas and goals for the next four years set the path for moving forward to make Huntley the community of choice within the region.

The Process

The strategic planning process sets the Village's direction and priorities for the future. Going through the process in 2021, the Village Board reviewed and updated the Mission Statement, identified a new Vision Statement for the Year 2030, and identified five areas of Strategic Focus and associated goals. Public input to help guide the development of the new areas of strategic focus was provided through the annual resident survey. The survey is a valuable tool in assessing resident satisfaction regarding Village services, and obtaining feedback through comments.

Common themes in the comments made by survey respondents include attracting new restaurants, improving the appearance of private properties, continuing to enhance the downtown, maintaining fiscal responsibility, and protecting the quality of life. The areas of strategic focus and goals address these themes.

Village staff also provided input and assisted the Village Board in identifying the strategic focus areas outlined in the plan. The plan identifies where we want to go as a community and organization, and provides direction for how resources will be utilized. The plan will be used to guide annual operational plans, which will identify the action items for how we get there.

Our Vision

We are committed to ensuring that Huntley is known as the premier location in the region offering a healthy, well-balanced, prosperous, safe and friendly community for all because of our dedication to building community partnerships and attracting high quality residential, medical, commercial, and light industrial development. We look forward to continued new development, as well as reinvestment and revitalization within the downtown and adjacent corridor.



MISSION STATEMENT

HUNTLEY'S MISSION IS TO ACHIEVE EXCELLENCE IN THE PLANNING, MANAGEMENT, AND DELIVERY OF SERVICES IN A RELIABLE, EFFICIENT, FISCALLY, AND ENVIRONMENTALLY RESPONSIBLE MANNER THAT ENHANCES THE QUALITY OF LIFE FOR ALL THOSE LIVING, WORKING, OR CONDUCTING BUSINESS IN THE VILLAGE

In support of this, we are committed to:

- Maintaining a forward-looking focus to identify new opportunities to advance the well-being of our community
- Pursuing partnerships and collaborating with the business community, governmental agencies, and other community and local organizations to continue building Huntley's reputation as a desirable place in which to invest and grow a business
- Preserving the character of Huntley by supporting well-balanced and sustainable growth that ensures the quality of life for all residents today and in the future

VALUES

THE VILLAGE OF HUNTLEY VALUES BEING THE COMMUNITY OF CHOICE BY EXHIBITING FRIENDLINESS, TEAMWORK, PUBLIC ENGAGEMENT, RESPECT, INTEGRITY, PROFESSIONALISM, INNOVATION, AND TRANSPARENCY

- **Friendliness** – We act in a friendly manner toward all those we interact with, both externally and internally within the organization
- **Teamwork** – We demonstrate a willingness to work together to help others and encourage our residents and businesses to help one another
- **Public Engagement** – We encourage citizens of all ages to participate in local government and service organizations
- **Respect** – We treat all residents and those with whom we interact with respect and fairness
- **Integrity** – We base our actions on what is legally, ethically, and morally correct
- **Professionalism** – We are committed to attaining high standards of professional conduct
- **Innovation** – We encourage new ideas and creativity to provide the highest quality and most cost effective municipal services
- **Transparency** – We are committed to acting openly and sharing information with our residents so that they are well informed about Village business, to ensure accountability



- **Community of Choice** – We work towards preserving the quality of life for residents, attracting the best employees, and working together with our residents to maintain a safe and sustainable living environment for today and future generations

2030 VISION

IN 2030, HUNTLEY WILL BE KNOWN AS THE PREMIER LOCATION IN THE REGION OFFERING A HEALTHY, WELL-BALANCED, PROSPEROUS, SAFE AND FRIENDLY COMMUNITY FOR ALL BECAUSE OF ITS DEDICATION TO BUILDING COMMUNITY PARTNERSHIPS AND ATTRACTING HIGH QUALITY RESIDENTIAL, MEDICAL, COMMERCIAL, AND LIGHT INDUSTRIAL DEVELOPMENT

In support of our vision, we are committed to:

- **A Healthy, Safe, and Attractive Community** – Providing a safe, healthy, and attractive community for all those who live in, work in, and visit Huntley
- **A Strong Local Economy** – Having residents choose to live in Huntley, along with businesses which choose to locate or expand in the Village, while the downtown serves as a vibrant destination place for the community
- **An Engaged Community** – Offering a wide variety of community events for all age groups, building community partnerships to address community interests, and implementing a coordinated branding and messaging program to promote the “Huntley” brand
- **A Forward-Looking Community** – Engaging in long-range planning, managing infrastructure assets for today and the future, and pursuing innovation and implementation of technology to enhance service delivery
- **Organizational Excellence** – Providing the highest level of customer service, maintaining an unwavering commitment to fiscal responsibility, and emphasizing a conscientious workplace culture that is open, high-energy, nimble and resilient

The goals outlined are expressed as positive statements that describe what we want the Village to be, to do, or to provide over the next four years.



STRATEGIC FOCUS: HEALTHY, SAFE, AND ATTRACTIVE COMMUNITY

An exceptional quality of life within the Village begins with a safe and healthy community. The Village will continue to support efforts that bring the community together to minimize crime, provide access to resources to assist with both physical and mental health needs, and work with residents and businesses to maintain a well-kept appearance of properties.

GOAL 1 A SAFE COMMUNITY

Residents, visitors, and workers will feel safe living or going about their business in all areas of the community, and in conducting business with the Village

GOAL 2 A HEALTHY COMMUNITY

Residents and Village employees will have access to resources that contribute to a healthy lifestyle, addressing both physical and mental health needs

GOAL 3 AN ATTRACTIVE COMMUNITY

Residents, businesses, and the Village will maintain and improve the appearance of public and private properties

Key Performance Measures

- Annual Resident Survey ratings
- Annual crime rate
- Calls for service to Police Department
- Code enforcement compliance

Supporting Documents

- Annual Budget
- Police Department Annual Report
- Police Department Strategic Plan

STRATEGIC FOCUS: STRONG LOCAL ECONOMY

The Village's development efforts will be directed towards making Huntley a community of choice for businesses of all sizes seeking to invest in new or expanded facilities, thereby creating new jobs and providing new options for dining and purchasing consumer goods. These efforts will also focus on attracting a diversity of new housing for residents across all age groups and income levels. The Village will continue to promote reinvestment in the downtown, strengthening its role as the heart of the community.

GOAL 1 LOCATION OF CHOICE FOR RESIDENTS

Residents of all ages seeking to make Huntley their home will have a diverse range of housing choices

GOAL 2 LOCATION OF CHOICE FOR NEW AND EXPANDING BUSINESSES OF ALL SIZES

Businesses of all sizes will choose to invest in Huntley to provide residents new choices for purchasing goods, enjoying new dining options, and creating more job opportunities close to home

GOAL 3 A VIBRANT DOWNTOWN GATHERING PLACE

Public and private sector investment in properties in the downtown and adjacent Route 47 corridor will enhance the appearance of the community and reinforce the vitality of the downtown as the heart of the Village

Key Performance Measures

- Annual Resident Survey ratings
- Private sector investment in new commercial, industrial, and residential development
- Residential units permitted
- Growth in assessed valuation of property

Supporting Documents

- Annual Budget
- Downtown Revitalization Plan
- Downtown TIF Plan

STRATEGIC FOCUS: ENGAGED COMMUNITY

The Village will offer a wide range of events that bring residents and visitors to the community, will work to enhance community engagement by working with other agencies and organizations to address common areas of interest, maintain and enhance opportunities for resident involvement, and will promote the “Huntley” brand through coordinated branding and messaging.

GOAL 1 COMMUNITY EVENTS

Community pride will be reinforced through events conducted throughout the year that attract residents and visitors of all ages

GOAL 2 ENHANCED COMMUNITY PARTNERSHIPS

The Village will engage with other governmental agencies and community organizations to foster a collaborative approach to address community concerns

GOAL 3 COORDINATED BRANDING AND MESSAGING

The Village will develop a coordinated branding and messaging strategy to improve dissemination of public information through social media and other formats, as well as promotion of the “Huntley” brand

Key Performance Measures

- Annual Resident Survey ratings
- Number of community event offerings throughout the year
- Active Village participation in local governmental and community organizations
- Citizen participation in Village-sponsored programs
- Increased use of social media
- Increase in number of followers on social media

Supporting Documents

- Annual budget

STRATEGIC FOCUS: FORWARD LOOKING COMMUNITY

The Village recognizes the importance of being prepared to address the challenges of tomorrow through long-range planning related to land use, transportation, regulatory obligations, and infrastructure. Technology is regularly evaluated and deployed to improve delivery of services and to aid in the planning and management of resources.

GOAL 1 LONG-RANGE PLANNING

The Village will review and update long-range plans, including the Comprehensive Land Use Plan, Transportation Plan, and Comprehensive Master Utility Plan to guide future land use decisions and improvements to the Village's transportation and utility network

GOAL 2 MANAGEMENT OF INFRASTRUCTURE ASSETS FOR TODAY AND TOMORROW

The Village will regularly assess the condition of its infrastructure and identify capital needs and funding sources to maintain, improve, and expand its infrastructure to meet the needs of the community

GOAL 3 INNOVATION AND IMPLEMENTATION OF TECHNOLOGY TO ENHANCE SERVICE DELIVERY

The Village will continue to explore new ways to provide services and to invest in the technology required to enhance service delivery across all departments

Key Performance Measures

- Annual Resident Survey Ratings
- Completion of updates to long range plans

Supporting Documents

- Comprehensive Plan
- Transportation Plan
- Comprehensive Master Utility Plan

- Information Technology Plan
- Annual Budget

STRATEGIC FOCUS: ORGANIZATIONAL EXCELLENCE

The Village is committed to providing an exceptional customer service experience for all those with whom we interact. This is accomplished through a committed workforce that understands the importance of serving our residents and business community. The ability to provide high quality services is directly related to the resources available to do so. Exercising fiscal responsibility in the use of these resources is critical to ensuring that funds are available to provide the quality of services expected by the community.

GOAL 1 HIGHEST LEVEL OF CUSTOMER SERVICE

The Village will provide effective and efficient Village services focused on continuous improvement with the highest levels of internal and external customer service

GOAL 2 COMMITTED WORKFORCE

The Village will promote a conscientious and equitable workplace culture that is open, high-energy, nimble and resilient, with an ability to adapt quickly and take appropriate action

GOAL 3 FISCAL RESPONSIBILITY

The Village will be a good steward of the public dollars entrusted to it to ensure the resources needed to provide services are available today and in the future

Key Performance Measures

- Annual Resident Survey Ratings
- Standard & Poor's Credit Rating
- Government Finance Officers Association (GFOA) recognition of annual budget, popular annual financial report, annual comprehensive financial report

Supporting Documents

- Annual Budget
- Popular Annual Financial Report (PAFR)
- Annual Comprehensive Financial Report



APPENDIX - ANNUAL PROGRAMS

Each department within the Village manages on-going programs on an annual basis that are in support of the strategic areas of focus and goals. These programs are identified below with the corresponding strategic focus area.

PROGRAMS/SERVICES	STRATEGIC FOCUS ALIGNMENT				
	Healthy/Safe/ Attractive Community	Strong Local Economy	Engaged Community	Forward Looking Community	Organizational Excellence
School Resource Officer (Huntley High School)	✓				✓
Victim Advocacy Program	✓		✓	✓	✓
Police Peer Support Program	✓				✓
Nixle 360 Communication	✓		✓	✓	
Coffee With a Cop	✓		✓		
National Night Out Against Crime	✓		✓		
Bike Huntley	✓		✓		
Neighborhood Watch	✓		✓		
B.A.S.S.E.T. Alcohol Serving Education Training	✓				✓
Explorers			✓		✓
Citizen Police Academy/ Alumni Association	✓		✓		✓
CERT (Community Emergency Response Team)	✓		✓		✓
Bicycle Patrol	✓		✓		
L.E.A.D. The Way*	✓		✓		
Summer Forum	✓		✓		
Honor Guard			✓		✓
We Never Walk Alone	✓			✓	✓
Drone Program	✓			✓	✓
Frontline On-Line Reporting/Requests	✓			✓	✓
Peer Jury	✓		✓		✓
Special Olympics	✓		✓		
Premise Alert	✓				✓
Project Safe Child	✓		✓		
Speakers Bureau	✓		✓	✓	✓
Vacation House Watch	✓				✓
National Take Back Prescription Drug Program and Drop Box	✓				✓
Child Safety Seat Installation/Inspection	✓		✓		✓

* L.E.A.D. stands for Learning Effective and Assertive Decision-Making



PROGRAMS/SERVICES	STRATEGIC FOCUS ALIGNMENT				
	Healthy/Safe/ Attractive Community	Strong Local Economy	Engaged Community	Forward Looking Community	Organizational Excellence
Snow and Ice Control	✓			✓	✓
Street Light Maintenance	✓				
Mosquito Abatement/ Management	✓				
Adopt-a-Highway	✓		✓		
Branch Pick-Up	✓				✓
Downtown Beautification		✓		✓	
Public Works Touch-A- Truck/Open House Events			✓		✓
Huntley High School Engineering Academy			✓		
LED Street Light Replacement				✓	
Pavement Management Plan (PMP) Updates				✓	✓
Water Main Replacement Program				✓	
Water Meter Replacement Program				✓	
Water Tower Power Washing Program	✓			✓	✓
Fire Hydrant Flushing Program	✓			✓	
Joint Utility Locating Information for Excavators (JULIE) Program	✓			✓	
Sewer Jetting and Lining Program				✓	
Sewage Lift Station Maintenance Program				✓	
Supervisory Control and Data Acquisition (SCADA) Program				✓	
Pedestrian Access Route Program; Sidewalk Replacement and Cutting	✓			✓	✓
Right-of-Way Mowing and Tree Pruning Program	✓				✓
Municipal Separate Storm Sewer System (MS4) Program				✓	
Industrial Wastewater Pre- treatment Program	✓			✓	

PROGRAMS/SERVICES	STRATEGIC FOCUS ALIGNMENT				
	Healthy/Safe/ Attractive Community	Strong Local Economy	Engaged Community	Forward Looking Community	Organizational Excellence
PUBLIC WORKS AND ENGINEERING					
Bridge and Dam Inspection Program	✓			✓	
Street Improvement Program Including MFT, Edge Mill & Overlay, Pavement Patching, Crack Sealing, Seal Coating and Pavement Markings	✓			✓	✓
Geographic Information System (GIS) and Asset Management Programs				✓	
Vehicle Geographic Position System (GPS) Program				✓	
Maintain Water System Computer Model				✓	
Equipment and Fleet Replacement Program				✓	

PROGRAMS/SERVICES	STRATEGIC FOCUS ALIGNMENT				
	Healthy/Safe/ Attractive Community	Strong Local Economy	Engaged Community	Forward Looking Community	Organizational Excellence
FINANCE					
ACH Fraud Protection bank program	✓				✓
Positive Pay protection bank program	✓				✓
Annual third party audit of Village finances, including TIF compliance audit		✓			✓
Single audit for federal funds, as needed annually					✓
On-line Utility Billing and Payment				✓	✓

PROGRAMS/SERVICES	STRATEGIC FOCUS ALIGNMENT				
	Healthy/Safe/ Attractive Community	Strong Local Economy	Engaged Community	Forward Looking Community	Organizational Excellence
DEVELOPMENT SERVICES					
Backflow Prevention/ Inspection Program	✓			✓	✓
On-line Building Permits				✓	✓



PROGRAMS/SERVICES	STRATEGIC FOCUS ALIGNMENT				
	Healthy/Safe/ Attractive Community	Strong Local Economy	Engaged Community	Forward Looking Community	Organizational Excellence
HUMAN RESOURCES					
Employee Assistance and Wellness Program	✓				✓
Education and Tuition Reimbursement					✓
Employee Training					✓

PROGRAMS/SERVICES	STRATEGIC FOCUS ALIGNMENT				
	Healthy/Safe/ Attractive Community	Strong Local Economy	Engaged Community	Forward Looking Community	Organizational Excellence
VILLAGE MANAGER'S OFFICE					
Economic Development		✓		✓	
Residential Wastehauling	✓				✓
Farmers Market		✓	✓		✓
Concerts in the Square		✓	✓		✓
First Fridays in the Square		✓	✓		
Movies in the Park			✓		
Family Fun Day			✓		
Memorial Day Parade			✓		
Independence Day Celebration			✓		
Fall Harvest Fest		✓	✓		
Very Merry Huntley		✓	✓		
Huntley Hootenanny/ Glow 5K	✓	✓	✓		
Senior Transportation Services					✓
Public information – Social media including Facebook, Instagram, Twitter, LinkedIn, Village Journal newsletter, annual calendar			✓		✓

BUDGET PROCESS

INITIAL PROCESS

The Village utilizes the Budget Process as contemplated by Article 8, Division 2 of the Illinois Municipal Code including but not limited to 65 ILCS 5/8-2-9.1 through 65 ILCS 5/8-2-9.10.

All departments of the Village submit requests for appropriation to the Village Manager. The budget is prepared by fund, function and activity and includes historical information, current year estimates, requested appropriations for the next fiscal year, and final Village Board approved budget figures.

A proposed budget is presented to the Village Board of Trustees for review. The Board of Trustees holds a public hearing and may add to, subtract from, or change appropriations.

PREPARATION

During informal meetings with individual departments, the Village Manager (Budget Officer) and Finance Director recommend cuts and/or additions to the budget requests. A proposed budget is then printed and presented to the Board of Trustees for review during the formal budget hearing. Presentations focus on capital purchases and projects since operational line items are reviewed and approved in detail by the Budget Officer on a regular basis. During these hearings, the Board may add to, subtract from, or change any requested appropriations. After formal adoption, the budget is then finalized and is used as an operational tool during the fiscal year.

Budget preparation serves as an evaluation tool for departments. It provides department heads an opportunity to review their programs and operations. It is incumbent upon department heads to critically review existing methods, procedures, and overall effectiveness of the various activities under their jurisdiction. By doing this, they can identify improvements necessary to bring about a more efficient and economical operation. Innovative ideas should be recommended to the Village Manager for consideration.

BUDGET AMENDMENTS

The Budget Officer must approve transfers of budgeted amounts between departments within any fund as well as any revisions that alter the total expenditures of any fund. Expenditures may not legally exceed budgeted appropriations at the fund level. Any expenditures exceeding the total fund appropriation must be approved by the Village Board with a 2/3 majority vote through an ordinance.

BASIS FOR BUDGETING

Fund basis of accounting budgets for the governmental fund types (General Fund, Special Revenue Funds, etc.) are adopted on a basis consistent with "Generally Accepted Accounting Principles" (GAAP), utilizing the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized when the liability has been incurred, with the exception that principal and interest payments on general long-term debt are recognized when due. The proprietary funds are budgeted on a basis consistent with GAAP, utilizing the accrual basis of accounting, except for capital outlay and debt principal which are budgeted as expenditures. The Annual Comprehensive Financial Report (ACFR) shows the status of the Village's finances on the basis of GAAP and on a budgetary basis. In most cases this conforms to the way the Village prepares its budget. Exceptions are as follows:

- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Debt principal payments are recorded as reductions of liabilities on a GAAP basis and expended on a Budget basis.
- Depreciation is recorded as an expense on a GAAP basis and not expended on a Budget basis.
- Debt financing is recorded as increases of liabilities on a GAAP basis and revenue on a Budget basis.

INTERNAL CONTROLS

The Village is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

FY22 BUDGET CALENDAR

July 2021	Budget Kick-off -Packets sent out, Training sessions on New World Budget Entry as needed
August 27, 2021	Departmental FY22 Budget Requests and FY21 Actual Expenditure Estimates Completed and entered in to New World
August 27, 2021	Departmental FY22 Existing Capital Expenditures Confirmed in the existing 5-year CIP. New Capital and Operating Requests entered into Plant
August 12, 2021	FY22 Budget Calendar reviewed at Village Board Meeting
September 15 - September 22, 2021	Departmental Budget Review Meetings with Budget Team
October 12, 2021	Narratives due to VMO
October 14, 2021 – Board Meeting	Review of Personnel Staffing, Pension and Insurance Summary; Review of Financial Management and Debt Management Policies (one time transfer history, outstanding debt balances, TIF information and debt per capita), Review of General Fund 5-year Forecast
October 28, 2021 – Board Meeting	Review of Major Capital Revenue Sources and Preliminary Capital Department requests
November 4 - November 11, 2021	Public Hearing Notice - 2021 Tax Levy (Notice must be published no more than 14 days and no less than 7 prior to the Hearing) <i>if subject to Truth in Taxation requirement</i>
October 25-November 12, 2021	Compilation of final Draft for Village Board including Transmittal Letter and 5-year CIP
November 15-17, 2021	Staff review and finalizations of proposed budget
November 18, 2021 – Board Meeting	2021 Tax Levy Discussion and Policy Direction
November 23, 2021 – Board Meeting	Distribute Proposed Budget to Mayor and Village Board



November 29, 2021	Place budget document on website and have a hard copy on display for citizen review
November 25, 2021	Publish notice of Public Hearing for FY22 budget
December 2, 2021- Board Meeting	Budget Workshop <i>if necessary</i>
December 9, 2021 - Board Meeting	Public Hearing - FY22 Proposed Budget Additional Village Board Discussion Village Board Consideration of FY22 Budget Village Board Consideration of 2021 Tax Levy (levy finances FY22 budget)
Week of December 20, 2021	File Property Tax Levy and Budget with both Counties
January 1, 2022	Start of Fiscal Year 2022

DRAFT

FINANCIAL AND DEBT MANAGEMENT POLICIES

INTRODUCTION

The Village's financial policies and goals, compiled below, set forth the basic framework for the overall fiscal management of the Village including the adoption of a balanced budget in the General Fund. A balanced budget provides for revenues and expenditures budgeted equally. Any surplus of actual revenues over expenditures that are above the 25% reserve level will be discussed the following year through the budget process with final recommendations being brought to the Village Board for approval.

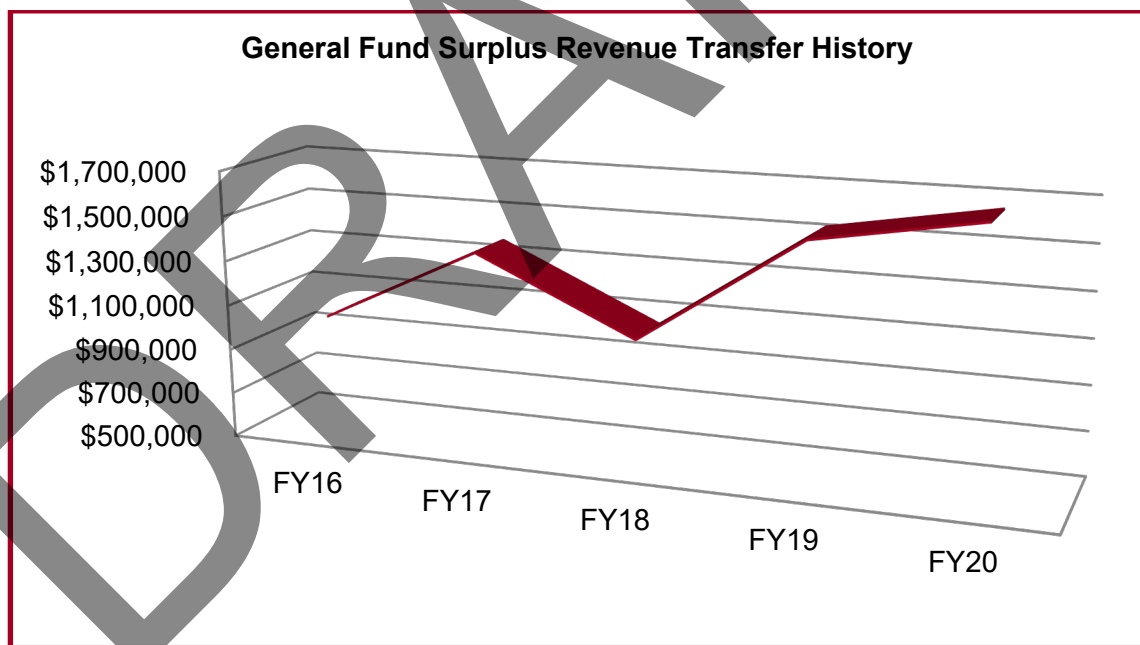
The following budget policies serve to assist with the decision-making process and provide guidelines for evaluating both current services and future programs. These policies are meant to assist the Village Board and Village management staff in making budgetary decisions based on sound financial principles. These policies are not intended to be comprehensive or exhaustive but are meant to establish a solid foundation for the financial management of the Village and provide continuity for staff. Staff will work within the context of these policies while continuing to explore lawful, creative and insightful financial recommendations to present to the Village Board for their consideration and possible implementation. Unless otherwise noted, all policies are authorized by management with the final approval of the Village Board.

BUDGET POLICIES

Purpose: The Village Manager shall submit an annual budget to the Village Board, which is within the Village's ability to pay. The annual budget should provide for the following:

1. The Government Finance Officers Association (GFOA) recommends, at a minimum, to maintain an unrestricted budgetary fund balance in the General Fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The Village has a 25% unrestricted budgetary fund balance in the General Fund based on current expenditures. The reserve shall be the minimum cash and cash equivalent unencumbered monies kept available to the Village at all times and shall be reflected in the "Equities" portion of the balance sheet in the Village's financial reports. Reserves have also been established for the Water and Wastewater Operating Funds.
2. The Village shall prepare capital improvement plans and review staffing plans in order to maintain the Village's capital equipment and infrastructure, and maintain or enhance the current levels of service. The update to the Village's Five-Year Capital Improvement Plan (CIP) is included in the budget document. The Staffing Plan is also included with the budget document.
3. The Village will attempt to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source. The Village will review all fees and charges on an annual basis through the budget process.
4. The Village has adopted sections 5/8-2-9.1 through and including 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes providing for an annual municipal budget. The Village maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Board of Trustees. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. The Village Board must approve any revisions to the budget that increase total expenditures of any fund.

5. The annual budget may contain money set aside for contingency purposes not to exceed 10% of the total budget, which monies may be expended for contingencies upon a majority vote of the corporate authorities then holding office.
6. Budgets are prepared on the cash basis of accounting, under which transactions are recognized when cash is received or disbursed. Budgets are adopted and integrated into the accounting system as a control device during the year for the General, Special Revenue, Debt Service and Capital Project Funds. All budgets lapse at the end of the fiscal year for which the budget is adopted.
7. Sound financial management dictates the need for adequate fund balances to enable the Village to respond to adverse circumstances without jeopardizing essential Village services. Surplus revenues in excess of budgeted revenues will be transferred for the use of one-time expenditures. These transfers can be used to fund a capital project, equipment purchases, or any other non-operational purpose. Surplus revenue above the Village's 25% fund balance policy in the General Fund will be used to purchase items in the Village's Equipment Replacement Fund as well as for capital projects that otherwise have no funding source. Balances will be updated upon the completion of the annual audit at which time a budget amendment may be prepared for the current year and/or additional transfers may be budgeted in the following budget cycle process.



	FY16	FY17	FY18	FY19	FY20
Revenue Transfer	\$1,030,652	\$1,375,000	\$1,055,159	\$1,535,809	\$1,658,842

FUND BALANCE POLICIES

Purpose: Fund balance measures the net financial resources available to finance expenditures of future periods. Fund balance reserve policies are established to avoid cash flow interruptions, generate investment income, and reduce the need for borrowing. The fund

balance reserves identified within this policy are the minimum balances necessary to accomplish these objectives.

Part I – Governmental Funds

This section only applies to fund balances reported in the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

The Village's flow assumptions are stated in the budget document to allow for implementation of Governmental Accounting Standard Board Statement 54 (GASB 54). GASB 54 establishes fund balance classifications that comprise a hierarchy based on constraints imposed upon the use of the resources reported in governmental funds. The governmental fund balance categorizations are as follows:

Nonspendable Fund Balance

Represents fund balances that are not in spendable form or are required to be maintained intact.

Restricted Fund Balance

Represents fund balances that are subject to external limitations or enabling legislation.

Committed Fund Balance

Represents fund balances used for specific purposes determined by a formal action of the Village Board.

Assigned Fund Balance

Represents fund balances that are intended to be used for specific purposes.

Unassigned Fund Balance

Represents fund balance available for any purpose; reported only in the General Fund.

The flow assumptions are based upon the definitions stated above. The Village will spend the most restricted fund balances first, in the following order:

1. Restricted
2. Committed
3. Assigned
4. Unassigned

The Village Board's determination of authority to assign fund balances is stated in the budget document to allow for implementation of GASB 54. Authority to determine assigned fund balances is conveyed to both the Village Manager and the Director of Finance/Village Treasurer.

Reserves:

General Fund: Unassigned fund balance will be maintained at a minimum level equal to 25% of annual expenditures. The Village's unassigned General Fund balance will be maintained to provide the municipality with sufficient working capital and a margin of safety to address emergencies without borrowing.

Downtown TIF Fund: This Fund should eventually be self-supporting and should maintain a fund balance equivalent to meet the planned improvements identified in a multi-year capital schedule(s).

Capital Projects and Improvements Fund, Street Improvements and Roads and Bridges Fund, and Facilities and Grounds Maintenance Fund: These funds are used for resources accumulated and used in right of way improvements such as street repair, street reconstruction, curb and gutter replacement, and facility improvements. To ensure that the Village's infrastructure is adequately maintained the Village should work toward establishing a fund balance for all three of these funds at a minimum dollar amount to meet the planned improvements identified in a multi-year capital replacement schedule(s).

Part II – Enterprise and Internal Service Funds

This section applies to funds outside the scope of GASB 54 and are identified in the Village's budget as the Water and Wastewater Funds and Benefits Fund.

Restricted Net Assets: The component of net assets restricted by external parties, constitutional restrictions, and enabling legislation.

Net Assets Invested in Capital Assets, Net of Related Debt: A component of net assets calculated by reducing capital assets by accumulated depreciation and the principal portion of related debt.

Unrestricted Net Assets: The portion of net assets that is neither restricted nor invested in capital assets net of related debt.

Reserves:

Water Operating Fund: The unrestricted net assets of the Water Operating Fund will be maintained at a minimum level equal to 25% of the annual budgeted operational expenses. Net position above 25% may be transferred to the Water Capital Improvement and Equipment Fund for use in funding the Water Capital plan.

Water Capital Improvement and Equipment Fund: This fund will be used to account for all Water Capital revenues and expenditures as approved by the Village Board in the annual budget. Capital projects include existing water infrastructure for water mains, wells, treatment plants, pumping systems and water towers. The Water Capital Improvement and Equipment Fund should work toward establishing a fund balance at a minimum dollar amount to meet the planned improvements identified in a multi-year capital replacement schedule(s).

Wastewater Operating Fund: The unrestricted net assets of the Wastewater Operating Fund will be maintained at a minimum level equal to 25% of the annual budgeted operational expenses. Net position above 25% may be transferred to the Wastewater Capital Improvement and Equipment Fund for use in funding the Wastewater Capital plan.

Wastewater Capital Improvement and Equipment Fund: This fund will be used to account for all Wastewater Capital revenues and expenditures as approved by the Village Board in the annual budget. Capital projects include existing sewer infrastructure for sewer mains, treatment facilities and lift stations. The Wastewater Capital Improvement and Equipment Fund should work toward establishing a fund balance at a minimum dollar amount to meet the planned improvements identified in a multi-year capital replacement schedule(s).

Benefits Fund: This fund should maintain unrestricted net assets of three months of Intergovernmental Personnel Benefit Cooperative (IPBC) premiums and additional reserves equal to 25% of General Fund expenditures. Any additional reserve dollars may be used as

transfers for one-time capital projects, fleet, equipment or facilities, or for emergent operational needs as determined by staff and with Village Board approval.

EQUIPMENT REPLACEMENT FUND POLICIES

Purpose: The Village has established the Equipment Replacement Fund (ERF) to set aside funds for the eventual repair or replacement of existing equipment. In order to build and maintain sufficient funds on hand to replace items at the end of their useful life, transfers from the General Fund are determined annually through the budget process. The remainder of this policy is intended to provide guidance as to how the ERF will operate.

The Equipment Replacement Fund shall be used to repair or replace existing equipment owned by the Village. Requests for new equipment shall be made as part of the annual budget process and must be approved by the Village Manager and the Village Board before acquisition.

Only those items, which individually have a replacement cost of more than \$10,000 or groups of similar equipment (e.g. personal computers, bullet proof vests, etc.) which, in the aggregate, exceed \$10,000 with a useful life of more than one year shall be included in the ERF. Departments shall include individual items or groups of items with a value of less than \$10,000 in their annual operating budget, unless approved as a capital purchase during the annual budget process.

The cost of items associated with new vehicles such as vehicle markings, light bars, radios and similar equipment shall be included in the replacement cost of the vehicle.

The replacement cost and useful life for vehicles and technology equipment will be re-evaluated on an annual basis. This re-evaluation may change the replacement schedule outlined in the 5-year Capital Improvement Plan (CIP)

Final capital asset replacement decisions using ERF monies will be discussed and approved by the Village Board as part of the annual budget process.

When ERF equipment is sold, the proceeds of the sale shall be credited to the ERF Fund.

REVENUE AND EXPENDITURE POLICIES

Purpose: Revenues

The Village desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The Village also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

1. The Village policy is to keep its property tax rate as low as possible. The following components shall be followed in priority order each year when establishing the property tax levy:
 - a. Levy for Police and IMRF pensions per actuarial calculations. If the actuarial report indicates a higher employer contribution is needed, said increase will need to be added to the Village's overall previous year levy request to avoid underfunding.

- b. Levy taxes to cover the employer payroll portion of Social Security and Medicare (FICA) taxes imposed by the federal government.
 - c. Levy for general obligation (GO) bond principal and interest less abatements.
 - d. Levy to support General Fund operations including Police, Public Works & Engineering, Streets, Fleet & Underground Utilities, Building & Grounds, Development Services, Finance, Human Resources, Information Technology and Village Manager's Office. The annual increase for this component ties to additional dollars available for new growth.
 - e. Levy to fund additional personnel as determined by the Village Board.
2. All user charges and charges for service will be sufficient to finance all operating and debt service costs for the Water and Wastewater Funds.
 3. The Village Manager should impose spending limits if, in his/her judgment, revenues will be below original estimates. Staff should review and monitor on a monthly basis expenditures to assure control of spending within available revenues.
 4. Ongoing transfers will be made from the General Fund to the Equipment Replacement Fund on an annual basis to help plan for the purchase of capital equipment items.

Expenditures

The Village will strive to adhere to the following policies:

- I. The Village will consistently budget the minimum level of expenditures, which will provide for the public well-being and safety of the residents and businesses of the community.
- II. Expenditures will be within the confines of generated revenue. Fund balances will not be used to pay for operating expenditures except in the case of emergencies and after careful consideration.

POLICE PENSION FUNDING POLICY

Purpose: It is the policy of the Village to contribute annually to the Police Pension Fund based on the higher level actuarial valuation and not the statutory minimum funding requirement allowable in the Illinois Pension Code.

CASH MANAGEMENT/INVESTMENT POLICIES

Purpose: It is the policy of the Village to invest public funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment

of public funds. This policy shall allow and conform to the Public Funds Investment Act 30 ILCS 235.

The primary objective, in order of priority is:

- **Legality** - The administration of this investment policy and the investment transactions authorized herein shall conform with the State of Illinois Public Funds Investment Act 30 ILCS 235 and with Federal and local law as well as internal policies and procedures.
 - **Safety of Principal** - Each investment transaction shall seek to ensure preservation of capital and protection of investment principal.
 - **Liquidity** - Sufficient liquidity shall be maintained to enable the Village to meet all cash flows resulting from operations and which may be reasonably anticipated.
 - **Rate of Return** - The overall investment portfolio shall be designed to attain competitive market rate of return commensurate with the Village's investment risk restraints, cash flow characteristics and prudent investment principles.
1. The Village will avoid any transaction that might impair public confidence. Investments shall be made with judgment and care, under current circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own affairs.
 2. The Village's Police Pension Fund Board has adopted a separate investment policy, which also conforms to Illinois Pension Code and is managed by a professional investment management firm.
 3. All monies due the Village shall be collected as promptly as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the Village.

Collateralization: Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of Federal Deposit Insurance Corporation (FDIC) limits must be secured by some form of collateral, witnessed by a written agreement and held at an independent third party institution in the name of the Village. To secure the safekeeping of the deposits, the depository shall pledge certain securities, in an amount equal to 110% of the market value of deposits in excess of the amount, if any, insured by the FDIC, to the customer as provided herein. All securities so pledged (the "securities") shall be of the United States government or its agencies or instrumentalities or interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district, of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state, whether the interest earned thereon is taxable or tax-exempt under federal law. The pledged securities shall be transferred to the disinterested banking institution or safe depository or the trust department of the pledging bank (the "custodian") mutually agreed upon by the customer and the depository. Single institution collateral pools or other forms of collateralization shall be permitted as allowed by Federal, State or local law.

4. **Maximum Maturities:** To the extent practicable, the Village shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash

flow, the Village will not directly invest in securities maturing more than 3-years from the date of purchase.

Reserve funds may be invested in securities exceeding 3-years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

The accounting policies of the Village are in accordance with generally accepted accounting principles in conformance with Generally Accepted Accounting Principles (GAAP) for governmental entities as established by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies of the Village.

1. The Village is a municipal corporation established under Illinois Compiled Statutes governed by an elected Board of Trustees and Village President. The Village has determined that the Police Pension Fund, Special Service Areas, and Tax Increment Financing District, should be incorporated into the Village's reporting entity.
2. The accounts of the Village are organized on the basis of funds and accounts groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.
3. The Village shall have an annual audit conducted on its financial records by a qualified, independent public accounting firm. The audit shall be conducted on an annual basis to be completed and filed within six months after the end of each fiscal year. The Village should submit its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. A Popular Annual Financial Report (PAFR) will also be prepared and submitted to the GFOA PAFR Awards Program within six months after the end of each fiscal year.

CAPITAL ASSET POLICIES

Purpose: Capital assets purchased or acquired with an original cost of \$25,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of acceptance date. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. Infrastructure such as streets, are capitalized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities), the government chose to include all such items regardless of their acquisition date. The valuation basis for general capital assets are historical costs, or where historical cost is not available, estimated historical cost based on replacement costs.



Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

	Years
Buildings	40
Machinery and Equipment	10-40
Extensions and Transmission Lines	40
Infrastructure	30
Vehicles	3-20

DEBT MANAGEMENT POLICY

As a home rule municipality, the Village is not subject to a debt limit. However, the Village employs the following objectives in managing its debt:

1. Long-term debt will be issued to fund capital improvements that cannot be financed utilizing current revenues.
2. Debt financing will not exceed the useful life of the project.
3. The Village will utilize current revenue sources prior to the issuance of general obligation bonds.
4. Long-term debt will not be used to fund operations.
5. The Village will maintain communications with bond rating agencies regarding financial condition and follow full disclosure policies. The Village’s current rating from S&P is a AA+. This shows the Village of Huntley’s strong capacity to repay bonds issued for capital improvement projects. A high credit worthiness allows the Village to borrow money at lower interest rates.

Standard & Poor's Long Term Bond Ratings	
Letter Grade	Capacity to Repay
AAA	Extremely Strong
AA+, AA, AA-	Very Strong
A+, A, A-	Strong
BBB+, BBB, BBB-	Adequate
BB+, BB	Faces major future uncertainties
B	Faces major uncertainties
CCC	Currently vulnerable
CCC	Currently highly vulnerable
CCC	Has filed bankruptcy petition
D	in default

DEBT PER CAPITA

Debt per capita is based on a 2021 assessed valuation of \$981,005,463 (Downtown TIF valuation not included) and the 2020 preliminary census population of 27,740 residents. As of January 1, 2022, the Village’s net outstanding debt totals \$5,740,000 and is comprised of \$3,635,000, which is the Downtown TIF portion of the 2020 General Obligation Bond Issuance, and \$2,105,000 which is the Wastewater Treatment Facilities Upgrade portion of the 2020 General Obligation Bond Issuance. The \$5,740,000 consists of principal only, interest amounts are not included in calculating outstanding debt.

	Net Outstanding Debt	EAV	Market Value	Population	Debt/EAV	Debt/Market	Debt/Capita
2019	\$5,518,600	\$903,893,405	\$2,711,680,215	26,632	0.61%	0.20%	\$207.22
2020	\$6,080,000	\$950,676,740	\$2,852,030,220	26,632	0.64%	0.21%	\$228.30
2021	\$5,740,000	\$981,005,463	\$2,943,016,389	27,740	0.59%	0.20%	\$206.92

OUTSTANDING DEBT

Outstanding Debt is budgeted in the Downtown Tax Increment Financing District (TIF#2) Fund and the Wastewater Operating Fund, and is comprised of the following:

A. Tax Increment Financing District No. 2 (Downtown TIF)

In late 2010, the Village Board adopted the Downtown Revitalization Plan to guide efforts to redevelop the core downtown area and adjacent areas along IL Route 47. On January 10, 2013, the Village Board approved the creation of the Downtown Tax Increment Financing District to facilitate the redevelopment of these areas. The TIF is scheduled to expire in January 2036.

In anticipation of creating the TIF District, the Village Board adopted a resolution that allowed the Village to reimburse itself or others for eligible redevelopment project costs incurred prior to the establishment of the proposed Downtown TIF district from either TIF funds or debt issuance.

In April 2014, the Village Board approved a Downtown Streetscape Plan that identified various improvements to be completed within the TIF, including streetscaping and infrastructure improvements such as landscaping, benches, planters, lighting, underground utility relocations, dry utility relocations, water and sewer improvements, sidewalks, streets, parking improvements, and other improvements to Village owned-property and building structures.

In February 2015, the Village authorized construction of the Downtown Streetscape Plan improvements by issuing a \$4,000,000 Debt Certificate at an interest rate of 2.64%. Construction was completed in 2015. TIF funds, as they are generated by new development within the TIF, are used to reimburse these costs and to pay debt service. Currently the Downtown TIF fund is being supplemented with revenue from Telecommunications Tax and Video Gaming Tax receipts and transfers from the Water and Wastewater Funds. Estimated Incremental Property Tax revenue projections for FY21 will cover 60.40% of this total debt service payment and transfers from Water and Wastewater operating funds will cover 21.80% of this total debt service.

In July 2020 the Village refunded these debt certificates and took out an additional \$1,500,000 for infrastructure improvements within the downtown TIF. This new issuance runs through the life of the TIF with the final payment made in 2037. Overall, the extension of the original debt certificates and the addition of the new money during this low interest rate environment lowered the total annual payments by more than \$30,000.

Refunding 2015 & new \$1.5M Downtown TIF

\$3,885,000 18 Year Term 1.87%							
	Principal	Interest	Total		Principal	Interest	Total
2022	\$180,000	\$109,050	\$289,050	2030	\$225,000	\$60,900	\$285,900
2023	\$185,000	\$103,650	\$288,650	2031	\$235,000	\$54,150	\$289,150
2024	\$190,000	\$98,100	\$288,100	2032	\$240,000	\$47,100	\$287,100
2025	\$195,000	\$92,400	\$287,400	2033	\$250,000	\$39,900	\$289,900
2026	\$205,000	\$86,550	\$291,550	2034	\$260,000	\$32,400	\$292,400
2027	\$210,000	\$80,400	\$290,400	2035	\$265,000	\$24,600	\$289,600
2028	\$220,000	\$74,100	\$294,100	2036	\$275,000	\$16,650	\$291,650
2029	\$220,000	\$67,500	\$287,500	2037	\$280,000	\$8,400	\$288,400
				Total:	\$3,635,000	\$995,850	\$4,630,850

Tax Increment Financing District No. 2 (Downtown TIF)



B. Upgrades to the East and West Wastewater Treatment Facilities

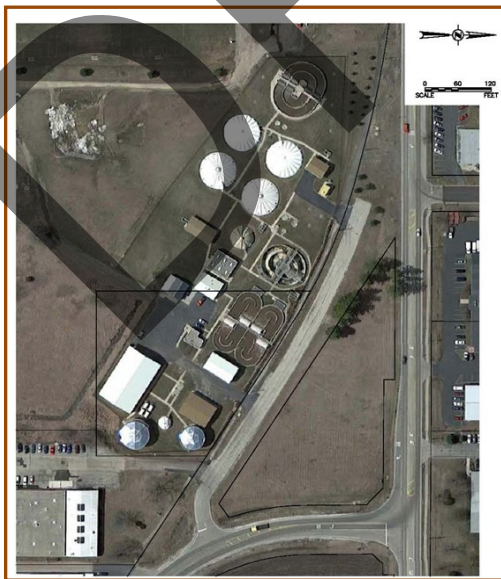
In August 2017, the Village issued \$3,000,000 in Debt Certificates at an interest rate of 3.31% to fund upgrades to the Village’s current Wastewater Treatment Facilities (WWTF). Directives from the Illinois Environmental Protection Agency (EPA) mandated the need for these upgrades. The Illinois Environmental Protection Agency (IEPA) reissued the National Pollutant Discharge Elimination System (NPDES) Permit No. IL0029238 for the East WWTF. The reissued permit required the Village to prepare three planning documents and submit them by November 30, 2016 and also required Village compliance with a Phosphorus effluent discharge limit of 1.0 mg/l by November 30, 2018. All improvements to the treatment facilities and IEPA requirements have been met and completed.

In July 2020 the Village refunded these Debt Certificates with General Obligation Bonds at a lower rate of interest, keeping the original date of maturity. The new interest rate is 1.39% creating an annual savings of over \$20,000 or more than \$250,000 over the remaining life of the bond.

Refunding 2017 (Wastewater Operating)

\$2,330,000 1.39%

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$170,000	\$63,150	\$233,150	2028	\$200,000	\$30,300	\$230,300
2023	\$175,000	\$58,050	\$233,050	2029	\$210,000	\$24,300	\$234,300
2024	\$180,000	\$52,800	\$232,800	2030	\$215,000	\$18,000	\$233,000
2025	\$185,000	\$47,400	\$232,400	2031	\$220,000	\$11,550	\$231,550
2026	\$190,000	\$41,850	\$231,850	2032	\$165,000	\$4,950	\$169,950
2027	\$195,000	\$36,150	\$231,150	Total:	\$2,105,000	\$388,500	\$2,493,500



East WWTP



West WWTP

DEBT DISCLOSURE POLICY

The Disclosure Policy assists the Village in creating accurate disclosures with respect to its Official Statements, Annual Financial Information, and EMMA Notices. Official Statements, Annual Financial Information and EMMA Notices are collectively referred to herein as the “Disclosures.”

- a) *Disclosure Officer.* The Director of Finance of the Village (the “*Disclosure Officer*”) is hereby designated as the officer responsible for the procedures related to Disclosures as hereinafter set forth (collectively, the “*Disclosure Procedures*”).
- b) *Disclosure Procedures: Official Statements.* Whenever an Official Statement will be disseminated in connection with the issuance of obligations by the Village, the Disclosure Officer will oversee the process of preparing the Official Statement pursuant to the following procedures:
 1. The Village shall select (a) the working group for the transaction, which group may include outside professionals such as disclosure counsel, a municipal advisor and an underwriter (the “*Working Group*”) and (b) the member of the Working Group responsible for preparing the first draft of the Official Statement.
 2. The Disclosure Officer shall review and make comments on the first draft of the Official Statement. Such review shall be done in order to determine that the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading. Particular attention shall be paid to the accuracy of all descriptions, significant information and financial data regarding the Village. Examples include confirming that information relating to the Village, including but not limited to demographic changes, the addition or loss of major employers, the addition or loss of major taxpayers or any other material information within the knowledge of the Disclosure Officer, is included and properly disclosed. The Disclosure Officer shall also be responsible for ensuring that the financial data presented with regard to the Village is accurate and corresponds with the financial information in the Village’s possession, including but not limited to information regarding bonded indebtedness, notes, certificates, outstanding leases, tax rates or any other financial information of the Village presented in the Official Statement.
 3. After completion of the review set forth in 2. above, the Disclosure Officer shall (a) discuss the first draft of the Official Statement with the members of the Working Group and such staff and officials of the Village as the Disclosure Officer deems necessary and appropriate and (b) provide comments, as appropriate, to the members of the Working Group. The Disclosure Officer shall also consider comments from members of the Working Group and whether any additional changes to the Official Statement are

necessary or desirable to make the document compliant with the requirements set forth in 2. above.

4. The Disclosure Officer shall continue to review subsequent drafts of the Official Statement in the manner set forth in 2. and 3. above.

5. If, in the Disclosure Officer's reasonable judgment, the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading, the Official Statement may, in the reasonable discretion of the Disclosure Officer, be released for dissemination to the public; *provided, however*, that the use of the Official Statement must be ratified, approved and authorized by the President and Board of Trustees of the Village (the "Board").

(c) *Disclosure Procedures: Annual Financial Information.* The Disclosure Officer will oversee the process of preparing the Annual Financial Information pursuant to these procedures:

1. By June 1 of each year (the same being at least 30 days prior to the last date on which the Annual Financial Information is required to be disseminated pursuant to the related Undertaking, the Disclosure Officer shall begin to prepare (or hire an agent to prepare) the Annual Financial Information. The Disclosure Officer shall also review the audited or unaudited financial statements, as applicable, to be filed as part of the Annual Financial Information (the "Financial Statements"). In addition to the required updating of the Annual Financial Information, the Disclosure Officer should consider whether additional information needs to be added to the Annual Financial Information in order to make the Annual Financial Information, including the Financial Statements, taken as a whole, correct and complete in all material respects. For example, if disclosure of events that occurred subsequent to the date of the Financial Statements would be necessary in order to clarify, enhance or correct information presented in the Financial Statements, in order to make the Annual Financial Information, taken as a whole, correct and complete in all material respects, disclosure of such subsequent events should be made.

2. If, in the Disclosure Officer's reasonable judgment, the Annual Financial Information, including the Financial Statements, is correct and complete in all material respects, the Disclosure Officer shall file the Annual Financial Information with EMMA (or confirm that such filing is completed by any agent hired by the Village for such purpose) within the timeframe allowed for such filing.

(d) *Disclosure Procedures: Reportable Events.* The Disclosure Officer will prepare (or hire an agent to prepare) Reportable Event Disclosure and file the same with EMMA (or confirm that such filing is completed by an agent hired by the Village for such purpose) in a timely manner (not in excess of ten business

days after the occurrence of the Reportable Event). Incurrence of a Financial Obligation, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation, any of which affect security holders, if material, is a Reportable Event. Upon the incurrence of any Financial Obligation, as such term is defined in the Undertaking, the Disclosure Officer shall review such Financial Obligation and assess whether such Financial Obligation is material. If, in connection with such Financial Obligation, the Village has agreed to any covenant, event of default, remedy, priority right or other similar term which affects security holders, the Disclosure Officer shall further review such term and assess whether the same is material. The Disclosure Officer shall prepare a summary of such review. If, in the Disclosure Officer's reasonable judgment, following consultation with financial or legal professionals as necessary, such Financial Obligation and/or term of such Financial Obligation is deemed material, the Disclosure Officer shall file a summary of such Financial Obligation (or the entire financing document, provided that confidential or sensitive information may be redacted to the extent such redaction does not prevent all material terms from being disclosed) with EMMA not in excess of ten business days after the incurrence of such Financial Obligation.

(e) *Disclosure Procedures: EMMA Notices.* Whenever the Village determines to file an EMMA Notice, or whenever the Village decides to make a voluntary filing to EMMA, the Disclosure Officer will oversee the process of preparing the EMMA Notice pursuant to these procedures:

1. The Disclosure Officer shall prepare (or hire an agent to prepare) the EMMA Notice. The EMMA Notice shall be prepared in the form required by the MSRB.

2. In the case of a disclosure required by an Undertaking, the Disclosure Officer shall determine whether any changes to the EMMA Notice are necessary to make the document compliant with the Undertaking.

3. If, in the Disclosure Officer's reasonable judgment, the EMMA Notice is correct and complete and, in the case of a disclosure required by an Undertaking, complies with the Undertaking, the Disclosure Officer shall file the EMMA Notice with EMMA (or confirm that such filing is completed by any agent hired by the Village for such purpose) within the timeframe allowed for such filing.

(f) *Additional Responsibilities of the Disclosure Officer.* The Disclosure Officer, in addition to the specific responsibilities outlined above, shall have general oversight of the entire disclosure process, which shall include:

1. Maintaining appropriate records of compliance with this Disclosure Policy (including proofs of EMMA filings) and decisions made with respect to issues that have been raised;

2. Evaluating the effectiveness of the procedures contained in this Disclosure Policy; and

3. Making recommendations to the Board as to whether revisions or modifications to this Disclosure Policy are appropriate.

(g) *General Principles.*

1. All participants in the disclosure process should be encouraged to raise potential disclosure items at all times in the process.

2. The process of revising and updating the Disclosures should not be viewed as a mechanical insertion of current numbers. While it is not anticipated that there will be major changes in the form and content of the Disclosures at the time of each update, the Disclosure Officer should consider whether such changes are necessary or desirable in order to make sure the Disclosure does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading at the time of each update.

3. Whenever the Village releases information, whether in written or spoken form, that may reasonably be expected to reach investors, it is said to be "speaking to the market." When speaking to the market, Village officials must be sure that the released information does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading.

4. While care should be taken not to shortcut or eliminate any steps outlined in this Disclosure Policy on an ad hoc basis, the review and maintenance of the Disclosures is a fluid process and recommendations for improvement of these Disclosure Procedures should be solicited and regularly considered.

5. The Disclosure Officer is authorized to request and pay for attendance at relevant conferences or presentations or annual training sessions conducted by outside counsel, consultants or experts in order to ensure a sufficient level of knowledge for the effective administration of this Disclosure Policy.

FIVE-YEAR FINANCIAL FORECAST

This section contains a five-year financial forecast for the General Fund. Included are assumptions required to understand the Village's financial position in future years beyond the information contained in the main portions of the annual operating budget for the General Fund.

ASSUMPTIONS

METHODOLOGY

The forecast does not place a value on the need or desirability of expenditures. Rather, the forecast assumes the continuation of **current service levels** and the impact that the cost of maintaining current service levels will have in the years ahead. In addition, revenues are projected based on anticipated growth patterns, known fee changes and recommendations for future changes within the FY22 proposed budget document.

The information contained herein is a forecast of the projected financial position of the Village rather than a plan that incorporates strategies to meet those needs of the Village. The forecast provides the basis for discussion and policy decisions necessary in future years to maintain services at their current levels or enhance service levels in specific areas.

This forecast is intended to serve as a tool for financial planning and decision making in the years ahead, and the Village aims to update the plan annually. This plan should be considered a working document that will constantly change as trends begin to develop.

In many cases the forecast will indicate areas where available financial resources may be insufficient to maintain current service levels. The forecast will also assist in identifying where increased revenues or decreased expenditures will be required in future years.

Furthermore, the forecast does not consider the potential for a realignment of revenues between funds. In some cases, such realignment may be possible, but not without a careful analysis of the impact of such revenue shifts. In many cases, revenues are restricted to specific purposes either by statute, local policy, or prudent financial management. In all cases, the impact of shifting revenues between funds must be carefully examined.

The most beneficial feature of the forecast is that it can indicate undesirable financial trends before they occur and can provide the basis for policy discussion and direction. It is with this intention that the Village's Five-Year Financial Forecast has been developed and presented.

The COVID-19 pandemic did not cause a reduction in any of the Village's revenues in the General Fund with the exception of the video gaming tax due to the shut-down in FY20 of gaming operations for several months. Sales tax and Income tax revenues continue to show growth and are trending in ahead of the FY21 budgeted amounts.

GENERAL ASSUMPTIONS

Any effort to project or forecast the future financial position of the Village must be based on certain assumptions regarding revenue and expenditure growth. These assumptions, by necessity, are broadly applied. The Five-Year Financial Forecast is no exception. An appropriate assumption for each type of revenue or expenditure account, category or fund was determined. The analysis seeks to balance out the peaks and valleys in the revenue stream that occur as a result of general economic conditions and related revenue collection variances.

The Five-Year Financial Forecast is based on historic averages and is used to project future year financial positions beyond the budget year. While the economy will affect inflation rates and revenue growth, current conditions cannot be assumed to be long term trends since historically such economic trends do not continue indefinitely. However, being too optimistic about the future can run the risk of creating unreasonable expectations. With this in mind, the Five-Year Financial Forecast was based on the following general assumptions:

- A general inflation rate of **4.0% per year** was applied to some contractual service accounts, while others that had a four-year history of being flat, remained level. CPI figures for October 2021 were at a record high at 6.2%. However, the annual CPI for 2021 is 4.26% with the CPI rate being used for the property tax levies for those units of government that fall under the Property Tax Extension Law Limitation (PTELL) is 1.4%.
- Health Insurance has been forecasted to increase at a rate of **3.00% per year** based on the last four years of actual premium changes from our Intergovernmental Personnel Benefit Cooperative (IPBC) Benefit Consultant.
- Wage projections for FY22 were based on historical trends for FY18 – FY20. This **3.65%** increase for FY23 – FY26 is on top of the additional personnel that were added to the FY22 budget.
- Property tax revenues reflect a **10.00%** increase to the police pension obligation of the tax levy based on the average increase over the last four years. The 10.00% increase to the pension portion of the levy is a direct correlation to the expenditure side in the general fund within the Police Department. Current funding level for the Police Pension Fund is 60.40% as of December 31, 2020. The corporate side of the levy was decreased in FY21 in order to keep the total amount of the levy the same as FY20. FY22 is showing a total increase of \$183,651, \$43,651 for the Police Pension Funding increase and \$140,000 for General Fund operations to cover ongoing operational costs associated with new staffing levels within the FY22 budget. Years FY23-26 show an increase to the Police Pension Fund portion of the levy equal to the expenditure increase of 10.00%.
- State shared revenues have been based on the Village's census population of **27,740**. In addition, all state shared revenues have been adjusted in the forecast based on the most recent Illinois Municipal League projections.



- Sales tax increases of 4.0% per year were used for the Multiyear Financial Forecast. Sales tax continues to show an increase over FY20. An additional \$400,000 was added beginning in FY23 to incorporate the end of the sales tax rebate for Huntley Tax Holdings. The Village's retail base is such that the impact of the COVID-19 pandemic was limited, which helped to keep sales taxes strong.
- Interest earnings have been estimated to drop significantly from FY20 based on the current rate environment.

CONCLUSION

The Five-Year Financial Forecast is a fluid document that is subject to further modification based on many factors. This includes ongoing analysis of the Village's financial position; changes and modifications in assumptions; changes in the economic climate affecting the community; increases or decreases in program and staffing levels; increases and decreases in charges for services, fines and fees; as well as policy decisions relating to the delivery of services in the community.

The distribution of resources between operating expenditures and capital improvements will continually be reviewed and future recommendations will need to be brought forth in order to continue to maintain the Village's Facilities, Fleet and Infrastructure.

GENERAL FUND

To account for the resources traditionally associated with government operations that are not required to be accounted for in another fund.

REVENUES

- Property taxes for FY22 for the Police Pension Fund reflect the amounts calculated by the Village's third party actuarial firm. The overall property tax levy for FY22 reports a 3.83% dollar increase. Future years reflect an increase of 10.0% to the Police obligation portion of the tax levy. The Corporate portion of the tax levy remains constant for FY23-26.
- Projected Sales tax revenues for FY23 – FY26 were calculated at an increased rate of 4.0% using FY22 as a base estimate. Sales tax estimates are subject to change as actual receipts are monitored each year. An additional \$400,000 was added beginning in FY23 to incorporate the end of the sales tax rebate for Huntley Tax Holdings. If actual receipts for FY22 exceed current projections, it would mean higher revenue from sales tax in future years than is currently anticipated.
- State Income Tax is estimated to increase in FY22 based on current projections from the Illinois Municipal League (IML). An increase of 2.0% from FY23 -FY26 is incorporated. Current receipts for Income Tax have held strong and are coming in higher than receipts from the same time periods last year. The last 4 year average for this revenue stream shows an average increase of more than 5%.



- In almost all cases, revenue from charges for services, fines and forfeits, and licenses are projected to remain stable per year in FY23–FY26.
- Local Use Tax is showing a 5% increase. This revenue stream continues to increase and is projected to continue increasing based on IML current projections. The average increase over the last four years for this revenue stream is over 11%. A leveling of the playing field based on new legislation shows this high increase beginning to slow down.

EXPENDITURES

- Salary and wage accounts are assumed to increase in FY22 based on historical trends for non-bargaining unit employees and known contract schedules for sworn Police Officers and Local 150 employees. FY23–FY26 are showing a 3.65% increase annually. Overtime was held constant from FY22 budget. This incorporates the new positions added in FY21 and FY22.
- Health insurance is projected to increase at 3.00% for FY23-FY26.
- Commodity accounts were held flat as it has been the Village's past practice to try to keep these costs stable.
- Some larger contractual costs have been increased by 4.0% such as annual maintenance contracts on equipment and software.
- The actual amount for Capital Equipment and Capital Improvements paid directly from the General Fund for FY23–FY26 will be determined on an annual basis after the Village's audit is complete. This forecast assumes holding reserve levels at 25% of annual operating expenditures and transferring the excess annually for future capital expenditures. As shown by the end of FY26 reserves have dropped below the 25% policy level and the annual transfer has dropped to zero. In previous years, this surplus was generated by building permit revenue. In recent years this surplus has been generated with additional other one-time revenues such as a bump in FY19 to income tax receipts for a one time amnesty program offered by the State and funds received through the Coronavirus Relief Funding dollars.

FIVE-YEAR FINANCIAL FORECAST

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Fund: 100 - General Fund										
REVENUES										
4010	Property Taxes-McHenry County	\$2,287,335	\$2,293,724	\$2,175,897	\$2,175,897	\$2,223,442	\$2,223,442	\$2,223,442	\$2,223,442	\$2,223,442
4012	Property Taxes-Kane County	\$1,256,733	\$1,243,054	\$1,174,213	\$1,174,213	\$1,266,668	\$1,266,668	\$1,266,668	\$1,266,668	\$1,266,668
4015	Property Taxes-Police Pension	\$848,771	\$968,686	\$1,198,846	\$1,198,846	\$1,242,497	\$1,366,747	\$1,503,421	\$1,653,764	\$1,819,140
4120	Sales Tax	\$2,927,130	\$3,160,568	\$2,900,000	\$3,500,000	\$3,650,000	\$4,196,000	\$4,363,840	\$4,538,394	\$4,719,929
4121	Local Use Tax	\$884,254	\$1,108,692	\$998,700	\$1,000,000	\$1,126,244	\$1,171,294	\$1,218,146	\$1,266,871	\$1,317,546
4123	Cannabis Use Tax	\$0	\$20,771	\$22,371	\$34,500	\$49,932	\$50,000	\$50,000	\$50,000	\$50,000
4125	Income Tax	\$2,834,684	\$2,894,070	\$2,609,936	\$3,200,000	\$3,100,000	\$3,162,000	\$3,225,240	\$3,289,745	\$3,355,540
4130	Personal Property Replacement Tax	\$103,503	\$92,506	\$80,000	\$123,450	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
4245	Simplified Municipal Telecommunications Tax	\$75,671	\$64,098	\$55,250	\$48,620	\$46,526	\$41,873	\$37,686	\$33,917	\$30,526
4250	Cable TV Franchise Tax	\$446,327	\$450,789	\$440,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000
4252	Video Service Provider Fee-AT&T	\$78,309	\$70,611	\$70,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
4260	Video Gaming Tax	\$87,798	\$59,865	\$85,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
4275	Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4310	Building Permits	\$699,256	\$704,062	\$300,000	\$1,500,000	\$650,000	\$650,000	\$300,000	\$300,000	\$300,000
4311	Residential & Non-Residential Engring Insp. Fees	\$27,033	\$74,537	\$20,000	\$316,000	\$141,250	\$150,000	\$150,000	\$100,000	\$75,000
4313	Single Lot Residential Plan Engineering Reviews	\$53,500	\$43,500	\$15,000	\$60,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
4315	Elevator Plan Review/Fees	\$27,264	\$17,991	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
4320	Liquor License	\$59,650	\$52,300	\$52,500	\$52,500	\$51,250	\$51,250	\$51,250	\$51,250	\$51,250
4322	Tobacco License	\$3,800	\$4,300	\$3,700	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900
4325	Video Game License & Fees	\$52,500	\$17,750	\$57,500	\$52,500	\$51,500	\$51,500	\$51,500	\$51,500	\$51,500
4330	Contractor Registration	\$17,440	\$18,420	\$17,000	\$20,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
4340	Wastehauler License	\$11,390	\$15,386	\$13,489	\$13,691	\$13,691	\$13,691	\$13,691	\$13,691	\$13,691
4350	Business Registration	\$3,800	\$4,210	\$4,000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
4360	Special Events Registration	\$18,433	\$5,550	\$12,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
4414	Streetlight Grant	\$26,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Starcom Grant - Police Department	\$0	\$24,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4419	Coronavirus Relief Fund Assistance	\$0	\$1,204,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4420	Police Training Reimbursement	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4435	IDOT Distracted Driving Reimbursement	\$2,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4436	IDOT Traffic Campaign Grants	\$0	\$5,285	\$0	\$2,199	\$0	\$0	\$0	\$0	\$0
4460	Bullet Proof Vest Program Grant	\$0	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4470	IRMA Grant Reimbursement	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4480	FEMA Grant	\$0	\$8,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4497	Local Grants	\$0	\$0	\$0	\$15,579	\$0	\$0	\$0	\$0	\$0
4511	Development Application Fees	\$24,076	\$15,760	\$15,000	\$150,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
4515	Police Fines & Fees	\$246,484	\$178,590	\$215,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
4525	Building Permit Penalties/Fines	\$2,044	\$2,648	\$2,000	\$1,500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
4530	Wireless Tower Contract Fees	\$50,160	\$54,662	\$54,637	\$56,052	\$57,230	\$57,230	\$57,230	\$57,230	\$57,230
4532	Small Wireless Facilities Fees	\$650	\$650	\$650	\$1,950	\$1,950	\$1,950	\$1,950	\$1,950	\$1,950
4540	Seized & Unclaimed Funds-PD	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4665	School Resource Officer	\$61,785	\$64,200	\$70,800	\$74,012	\$74,640	\$77,364	\$80,188	\$83,115	\$86,149
4708	Investment Income	\$134,616	\$119,810	\$25,000	\$10,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
4709	Unrealized Gain/Loss Investment	\$47,896	\$3,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4737	Donations	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4790	Miscellaneous Revenue	\$12,223	\$3,898	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
4905	Transfer from Liability Insurance Fund	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4910	Transfer From Benefits Fund	\$0	\$0	\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$0
4912	Transfer from the Cemetery Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
REVENUES Total		\$13,447,904	\$15,089,296	\$12,938,389	\$15,914,909	\$14,899,221	\$15,683,409	\$15,746,652	\$16,133,937	\$16,571,961
EXPENSES										
5010	Full-Time Salaries	\$6,053,977	\$6,112,286	\$6,336,524	\$6,332,727	\$7,220,421	\$7,483,966	\$7,757,131	\$8,040,266	\$8,333,736
5020	Part-Time Salaries	\$134,896	\$121,654	\$163,379	\$151,068	\$165,528	\$171,570	\$177,832	\$184,323	\$191,051
5025	Boards & Commissions	\$3,090	\$2,470	\$3,501	\$3,501	\$3,501	\$3,501	\$3,501	\$3,501	\$3,501
5030	Overtime	\$264,598	\$240,534	\$232,000	\$267,400	\$266,000	\$266,000	\$266,000	\$266,000	\$266,000
5110	IMRF	\$256,907	\$295,422	\$314,099	\$318,523	\$333,060	\$345,217	\$357,817	\$370,877	\$384,414
5120	Police Pension	\$848,771	\$968,686	\$1,198,846	\$1,198,846	\$1,242,497	\$1,366,747	\$1,503,421	\$1,653,764	\$1,819,140
5150	Health Insurance	\$1,008,000	\$1,008,000	\$967,594	\$967,594	\$1,089,749	\$1,122,441	\$1,156,115	\$1,190,798	\$1,226,522
5160	FICA	\$471,725	\$492,856	\$491,242	\$513,830	\$576,258	\$585,649	\$607,025	\$629,181	\$652,146
5165	Clothing Allowance	\$0	\$750	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
6105	Legal Fees	\$131,392	\$90,337	\$123,000	\$123,000	\$205,000	\$213,200	\$221,728	\$230,597	\$239,821
6106	Litigation	\$0	\$313,579	\$50,000	\$5,000	\$0	\$0	\$0	\$0	\$0
6107	Police Commission	\$3,065	\$2,692	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100
6110	Accounting and Financial Services	\$35,752	\$41,794	\$48,611	\$46,000	\$47,107	\$48,991	\$50,951	\$52,989	\$55,109
6120	Engineering Services	\$8,955	\$7,803	\$15,000	\$15,000	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
6121	Computer Consultants	\$121,841	\$175,569	\$226,729	\$222,543	\$199,480	\$207,459	\$215,758	\$224,388	\$233,363
6123	Outside Consulting Services	\$76,826	\$91,449	\$90,000	\$150,000	\$90,000	\$93,600	\$97,344	\$101,238	\$105,287
6125	Single Lot Residential Plan Engineering Reviews	\$0	\$908	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6127	Elevator Inspection Services	\$11,351	\$5,010	\$11,350	\$10,000	\$11,350	\$11,350	\$11,350	\$11,350	\$11,350
6128	Residential & Non-Residential Engring Insp. Fees	\$17,834	\$74,781	\$40,000	\$65,000	\$141,250	\$150,000	\$150,000	\$100,000	\$75,000
6136	Election Expenses	\$0	\$53	\$500	\$0	\$500	\$500	\$500	\$500	\$500
6140	Radio Dispatch Services	\$351,782	\$362,301	\$380,000	\$398,000	\$410,000	\$426,400	\$443,456	\$461,194	\$479,642
6151	Personnel Recruitment	\$6,587	\$11,245	\$30,000	\$20,000	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
6152	Psych and Medical Services	\$5,268	\$4,019	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700
6225	Education Tuition Reimbursement	\$2,925	\$2,475	\$5,000	\$5,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
6230	Awards and Recognition	\$171	\$0	\$300	\$300	\$300	\$300	\$300	\$300	\$300
6249	Mayor Expenses	\$3,242	\$1,656	\$4,000	\$2,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
6250	Trustee Expenses	\$3,557	\$920	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
6260	CALEA Accreditation	\$8,073	\$4,830	\$9,000	\$9,501	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600
6275	Dues And Publications	\$38,604	\$45,376	\$64,187	\$64,068	\$39,523	\$39,523	\$39,523	\$39,523	\$39,523
6280	Training and Meetings	\$50,105	\$37,274	\$87,680	\$78,380	\$95,815	\$95,815	\$95,815	\$95,815	\$95,815
6300	Taxes Licenses and Fees	\$55	\$57	\$2,500	\$100	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500

FIVE-YEAR FINANCIAL FORECAST

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
6320	Postage and Freight	\$4,862	\$5,432	\$7,550	\$7,445	\$7,550	\$7,550	\$7,550	\$7,550	\$7,550
6325	Printing and Publishing	\$6,164	\$4,998	\$7,800	\$7,760	\$8,810	\$9,162	\$9,529	\$9,910	\$10,306
6350	Rentals and Leases	\$22,385	\$33,274	\$41,647	\$40,447	\$41,945	\$41,945	\$41,945	\$41,945	\$41,945
6351	Employee Events	\$4,730	\$7,129	\$7,750	\$7,750	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
6352	Special Events	\$55,407	\$51,274	\$55,000	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000
6353	Farmers Market	\$9,930	\$9,760	\$9,700	\$9,700	\$9,700	\$9,700	\$9,700	\$9,700	\$9,700
6355	Senior Transportation	\$30,364	\$30,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6360	GPS Monitoring Services	\$2,704	\$2,204	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
6370	Traffic Signal Maintenance	\$44,735	\$31,547	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
6375	Other Contractual Services	\$303,774	\$290,936	\$398,893	\$394,373	\$156,093	\$162,337	\$168,830	\$175,583	\$182,607
6378	Contractual Snow Removal	\$0	\$0	\$0	\$0	\$277,500	\$288,600	\$300,144	\$312,150	\$324,636
6380	Recording of Documents	\$1,353	\$1,140	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
6384	Crime Lab Services	\$35,819	\$36,522	\$38,100	\$38,100	\$39,114	\$39,114	\$39,114	\$39,114	\$39,114
6385	Historic Preservation	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
6386	Public Information	\$28,260	\$27,769	\$34,000	\$34,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
6387	Economic Development	\$22,929	\$14,155	\$50,000	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
6395	Community Citizen Training Programs	\$9,157	\$2,394	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
6396	Bike Officers Program	\$519	\$684	\$2,000	\$2,000	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
6451	HR Programs	\$11,022	\$12,110	\$17,600	\$17,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600
6460	Electricity - Street Lights	\$136,927	\$134,303	\$165,000	\$135,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
6475	Telephone and Internet Services	\$90,619	\$86,792	\$127,836	\$98,478	\$117,911	\$122,627.44	\$127,532.54	\$132,633.84	\$137,939.19
6610	Warranties and Maintenance Agreements	\$15,977	\$17,286	\$39,600	\$39,600	\$39,600	\$41,184	\$42,831	\$44,545	\$46,326
6615	Building and Facility Maintenance	\$105	\$83	\$500	\$500	\$500	\$500	\$500	\$500	\$500
6620	Vehicle Maintenance and Repairs	\$119,456	\$154,587	\$116,200	\$118,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000
6665	GIS Maintenance	\$31,454	\$35,579	\$41,500	\$41,500	\$41,500	\$43,160	\$44,866	\$46,682	\$48,549
6675	Software Subscriptions	\$8,840	\$18,172	\$46,518	\$46,518	\$65,305	\$67,917.20	\$70,633.89	\$73,459.24	\$76,397.61
7005	Office Supplies	\$16,069	\$14,761	\$19,800	\$19,800	\$21,500	\$21,500	\$21,500	\$21,500	\$21,500
7009	Miscellaneous Commodities	\$3,372	\$4,839	\$5,010	\$4,460	\$5,010	\$5,010	\$5,010	\$5,010	\$5,010
7120	Community Policing Supplies	\$2,599	\$1,558	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
7170	Street Light Maintenance - Materials	\$30,247	\$21,486	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000
7210	Fuel	\$135,330	\$110,139	\$126,300	\$124,800	\$140,500	\$146,120	\$151,965	\$158,043	\$164,365
7215	Ice and Snow Materials	\$217,477	\$225,608	\$200,000	\$200,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
7220	Winter Equipment Parts and Supplies	\$22,532	\$19,885	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
7230	Building Supplies	\$19,950	\$26,274	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
7235	Beautification Landscaping Supplies and Materials	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
7240	Safety Supplies and Equipment	\$1,689	\$4,079	\$4,000	\$2,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
7245	Sign and Striping Supplies	\$24,244	\$24,386	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
7250	Street Repair and Paving Materials	\$42,527	\$38,971	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
7251	Sidewalk Repair Materials	\$18,985	\$11,195	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
7255	Uniform and Protective Clothing	\$32,806	\$24,797	\$71,250	\$71,106	\$56,500	\$71,250	\$71,250	\$71,250	\$71,250
7258	New Sworn Officer Expenditures	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
7262	Investigative Supplies	\$459	\$70	\$750	\$750	\$750	\$750	\$750	\$750	\$750
7264	Miscellaneous Operating Supplies	\$73	\$0	\$500	\$500	\$500	\$500	\$500	\$500	\$500
7280	Small Tools and Equipment	\$19,048	\$25,734	\$37,635	\$41,891	\$49,635	\$49,635	\$49,635	\$49,635	\$49,635
7281	Patrol Supply and Equipment	\$21,755	\$13,332	\$29,250	\$29,250	\$29,250	\$29,250	\$29,250	\$29,250	\$29,250
7500	OLD DO NOT USE - Special Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8900	Contingencies	\$0	\$0	\$93,858	\$0	\$430,208	\$695,268	\$199,305	\$48,249	\$0
EXPENSES Total		\$11,526,002	\$12,092,343	\$12,938,389	\$12,826,409	\$14,899,221	\$15,683,409	\$15,746,652	\$16,133,937	\$16,680,099
Fund REVENUE		\$13,447,904	\$15,089,296	\$12,938,389	\$15,914,909	\$14,899,221	\$15,683,409	\$15,746,652	\$16,133,937	\$16,571,961
Fund EXPENSE		\$11,526,002	\$12,092,343	\$12,938,389	\$12,826,409	\$14,899,221	\$15,683,409	\$15,746,652	\$16,133,937	\$16,680,099
SURPLUS/DEFICIT		\$1,921,902	\$2,996,953	\$0	\$3,088,500	\$0	\$0	\$0	\$0	(\$108,139)
9920	One Time Revenue Transfer Out	\$1,375,000	\$300,000	\$0	\$0	\$3,180,000	\$1,150,000	\$0	\$0	\$0
9904	Transfer to Liability Fund	\$0	\$0	\$85,235	\$85,235	\$70,485	\$0	\$0	\$0	\$0
9906	Transfer to Equipment Replacement Fund	\$0	\$0	\$528,833	\$528,833	\$0	\$0	\$0	\$0	\$0
9910	Transfer to Facilities & Grounds Main.	\$0	\$72,237	\$44,774	\$44,774	\$178,043	\$0	\$0	\$0	\$0
9911	Transfer to Streets and Road & Bridge Fund	\$0	\$0	\$1,000,000	\$1,000,000	\$1,401,021	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE		\$5,815,971	\$8,440,686	\$6,781,845	\$9,870,344	\$5,040,796	\$3,890,796	\$3,890,796	\$3,890,796	\$3,782,657
Assigned to future capital		\$1,055,159	\$3,092,611		\$4,829,549					
Restricted										
ENDING OPERATIONAL RESERVES		\$4,760,812	\$5,348,075	\$6,781,845	\$5,040,795	\$5,040,796	\$3,890,796	\$3,890,796	\$3,890,796	\$3,782,657
% of Expenditures		41%	44%	52%	39%	34%	25%	25%	24%	23%



BUDGET SUMMARY

The budget includes 19 separate funds, which have defined purposes. The principal operating funds are the General Fund and the Enterprise Funds (Water and Wastewater). The major capital funds include Capital Projects and Improvements, Street Improvements and Roads & Bridges, Downtown TIF, Motor Fuel Tax, Facilities & Grounds Maintenance, Equipment Replacement, Water and Wastewater Capital Improvement & Equipment, and the Rebuild Illinois Bond Fund. This fund was created to account for dollars received from the Illinois Department of Transportation for the years 2020, 2021, and 2022.

The General Fund is the operating fund for the Legislative, Finance, Development Services, Police, Public Works and Engineering (non-enterprise divisions – Streets, Buildings and Grounds, Fleet Services) Departments, and the Village Manager's Office. Primary revenue sources are property tax, sales tax, local use tax, income tax, replacement tax, telecommunications tax, cable franchise fees, video gaming tax, building permit fees, various license fees, and other fines and fees.

The Enterprise Funds are monitored similar to that of a business. The Village receives revenues for goods and services provided, that being water and wastewater use, and uses these revenues to support expenses needed to maintain the operations of water and wastewater functions. All monies within these funds are considered one umbrella fund, which is broken into operational and capital accounts.

In 2021 and 2022 the Village will receive funds from the American Rescue Plan Act (ARPA). A new fund has been created to account for these dollars with the intention of transferring them in to the Water Capital Fund. One use that is acceptable under this act are improvements to Water and Wastewater Infrastructure. The intention of the use of these funds is to assist in the construction costs for a new deep potable water well.

Capital improvements are defined as any major project improvement requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets.

The FY22 Operating and Capital Budget totals \$42,440,246 in expenditures for all funds. Compared to the FY21 Budget, the FY22 Budget proposes \$11,761,270 more in total expenditures. Over \$10,000,000 of this increase is due to major capital projects proposed for the new water well, the Eakin Creek Interceptor (funded by developer contributions), the re-alignment of Kreutzer Road and projects within the Downtown TIF Fund.

The General Operating Fund is balanced with \$14,899,221 in revenues and expenditures. Other funds indicating more expenditures than revenue are balanced by existing fund balance and interfund transfers.

FUND STRUCTURE

The Village's budget is organized on the basis of funds, each of which is considered to be a separate accounting entity. Financial resources are allocated to and accounted for in these funds based upon the purpose for which the fund was established. The Village Manager's Office and Finance Department provide primary oversight of all funds.

The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, equities, revenues and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds. The Village has three types of funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds are those through which most governmental functions of the Village are financed. The acquisition, use, and balances of the Village's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds.

- *The General Fund* is the general operating fund of the Village. It is used to account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund.
- *Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.
- *Capital Project Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed through proprietary funds or fiduciary funds) or the purchase of large capital fleet and equipment.

Proprietary Funds are for those services for which the Village charges customers a fee. There are two types of proprietary funds, enterprise and internal service. Enterprise funds encompass the same functions reported as business-type activities in the government-wide statements. Enterprise fund services are primarily provided to customers external to the Village organization such as those of the water and wastewater divisions. Internal service funds provide services and charge fees to customers within the Village organization such as the Benefits Fund.

- *Enterprise Funds* are used to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent of the Village in using this type of fund is to determine that the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
- *Internal Service Funds* are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Village on a cost reimbursement basis.

Fiduciary Funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations and other governments.

- *Trust and Agency Funds* consist of resources received and held by the Village as trustee or agent to be expended or invested in accordance with the conditions of the trust or in its agency capacity. Pension Trust Funds are accounted for in essentially the same manner as Proprietary funds.



The current structure of the general ledger was reviewed during the transition to the new financial software. Several funds were combined during this process to help tie in revenue streams with corresponding expenditures.

For example, when the 10-year Capital Improvement Plan was incorporated into the new rate structure for water and wastewater it included projects, equipment and vehicles. Therefore, the two capital funds for water and wastewater were combined and titled as Water Capital Improvement and Equipment, and Wastewater Capital Improvement and Equipment. The Street Improvement Fund and the Road & Bridge Fund were also combined, as the Street Fund had no dedicated revenue source to sustain its expenditures with the exception of one-time General Fund surplus revenue transfers. The primary revenue source for the fund is 75% of the Village's 1% home rule sales tax, which the Village began collecting in July, 2020.

Finally, the Capital Projects Fund and the Downtown Improvement Fund were combined to pool any revenues together to cover the expenditures for projects and improvements. In FY18, the only revenue source for these two funds was also a one-time revenue transfer. The primary revenue source for this fund is 12.5% of the Village's home rule sales tax.

SUMMARY OF FUNDS - GOVERNMENTAL

GENERAL FUND (Fund 100)

The General Fund is the largest and most active of all funds and is closely monitored and managed by the Village Manager's Office and Finance Department; however, all operating departments are responsible for ensuring that departmental expenditures remain within budgeted parameters. It is used to account for all revenues and expenditures for the Village not accounted for in any other fund. This is the operating fund for the Legislative, Village Manager's Office, Finance, Police, Public Works and Engineering (non-enterprise divisions) and Development Services Departments and provides for the financial resources necessary to provide services to the public.

SPECIAL REVENUE FUNDS

CEMETERY FUND (Fund 220)

The Cemetery Fund is a Special Revenue Fund and may be considered in the annual tax levy each year. The Village currently has a three-member Cemetery Board to handle the plot sales, oversee the maintenance of the cemetery, and maintain the plot books. Sources of revenue include property taxes, interest income, and plot sales. The Village Manager's Office monitors the Cemetery Fund with input from the Cemetery Board.

SPECIAL SERVICE AREA #5 (Fund 250)

Property taxes fund the maintenance efforts of the Village's Special Service Area #5 located in the Southwind Subdivision. Common areas such as stormwater detention facilities, bike paths, signage, parkways, etc. are maintained by the Village, which warrants the Public Works and Engineering Department overseeing this fund. These services are paid for by each home located within the Special Service Area by a separate property tax levied for this purpose. Each year, the Village determines the amount of the property tax levy by reviewing expenditures.

PUBLIC LIABILITY FUND (Fund 230)

The Public Liability Fund is a Special Revenue Fund and is considered in the annual tax levy each year. Revenues include property taxes and interest income earned. Liability insurance is monitored through this fund including deductibles on accident claims and annual premium



costs to the insurance carrier. No employee health or life insurance is paid through this fund. The Finance Department manages this fund.

DRUG ENFORCEMENT FUND (Fund 210)

State law requires that the monitoring of drug fine and fee revenues be kept separately from the General Fund. Some of the uses of these funds include police enforcement of laws governing cannabis and controlled substances, law enforcement equipment and commodities to assist in prevention of alcohol-related criminal violence, police officer training and education relating to alcohol-related crimes including DUI training, and police officer salaries including hire-back funding for safety checkpoints, saturation patrols, and liquor license sting operations. This fund is supported and managed by the Police Department.

AMERICAN RESCUE PLAN ACT (ARPA) FUND (Fund 270)

The American Rescue Plan Act (ARPA) Fund was newly created in FY21 to account for the revenue received from the U.S. Department of the Treasury pursuant to section 9901 of the American Rescue Plan Act of 2021, P.L. 117-2. Total revenue received through ARPA for the Village equals \$3,701,489. These award funds may be used for eligible costs set forth in the Treasury's regulations and must be used by December 31, 2024.

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS AND IMPROVEMENTS FUND (Fund 400)

The Capital Projects and Improvements Fund is tracked separately from the General Fund. This fund is used to account for the construction of major capital projects and improvements other than those financed through the proprietary funds. No operational or salary costs are expensed from this fund. Twelve and one-half percent (12.5%) of the home rule sales tax is dedicated to this fund with 12.5% dedicated to the Equipment Replacement Fund, and the remaining 75% dedicated to the Street Improvements and Roads and Bridges Fund. The Capital Projects and Improvements Fund is supported and managed primarily by the Village Manager's Office and Public Works and Engineering Department.

STREET IMPROVEMENTS AND ROADS & BRIDGES FUND (Fund 420)

The Street Improvements Fund receives 75% of the home rules sales tax as a dedicated revenue source along with the Road & Bridge property taxes levied by the townships on behalf of the Village. Projects funded on an annual basis include the Street Improvement Program, the Edge Mill and Overlay Program, Sidewalk Replacement Program, LED Street Light Replacement Program, Pavement Marking, Program, and Crack Sealing and Sealcoating Program. The Village Manager's Office oversees this fund with the assistance of the Public Works and Engineering Department.

DOWNTOWN TAX INCREMENT FINANCING DISTRICT NO. 2 FUND (Fund 440)

This fund was created for the purpose of facilitating the redevelopment of downtown and adjacent areas along IL Route 47 totaling approximately 184 acres. Revenues in this fund are from the property tax increment created by increased assessed valuation within the district as a result of new investment and development or redevelopment and proceeds derived from the Simplified Telecommunications Tax and video gaming proceeds from the terminals located within the TIF. This fund is monitored by the Village Manager's Office and Finance Department.

MOTOR FUEL TAX FUND (Fund 460)

The Motor Fuel Tax (MFT) Fund receives monies from the State of Illinois, which generates revenues through a tax on fuel sales and is distributed to municipalities on a per capita basis.



The Village's use of this money is restricted by the State for the purpose of maintaining Village streets. The MFT Fund is audited annually by the State and is monitored by the Finance Department and supported by the Public Works and Engineering Department.

REBUILD ILLINOIS BOND FUND (Fund 465)

The Rebuild Illinois Bond Fund was created to account for the revenue received from the Illinois Department of Transportation Rebuild Illinois Bond Funds. The Village will receive six installments, two each year through 2022. Total revenue equals \$1,759,107. These funds are restricted to bondable projects for local transportation and infrastructure improvements. This Fund is monitored by the Finance Department and supported by the Public Works and Engineering Department.

FACILITIES & GROUNDS MAINTENANCE FUND (Fund 410)

The Facilities and Grounds Maintenance Fund was originally established as the Municipal Buildings Fund in preparation for the planning for construction of the new Municipal Complex/Village Hall and Police Station. The fund is now utilized to assist in the maintenance and improvement of all Village-owned properties and buildings. The projects in this fund are supervised collectively by the Village Manager's Office, Finance, Police and Public Works and Engineering Departments; however, the overall budget of this fund is monitored by the Village Manager's Office and Finance Department.

EQUIPMENT REPLACEMENT FUND (Fund 480)

The Equipment Replacement Fund (ERF) is managed by the Finance Department. It is primarily used as an account to purchase vehicles and equipment for each department. Revenues in this fund are derived from transfers from the General Fund and 12.5% of the home rule sales tax.

SUMMARY OF FUNDS - PROPRIETARY

ENTERPRISE FUNDS

WATER/WASTEWATER FUNDS (Funds 510, 515, 520, 525)

The Water/Wastewater Funds, managed by the Finance Department and the Public Works and Engineering Department, are considered Enterprise Funds and are monitored similar to that of a business. The Village receives revenues for a service provided, that being water and sewer use, and uses these revenues to support expenses needed to maintain the operations of water and sewer functions. All monies within these funds are considered one umbrella fund, which is broken into operational and capital accounts.

- The Water Operating Fund (Fund 510) monitors the revenues and expenses of the water operational costs within the Water Fund. Revenues include water user fees, backflow costs, interest income earned, and developer water meter sales. Expenses include a share of the Village liability insurance costs, its own IMRF and SS/FICA salary costs, operating expenses for new and existing wells and distribution system, and office costs.
- The Wastewater Operating Fund (Fund 520) monitors the revenues and expenses of the sewer operational costs within the Wastewater Fund. Revenues primarily include sewer user fees and interest income earned. Expenses include a share of the Village liability insurance costs, its own IMRF and SS/FICA salary costs, operating expenses for new and existing treatment plants and collection system including lift stations, and office costs.



- The Water Capital Improvement & Equipment Fund (Fund 515) monitors the costs of capital projects, vehicles and equipment for the Water Division of the Public Works and Engineering Department. Revenues include tap-on fees, infrastructure maintenance fees, transfers from the Water Operating Fund and investment income. No salaries or insurance costs are expensed from this fund.
- The Wastewater Capital Improvement & Equipment Fund (Fund 525) monitors the costs of capital projects, vehicles and equipment for the Wastewater Division of the Public Works and Engineering Department. Revenues include tap-on fees, infrastructure maintenance fees, transfers from the Wastewater Operating Fund and investment income. No salaries or insurance costs are expensed from this fund.

INTERNAL SERVICE FUNDS

BENEFITS FUND (Fund 600)

The Benefits Fund was established to account for the Village's employee health insurance programs and compensated benefits and is monitored by the Finance Department. The Village offers three medical plans, a dental plan, and life insurance to its employees. Financing is provided through charges to the Village's operating departments as well as employee contributions. The compensated benefits program includes earned vacation pay and compensation time.

SUMMARY OF FUNDS - FIDUCIARY

TRUST AND AGENCY FUNDS

POLICE PENSION FUND (Fund 800)

The elected representatives of the Police Pension Board manage the Police Pension Fund. The Finance Department provides staff support to the Police Pension Board. This trust fund has been established to account for assets held by the Village in a trustee capacity for sworn Village of Huntley Police personnel. In late 2019, Public Act (P.A.)101-0610 was signed into law, mandating consolidation of the assets of the state's downstate and suburban public safety pension funds into consolidated investment funds, one for police officers (Article 3) and one for firefighters (Article 4). Per the law, each local pension board will retain ownership of the assets and liabilities of local pension funds. No later than 30 months after the effective date (January 1, 2020), all local pension fund assets are to be transferred to their respective consolidated pension investment fund. The investment fund will be governed by an independently elected and autonomous board of trustees.

FUND/ DEPARTMENT MATRIX	FUNCTION										
	General Government	Public Safety / Code Enforcement	Streets & Underground Utilities	Water & Wastewater	Economic Development	IT Functions	Public Information	Capital Outlay	Debt Service	Planning & Zoning	Other Financing Uses
GENERAL FUND											
Board of Trustees and Advisory Boards	█										
Village Manager's Office	█				█	█	█	█			
Development Services	█	█			█					█	
Finance Department	█			█	█	█	█	█	█		
Police Department	█	█					█				
Public Works & Engineering	█		█	█							
SPECIAL REVENUE FUNDS											
Cemetery Fund											█
Special Service Area #5											█
Public Liability Fund											█
Drug Enforcement Fund											█
American Resue Plan Act Fund				█				█			
CAPITAL PROJECTS FUNDS											
Capital Projects & Improvements Fund	█							█			
Street Improvements and Roads & Bridges Fund	█		█					█			
Downtown TIF Fund											█
Motor Fuel Tax Fund			█								
Rebuild Illinois Bond Fund			█								
Facilities & Grounds Maintenance Fund	█							█			
Equipment Replacement Fund	█							█			
ENTERPRISE FUNDS											
Water Operating Fund				█							
Water Capital Improvement and Equipment Fund				█				█			
Wastewater Operating Fund				█							
Wastewater Capital Improvement and Equipment Fund				█				█			
INTERNAL SERVICE FUNDS											
Benefits Fund											█
TRUST AND AGENCY FUNDS											
Police Pension Fund											█

█ Signifies which function corresponds with each Fund/Department

PERSONNEL / STAFFING SUMMARY

INTRODUCTION

The Village is a service organization and approximately three-quarters of the operating budget expenditures are personnel related. To keep personnel costs in check, the Village's philosophy for providing services to residents is to combine the use of full-time employees with regular part-time and seasonal employees, contractual services, and intergovernmental partnerships. This philosophy allows the Village to provide the highest levels of service to Village residents in the most cost-efficient manner possible.

FINAL STAFFING ANALYSIS - 2021

The Village will end FY21 with the equivalent of 101.5 full-time positions actually filled; 2 full-time equivalent positions above the 99.5 positions authorized when the FY21 budget was adopted. The addition of two sworn police officer positions and the creation of a new Sergeant position were authorized by the Village Board on August 12th, bringing the authorized full-time equivalent positions to 101.5 for FY21. The increase in sworn personnel was requested to allow the Village to be competitive and flexible in attracting lateral transfer police candidates interested in transferring to Huntley. In addition to already being certified, hiring officers with experience saves the time and expense of the Police Academy. A new Sergeant position was created to address a supervisor staffing shortage due to the military deployment of a Patrol Sergeant.

The Village closely monitors its operational approach, continually searching for innovative and cost effective ways to enhance service levels. Examples of this in FY21 include hiring a full-time Building Official and part-time Plan Reviewer to handle previously contracted services in an effort to improve customer service following a surge in development activity within the Village. A Senior Planner was hired to allow for a transition period before the retirement of the Development Manager in May, 2022.

PRELIMINARY STAFFING ANALYSIS – 2022

The number of proposed authorized/budgeted positions for FY22 is 105.5 subject to adequate funding being available. This is an increase of four full-time equivalent positions above FY21. The proposed increase includes two positions that were initially considered for FY21, but put on hold due to the pandemic.

The FY22 budget proposes the addition of a Maintenance Worker in the Streets and Underground Division, and a Utility Worker in the Wastewater Division of Public Works and Engineering. In the Police Department, the addition of a full-time Social Worker is proposed to replace a part-time contracted position, along with the addition of a Support Services Assistant. Additional changes within the Police Department not impacting the number of authorized positions include promoting a Patrol Officer to Sergeant, and promoting the Management Assistant to Support Services Manager. In the Development Services Department, the addition of a part-time Property Maintenance Inspector is proposed. A vacant part-time Communications Manager in the Village Manager's Office is proposed to be eliminated and the duties will be absorbed by existing personnel.

A Chief Water Operator and Fleet Superintendent in the Public Works and Engineering Department remain as authorized and unbudgeted. A vacant part-time Office Assistant position in the Public Works and Engineering Department has been reclassified to authorized and unbudgeted.

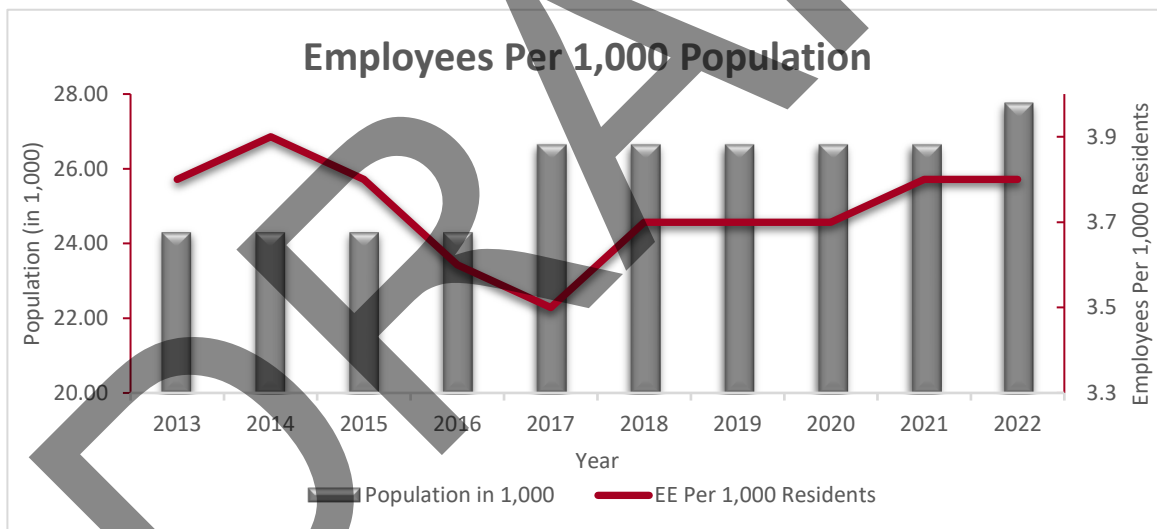
The proposed 105.5 full-time equivalent positions equate to 3.8 employees per 1,000 population. Historically, the Village's ratio of employees per 1,000 population has been below comparable communities in the region.

TEN-YEAR PERSONNEL HISTORY

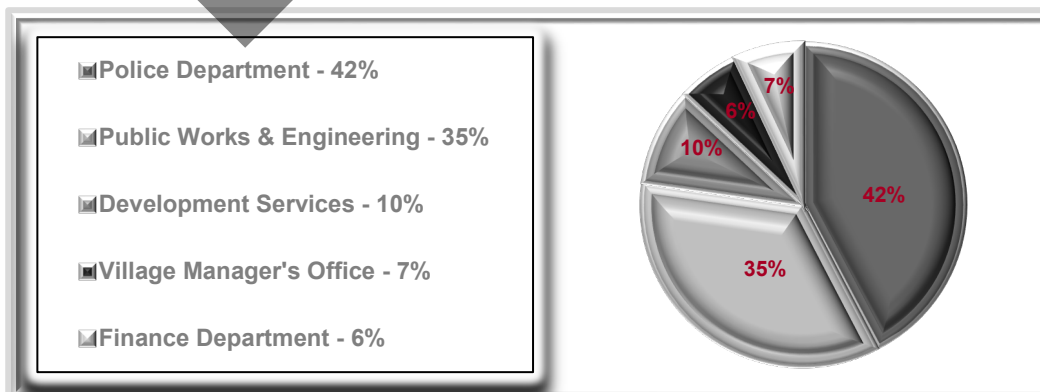
The table below shows the history of Village staffing in authorized/budgeted full-time equivalents and the number of employees per 1,000 residents. Population figures are based on the 2010 census, 2016 special census, and the 2020 census.

Year	Population	FTE's		Employee's Per 1,000 Residents	
		Number	% Change	Number	% Change
2013	24,291	92	2.79%	3.8	2.70%
2014	24,291	95.5	3.80%	3.9	2.63%
2015	24,291	94	-1.57%	3.8	-2.56%
2016	24,291	92.5	-1.60%	3.6	-5.26%
2017	26,632	94.5	2.16%	3.5	-2.78%
2018	26,632	98.5	4.23%	3.7	5.71%
2019	26,632	98.5	0.00%	3.7	0.00%
2020	26,632	99	0.51%	3.7	0.00%
2021	26,632	101.5	2.53%	3.8	2.70%
2022	27,740	105.5	3.94%	3.8	0.00%

The chart below shows the Village's population growth over the past decade and the number of employees per 1,000 population.



STAFFING BREAKDOWN BY DEPARTMENT



The table below shows the authorized and budgeted positions for FY18-FY22. A detailed summary can be found with the organizational chart for each department.

Department	Authorized/ Budgeted 2018	Authorized/ Budgeted 2019	Authorized/ Budgeted 2020	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Village Manager's Office ¹	7	7	7	7	6.5
Finance	8	7	6.5	6.5	6.5
Police Department ²	41.5	41.5	41.5	43.5	45.5
Development Services ³	9	10	9	9.5	10
Public Works and Engineering					
<i>Administration and Engineering</i> ⁴	4.5	3.5	4.5	4.5	4
<i>Buildings and Grounds</i>	3.5	3.5	3.5	3.5	3.5
<i>Streets, Underground Utilities and Fleet Services</i> ⁵	15	15	16	16	17.5
<i>Utilities (Water and Wastewater)</i> ⁶	10	11	11	11	12
Total Public Works and Engineering	33	33	35	35	37
Authorized and Budgeted Total:	98.5	98.5	99	101.5	105.5
Authorized and Unbudgeted Total:	1	1	2	2	2.5
Total Authorized Village Employees	99.5	99.5	101	103.5	108

Summary of Personnel Changes:

1. Elimination of vacant .5 FTE Communications Manager position
2. Two additional sworn officer positions authorized at the August 12, 2021 Village Board Meeting
Addition of a full-time Social Worker to replace a previously contracted part-time Social Worker
Addition of a full-time Support Services Assistant
3. Addition of a part-time Property Maintenance Inspector
4. Reclassify vacant part-time Office Assistant position to Authorized/Unbudgeted
5. Addition of a full-time Maintenance Worker in the Streets & Underground Utilities Division
Reclassify a seasonal Street Light Maintenance position to part-time
6. Addition of a Utility Worker in the Wastewater Division



COLLECTIVE BARGAINING GROUPS

The Village has two unionized employee groups. One group includes the Streets, Underground Utilities and Fleet Services Division employees in the Public Works and Engineering Department who are represented by the International Union of Operating Engineers (IUOE), Local 150. The Police Department Patrol Officers, Detectives, Community Response Team (CRT) and School Resource Officer (SRO) are represented by the Metropolitan Alliance of Police (MAP) Chapter #207. The total number of employees in these two groups is 44 representing approximately 42% of the Village's total workforce.

Collective bargaining agreements are in place for both groups. The number of employees in each group for FY22 and the expiration date of the applicable contracts are shown below:

Bargaining Group	Number of Employees	Contract Expiration
IUOE Local 150	15	December 31, 2025
MAP Chapter #207	29	December 31, 2024

WAGES

Non-union employee wages are adjusted annually as a part of the Village's merit pay plan and are adopted as part of the overall budget. Each existing union group has an established wage and step schedule. A step schedule is a mechanism by which employees' annual wages are developed. It establishes an introductory wage for a position, and then over a period of years moves employees through a series of wage increases, or steps, as their experience and abilities develop. Eventually, the employee hits the top of the wage scale and no longer receives an annual step increase. Employees in a collective bargaining unit will receive raises in accordance with the binding contract. Non-union employees are scheduled to receive a salary increase on January 1, 2022. The proposed FY22 pay plan is included in the budget.

PENSION

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; and the Police Pension Plan (Plan), which is currently a single-employer pension plan. In late 2019, Public Act (P.A.)101-0610 was signed into law, mandating consolidation of the assets of the state's downstate and suburban public safety pension funds into two consolidated investment funds, one for police officers (Article 3) and one for firefighters (Article 4). The intent of combining the funds is to improve investment returns, reduce administrative costs, and reduce the impact to local taxpayers. According to the Illinois Municipal League, the Police Officers' Pension Investment Fund will control an estimated \$8.7 billion in combined assets. Per the law, each local pension board will retain ownership of the assets and liabilities of local pension funds. Returns on investments will be paid out to each fund in proportion to their amount invested in the consolidated funds. Local pension boards will continue to manage benefit distribution and determinations, including pension disability awards. No later than 30 months after the effective date (January 1, 2020), all local pension fund assets are to be transferred to their respective consolidated pension investment fund. The investment fund will be governed by an independently elected and autonomous board of trustees. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Illinois Municipal Retirement Fund (IMRF)

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard of 1,000 hours must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees that first participated in IMRF prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual



retirement benefit, payable monthly for life, in an amount equal to 1.67% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees that first participate in IMRF on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by State statute.

Police Pension Plan

Police sworn personnel are covered by the plan, which was established in 2001. The defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active police employees.

Division	Percent Funded as of Dec. 31, 2020	Employee Contribution	2022 Budgeted Contributions as Percentage of Covered Payroll
IMRF	85.70%	4.50%	11.48%
Police Pension	60.40%	9.91%	27.51%

The Village’s FY21 budgeted Pension obligations totaled \$1,792,344.

HEALTH AND DENTAL INSURANCE

One of the Village’s long-standing objectives is to provide quality, affordable health insurance coverage to full-time employees in order to attract and retain quality staff. Health insurance remains the second largest employee expense after wages. The Village has been a member of a health insurance pool to stabilize costs of providing health insurance since 2016.

The Intergovernmental Personnel Benefit Cooperative (IPBC) was created under Illinois State law allowing government entities to band together for the purposes of offering members insurance in a financially stable and fully transparent environment. Members retain the right within the IPBC to create and change the plan design, which provides full flexibility for members. Comprised of nearly 150 government entities, the IPBC offers group purchasing power that the Village would not have on its own as a small employer.

The IPBC is a self-insured insurance pool where each member pays a monthly payment determined at the beginning of the plan year, and share the claims experience together. While each member pays a level monthly payment, member liability is determined by a combination of the member’s actual claim experience for all claimants, and the IPBC average experience. At the end of each plan year, an audit is performed and the funding paid in is compared to the actual costs for each member. This approach establishes the opportunity for the disbursement of “dividends”, or reserve funds to members when claims and experience are less than the funds paid in by the members.



As part of a self-insured pool, the Village is able to save profit margin that insurance companies add to premiums, allowing for a more transparent correlation between premium costs and claims paid. Additionally, the IPBC provides stability, predictability, and sharing of risk that is not available through fully insured plans. Since joining the IPBC, the Village has experienced historically low premium increases. In the first year, the decision to join the IPBC met the Village’s strategic goal of minimizing and stabilizing health insurance costs. For the 2021 benefit year, the Village saw a rate increase of 5.3% for the PPO, a decrease of 3.7% for the HMO and a 7% increase for dental.

IPBC Renewal History	2019/2020 Benefit Year	2020/2021 Benefit Year	2021/2022 Benefit Year
PPO Rate Adjustment	0.90%	4.3%	5.3%
HMO Rate Adjustment	3.40%	5.1%	-3.7%
Dental Rate Adjustment	6.40%	-3.6%	7.0%

The Village offers three medical insurance plans to employees through Blue Cross Blue Shield; a Base PPO, Premium PPO, and HMO. The health insurance plans include medical and prescription drug benefits. The Prescription Drug co-pays are tier based dependent upon medication. Under the Base PPO Plan, premiums for single coverage are 100% paid by the Village, with employees contributing a set percentage of the difference in premium costs between individual and dependent coverage with the exception of MAP Tier 2 and non-union employees hired after January 1, 2020 who are responsible for 20% of both individual and dependent coverage. Local 150 employees hired after January 1, 2018 are responsible for 25% of both individual and dependent coverage.

Currently, dental insurance premiums are 100% paid by the Village for employees and dependents, with the exception of Local 150 members hired after January 1, 2018 and MAP union members who are responsible for 25% of the dental premium. Non-union employees hired after January 1, 2020 and Local 150 members hired before January 1, 2018 are responsible for 20% of the dental premium.

The Village also offers supplementary benefit products: Flexible Spending and 125 Dependent Care program, AFLAC, enhanced vision plan, additional life insurance, and two 457 tax-deferred plans. These voluntary programs premiums are 100% paid for by employees.

	FY18	FY19	FY20	FY21 Estimate	FY22 Budget
Medical Insurance	\$1,174,427	\$1,233,786	\$1,257,389	\$1,305,000	\$1,425,000
Dental Insurance	\$71,798	\$72,687	\$72,004	\$72,000	\$80,000
Life Insurance	\$10,016	\$15,419	\$15,419	\$20,000	\$20,000

WELLNESS PROGRAM

In a continual effort to improve the health and well-being of employees, the Village provides opportunities throughout the year for employees to participate in a variety of wellness events that foster sustained employee engagement and positive lifestyle changes. Examples of past wellness events include lunch and learn seminars, retirement and financial planning sessions, health fairs, on-site physicals, fitness classes and an employee garden. In addition to having a direct correlation in the reduction of overall healthcare costs, a comprehensive wellness program offers benefits such as reduced absenteeism, and increased employee morale and productivity.

The IPBC offers a wellness program allowing the Village the opportunity to earn a rebate of up to \$400 per covered employee annually. Rebate dollars earned are used to expand Village wellness programs.

In a separate program aimed at rewarding employees for leading a healthy life style, all employees have the ability to earn an additional \$400 for participating in and passing a fitness test modeled after the law enforcement POWER test.

TRAINING PROGRAM

It is the Village's philosophy that a well-trained workforce is critical to support the Village's Mission Statement to achieve excellence in the management and delivery of municipal services in a reliable, efficient, and socially responsible manner.

In support of this philosophy, the Village creates an annual training and development program that goes beyond minimum statutory requirements, investing in employee development opportunities that are tailored to individual growth and organizational needs in an effort to create a continuous learning environment. This leads to improved employee performance and creates a culture of knowledge while providing enhanced operational efficiency, allowing the Village to provide the highest level of service to its residents.

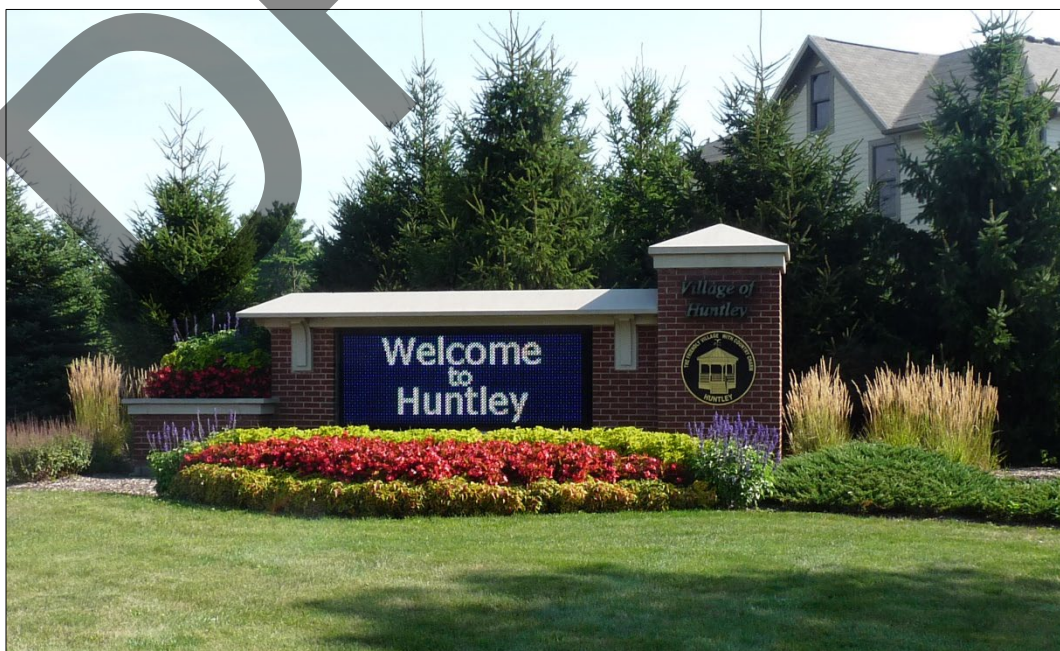
RETIREMENTS AND ATTRITION

Each year, there may be employees who choose to retire or leave employment with the Village. It is possible that some of these positions may not be filled. In other instances, services provided by any such employee may be contracted out, or a lower cost employee may be hired to replace the employee in order to save money. Management is constantly monitoring this situation and any open positions are reviewed and re-evaluated prior to replacement.

CONCLUSION

The Village's employees are its most valued asset. None of the high level of services that Huntley residents experience would be possible without the Village's highly trained and dedicated workforce.

Huntley enjoys an organizational culture that continuously searches for cost-efficient service and program delivery options. The Village's Leadership Team is committed to monitoring service levels and ultimately through the budget process, making annual recommendations to the Village Board for personnel and staffing levels that are directly linked to service level improvements.



CLASSIFICATION AND PAY PLAN

INTRODUCTION

The Village annually adopts a classification and pay plan to provide a logical, objective, and uniform process for making job classification and salary decisions. The goal of the Village is to:

1. Administer individual salaries within a classification range/pay band based upon experience, qualifications, and performance.
2. Recognize individual job responsibilities, performance, and contributions to Village objectives.
3. Provide competitive compensation, which considers the value of all pay and benefits.
4. Reward exceptional performance in a meaningful and ongoing way.

Compensation for employees covered by a collective bargaining agreement or employment agreement will be determined by the terms of the applicable agreements.

CLASSIFICATION AND PAY PLAN

The Village's Classification and Pay Plan is adopted annually by the Village Board as part of the annual budget process. Adjustments are recommended by the Director of Human Resources and the Village Manager based on changes in the external wage market, consumer price index, and changes to individual positions. Any changes to the pay plan will be made in the context of the Village's overall financial condition.

- a. Annual Range Adjustments: Pay grade ranges are reviewed each year with overall adjustments recommended based on changes in the consumer price index and overall wage market, and updated to recognize changes in specific positions or new positions within the Village.
- b. Benchmarking: Approximately every two years, a full compensation analysis will be conducted to survey the Village's comparable community set and public sector data in order to maintain alignment with the overall wage market. Adjustments to ranges does not relate to individual employee wage adjustments except where an employee would otherwise fall below the range.

The proposed FY22 non-union full-time pay ranges plan is included in the budget. An increase of 2.5% was used to increase the minimum and maximum amounts of each pay grade.

WATER/WASTEWATER CERTIFICATION PLAN

In recognition of employees that enhance their professional growth and their value to the Village by achieving certifications through the State of Illinois Environmental Protection Agency Certification Program for Water and Wastewater Treatment Operators, the Village has created a progression plan for employees within the Water and Wastewater Divisions of the Public Works and Engineering Department. The progression plan is outlined below.

Water Operator Certification

Certification and applicable years of service at each level must be obtained in order to progress to the next step. Employees are encouraged to attempt each certification as soon as eligible. Eligible employees who achieve a Class B Water Operator Certification and six consecutive years of service and maintain CEU's will receive a one-time bonus of one-thousand dollars (\$1,000). Water Operator Certification must be renewed through the State of Illinois Environmental Protection Agency every three years. Employees are required to complete and document the required hours of training within the 3-year certificate period before the certificate expiration date.

Years of Service:	Water Certification Eligibility:	
1 year	Eligible for Class C Certification	Probationary appointment to entry level position of Utility Worker-Water (Pay Grade 6)
2 years	Eligible for Class B Certification	Move to Operator Trainee (Pay Grade 8) after obtaining Class B certification
4 years		Move to Operator (Pay Grade 10) requires Class B certification and 4 years of service
6 years		Receive \$1,000 one-time lump sum certification bonus for continuing CEU's

Wastewater Operator Certification

A Certificate of Technical Competency and applicable years of service at each level must be obtained in order to progress to the next step. Employees are encouraged to attempt each certification as soon as eligible. Eligible employees that achieve a Class 1 Wastewater Certification and have met the required years of service will receive a one-time bonus of one-thousand dollars (\$1,000).

Wastewater Treatment Certificates must be renewed through the State of Illinois Environmental Protection Agency every three years. Employees are required to complete and document the required hours of training within the 3-year certificate period before the certificate expiration date.

Years of Service:	Wastewater Certification Eligibility:	
1 year	Eligible for Class 4 Certification	Probationary appointment to entry level position of Utility Worker-Wastewater (Pay Grade 6)
2 years	Eligible for Class 3 Certification	Move to Operator Trainee (Pay Grade 8) after obtaining Class 3 certification
4 years	Eligible for Class 2 Certification	Move to Assistant Operator (Pay Grade 9) after obtaining Class 2 certification
6 years	Eligible for Class 1 Certification	Move to Operator (Pay Grade 10) and receive \$1,000 one-time lump sum bonus after obtaining Class 1 certification



**VILLAGE OF HUNTLEY PAY PLAN
FYE 12/31/22**

Pay Grade	Annual Minimum	Annual Maximum	Position
1	\$ 37,493.22	\$ 52,890.12	
2	\$ 39,368.82	\$ 55,532.21	
3	\$ 41,337.43	\$ 58,308.52	Maintenance Worker I
4	\$ 43,404.96	\$ 61,227.30	Maintenance Worker II
5	\$ 45,574.91	\$ 64,286.20	Finance Assistant I Human Resources Assistant Permit Coordinator I Records Clerk
6	\$ 47,854.36	\$ 67,499.32	Utility Worker - Water Utility Worker - Wastewater Meter Technician
7	\$ 50,245.66	\$ 70,873.77	Community Service Officer Billing Coordinator Permit Coordinator II
8	\$ 52,757.06	\$ 74,418.92	Administrative Assistant II Operator Trainee Support Services Assistant
9	\$ 55,393.27	\$ 78,140.67	Assistant Operator - Wastewater Purchasing Agent
10	\$ 58,166.06	\$ 82,047.32	Operator - Water Operator - Wastewater
11	\$ 61,074.24	\$ 86,150.56	Accountant GIS Technician Special Events Manager/Management Assistant Village Clerk/Executive Assistant
12	\$ 64,129.60	\$ 90,458.66	Marketing & Recruitment Specialist Support Services Manager Building Inspector II Lead Operator - East Plant Lead Operator - West Plant
13	\$ 67,334.50	\$ 94,274.65	Police Social Worker
14	\$ 70,700.69	\$ 99,726.02	
15	\$ 74,234.07	\$ 104,712.31	
16	\$ 77,947.59	\$ 109,954.11	Development Engineer Senior Planner Chief Water Operator Chief Wastewater Operator Assistant Director of Finance
17	\$ 81,842.44	\$ 115,450.23	Fleet Superintendent Buildings and Grounds Superintendent Building Official
18	\$ 85,936.28	\$ 121,220.68	Utilities Superintendent Streets and Underground Superintendent Information Technology Manager
19	\$ 89,910.01	\$ 127,281.95	Operations Supervisor, Police Sergeant
20	\$ 94,745.61	\$ 133,645.82	Assistant Director of Public Works
21	\$ 99,481.12	\$ 140,328.75	
22	\$ 104,454.47	\$ 147,346.08	Deputy Chief of Police
23	\$ 109,678.61	\$ 154,710.73	Director of Development Services, Director of Human Resources
24	\$ 115,160.59	\$ 162,447.44	Deputy Village Manager, Chief of Police, Director of Finance, Director of PW & Engineering

**VILLAGE OF HUNTLEY
ALL FUNDS REVENUE AND EXPENDITURE SUMMARY**

FUND	General	Drug Enforcement	Cemetery	Public Liability	Special Service Area #5	American Rescue Plan Act Fund	Capital Projects and Improvements	Facilities & Grounds Maintenance	Street Improvements and Roads & Bridges	Downtown TIF
REVENUES										
Property Taxes	\$ 4,732,607	\$ -	\$ -	\$ 250,000	\$ 36,250	\$ -	\$ -	\$ -	\$ 69,500	\$ 195,000
State Shared Revenue	8,066,176	-	-	-	-	-	239,375	-	1,436,250	-
Local Fees	706,527	-	-	-	-	-	-	230,000	-	105,000
Licenses and Permits	993,091	-	-	-	-	-	-	-	-	-
Grants and Reimbursements	-	-	-	35,000	-	1,850,744	-	-	26,222	-
Fines and Fees	286,180	4,000	-	-	-	-	125,000	-	-	-
Charges for Service	74,640	8,500	-	-	-	-	-	-	-	-
Other Income	30,000	100	32,000	250	-	-	20,000	17,200	-	-
Other Financing Sources	10,000	-	-	70,485	-	-	200,000	378,043	1,401,021	3,243,160
TOTAL	\$ 14,899,221	\$ 12,600	\$ 32,000	\$ 355,735	\$ 36,250	\$ 1,850,744	\$ 584,375	\$ 625,243	\$ 2,932,993	\$ 3,543,160
EXPENDITURES										
Personnel	\$ 10,900,014	\$ -	\$ 1,130	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	2,757,853	3,000	39,813	335,735	-	-	55,000	287,743	184,000	2,151
Commodities	811,145	7,500	-	-	-	-	-	10,000	-	-
Capital	-	79,421	-	-	42,930	-	191,700	327,500	2,748,993	4,730,000
Debt Services	-	-	-	-	-	-	-	-	-	289,525
Contingencies	430,209	-	-	-	-	-	-	-	-	-
TOTAL w/out Transfers	\$ 14,899,221	\$ 89,921	\$ 40,943	\$ 355,735	\$ 42,930	\$ -	\$ 246,700	\$ 625,243	\$ 2,932,993	\$ 5,021,676
Reserves +/-	\$ 0	\$ (77,321)	\$ (8,943)	\$ -	\$ (6,680)	\$ 1,850,744	\$ 337,675	\$ -	\$ -	\$ (1,478,516)

Transfers out ** \$4,829,549 \$10,000 \$ 3,701,489 \$ 200,000

FUND	Motor Fuel Tax	Rebuild Illinois Bond Fund	Equipment Replacement	Water Operating	Water Capital Improvement & Equipment	Wastewater Operating	Wastewater Capital Improvement & Equipment	Benefits	Police Pension	GRAND TOTALS
REVENUES										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,242,497	\$ 6,525,854
State Shared Revenue	1,126,244	586,369	239,375	-	-	-	-	-	-	\$ 11,693,789
Local Fees	-	-	-	-	-	-	-	-	-	\$ 1,041,527
Licenses and Permits	-	-	-	-	-	-	-	-	-	\$ 993,091
Grants and Reimbursements	-	-	-	-	-	-	-	-	-	\$ 1,911,966
Fines and Fees	-	-	500	-	-	-	-	-	-	\$ 415,680
Charges for Service	-	-	-	3,281,450	390,000	3,036,650	300,000	-	-	\$ 7,091,240
Other Income	2,500	-	52,500	50,000	14,000	32,000	14,000	238,200	875,000	\$ 1,377,750
Other Financing Sources	-	-	-	-	5,597,614	-	1,365,152	1,475,701	-	\$ 13,741,176
TOTAL	\$ 1,128,744	\$ 586,369	\$ 292,375	\$ 3,331,450	\$ 6,001,614	\$ 3,068,650	\$ 1,679,152	\$ 1,713,901	\$ 2,117,497	\$ 44,792,073
EXPENDITURES										
Personnel	\$ -	\$ -	\$ -	\$ 1,528,917	\$ -	\$ 1,493,604	\$ -	\$ 188,900	\$ 758,127	\$ 14,890,691
Contractual Services	-	-	2,000	667,826	26,500	777,625	27,000	1,525,001	88,500	\$ 6,779,747
Commodities	-	-	-	248,750	75,000	151,500	-	-	100	\$ 1,303,995
Capital	1,500,000	1,589,107	867,935	-	3,953,175	-	2,450,588	-	-	\$ 18,481,349
Debt Services	-	-	-	-	-	233,150	-	-	-	\$ 522,675
Contingencies	-	-	-	-	-	31,580	-	-	-	\$ 461,789
TOTAL w/out Transfers	\$ 1,500,000	\$ 1,589,107	\$ 869,935	\$ 2,445,493	\$ 4,054,675	\$ 2,687,459	\$ 2,477,588	\$ 1,713,901	\$ 846,727	\$ 42,440,246
Reserves +/-	\$ (371,256)	\$ (1,002,738)	\$ (577,560)	\$ 885,957	\$ 1,946,939	\$ 381,191	\$ (798,436)	\$ -	\$ 1,270,770	\$ 2,351,827
Transfers out				\$ 1,031,580						\$ 9,772,618

REVENUE AND EXPENDITURE HISTORY

FUND #	REVENUES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021		2022 BUDGET
					BUDGET	ESTIMATE	
100	General Fund	\$12,175,612	\$13,447,904	\$15,089,296	\$12,938,389	\$15,914,909	\$14,899,221
210	Drug Enforcement	\$11,969	\$19,256	\$11,737	\$12,600	\$12,700	\$12,600
220	Cemetery Fund	\$75,393	\$27,710	\$70,134	\$32,000	\$67,000	\$32,000
230	Public Liability Fund	\$294,966	\$285,932	\$295,823	\$355,735	\$406,079	\$355,735
250	Special Service Area #5	\$27,015	\$26,777	\$26,492	\$31,250	\$31,350	\$36,250
270	American Rescue Plan Act Fund	\$0	\$0	\$0	\$0	\$1,850,744	\$1,850,744
400	Capital Projects & Improvements	\$523,766	\$83,805	\$518,131	\$415,932	\$495,000	\$584,375
410	Facilities & Grounds	\$166,645	\$151,213	\$342,314	\$340,000	\$312,419	\$625,243
420	Street Improvements and Road & Bridge	\$392,277	\$1,242,908	\$2,056,527	\$3,355,298	\$3,618,935	\$2,932,993
440	Downtown TIF	\$597,750	\$548,282	\$4,680,187	\$391,884	\$417,251	\$3,543,160
460	Motor Fuel Tax	\$811,105	\$914,094	\$1,158,107	\$925,956	\$1,126,499	\$1,128,744
465	Rebuild Illinois Bonds	\$0	\$0	\$586,369	\$586,369	\$586,369	\$586,369
480	Equipment Replacement Fund	\$505,136	\$247,116	\$334,350	\$548,833	\$624,333	\$292,375
510	Water Operating	\$2,631,302	\$2,654,749	\$3,052,836	\$2,856,821	\$3,245,273	\$3,331,450
515	Water Capital and Equipment	\$762,345	\$1,627,298	\$461,636	\$844,000	\$897,500	\$6,001,614
520	Wastewater Operating	\$2,407,216	\$2,510,270	\$3,093,907	\$2,920,100	\$3,185,440	\$3,068,650
525	Wastewater Capital and Equipment	\$482,871	\$1,272,060	\$406,142	\$391,700	\$489,230	\$1,679,152
600	Benefits Fund	\$1,495,694	\$1,633,132	\$1,612,142	\$1,539,565	\$1,546,793	\$1,713,901
800	Police Pension Fund	\$1,041,744	\$2,608,212	\$2,915,881	\$1,906,846	\$2,556,846	\$2,117,497
TOTAL REVENUES		\$24,402,806	\$29,300,717	\$36,712,010	\$30,393,278	\$37,384,670	\$44,792,073
FUND #	EXPENDITURES (less interfund Transfers)						
100	General Fund	\$11,164,333	\$11,526,002	\$12,092,343	\$12,938,389	\$12,826,409	\$14,899,221
210	Drug Enforcement	\$2,554	\$2,009	\$494	\$40,500	\$29,902	\$89,921
220	Cemetery Fund	\$36,899	\$23,622	\$15,416	\$35,630	\$35,630	\$40,943
230	Public Liability Fund	\$383,503	\$384,771	\$251,370	\$355,735	\$358,002	\$355,735
250	Special Service Area #5	\$15,760	\$18,620	\$37,181	\$46,485	\$46,485	\$42,930
270	American Rescue Plan Act Fund	\$0	\$0	\$0	\$0	\$0	\$0
400	Capital Projects & Improvements	\$121,159	\$93,963	\$212,545	\$294,120	\$294,120	\$246,700
410	Facilities & Grounds	\$262,367	\$262,449	\$272,247	\$335,875	\$335,875	\$625,243
420	Street Improvements and Road & Bridge	\$324,727	\$891,341	\$1,028,583	\$2,130,679	\$2,130,679	\$2,932,993
440	Downtown TIF	\$819,286	\$325,185	\$3,175,728	\$2,021,884	\$491,884	\$5,021,676
460	Motor Fuel Tax	\$634,787	\$985,000	\$1,200,000	\$1,000,000	\$1,000,000	\$1,500,000
465	Rebuild Illinois Bonds	\$0	\$0	\$0	\$170,000	\$170,000	\$1,589,107
480	Equipment Replacement Fund	\$426,467	\$293,578	\$401,755	\$647,994	\$647,993	\$869,935
510	Water Operating	\$2,024,374	\$2,133,492	\$2,270,192	\$2,357,313	\$2,323,931	\$2,445,493
515	Water Capital and Equipment	\$859,209	\$247,043	\$227,522	\$3,011,329	\$750,100	\$4,054,675
520	Wastewater Operating	\$2,146,585	\$2,435,090	\$2,448,278	\$2,498,954	\$2,499,110	\$2,687,459
525	Wastewater Capital and Equipment	\$3,281,884	\$351,792	\$255,441	\$674,601	\$674,601	\$2,477,588
600	Benefits Fund	\$1,368,819	\$1,444,027	\$1,431,616	\$1,539,565	\$1,566,625	\$1,713,901
800	Police Pension Fund	\$399,392	\$439,872	\$558,842	\$579,924	\$663,647	\$846,727
TOTAL EXPENDITURES		\$24,272,105	\$21,857,855	\$25,879,553	\$30,678,977	\$26,844,993	\$42,440,247
REVENUES OVER (UNDER)							
100	General Fund	\$1,011,279	\$1,921,902	\$2,996,953	\$0	\$3,088,500	\$0
210	Drug Enforcement	\$9,415	\$17,247	\$11,243	(\$27,900)	(\$17,202)	(\$77,321)
220	Cemetery Fund	\$38,494	\$4,088	\$54,718	(\$3,630)	\$31,370	(\$8,943)
230	Public Liability Fund	(\$88,537)	(\$98,839)	\$44,453	\$0	\$48,077	\$0
250	Special Service Area #5	\$11,255	\$8,157	(\$10,689)	(\$15,235)	(\$15,135)	(\$6,680)
270	American Rescue Plan Act Fund	\$0	\$0	\$0	\$0	\$1,850,744	\$1,850,744
400	Capital Projects & Improvements	\$402,607	(\$10,159)	\$305,585	\$121,812	\$200,880	\$337,675
410	Facilities & Grounds	(\$95,722)	(\$111,236)	\$70,067	\$4,125	(\$23,456)	\$0
420	Street Improvements and Road & Bridge	\$67,550	\$351,567	\$1,027,944	\$1,224,619	\$1,488,256	\$0
440	Downtown TIF	(\$221,536)	\$223,097	\$1,504,459	(\$1,630,000)	(\$74,633)	(\$1,478,516)
460	Motor Fuel Tax	\$176,318	(\$70,906)	(\$41,893)	(\$74,044)	\$126,499	(\$371,256)
465	Rebuild Illinois Bonds	\$0	\$0	\$586,369	\$416,369	\$416,369	(\$1,002,738)
480	Equipment Replacement Fund	\$78,669	(\$46,462)	(\$67,404)	(\$99,161)	(\$23,660)	(\$577,560)
510	Water Operating	\$606,928	\$521,256	\$782,644	\$499,508	\$921,342	\$885,957
515	Water Capital and Equipment	(\$96,864)	\$1,380,255	\$234,114	(\$2,167,329)	\$147,400	\$1,946,939
520	Wastewater Operating	\$260,631	\$75,181	\$645,629	\$421,146	\$686,330	\$381,191
525	Wastewater Capital and Equipment	(\$2,799,013)	\$920,269	\$150,701	(\$282,901)	(\$185,371)	(\$798,436)
600	Benefits Fund	\$126,875	\$189,106	\$180,526	\$0	(\$19,832)	\$0
800	Police Pension Fund	\$642,352	\$2,168,340	\$2,357,039	\$1,326,922	\$1,893,199	\$1,270,770

Fund Name	FUND BALANCE HISTORY								
	FY18	FY19	FY20	FY21 Projected			FY22 Budget		
	Actual	Actual	Actual	Revenues	Expenses	Ending	Revenue	Expenses	Ending
General Fund	\$5,269,071	\$5,815,971	\$8,440,686	\$15,914,909	\$14,485,251	\$9,870,344	\$14,899,221	\$19,728,771	\$5,040,794
Special Revenue Funds									
Drug Enforcement	\$90,130	\$107,377	\$118,620	\$12,700	\$29,902	\$101,418	\$12,600	\$89,921	\$24,097
Cemetery Fund	\$336,170	\$340,258	\$384,978	\$67,000	\$45,630	\$406,348	\$32,000	\$50,943	\$387,405
Public Liability Fund	\$285,574	\$186,735	\$231,187	\$406,079	\$358,002	\$279,264	\$355,735	\$355,735	\$279,264
Special Service Area #5	\$43,668	\$51,824	\$41,135	\$31,350	\$46,485	\$26,000	\$36,250	\$42,930	\$19,320
American Resuce Plan Act Fund	\$0	\$0	\$0	\$1,850,744	\$0	\$1,850,744	\$1,850,744	\$3,701,488	\$0
Capital Funds									
Capital Projects & Improvements	\$3,506,889	\$3,496,731	\$2,502,316	\$495,000	\$1,294,120	\$1,703,196	\$584,375	\$446,700	\$1,840,871
Facilities & Grounds	\$461,683	\$350,446	\$420,513	\$312,419	\$335,875	\$397,057	\$625,243	\$625,243	\$397,057
Street Improvement and R&B	\$47,130	\$398,042	\$1,425,986	\$3,618,935	\$2,130,679	\$2,914,242	\$2,932,993	\$2,932,993	\$2,914,242
Downtown TIF	(\$1,211,103)	(\$988,006)	\$513,699	\$417,251	\$491,884	\$439,066	\$3,543,160	\$5,021,676	(\$1,039,450)
Motor Fuel Tax	\$785,168	\$714,262	\$672,369	\$1,126,499	\$1,000,000	\$798,868	\$1,128,744	\$1,500,000	\$427,612
Rebuild Illinois Bonds	\$0	\$0	\$586,369	\$586,369	\$170,000	\$1,002,738	\$586,369	\$1,589,107	\$0
Equipment Replacement Fund	\$929,842	\$883,380	\$815,975	\$624,333	\$647,993	\$792,315	\$292,375	\$869,938	\$214,752
Enterprise Funds									
Water Operating *	\$1,654,404	\$1,136,186	\$1,862,654	\$3,245,273	\$2,855,511	\$2,252,416	\$3,331,450	\$3,477,073	\$2,106,793
Water Capital and Equipment	\$1,643,790	\$2,532,250	\$2,624,430	\$897,500	\$750,100	\$2,771,830	\$6,001,614	\$4,054,675	\$4,718,769
Wastewater Operating *	\$1,764,109	\$124,388	\$720,533	\$3,185,440	\$2,499,110	\$1,406,863	\$3,068,650	\$2,687,459	\$1,788,054
Wastewater Capital and Equipment	\$1,332,260	\$2,188,073	\$1,990,760	\$489,230	\$907,701	\$1,572,289	\$1,679,152	\$2,477,588	\$773,853
Internal Service Fund									
Benefits Fund	\$3,194,615	\$3,383,721	\$3,564,247	\$1,546,793	\$1,791,625	\$3,319,415	\$1,713,901	\$1,713,901	\$3,319,415
Fiduciary Fund									
Police Pension Fund	\$9,349,825	\$11,518,165	\$13,875,203	\$2,556,846	\$663,647	\$15,768,402	\$2,117,497	\$846,727	\$17,039,172

* Cash & Cash Equivalents

All expenses include interfund transfers.

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GENERAL FUND SUMMARY

The General Fund, which is the Village's main operating fund, is balanced with estimated budgeted revenues and expenditures for FY22 of \$14,899,221. FY21 estimates indicate a surplus of \$3,088,500 based on revenue projections coming in higher than budgeted and expenditures (not including transfers) coming in less than budgeted. One area in particular in which this occurred was the amount budgeted for building permit revenue, which was budgeted at \$300,000, and is estimated to be over \$1,000,000 by the end of 2021. The primary driver of that increase was the annexation and development of 261 acres of property in early 2021 that brought in over 1.7 million square feet of e-commerce space for Amazon, resulting in more than \$600,000 of permit revenue for those two projects alone. This revenue was not anticipated at the time the FY21 was prepared and adopted. In addition, homebuilding activity was also stronger than anticipated.

The FY22 General Fund surplus transfers were also impacted by the receipt in FY20 of federal COVID-19 funds distributed through Kane and McHenry Counties from the Coronavirus Relief Fund Act, signed into law on March 27, 2020. Kane County qualified as an eligible local government providing aid to local governments and established the CARES program. McHenry County qualified as an eligible local government providing aid to local governments and established the CURES program. The funds were received based on support and documentation submitted to both Kane County and McHenry County for salaries expended on front line police officers from March 2020 through December 2020. Total funds received were just over \$1.2 million. Only a portion of those funds were assigned for future capital expenditures in the FY21 budget, leaving the remaining FY20 surplus available for capital expenditures in FY22.

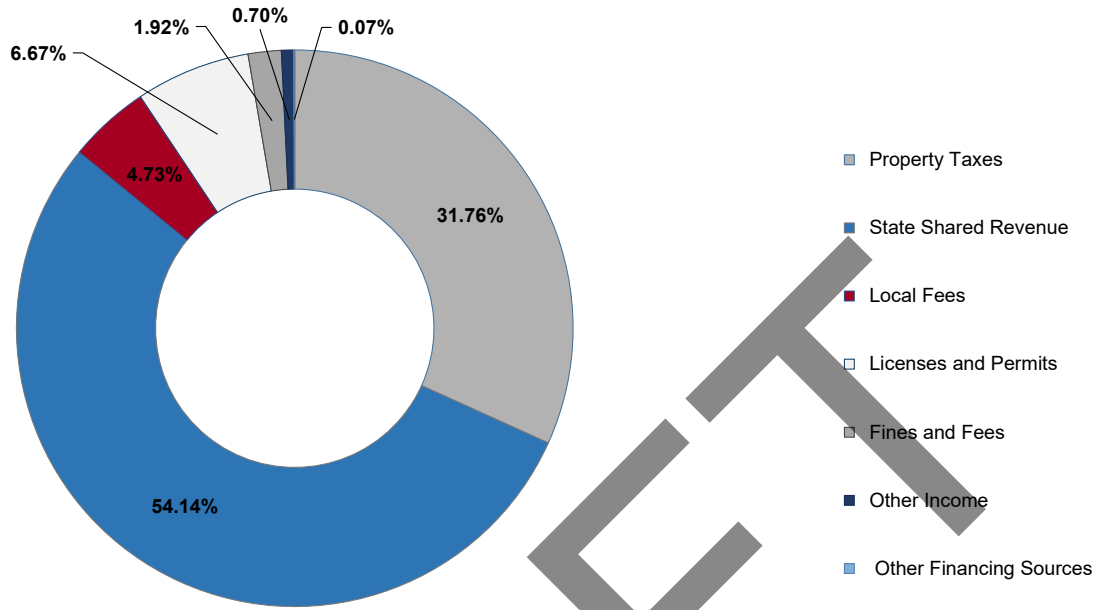
Financial resources come from a variety of places, including taxes, permits and fines/fees. Most program expenses are supported by general revenues of the Village and are not specifically allocated to a particular program.

Fees for licenses, permits and other expenses for which there is a direct relationship between the cost of providing service and amount charged is reviewed as part of the annual budget process. The majority of services are financed from revenue generated by property tax, sales tax and state-shared revenue sources such as income tax.

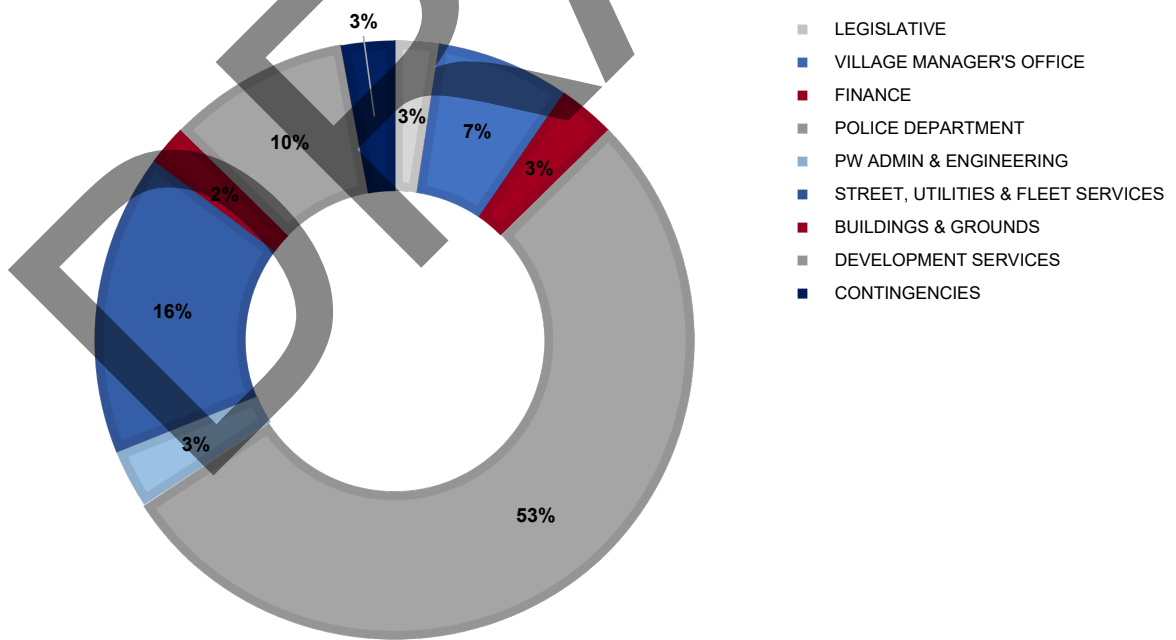
Municipal spending is split by department or division and allocated in each year's budget document. Spending trends help predict needs in different areas. Typically the largest annual General Fund expenditure category relates to security of persons and property or public safety. The total Police Department budget for FY22 is \$7,915,916 or 53% of all expenditures not including transfers.

Other significant expenditure categories include Public Works expenditures for the Administration and Engineering Division, the Street, Fleet and Underground Utility Division and the Buildings and Grounds Division. The total of all three divisions is about 22% of total General Fund expenditures not including transfers. The amount listed for the Public Works Department in the chart on the following page does not include the Water and Wastewater Funds. Detailed information about expenditures in each department is provided in the Village of Huntley Annual Comprehensive Financial Report (ACFR). The figures below depict the sources and categories for the Village revenues and expenditures.

FY22 GENERAL FUND REVENUES



FY22 BUDGET - DEPARTMENT EXPENDITURES



**VILLAGE OF HUNTLEY
GENERAL FUND SUMMARY**

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021		2022 BUDGET
				BUDGET	ESTIMATE	
REVENUES						
PROPERTY TAXES	\$ 4,347,881	\$ 4,392,839	\$ 4,505,464	\$ 4,548,956	\$ 4,548,956	\$ 4,732,607
STATE SHARED REVENUE	6,198,460	6,750,235	7,276,608	6,611,007	7,857,950	8,066,176
LOCAL FEES	690,477	688,105	645,363	650,250	708,620	706,527
LICENSES AND PERMITS	380,918	974,066	958,006	505,189	2,048,091	993,091
FINES AND FEES	280,737	323,468	252,311	287,187	409,502	286,180
OTHER INCOME	252,139	284,191	1,441,544	100,800	106,790	104,640
TRANSFERS	25,000	35,000	10,000	235,000	235,000	10,000
TOTAL REVENUES	\$ 12,175,612	\$ 13,447,904	\$ 15,089,296	\$ 12,938,389	\$ 15,914,909	\$ 14,899,221
EXPENDITURES						
LEGISLATIVE	\$ 246,219	\$ 304,178	\$ 571,963	\$ 326,134	\$ 292,529	\$ 357,455
VILLAGE MANAGER'S OFFICE	636,858	784,792	741,152	927,661	948,142	1,069,346
FINANCE	510,972	355,054	410,300	434,680	424,397	455,128
POLICE DEPARTMENT	6,307,263	6,533,743	6,720,278	7,221,141	7,238,038	7,915,916
PW ADMIN & ENGINEERING	342,515	310,104	349,236	366,468	369,572	467,236
STREET, UTILITIES & FLEET SERVICES	1,844,145	1,932,890	1,994,324	2,161,527	2,121,276	2,426,079
BUILDINGS & GROUNDS	262,822	273,765	299,158	310,828	310,826	324,287
DEVELOPMENT SERVICES	1,013,539	1,031,478	1,005,931	1,096,092	1,121,629	1,453,566
CONTINGENCIES	-	-	-	93,858	-	430,209
TOTAL EXPENDITURES	\$ 11,164,333	\$ 11,526,002	\$ 12,092,343	\$ 12,938,389	\$ 12,826,409	\$ 14,899,221
SURPLUS/(DEFICIT) BEFORE TRANSFERS	\$ 1,011,279	\$ 1,921,902	\$ 2,996,953	\$ 0	\$ 3,088,500	0
TRANSFERS	1,030,652	1,375,000	372,237	1,658,842	1,658,842	4,829,549
TOTAL FUND BALANCE	\$ 5,269,071	\$ 5,815,973	\$ 8,440,689	\$ 6,781,847	\$ 9,870,347	\$ 5,040,797

GENERAL FUND REVENUES

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
REVENUES							
5 - Property Taxes							
100-00-00-4010	Property Taxes-McHenry County	\$2,305,074	\$2,287,335	\$2,293,724	\$2,175,897	\$2,175,897	\$2,223,442
100-00-00-4012	Property Taxes-Kane County	\$1,231,283	\$1,256,733	\$1,243,054	\$1,174,213	\$1,174,213	\$1,266,668
100-00-00-4015	Property Taxes-Police Pension	\$811,523	\$848,771	\$968,686	\$1,198,846	\$1,198,846	\$1,242,497
Property Taxes		\$4,347,881	\$4,392,839	\$4,505,464	\$4,548,956	\$4,548,956	\$4,732,607
10 - State Shared Revenue							
100-00-00-4120	Sales Tax	\$2,805,675	\$2,927,130	\$3,160,568	\$2,900,000	\$3,500,000	\$3,650,000
100-00-00-4121	Local Use Tax	\$759,092	\$884,254	\$1,108,692	\$998,700	\$1,000,000	\$1,126,244
100-00-00-4123	Cannabis Use Tax	\$0	\$0	\$20,771	\$22,371	\$34,500	\$49,932
100-00-00-4125	Income Tax	\$2,550,442	\$2,834,684	\$2,894,070	\$2,609,936	\$3,200,000	\$3,100,000
100-00-00-4130	Personal Property Replacement Tax	\$83,252	\$103,503	\$92,506	\$80,000	\$123,450	\$140,000
State Shared Revenue		\$6,198,460	\$6,749,571	\$7,276,608	\$6,611,007	\$7,857,950	\$8,066,176
15 - Local Fees							
100-00-00-4245	Simplified Municipal Telecommunications Tax	\$87,436	\$75,671	\$64,097	\$55,250	\$48,620	\$46,526
100-00-00-4250	Cable TV Franchise Tax	\$439,813	\$446,327	\$450,789	\$440,000	\$475,000	\$475,000
100-00-00-4252	Video Service Provider Fee-AT&T	\$82,937	\$78,309	\$70,611	\$70,000	\$65,000	\$65,000
100-00-00-4260	Video Gaming Tax	\$80,292	\$87,798	\$59,865	\$85,000	\$120,000	\$120,000
100-00-00-4275	Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$1
Local Fees		\$690,477	\$688,105	\$645,362	\$650,250	\$708,620	\$706,527
20 - Licenses and Permits							
100-00-00-4310	Building Permits	\$179,956	\$699,256	\$704,062	\$300,000	\$1,500,000	\$650,000
100-00-00-4311	Residential & Non-Residential Engring Insp. Fees	\$30,811	\$27,033	\$74,537	\$20,000	\$316,000	\$141,250
100-00-00-4313	Single Lot Residential Plan Engineering Reviews	\$0	\$53,500	\$43,500	\$15,000	\$60,000	\$35,000
100-00-00-4315	Elevator Plan Review/Fees	\$21,370	\$27,264	\$17,991	\$10,000	\$10,000	\$10,000
100-00-00-4320	Liquor License	\$53,275	\$59,650	\$52,300	\$52,500	\$52,500	\$51,250
100-00-00-4322	Tobacco License	\$0	\$3,800	\$4,300	\$3,700	\$3,900	\$3,900
100-00-00-4325	Video Game License & Fees	\$48,500	\$52,500	\$17,750	\$57,500	\$52,500	\$51,500
100-00-00-4330	Contractor Registration	\$17,486	\$17,440	\$18,420	\$17,000	\$20,000	\$17,000
100-00-00-4340	Wastehauler License	\$11,222	\$11,390	\$15,386	\$13,489	\$13,691	\$13,691
100-00-00-4350	Business Registration	\$4,110	\$3,800	\$4,210	\$4,000	\$4,500	\$4,500
100-00-00-4360	Special Events Registration	\$14,189	\$18,433	\$5,550	\$12,000	\$15,000	\$15,000
Licenses and Permits		\$380,918	\$974,066	\$958,006	\$505,189	\$2,048,091	\$993,091
25 - Grants and Reimbursements							
100-00-00-4414	Streetlight Grant	\$0	\$26,137	\$0	\$0	\$0	\$0
100-00-00-4415	Starcom Grant - Police Department	\$0	\$0	\$24,026	\$0	\$0	\$0
100-00-00-4419	Coronavirus Relief Fund Assistance	\$0	\$0	\$1,204,707	\$0	\$0	\$0
100-00-00-4420	Police Training Reimbursement	\$13,131	\$0	\$25	\$0	\$0	\$0
100-00-00-4435	IDOT Distracted Driving Reimbursement	\$0	\$2,199	\$0	\$0	\$0	\$0
100-00-00-4436	IDOT Traffic Campaign Grants	\$0	\$0	\$5,285	\$0	\$2,199	\$0
100-00-00-4460	Bullet Proof Vest Program Grant	\$5,402	\$0	\$2,339	\$0	\$0	\$0
100-00-00-4470	IRMA Grant Reimbursement	\$0	\$0	\$5,000	\$0	\$0	\$0
100-00-00-4480	FEMA Grant	\$0	\$0	\$8,335	\$0	\$0	\$0
100-00-00-4497	Local Grants	\$0	\$0	\$0	\$0	\$15,579	\$0
Grants and Reimbursements		\$18,533	\$28,336	\$1,249,716	\$0	\$17,778	\$0
30 - Fines and Fees							
100-00-00-4511	Development Application Fees	\$24,291	\$24,076	\$15,760	\$15,000	\$150,000	\$25,000
100-00-00-4515	Police Fines & Fees	\$202,078	\$246,484	\$178,590	\$215,000	\$200,000	\$200,000
100-00-00-4525	Building Permit Penalties/Fines	\$2,459	\$2,044	\$2,648	\$2,000	\$1,500	\$2,000
100-00-00-4530	Wireless Tower Contract Fees	\$51,909	\$50,160	\$54,662	\$54,537	\$56,052	\$57,230
100-00-00-4532	Small Wireless Facilities Fees	\$0	\$650	\$650	\$650	\$1,950	\$1,950
100-00-00-4540	Seized & Unclaimed Funds-PD	\$0	\$54	\$0	\$0	\$0	\$0
Fines and Fees		\$280,737	\$323,468	\$252,311	\$287,187	\$409,502	\$286,180
35 - Charges for Services							
100-00-00-4665	School Resource Officer	\$57,887	\$61,785	\$64,200	\$70,800	\$74,012	\$74,640
Charges for Services		\$57,887	\$61,785	\$64,200	\$70,800	\$74,012	\$74,640
40 - Other Income							
100-00-00-4708	Investment Income	\$114,679	\$182,512	\$123,630	\$25,000	\$10,000	\$25,000
100-00-00-4737	Donations	\$0	\$0	\$100	\$0	\$0	\$0
100-00-00-4790	Miscellaneous Revenue	\$61,040	\$12,223	\$3,898	\$5,000	\$5,000	\$5,000
Other Income		\$175,719	\$194,734	\$127,628	\$30,000	\$15,000	\$30,000
45 - Other Financing Sources							
100-00-00-4905	Transfer from Liability Insurance Fund	\$25,000	\$25,000	\$0	\$0	\$0	\$0
100-00-00-4910	Transfer from Benefits Fund	\$0	\$0	\$0	\$225,000	\$225,000	\$0
100-00-00-4912	Transfer From Cemetery Fund	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Other Financing Sources		\$25,000	\$35,000	\$10,000	\$235,000	\$235,000	\$10,000
REVENUE Total: 100 - General Fund		\$12,175,612	\$13,447,904	\$15,089,295	\$12,938,389	\$15,914,909	\$14,899,221

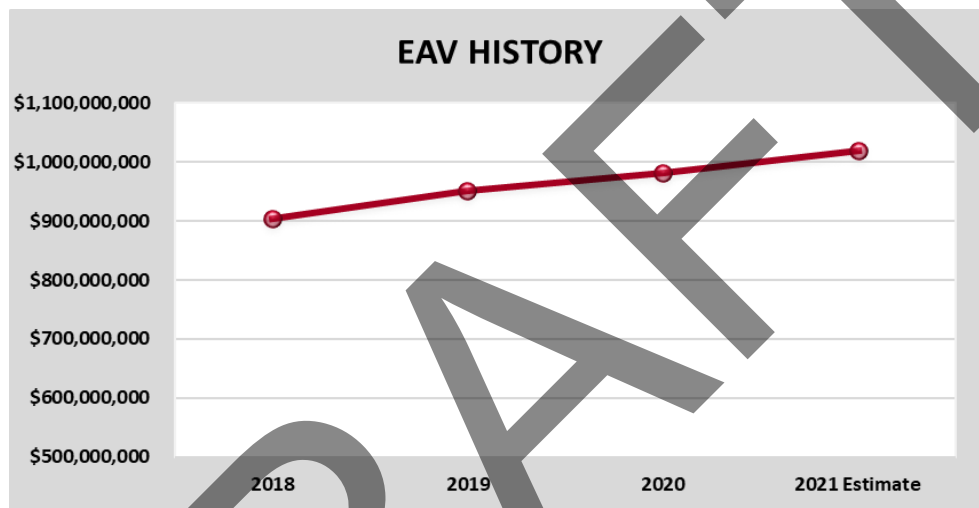
FY22 Annual Budget

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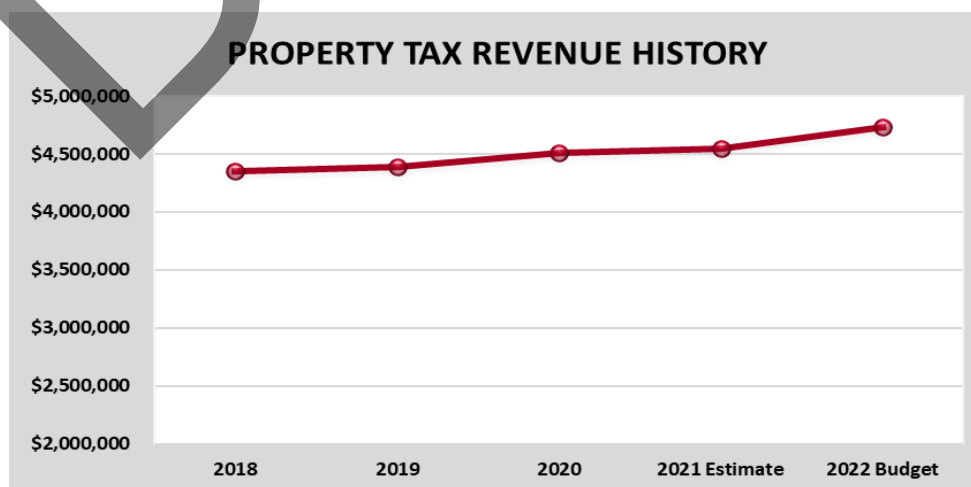
MAJOR REVENUE SOURCES

PROPERTY TAX

This revenue is derived from a tax levy on real estate valuations within the corporate limits of the Village. Property tax revenues are disbursed to the Village beginning in May through the end of November. The final rate setting 2020 EAV (equalized assessed valuation) was \$981,005,463, which was an increase of 3.19% from the 2019 EAV. The rate setting 2021 EAV is expected to increase by more than \$37 million due to new construction and increased valuations by township assessors. The 2021 EAV is estimated to exceed \$1 billion for the first time in the Village's history at \$1,018,493,759, which represents a 3.82% increase in valuation from 2020. The EAV/100 x Tax Rate = Total Levy Dollars. Therefore, as the EAV rises, additional dollars can be levied while keeping the tax rate the same.



Property tax funds are allocated for General Fund operations, Police Pension Fund obligations, Liability Insurance costs and Social Security obligations. For the FY22 budget property taxes in total are showing an increase of \$183,651. Of this increase, \$43,651 is for the Police Pension obligation. Police Pension funding obligation is calculated by a third party actuary. The total dollar amount for property taxes is allocated to the Public Liability Fund, the Police Pension Fund and the General Fund for overall operations as well as the Village's portion of Social Security and IMRF expenses.

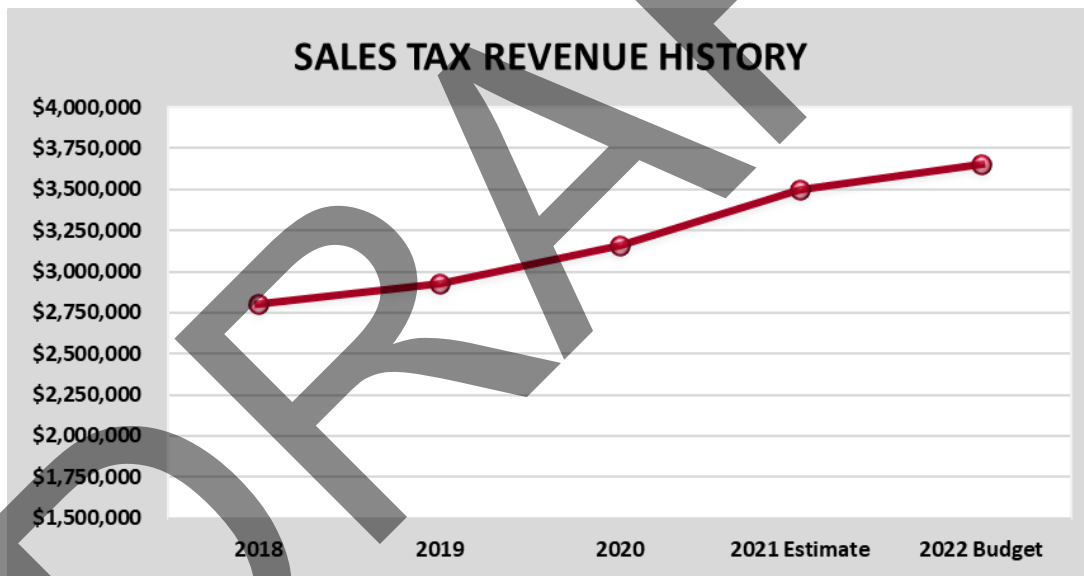


SALES TAX

Sales tax at a rate of 8% is collected on retail sales of general merchandise within the Village, 7% on titled vehicles, and 1.75% on qualifying food, drugs, and medical appliances. The sales tax is administered and collected by the Illinois Department of Revenue (IDOR). One percent of this sales tax is distributed to the municipality where the sale occurred. This tax is recorded in the Village’s General Fund and is used for basic Village operations. Sales tax has a lag of three months from the time the sale occurs and when the Village receives the money from the state. The Village budgets accordingly due to the economic factors associated with the receipt of sales tax.

Beginning July 1, 2020 the Village started collecting an additional 1% for the new home rule sales tax collected on general merchandise. This revenue is dedicated to capital and streets. The Village collected \$891,272 for six months in 2020 and \$1,538,840 for 8 months of 2021.

The Village is projecting its FY21 sales tax revenue to come in at \$3,500,000, well above budgeted dollars of \$2,900,000. Sales tax revenue for FY22 is projected to increase to \$3,650,000. The Village anticipates final payment of the 50% sales tax rebate to the developer of the Huntley Grove commercial development anchored by Walmart by late 2022. Other sales tax sharing agreements in place include Jewel and More Brewing.



STATE SHARED TAX REVENUES

State shared revenues are comprised of Local Use Tax, Cannabis Use Tax and Income Tax, which are based on the Village's State of Illinois certified 2020 census population of 27,740, and Replacement Tax, which is collected from corporations, trusts, and public utilities. The estimated FY21 revenue derived from these three revenue sources is \$4,357,950, which is significantly higher than the FY21 Budget due to the increase in Income Tax receipts. The FY22 budget includes \$4,416,176 in revenue from these sources.

Local Use Tax:

Use Tax is a tax imposed on using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. Tangible personal property that is purchased outside of Illinois but is titled and registered with a Village of Huntley address is also allocated to the Village. The tax is distributed to municipal and county governments based on State certified population numbers. As more shopping is being done on-line, this revenue source has grown over the past few years and is projected to increase from \$1,000,000 in FY21 to \$1,126,244 in FY22.



Cannabis Use Tax:

The legalization of adult use cannabis in 2020 included a new source of Local Government Distributive Fund (LGDF) dollars. A portion of the Cannabis Regulation Fund revenues (8% of deposits) goes to local governments, through LGDF, to help fund crime prevention programs, training and interdiction efforts. The Cannabis Regulation Fund is derived from moneys collected from state taxes, license fees and other amounts required to be transferred into the Fund. FY21 estimated revenues are \$34,500. The FY22 budget includes \$49,932.

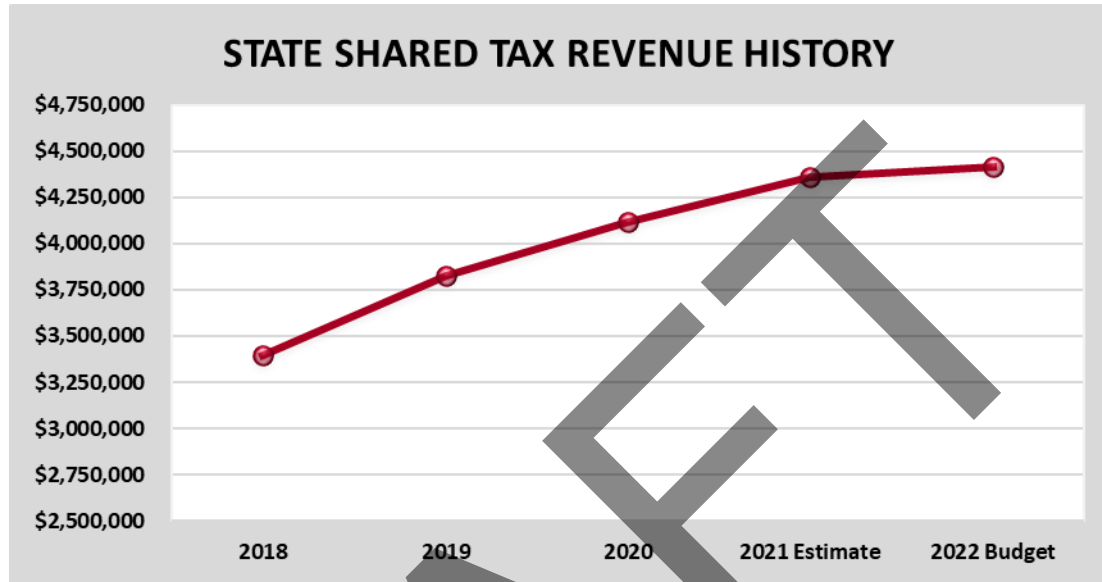
Income Tax:

Illinois Income Tax is a tax on the earning or receiving of income in or as a resident of the State of Illinois and is imposed on every individual, trust, estate and corporation. Effective July 1, 2017, Illinois income tax rates increased from 3.75% to 4.95% for individuals, trusts and estates, and from 5.25% to 7% for corporations. The tax is distributed to municipal and county governments based on State certified population numbers. Income Tax revenue has exhibited strong performance in the last 12 months. The Illinois labor market has rebounded significantly since restrictions were placed on the economy in March of 2020 and the unemployment rate has dropped from 16.5% in April of 2020 to 7.2% in June of 2021. The increase in the revenue source for FY21 is more than \$590,000.

Replacement Tax:

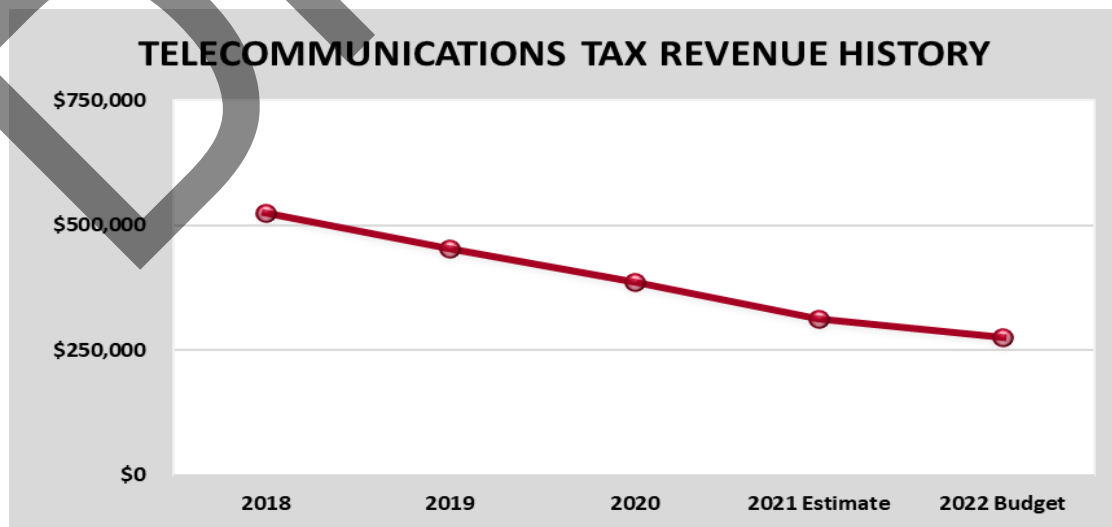
Replacement Taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships and other business entities were rescinded. These taxes resulted when the Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local governments units and

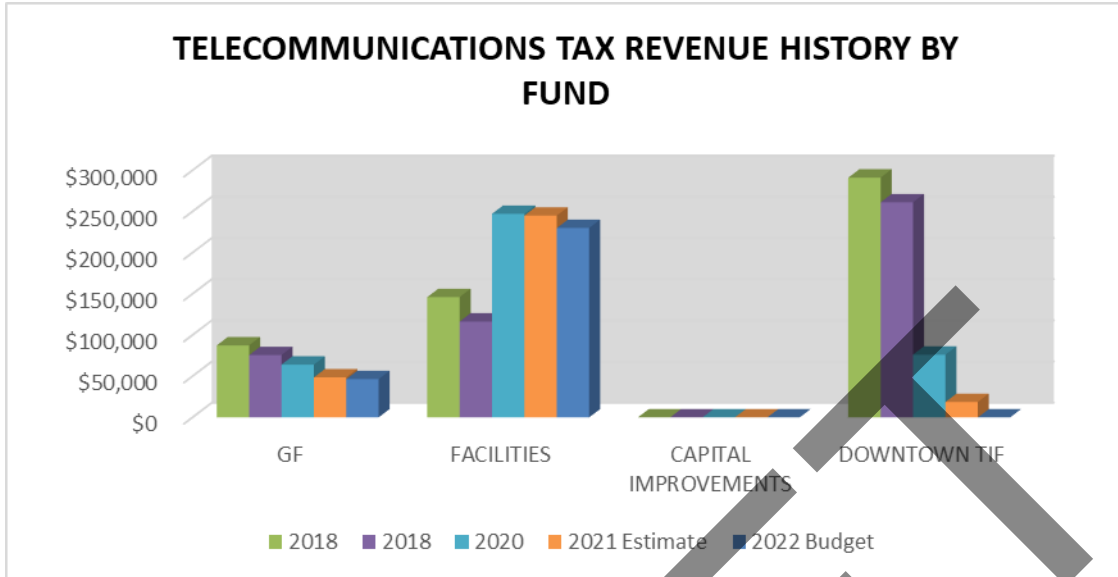
school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments. Corporations pay 2.5%, Partnerships, trusts and S Corporations pay 1.5%. The allocation is based upon the amount of corporate personal property tax collected in 1977.



SIMPLIFIED TELECOMMUNICATIONS TAX

This tax is collected for the use of all of the public rights-of-way located within the Village by providers of telecommunications services. The Village's rate is 6% of gross receipts on local, long-distance, and wireless calls from each service address within the Village, and for services originating from or transmitted into the Village corporate limits. The 2021 budget allocation was as follows: General Fund - \$55,250; Facilities and Grounds Maintenance Fund - \$276,026; and Downtown TIF - \$18,724 for a total of \$350,000. A total of \$276,526 will be allocated in FY22 including \$46,526 to the General Fund; and \$230,000 to the Facilities and Grounds Maintenance Fund.

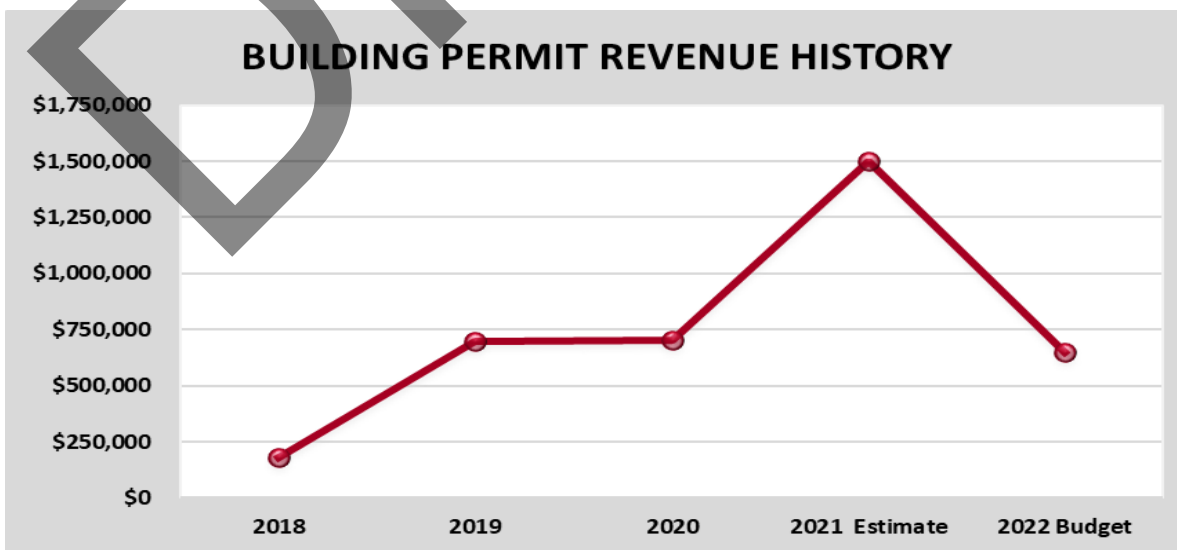




BUILDING PERMITS

Building permits and administrative fees are based on the construction of new commercial and residential units. Fees are based on the square footage of the house or unit. Permit revenue was budgeted at \$300,000 in the FY21 budget. As of October 31st, the Village collected \$1,160,542 in building permit fees. Permit revenue for FY22 is projected at \$650,000, as new residential and commercial building activity is expected to continue.

	2018	2019	2020	2021 YTD
Total Permit Revenue	\$179,956	\$699,256	\$704,062	\$1,160,542
Total New Residential Revenue	\$0	\$449,591	\$448,465	\$677,836
Residential as a Percent	0%	64%	64%	58%



INTERFUND TRANSFERS

Interfund transfers are categorized as certain types of exchanges or transaction-like activities between the various funds. The Village uses interfund transfers from the General Fund to act as the catalyst for funding future capital projects, equipment purchases, or as seed money for newly established funds. This has enabled the Village to utilize as a pay-as-you-go method to fund most capital projects and minimizing the use of debt for these expenditures.

Surplus revenue above the Village’s 25% fund balance policy in the General Fund will be used to purchase items through the Village’s Equipment Replacement Fund as well as for capital projects that otherwise have no funding source. Balances will be updated upon the completion of the annual audit at which time a budget amendment may be prepared for the current year and/or additional transfers may be budgeted in the following budget cycle process.

During the budget compilation process, excess budgeted revenues are classified as a contingency in the General Fund.

HISTORICAL GENERAL FUND SURPLUS TRANSFERS

Fiscal Year	From General Fund	To Street Improvement	To Facilities & Grounds	To Liability Insurance Fund	To Capital Improvement	To Equipment Replacement Fund	Downtown TIF
2018	\$1,248,452				\$1,030,652	\$217,800	
2019	\$1,375,000	\$1,157,200				\$217,800	
2020	\$372,237		\$72,237			\$300,000	
2021	\$1,658,842	\$1,000,000	\$44,774	\$85,235		\$528,833	
2022	\$4,829,549	\$1,401,021	\$178,043	\$70,485			\$3,180,000

GENERAL FUND SURPLUS TRANSFERS



INTERFUND TRANSFERS

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Budget	2021 Estimated	2022 Budget
Department: 90 - Interfund Transfers/Contingencies							
Division: 00 - Non-Division							
<i>25 - Other Expenses</i>							
100-90-00-8900	Contingencies	\$0	\$0	\$0	\$93,858	\$0	\$430,209
	Other Expenses	\$0	\$0	\$0	\$93,858	\$0	\$430,209
EXPENSES before Transfers Total		\$10,946,535	\$11,526,004	\$12,092,343	\$12,938,389	\$12,826,409	\$14,899,221
<i>35 - Interfund Transfers Out</i>							
100-90-00-9904	Transfer to Liability Fund	\$0	\$0	\$0	\$85,235	\$85,235	\$70,485
100-90-00-9906	Transfer to Equipment Replacement Fund	\$217,800	\$0	\$0	\$528,833	\$528,833	\$0
100-90-00-9910	Transfer to Facilities and Buildings & Grounds	\$0	\$0	\$72,237	\$44,774	\$44,774	\$178,043
100-90-00-9911	Transfer to Streets & Roads	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,401,021
100-90-00-9920	One Time Revenue Transfer Out	\$1,030,652	\$1,375,000	\$300,000	\$0	\$0	\$3,180,000
	Interfund Transfers Out	\$1,248,452	\$1,375,000	\$372,237	\$1,658,842	\$1,658,842	\$4,829,549
	Division Total: 00 - Non-Division	\$1,248,452	\$1,375,000	\$372,237	\$1,752,700	\$1,658,842	\$5,259,758
EXPENSE Total: 100 - General Fund		\$12,194,987	\$12,901,004	\$12,464,580	\$14,597,231	\$14,485,251	\$19,728,770
Ending Fund Balance - General Fund		\$5,269,071	\$5,815,971	\$8,440,686	\$6,781,844	\$9,870,344	\$5,040,795

DRAFT

LEGISLATIVE

Illinois State Statutes define the overall structure of cities and villages within the State and details the legislative structure at the local government level. The Village of Huntley is a home rule municipality governed by a Village President (Mayor) and a board of six trustees, which makes up the Village Board of Trustees. The Village Board of Trustees functions as the legislative branch of the Village government. In accordance with State law the Board of Trustees establishes the policy and legislative direction of the Village, adopts all ordinances and resolutions, and maintains the authority of final determination on land use matters.

The Board of Trustees is the elected representatives of the citizens of Huntley. The Village Board meets the second and fourth Thursday of every month. In addition, the Board of Trustees acts as the Village's Liquor Commission.

The Village President and Board of Trustees are elected at-large to four-year, staggered terms. The Village employs a full-time Village Manager who manages and is responsible for the daily operations of the Village.

VILLAGE BOARD OF TRUSTEES

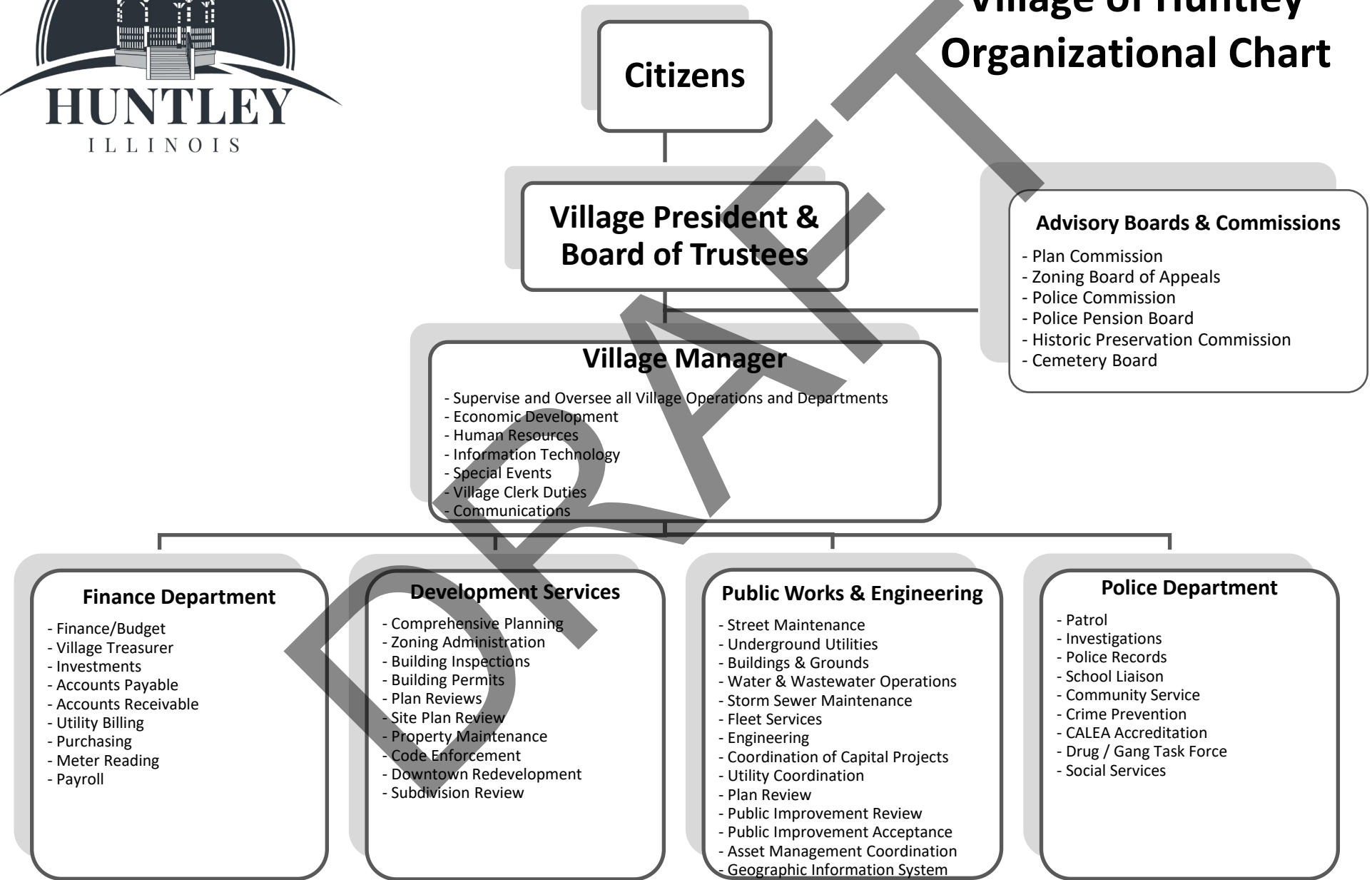
President Timothy J. Hoefft
Trustee Ronda Goldman
Trustee Mary Holzkopf
Trustee Niko Kanakaris
Trustee Curt Kittel
Trustee Harry Leopold
Trustee JR Westberg

Village President since 2021; Term Expires 2025
Board Member since 2013; Term Expires 2025
Board Member since 2021; Term Expires 2025
Board Member since 2007; Term Expires 2023
Board Member since 2021; Term Expires 2023
Board Member since 2003; Term Expires 2023
Board Member since 2013; Term Expires 2025





Fiscal Year 2022 Village of Huntley Organizational Chart



VILLAGE BOARD ACCOMPLISHMENTS – 2021

- Participated in a visioning process and adopted a new Strategic Plan for 2022-2025
- Approved the creation of a new zoning district and the annexation of a 261-acre development leading to the location of a 630,000 square-foot Amazon Receive Center and another 1.1 million square-foot Amazon e-commerce facility and a projected 1,500 new jobs
- Approved an amendment to the annexation agreement for Cider Grove Subdivision, a new development agreement, and final plans for the development of Unit 2 consisting of 180 single-family homes
- Approved final development plans for the former 60-acre Huntley Outlet Center for redevelopment as the Huntley Commercial Center business park to accommodate warehouse and distribution uses
- Approved a Utility Development and Easement Agreement with Horizon Development Limited Partnership (HDLP) for the Eakin Creek Interceptor Sewer Project, securing the easement at no cost and a commitment from HDLP to contribute \$250,000 towards the cost of construction, with the remaining costs paid for by other developer contributions
- Re-issued a request for Letters of Interest for the redevelopment of the Catty property on south Church Street and approved a resolution to enter into negotiations with a developer interested in renovating the building with approximately 30 residential units and several additional new residential buildings adjacent to Church Street
- Approved a resolution authorizing negotiation of a redevelopment agreement with a developer for the former Fire Station Property at 11808 Coral Street
- Approved a new 20-year jurisdictional boundary agreement with Lake in the Hills
- Approved the extension of the Temporary Outdoor Dining Program to assist restaurants through the pandemic
- Approved the addition of picnic tables in the Town Square in response to the positive feedback from the community in 2020
- Adopted an ordinance establishing regulations for food truck operators conducting business within the Village
- Renewed the lease with the Huntley Area Chamber of Commerce for the office space at the Old Village Hall
- Approved a Location Agreement with a vendor for bike racks at the McHenry County Visitor Center facility owned by the Village at Main Street and Rt. 47
- Approved an ordinance updating Liquor Commission hearing procedures

- Amended the Village's Purchasing Manual to reflect current state statute bidding requirements for contracts over \$25,000
- Approved an ordinance renaming a portion of Kreutzer Road to Charles H. Sass Parkway in honor of former Mayor Charles Sass, who served as Mayor from 2001 to 2021
- Approved an Easement Agreement with the property owner of the former school site at Rt. 47 and Mill Street for the Rt. 47 watermain replacement project
- Approved a 2021 Amended and Restated Police Services Agreement Between the Huntley Park District and the Village
- Approved an ordinance amending Village Code regarding parkway use and maintenance of trees
- Filled the vacant Village Manager position
- Remained active in the McHenry County Council of Governments (McCOG) and the Illinois Municipal League (IML) for the purpose of monitoring local and state issues that potentially impact the Village
- Became a member of Metro West Council of Government for the purpose of monitoring local and state issues that potentially impact the Village



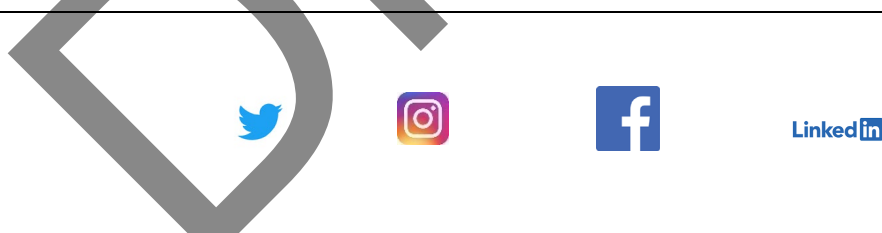
VILLAGE BOARD GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

STRATEGIC FOCUS ALIGNMENT

Adopt an Economic Development Work Plan for FY22	G1
Promote physical and mental health initiatives that contribute to a healthy lifestyle	G2
Explore possibility of regulating vehicle size and weight limits on residential streets	G2
Hold joint meetings with other taxing bodies	G2
Identify opportunities to enhance resident interaction	G3
Improve dissemination of public information and increase use of social media to promote a coordinated branding message	G3
Remain active in McHenry County Council of Governments (McCOG), Metro West Council of Governments, and the Illinois Municipal League (IML) for the purpose of monitoring local and state issues that potentially impact Huntley	G2
Monitor federal Infrastructure Investment and Jobs Act legislation to identify funding opportunities for Huntley	G2

HEALTHY, SAFE, ATTRACTIVE
COMMUNITY
STRONG LOCAL ECONOMY
ENGAGED COMMUNITY
FORWARD LOOKING
COMMUNITY
ORGANIZATIONAL
EXCELLENCE

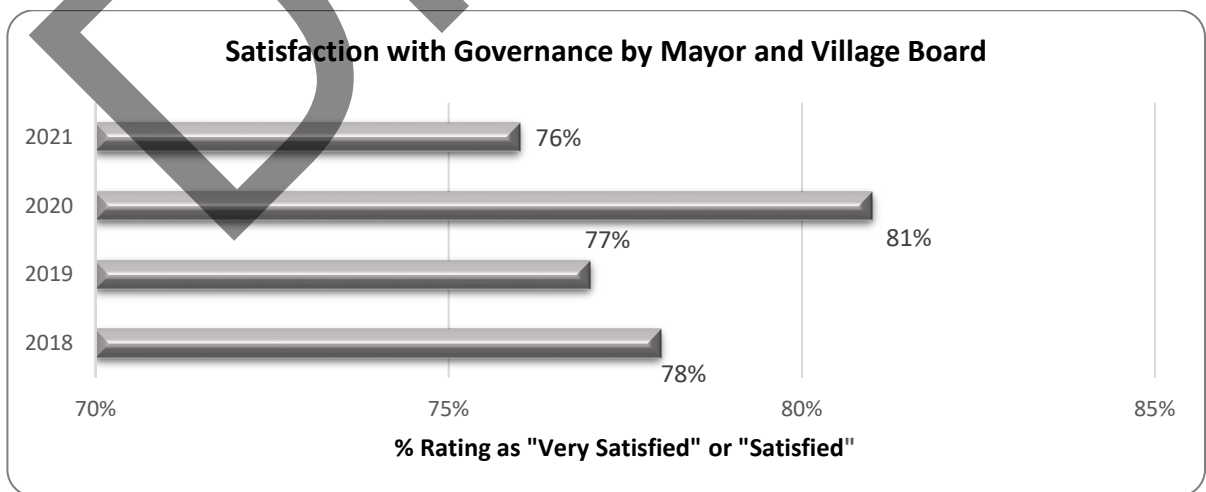
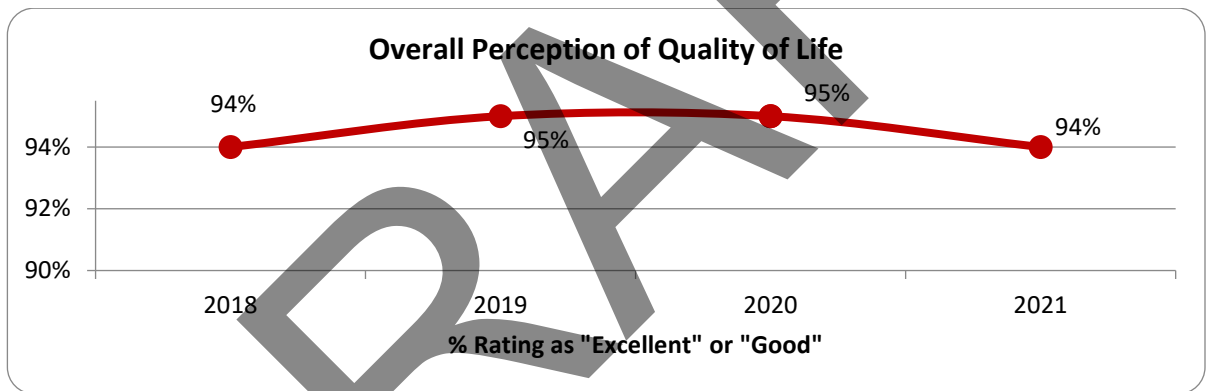


HUNTLEY'S MISSION IS TO ACHIEVE EXCELLENCE IN THE PLANNING, MANAGEMENT, AND DELIVERY OF SERVICES IN A RELIABLE, EFFICIENT, FISCALLY, AND ENVIRONMENTALLY RESPONSIBLE MANNER THAT ENHANCES THE QUALITY OF LIFE FOR ALL THOSE LIVING, WORKING, OR CONDUCTING BUSINESS IN THE VILLAGE

PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Perception of quality of life in the Village	94%	95%	95%	94%	95%
Overall satisfaction with governance by the Mayor and Board of Trustees	78%	77%	81%	76%	78%



LEGISLATIVE – EXPENDITURE OVERVIEW

- Budget of \$357,455 includes expenditures for elected officials' salaries and specific programs such as the Village's public information program, special events such as Fourth of July Fireworks, the Farmers Market, and Very Merry Huntley.
- The Legislative budget is funded by the General Operating Fund to support the operations of the Village President and Board of Trustees
- The Village Manager's Office manages the Legislative budget

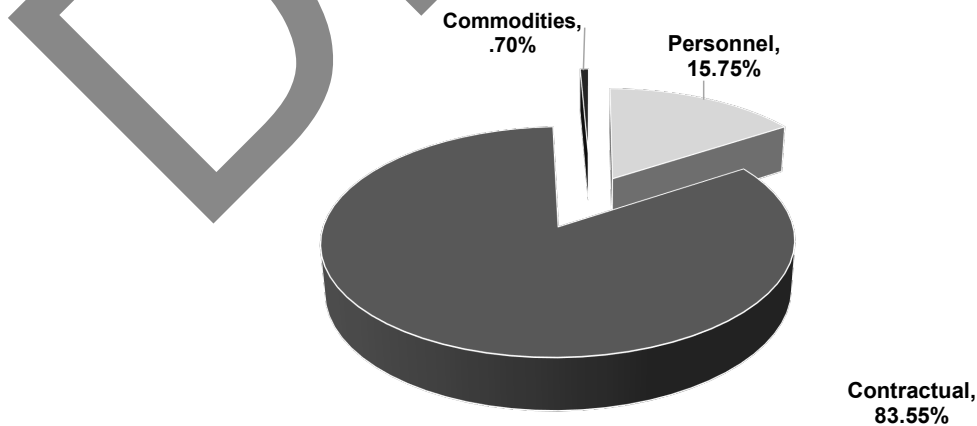
Category	Percent	Budget
Contractual	83.55%	\$298,652
Personnel	15.75%	\$56,303
Commodities	.70%	\$2,500
Total	100%	\$357,455



LEGISLATIVE

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 10 - Legislative							
5 - Personnel							
100-10-00-5010	Full-Time Salaries	\$44,733	\$48,800	\$48,800	\$48,801	\$49,500	\$48,801
100-10-00-5025	Boards & Commissions	\$2,280	\$3,090	\$2,470	\$3,501	\$3,501	\$3,501
100-10-00-5160	FICA	\$3,572	\$3,943	\$3,895	\$3,946	\$4,055	\$4,001
Personnel		\$50,585	\$55,833	\$55,165	\$56,248	\$57,056	\$56,303
10 - Contractual							
100-10-00-6105	Legal Fees / Litigation	\$56,085	\$90,800	\$368,275	\$125,000	\$80,000	\$150,000
100-10-00-6107	Police Commission	\$3,474	\$3,065	\$2,692	\$10,100	\$10,000	\$0
100-10-00-6123	Outside Consulting Services	\$4,000	\$0	\$0	\$0	\$0	\$0
100-10-00-6136	Election Expenses	\$44	\$0	\$53	\$500	\$0	\$500
100-10-00-6230	Awards and Recognition	\$0	\$171	\$0	\$300	\$300	\$300
100-10-00-6249	Mayor Expenses	\$2,828	\$3,242	\$1,656	\$4,000	\$2,000	\$4,000
100-10-00-6250	Trustee Expenses	\$3,017	\$3,557	\$920	\$5,000	\$5,000	\$5,000
100-10-00-6275	Dues And Publications	\$13,471	\$14,652	\$14,356	\$14,634	\$14,634	\$17,000
100-10-00-6280	Training and Meetings	\$99	\$740	\$898	\$500	\$500	\$500
100-10-00-6320	Postage and Freight	\$0	\$0	\$49	\$100	\$100	\$100
100-10-00-6325	Printing and Publishing	\$580	\$776	\$289	\$750	\$750	\$750
100-10-00-6350	Rentals and Leases	\$255	\$293	\$252	\$500	\$500	\$500
100-10-00-6352	Special Events	\$47,377	\$55,407	\$51,274	\$55,000	\$68,000	\$68,000
100-10-00-6353	Farmers Market	\$7,640	\$9,930	\$9,760	\$9,700	\$9,700	\$9,700
100-10-00-6355	Senior Transportation	\$29,149	\$30,364	\$30,364	\$0	\$0	\$0
100-10-00-6375	Other Contractual Services	\$144	\$141	\$314	\$500	\$500	\$500
100-10-00-6380	Recording of Documents	\$1,844	\$1,353	\$1,140	\$2,000	\$2,000	\$2,000
100-10-00-6386	Public Information	\$19,412	\$28,260	\$27,769	\$34,000	\$34,000	\$35,000
100-10-00-6475	Telephone and Internet Services	\$3,977	\$4,030	\$4,619	\$4,802	\$4,802	\$4,802
Contractual		\$193,395	\$246,782	\$514,681	\$267,386	\$232,786	\$298,652
15 - Commodities							
100-10-00-7005	Office Supplies	\$1,793	\$1,270	\$1,949	\$2,000	\$2,000	\$2,000
100-10-00-7009	Miscellaneous Commodities	\$445	\$259	\$169	\$500	\$500	\$500
100-10-00-7280	Small Tools	\$0	\$33	\$0	\$0	\$187	\$0
Commodities		\$2,238	\$1,563	\$2,118	\$2,500	\$2,687	\$2,500
Department Total: 10 - Legislative		\$246,219	\$304,178	\$571,963	\$326,134	\$292,529	\$357,455

FY22 EXPENDITURE BREAKDOWN



VILLAGE MANAGER'S OFFICE

The Village of Huntley operates under the Council-Manager form of government. The Village Manager is appointed by the Village Board. The Village Manager serves as the chief executive of the Village and provides the benefits of training and experience in leading a local government's staff, its projects, and its programs. The Village Manager's role is similar to that of a chief executive in a multi-department service organization.

As executive head of the Village Government, the Village Manager is responsible for the supervision and coordination of all departments and the appointment of all Village personnel other than those members of the Police Department who are appointed by the Police Commission. Village departments include: Development Services, Finance, Police, and Public Works and Engineering. In addition, the Manager's Office includes the Human Resources and Information Technology functions as well as business retention and economic development activities.

The Village Manager's Office makes recommendations to the Village Board, implements the Board's decisions, prepares the Village Board agendas and supporting documentation, prepares and distributes weekly reports to the Board, develops and recommends the proposed Village budget, oversees internal communications between departments as well as Village communications with the public through instruments such as social media, the newsletter, the Village website, press releases, and the annual calendar. The Manager's Office also coordinates numerous special events throughout the year such as the Concerts in the Square, annual Independence and Memorial Day Celebrations, Green and Clean Huntley Day, Huntley Hootenanny/Glow 5K (in conjunction with District 158 Education Foundation), A Very Merry Huntley, and the Farmers Market.

The Village Clerk's duties are performed as part of the Village Manager's Office and include: maintenance of all resolutions, ordinances and minutes, keeping the official records of the Village, monitoring liquor licenses, wastehauler licenses, citizen inquiries, and coordinating responses to all Freedom of Information Act requests.

The Human Resources Division, managed by the Director of Human Resources, is responsible for providing assistance and guidance to the operating departments and employees in all areas of employment. It is the central coordinating point for the filling of all full-time, regular part-time, and seasonal positions. The Human Resources Division, in conjunction with the Finance Department, also manages Risk Management functions for all departments and operations. This involves providing reliable protection against human and financial loss through a self-directed and proactive partnership with each Village department that aims at delivering high quality, professional, risk management services. This function is also responsible for effectively managing exposures to accidental losses in ways that protect the Village's assets and assure the continuity of operations.

Information Technology is an internal service division that manages the software, hardware, network infrastructure, network security, telecommunications, and organization-wide information technology needs of the Village. The Village employs one full-time staff person who serves as the Information Technology Manager, and supplements its information technology services through the use of an outside consultant. The IT Manager is responsible for managing daily requests for assistance and various IT projects, as well as managing the work schedule for the outside consultant staff on-site during the week.

Department Personnel

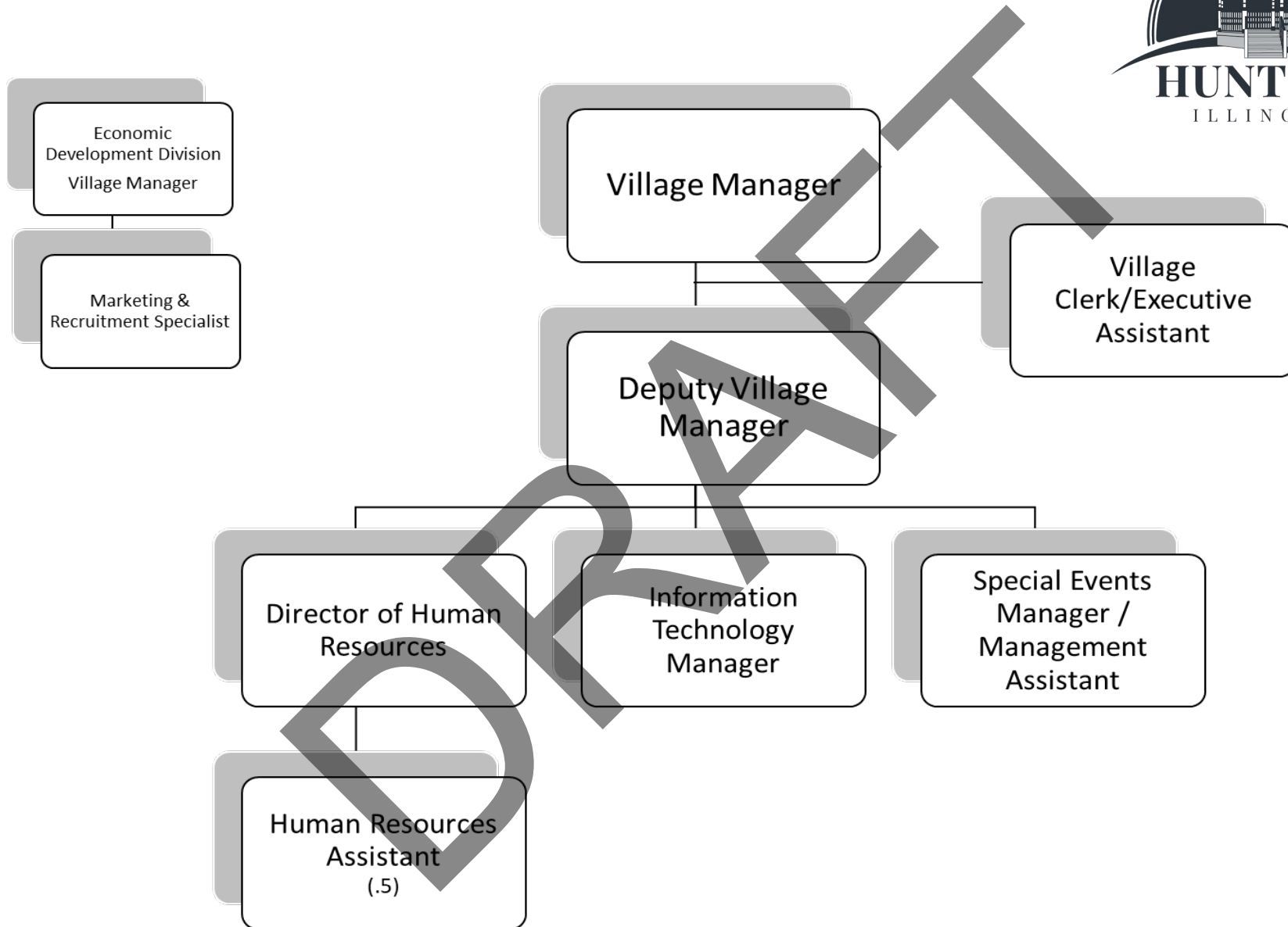
Village Manager's Office	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Administration	4.5	4
Village Manager	1	1
Deputy Village Manager ¹	1	1
Village Clerk/Executive Assistant	1	1
Special Events Manager/Management Assistant	1	1
Communications Manager	.5	0
Human Resources Division	1.5	1.5
Director of Human Resources ²	1	1
Human Resources Assistant	.5	.5
Information Technology Division	1	1
Information Technology Manager	1	1
Total Personnel	7	6.5

Notes:

1. Assistant Village Manager promoted to Deputy Village Manager in FY21
2. Human Resources Manager promoted to Director of Human Resources in FY21



VILLAGE MANAGER'S OFFICE 2022



VILLAGE MANAGER'S OFFICE ACCOMPLISHMENTS – 2021

- Lead the process with the Village Board and Executive Leadership Team in the planning and visioning process to prepare and adopt a new Strategic Plan for 2022-2025
- Provided on-going support and communication to Mayor and Board of Trustees
- Supported the Police Department in identifying and promoting two sergeants to new deputy chief positions that became open after the unexpected retirement of two long-serving incumbents
- Worked with the Village's Executive Leadership Team to develop short-range and long-range staffing and workforce plans for each department to guide future staffing decisions, including use of contractual, seasonal, part-time and other staffing models to deliver high quality services
- Provided leadership and guidance to all operating departments to ensure the highest level of customer service is provided to the community
- Worked to ensure that adequate funding is identified and provided to meet the planned improvements and maintenance obligations of the Village's Capital Improvement Plan
- Continued involvement with the Huntley Area Administrators Roundtable (HAART) local managerial and executive leadership group for the Village and other local governing agencies
- Expanded marketing and promotion efforts to increase participation in community events such as the annual Green and Clean Day, Farmers Market, Memorial Day Parade, Concerts in the Park, First Fridays, All American Family Fun Day and 4th of July fireworks, Bike Huntley, Huntley Hootenanny/Glow 5K, Fall Harvest Fest, and A Very Merry Huntley and Tree Lighting
- Conducted a ceremony to commemorate the 20th anniversary of 9/11
- Managed communication efforts including monthly Village Journal newsletter, social media postings, and maintenance and updates to the Village websites
- Conducted the annual resident survey and completed the analysis and produced report of survey results
- Responded to resident concerns regarding development activity and maintained regular communication with various groups
- Presented the State of the Village in partnership with School District 158 to the local business community
- Made presentations to various neighborhoods and other groups at Sun City throughout the year to provide an update on Village development and other activities

- Engaged in discussions with a group of residents interested in improving pedestrian and bicycle safety in the Village
- Initiated discussions with neighboring community of Lake in the Hills regarding possible pedestrian safety improvements near the Reed Road school campus
- Assisted with the plotting of new grave sites at the Huntley Cemetery on the west side of Dean Street
- Coordinated the Wreaths Across America event at the Huntley Cemetery in conjunction with the Huntley American Legion and local chapter of the DAR

Economic Development

- Completed the adoption of a new zoning district and the annexation of a 261-acre development leading to the location of a 630,000 square-foot Amazon Receive Center and a 1.1 million square-foot Amazon e-commerce fulfillment center, leading to the creation of a projected 1,500 jobs and an investment of \$300 million
- Rezoned 44.4 acres of the Huntley Corporate Park from Office and Parks to Business Park, and 8 acres to Commercial on the northwest corner of Rt. 47 and Dhamer Drive; rezoned 29.7 acres on the northeast corner of Rt. 47 and Freeman Road from Commercial to Business Park and negotiated a Development Agreement for the properties
- Reviewed conceptual plans presented by Venture One, the developer of the Amazon projects, to locate a 730,000 square-foot light industrial spec building on the 44.4 acres rezoned property at the Huntley Corporate Park
- Facilitated Village Board approval of final development plans for the former 60-acre Huntley Outlet Center for redevelopment as the Huntley Commercial Center business park to accommodate warehouse and distribution uses
- Facilitated approval of an annexation agreement amendment and development agreement for homebuilder DR Horton to complete the remaining phases of the Cider Grove development with 180 single-family homes, with construction activity underway
- Worked with M/I Homes to begin the approval process for 173 single-family homes on 82 acres adjacent to the Municipal Complex, with final approval anticipated in early 2022
- Engaged in discussions with Lennar regarding development plans for Pods 9 and 10 on the south side of Reed Road, with final approvals anticipated in early 2022
- Began discussions with More Brewing regarding the expansion of operations with the addition of 50,000 square feet of production space including a distillery and construction of a new 89-room Townplace Suites by Marriott hotel adjacent to the brewery/restaurant

- Initiated the planning process in conjunction with a developer to create new light industrial and e-commerce development opportunities for approximately 400 acres at the southwest quadrant of I-90 and IL Route 47
- Began discussions with Huntley Ford regarding growth opportunities and expansion requirements
- Continued discussions with the Illinois Department of Transportation regarding a train station to accommodate a new passenger rail service stop in Huntley
- Began negotiations with a developer for the redevelopment of the vacant former Fire Station building in the Downtown TIF District for a restaurant and the addition of three stories for 14-16 apartment units
- Re-issued a request for Letters of Interest in the Village-owned Catty building on S. Church Street and selected a preferred party to negotiate with to repurpose the building with apartment units and the addition of new rental units adjacent to Church Street
- Assisted Patrick Michael Jewelers in finding a location in downtown Huntley to facilitate the business's relocation on Main Street
- Assisted Shine Salon with opening a new salon in a tenant space at the BBQ King building on Coral Street
- Began discussions with an independent restaurant operator interested in the downtown for a second location in the area
- Identified options for adding new parking spaces to the downtown to enhance the ability to attract additional businesses to the area
- Presented concept plan for Village Board consideration for small business incubator shops on Main Street through a cooperative agreement with the First Congregational Church, the property owner
- Maintained the Huntley First economic development website to serve as a resource for business attraction efforts and provided COVID-19 resources to the local business community as needed throughout the pandemic
- Maintained active participation in the McHenry County Economic Development Corporation, with Village Manager serving on the Board of Directors
- Maintained active participation in the Huntley Chamber of Commerce and Visit McHenry County
- Prepared Small Business Resource Guide to assist small businesses and entrepreneurs in opening a business in Huntley
- Assisted local businesses with hiring needs by establishing a webpage on the Huntley First website for businesses seeking employees

- Coordinated the Temporary Outdoor Dining Program established in 2020 to assist restaurants impacted by the pandemic
- Participated in the Economic Development Issue of the Heartland Business Journal with a full page ad and advertorial space

Human Resources

- Managed on-going response to the COVID-19 pandemic to address employee health issues, including potential exposures and positive cases
- Assisted departments with all hiring and personnel needs
- Coordinated administration of healthcare benefits and the transition to new medical and dental carriers provided through the Intergovernmental Public Benefits Cooperative (IPBC)
- Completed a dependent status audit of health insurance plan participants as required by the Intergovernmental Public Benefits Cooperative (IPBC)
- Completed revisions to the Village Personnel Manual
- Worked with the Police Department to complete the Sergeant promotion process and establish an eligibility list
- Worked with Police Department to implement lateral transfer recruitment process and hired three new officers
- Worked with Public Works and Engineering to complete negotiations for Local 150 successor agreement for collective bargaining agreement ending December 31, 2021
- Implemented new wellness activities including biometric screening, lunch and learn events, and fitness challenges
- Implemented a Roth option within the Mission Square 457 program (formerly ICMA-RC)

Information Technology

- Upgraded NAS (Network Area Storage) at Police Department and Public Works
- Upgraded the Cisco Firewall
- Completed the upgrade to the audiovisual system in the Village Board Room, enhancing presentation displays, recording of meetings, and adding the ability to live stream meetings beginning in 2022
- Completed the upgrade to the Emergency Operations Center in conjunction with the Police Department

- Upgraded the fleet mechanic shop floor laptop and associated programs
- Identified cost-saving option for future phone system replacement
- Assisted Police Department with research into data and network requirements for future implementation of body cameras
- Continued cyber security training for all Village staff and implemented safe practices
- Assisted Finance Department with development of Request for Proposals to replace copiers, participated in review of responses, and worked with selected vendor on installation of new copiers and set-up on the network
- Assisted with Tyler Incode, Cashiering and Revenue Collections installation and configurations
- Replaced and deployed 21 computers as part of the annual computer replacement program
- Built server for ID Networks new police records management system and assisted with software installation on all computers in the Police Department

VILLAGE MANAGER’S GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

STRATEGIC FOCUS ALIGNMENT

	HEALTHY, SAFE, ATTRACTIVE COMMUNITY	STRONG LOCAL ECONOMY	ENGAGED COMMUNITY	FORWARD LOOKING COMMUNITY	ORGANIZATIONAL EXCELLENCE
Implement strategic initiatives associated with the Village’s Strategic Plan					G1
Continue providing on-going support and communication to Mayor and Board of Trustees					G1
Challenge Executive Leadership Team to enhance collaboration across departments and establish the foundation and process for identifying the next generation of Village leadership					G2
Identify on-going and sustainable revenue sources to meet the financial obligations of the Capital Improvement Plan					G3



STRATEGIC FOCUS ALIGNMENT

HEALTHY, SAFE, ATTRACTIVE
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Improve the Village's communication efforts with the community	G3
Conduct Annual Resident Survey	G1
Continue an active citizen engagement philosophy	G3
Implement 2022 Economic Development Work Plan	G1
Evaluate properties within the Downtown TIF for re-use and redevelopment and identify priority properties	G2 G3
Explore establishment of TIF for northeast side of Rt. 47 and Kreutzer Road extending east to Kishwaukee Industrial Park (Smith Drive)	G2
Finalize Development Agreement for redevelopment of the vacant former Fire Station building on Coral Street for a restaurant and the addition of apartment units	G3
Finalize Development Agreement for redevelopment of Catty building for apartment units and new multi-family residential units	G1
Continue discussions with independent restaurant operators potentially interested in locating in the downtown	G2 G3
Finalize and implement plans for small business incubator shops on Main Street	G3
Manage planning efforts for Downtown TIF capital development projects and infrastructure enhancements	G3
Continue to facilitate development opportunities in the Huntley Corporate Park, Huntley Commercial Center, Duke Realty Subdivision, and Huntley Automall	G2
Develop plan for the extension of water and sewer infrastructure and completion of annexation and development agreements for area south of I-90	G2



STRATEGIC FOCUS ALIGNMENT

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Facilitate potential new residential development opportunities	G1	
Seek proposals by the third quarter of 2022 to complete the Village code update in 2023		G1
Negotiate new wastehauling contract that expires in February, 2022	G1	
Assist departments with all hiring and personnel needs		G2
Work with Police Department to expand Police Officer recruitment process and establish an eligibility list	G1	G1
Conduct evaluation of health insurance plan options and cost savings initiatives available through IPBC as part of annual renewal process		G3
Continue development of wellness initiatives to promote good health and overall wellness and maximize reimbursements available under the Intergovernmental Public Benefits Cooperative (IPBC)	G2	
Prepare for first on-site Regulatory Assistance Visit through the Intergovernmental Risk Management Agency (IRMA)	G1	
Partner with Huntley School District 158 to explore internship opportunities for students participating in the Life Instruction Guiding Huntley (LIGHT) program		G2
Work with departments to develop and implement leadership training for new supervisors and emerging leaders within the organization		G1 G2
Conduct a comprehensive Personnel Manual review		G2
Upgrade all servers from Microsoft Server 2012R2 to Microsoft Server 2019 or Server 2022		G3
Continue cyber security initiative implementation		G3

HEALTHY, SAFE, ATTRACTIVE
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STRATEGIC FOCUS ALIGNMENT

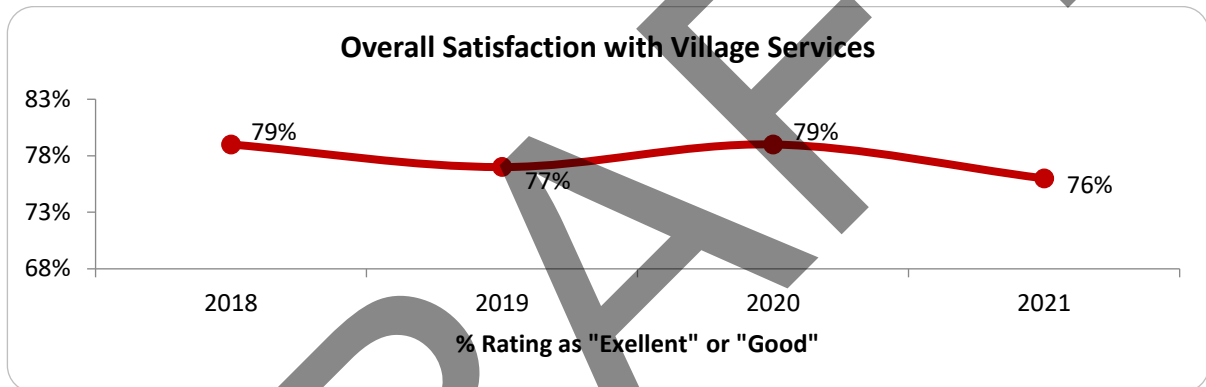
Research options and plan for phone system upgrade in 2023		G3
Assist Police with testing and selection for body cameras and in-squad cameras to be purchased in 2023	G1	G3
Research alternative vendor options for the provision of security cameras and other security system components		G2 G3
Replace routers at Police Department and Public Works Administration		G2 G3
Manage annual computer replacement purchase and deployment program		G3
Implement live streaming of Village Board meetings by first quarter of 2022		G3

THE VILLAGE OF HUNTLEY VALUES BEING THE COMMUNITY OF CHOICE BY EXHIBITING FRIENDLINESS, TEAMWORK, PUBLIC ENGAGEMENT, RESPECT, INTEGRITY, PROFESSIONALISM, INNOVATION, AND TRANSPARENCY

PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with general services provided by the Village	79%	77%	79%	76%	80%
Impression of Village employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Village	77%	75%	77%	76%	78%
Promptness of response to most recent inquiry	75%	70%	77%	72%	75%



DEPARTMENT ACTIVITY	FY21*	FY20*
Freedom of Information Requests	110	106
Ordinances/Resolutions Executed and Processed	135	119
Cemetery Deeds	35	20
Voter Registrations	5	22
MC Ride Trips Originating in Huntley	3,611	2,381
New or Replacement Hires	13	11
Liability Insurance Claims	23	12
Worker's Comp Claims	4	4
IT Service Requests	337	335

*through September

PUBLIC INFORMATION	FY21*	FY20
E-Newsletters Produced	26	23
Facebook Postings	418	403
Twitter Postings	128	48
Annual Resident Survey Responses	1,165	1,004
Newsletters Produced	9	9
Calendars Produced	1	1

**through September*

VILLAGE MANAGER'S OFFICE – EXPENDITURE OVERVIEW

- Budget of \$1,069,346 includes expenditures for the offices of the Village Manager, Village Clerk, and the functions of Human Resources and Information Technology
- The Village Clerk's Office maintains all ordinances and minutes, keeps the official records of the Village, monitors liquor licenses, waste hauler licenses, and all Freedom of Information Act requests
- The Village Manager is responsible for executing policies, enforcing ordinances and resolutions, and managing the day-to-day operations of the Village
- The Village Manager organizes and prepares the Village Board agendas and supporting documentation and other materials for the Village Board, and responds to resident requests for service
- The Village Manager manages the department budget

Category	Percent	Budget
Personnel	70.52%	\$754,083
Contractual	28.61%	\$305,963
Commodities	.87%	\$9,300
Total	100%	\$1,069,346

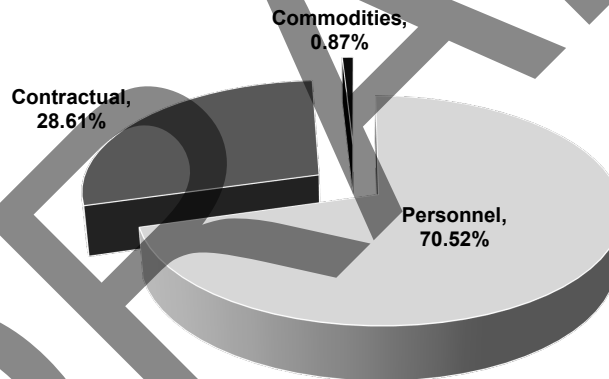
VILLAGE MANAGER'S OFFICE

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 20 - Village Manager's Office							
Division: 10 - Administration							
5 - Personnel							
100-20-10-5010	Full-Time Salaries	\$459,762	\$394,657	\$318,935	\$403,601	\$430,000	\$448,103
100-20-10-5020	Part-Time Salaries	\$13,172	\$2,139	\$5,292	\$2,877	\$2,877	\$3,000
100-20-10-5110	IMRF	\$51,890	\$41,082	\$38,739	\$44,551	\$47,500	\$45,509
100-20-10-5150	Health Insurance	\$52,400	\$48,000	\$48,000	\$48,000	\$48,000	\$54,060
100-20-10-5160	FICA	\$32,307	\$26,910	\$24,051	\$29,038	\$32,465	\$34,509
Personnel		\$609,531	\$512,788	\$435,018	\$528,068	\$560,842	\$585,181
10 - Contractual							
100-20-10-6275	Dues And Publications	\$2,003	\$1,998	\$246	\$2,500	\$2,500	\$2,500
100-20-10-6280	Training and Meetings	\$1,322	\$1,792	\$144	\$2,000	\$2,000	\$2,000
100-20-10-6300	Taxes Licenses and Fees	\$4,698	\$55	\$57	\$2,500	\$100	\$2,500
100-20-10-6320	Postage and Freight	\$294	\$334	\$380	\$1,000	\$1,000	\$1,000
100-20-10-6325	Printing and Publishing	\$42	\$45	\$0	\$100	\$100	\$100
100-20-10-6350	Rentals and Leases	\$5,070	\$5,078	\$5,644	\$8,896	\$8,896	\$9,194
100-20-10-6351	Employee Events	\$0	\$733	\$0	\$0	\$0	\$0
100-20-10-6375	Other Contractual Services	\$36	\$0	\$0	\$500	\$500	\$500
100-20-10-6475	Telephone and Internet Services	\$9,947	\$8,374	\$7,438	\$8,500	\$8,500	\$8,500
100-20-10-6620	Vehicle Maintenance and Repairs	\$675	\$634	\$1,007	\$1,000	\$2,000	\$1,000
Contractual		\$24,086	\$19,043	\$14,917	\$26,996	\$25,596	\$27,294
15 - Commodities							
100-20-10-7005	Office Supplies	\$843	\$1,741	\$563	\$1,500	\$1,500	\$1,500
100-20-10-7009	Miscellaneous Commodities	\$517	\$266	\$695	\$500	\$700	\$500
100-20-10-7210	Fuel	\$1,854	\$1,540	\$714	\$2,000	\$1,000	\$2,000
100-20-10-7280	Small Tools and Equipment	\$0	\$0	\$311	\$0	\$187	\$2,500
Commodities		\$3,214	\$3,547	\$2,282	\$4,000	\$3,387	\$6,500
Division Total: 10 - Administration		\$636,831	\$535,378	\$452,216	\$559,064	\$589,825	\$618,975
Division: 21 - Human Resources							
5 - Personnel							
100-20-21-5010	Full-Time Salaries	\$0	\$41,784	\$50,872	\$52,445	\$54,270	\$56,074
100-20-21-5020	Part-Time Salaries	\$0	\$9,613	\$13,402	\$15,276	\$15,276	\$17,870
100-20-21-5110	IMRF	\$0	\$4,653	\$7,164	\$7,929	\$8,200	\$7,707
100-20-21-5150	Health Insurance	\$0	\$7,500	\$7,500	\$7,500	\$7,500	\$8,447
100-20-21-5160	FICA	\$0	\$3,831	\$4,893	\$5,181	\$5,320	\$5,657
Personnel		\$0	\$67,382	\$83,831	\$88,331	\$90,566	\$95,755
10 - Contractual							
100-20-21-6107	Police Commission	\$0	\$0	\$0	\$0	\$0	\$10,100
100-20-21-6121	Computer Consultants	\$0	\$0	\$0	\$5,063	\$5,063	\$5,215
100-20-21-6151	Personnel Recruitment	\$0	\$6,587	\$11,245	\$30,000	\$20,000	\$10,500
100-20-21-6152	Psych and Medical Services	\$0	\$5,268	\$4,019	\$6,700	\$6,700	\$6,700
100-20-21-6225	Education Tuition Reimbursement	\$0	\$2,925	\$2,475	\$5,000	\$5,000	\$25,000
100-20-21-6275	Dues And Publications	\$0	\$883	\$1,040	\$1,209	\$1,209	\$1,529
100-20-21-6280	Training and Meetings	\$0	\$12,524	\$8,586	\$15,500	\$10,000	\$15,500
100-20-21-6320	Postage and Freight	\$0	\$93	\$87	\$200	\$200	\$200
100-20-21-6325	Printing and Publishing	\$0	\$45	\$159	\$610	\$610	\$1,610
100-20-21-6351	Employee Events	\$0	\$3,997	\$7,129	\$7,750	\$7,750	\$10,000
100-20-21-6375	Other Contractual Services	\$0	\$2,067	\$1,314	\$2,700	\$2,700	\$2,700
100-20-21-6451	HR Programs	\$27	\$10,862	\$11,825	\$17,600	\$17,600	\$52,600
100-20-21-6475	Telephone and Internet Services	\$0	\$0	\$160	\$0	\$700	\$700
100-20-21-6675	Software Subscriptions	\$0	\$0	\$160	\$0	\$0	\$3,060
Contractual		\$27	\$45,250	\$48,199	\$92,332	\$77,532	\$145,414
15 - Commodities							
100-20-21-7005	Office Supplies	\$0	\$258	\$1,183	\$800	\$800	\$1,000
100-20-21-7009	Miscellaneous Commodities	\$0	\$799	\$120	\$800	\$800	\$800
100-20-21-7255	Uniform and Protective Clothing	\$0	\$0	\$0	\$0	\$100	\$1,000
100-20-21-7280	Small Tools and Equipment	\$0	\$0	\$0	\$0	\$2,186	\$0
Commodities		\$0	\$1,057	\$1,303	\$1,600	\$3,886	\$2,800
Division Total: 21 - Human Resources		\$27	\$113,689	\$133,333	\$182,263	\$171,984	\$243,969

VILLAGE MANAGER'S OFFICE

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
EXPENSES							
Division: 22 - Information Technology							
5 - Personnel							
100-20-22-5010	Full-Time Salaries	\$0	\$47,638	\$51,265	\$52,433	\$52,432	\$54,801
100-20-22-5110	IMRF	\$0	\$4,521	\$5,763	\$6,158	\$6,158	\$5,706
100-20-22-5150	Health Insurance	\$0	\$7,500	\$7,500	\$7,500	\$7,500	\$8,447
100-20-22-5160	FICA	\$0	\$3,532	\$3,936	\$4,011	\$4,011	\$4,193
Personnel		\$0	\$63,191	\$68,464	\$70,102	\$70,101	\$73,147
10 - Contractual							
100-20-22-6121	Computer Consultants	\$0	\$63,970	\$64,377	\$96,552	\$96,552	\$59,956
100-20-22-6280	Training and Meetings	\$0	\$61	\$11,311	\$6,180	\$6,180	\$6,515
100-20-22-6375	Other Contractual Services	\$0	\$6,394	\$6,394	\$7,500	\$7,500	\$19,700
100-20-22-6475	Telephone and Internet Services	\$0	\$2,109	\$5,218	\$6,000	\$6,000	\$5,430
100-20-22-6675	Softwre Subscriptions	\$0	\$0	\$0	\$0	\$0	\$41,654
Contractual		\$0	\$72,534	\$87,299	\$116,232	\$116,232	\$133,255
Division Total: 22 - Information Technology		\$0	\$135,725	\$155,764	\$186,334	\$186,333	\$206,402
Department Total: 20 - Village Manager's Office		\$636,858	\$784,792	\$741,313	\$927,661	\$948,142	\$1,069,346

FY22 EXPENDITURE BREAKDOWN



DEVELOPMENT SERVICES DEPARTMENT

The primary responsibilities of the Development Services Department are to coordinate long-range planning; to conduct plan reviews and to issue building permits; to provide inspection and code enforcement services; and to administer the appropriate Village ordinances to preserve and enhance the character and quality of life of the community.

Specifically, the department consists of four divisions. The Director of Development Services oversees the Building and Code Enforcement, Engineering, and Planning and Zoning Divisions. The Village Manager's Office oversees the Economic Development Division.

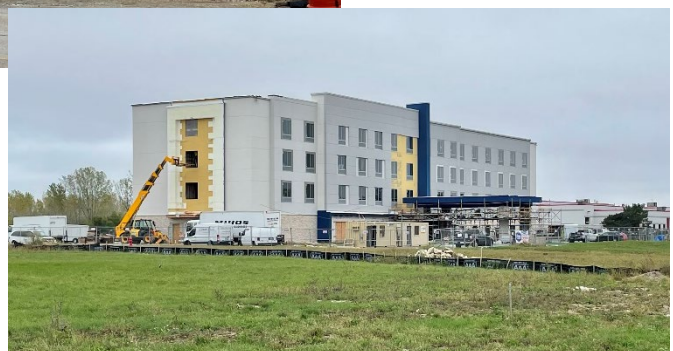
The Building and Code Enforcement Division is responsible for the review and approval of all construction plans for conformance with applicable codes as well as conducting site inspections for all projects, including general construction, plumbing, electrical, and HVAC mechanical systems. The division works closely with the Huntley Fire Protection District to ensure conformance with life safety code requirements. In addition, this division is responsible for enforcement of the property maintenance code and other aspects of the Village code of ordinances related to the upkeep of residential and commercial properties throughout the Village.

The Engineering Division reviews the design of public utilities, stormwater management, and grading and drainage for residential, commercial, and industrial developments for compliance with the stormwater management ordinance and drainage and grading requirements. The Engineering Division works closely with the Public Works and Engineering Department for the acceptance of the installation of public improvements in developments, including the management and tracking of developer guarantees from approval of the final plat through the end of the maintenance and acceptance of the development.

The Planning and Zoning Division has primary responsibility for processing planning and zoning petitions through the advisory board process and coordination of long-range planning activities, such as updating the comprehensive land use plan and the Village's zoning ordinance. Staff provides support to the Plan Commission/Zoning Board of Appeals and Historic Preservation Commission.



amazon



Department Personnel

Development Services Department	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Administration	1	1
Director of Development Services	1	1
Building & Code Enforcement Division	2.5	6
Building Official	1	1
Building Inspector	1.5	1
Plan Reviewer ¹	0	.5
Property Maintenance Inspector	0	.5
Plumbing Inspector	0	0
Backflow Inspector	0	0
Code Enforcement Inspector	0	0
Permit Coordinator II ²	1	1
Permit Coordinator I ²	2	2
Engineering Division ²	4	1
Development Engineer	1	1
Planning & Zoning Division	1	1
Development Manager	1	0
Senior Planner ³	0	1
Economic Development Division	1	1
Marketing & Recruitment Specialist	1	1
Total Personnel	9.5	10

Notes:

1. Addition of a part-time Plan Reviewer to replace part-time Building Inspector
2. Permit Coordinator positions moved from Engineering Division to Building & Code Enforcement Division
3. Senior Planner hired in FY21 to replace Development Manager retiring in May 2022

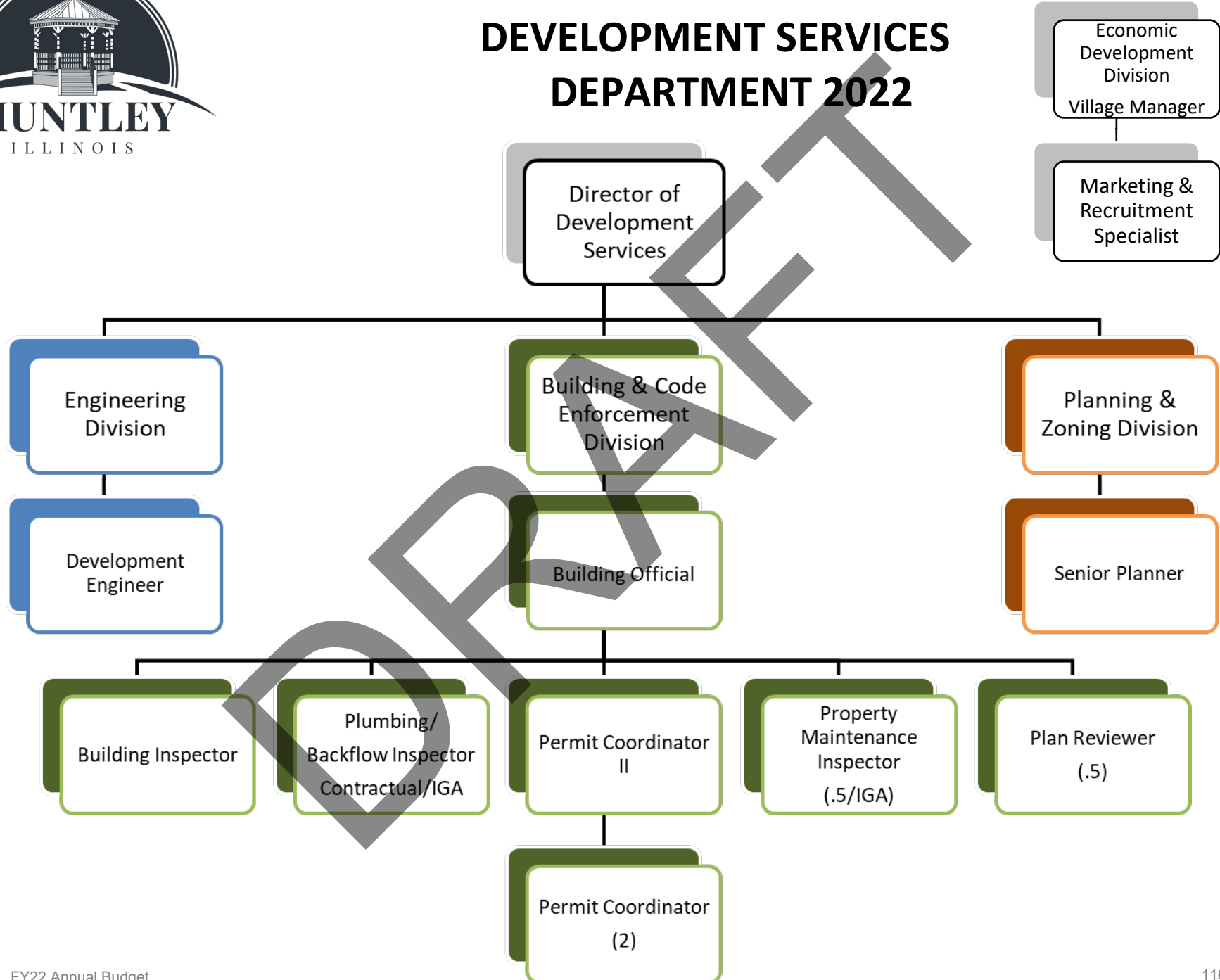
Services provided via intergovernmental and contractual agreements:

- Combination Inspector
- Backflow Inspector
- Code Enforcement Inspector
- Plumbing Inspector





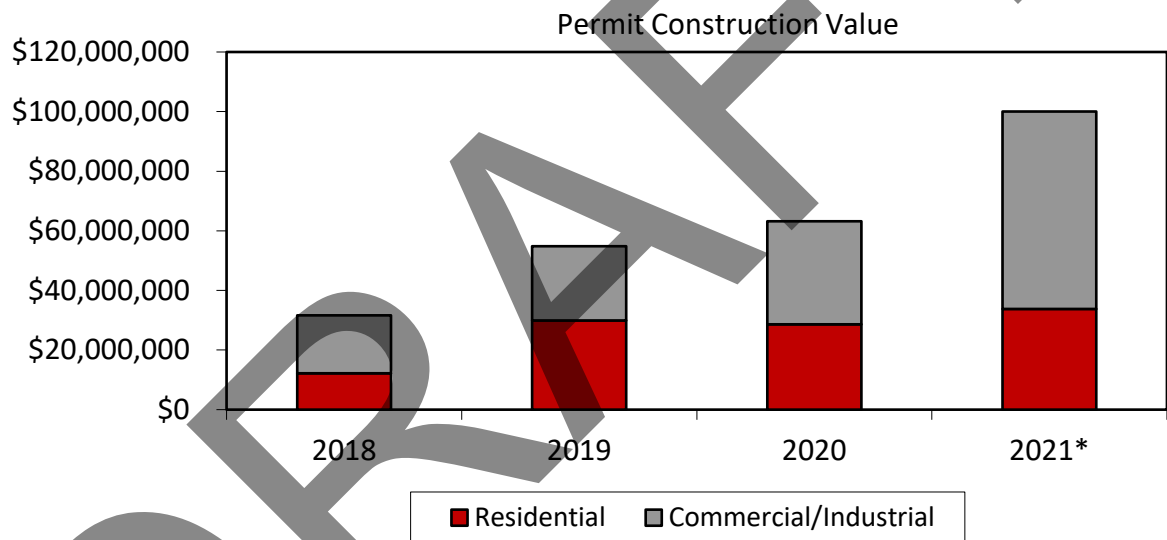
DEVELOPMENT SERVICES DEPARTMENT 2022



DEVELOPMENT SERVICES ACCOMPLISHMENTS – 2021

- Oversaw the annexation and review process for the development of 261 acres by Venture One for a 630,000 square foot Amazon Receive Center and 1.1 million square foot Amazon Fulfillment Center
- Facilitated Village Board approval of final development plans for the former 60-acre Huntley Outlet Center for redevelopment as the Huntley Commercial Center business park to accommodate warehouse and distribution uses
- Oversaw the amendment to the annexation agreement and new development agreement and entitlement process for DR Horton to develop the remainder of the Cider Grove subdivision with 180 single family homes
- Coordinated discussions with M/I Homes regarding development of 173 single family homes on 82 acres of the Kudlach property located adjacent to the Municipal Complex and brought concept plan to Village Board and Plan Commission for initial review
- Engaged in discussions with Lennar regarding development plans for Pods 9 and 10 on the south side of Reed Road, with final approvals anticipated in early 2022
- Worked with Universe Carrier, a provider of transportation, warehousing and logistics services, to facilitate relocation of corporate headquarters and transportation operations to a new location adjacent to the Weber global distribution center on Freeman Road
- Worked with AZE Inc. to review concept plans for a logistics, transportation, and maintenance facility for an 8-acre site in the Huntley Corporate Park
- Facilitated Village Board approval of plans for Huntley Animal Care for a new 4,224 square foot animal hospital on the northeast corner of Rt. 47 and Mill Street under construction as of fall 2021
- Facilitated Village Board approval of plans for MTM Property Group to construct a new 6,000 square-foot building on Smith Court
- Worked with Lighthouse Academy through the development review and approval process for a new pre-school and daycare facility at Huntley Crossings Phase I
- Oversaw the administration of the Façade Improvement Assistance Program which included approval of two grant requests for \$17,913
- Oversaw the scheduling of staffing alternatives for providing building and plumbing inspections and code enforcement services through intergovernmental agreements and part-time staffing
- Oversaw the inspections of Amazon's Receive Center, Lennar Single Family and Townhomes, Huntley Area Public Library Expansion, Hampton Inn, Wendy's Restaurant, Infinite Thermal Solutions (ITS), Tipsy's Bar and Pizza, Shine Salon, and Patrick Michael Jewelers

- Provided staff support to the Plan Commission/Zoning Board of Appeals and Historic Preservation Commission
- Maintained the Village’s certification for FEMA’s National Flood Insurance Program Community Rating System
- Conducted 445 backflow inspections through September
- Issued 1,667 building permits with a total valuation of \$100,042,084 through September
- Permitted 117 single family (detached and attached) residential units through September
- Completed 5,287 building and code enforcement inspections through September



*Through September

DEVELOPMENT SERVICES DEPARTMENT GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

STRATEGIC FOCUS ALIGNMENT

	HEALTHY, SAFE, ATTRACTIVE COMMUNITY	STRONG LOCAL ECONOMY	ENGAGED COMMUNITY	FORWARD LOOKING COMMUNITY	ORGANIZATIONAL EXCELLENCE
Continue implementation of online features of the building permit and inspection software				G3	G1
Improve department policies and further streamline application and development procedures utilizing the new building permit and inspection software					G1
Track and monitor vacant properties and proactively enforce the Property Maintenance Code	G3				
Facilitate the planning, zoning, and building permit process in a timely manner for M/I Homes – Fieldstone Subdivision		G1			G1
Facilitate the planning, zoning, and building permit process in a timely manner for Lennar – Talamore Pods 9 and 10		G1			
Oversee the annexation, planning, zoning, and building permit process for the southwest quadrant of I-90 and Rt. 47		G2			
Continue to promote and administer the Façade Improvement Assistance Program		G3			
Coordinate the planning, zoning, and building permit process for the proposed redevelopment of the Catty property in the Downtown TIF as directed by the Village Board	G3	G2	G3		
Coordinate the planning, zoning, and building permit process for the proposed redevelopment of the former Fire Station One building on Coral Street in the Downtown TIF as directed by the Village Board	G3	G2	G3		
Assist with planning efforts related to public and private improvements in the Downtown	G3	G3			
Assist with implementation of small business incubator shops on Main Street		G2	G3		
Work with property owners adjacent to the I-90/Rt. 47 interchange to facilitate development of parcels for commercial, business park, and office/research/industrial uses		G2			

STRATEGIC FOCUS ALIGNMENT

	HEALTHY, SAFE, ATTRACTIVE COMMUNITY	STRONG LOCAL ECONOMY	ENGAGED COMMUNITY	FORWARD LOOKING COMMUNITY	ORGANIZATIONAL EXCELLENCE
Coordinate design and construction of gateway signage near the I-90/Rt. 47 interchange		G2			
Oversee inspections of commercial and industrial projects, including new single family homes in the Talamore and Cider Grove Subdivisions, Amazon receive and fulfillment centers, and other pending projects to ensure their timely completion		G2			G1
Assist the Historic Preservation Commission in planning educational events throughout the year			G1		
Assist the Historic Preservation Commission with the administration of the Pride in Preservation award program			G1		
Present updated Building Codes and amendments for Village Board consideration				G1 G3	
Establish process for updating the Village's Zoning Ordinance in FY23					G1
Establish process for updating the Village's Comprehensive Land Use and Transportation Plan					G1

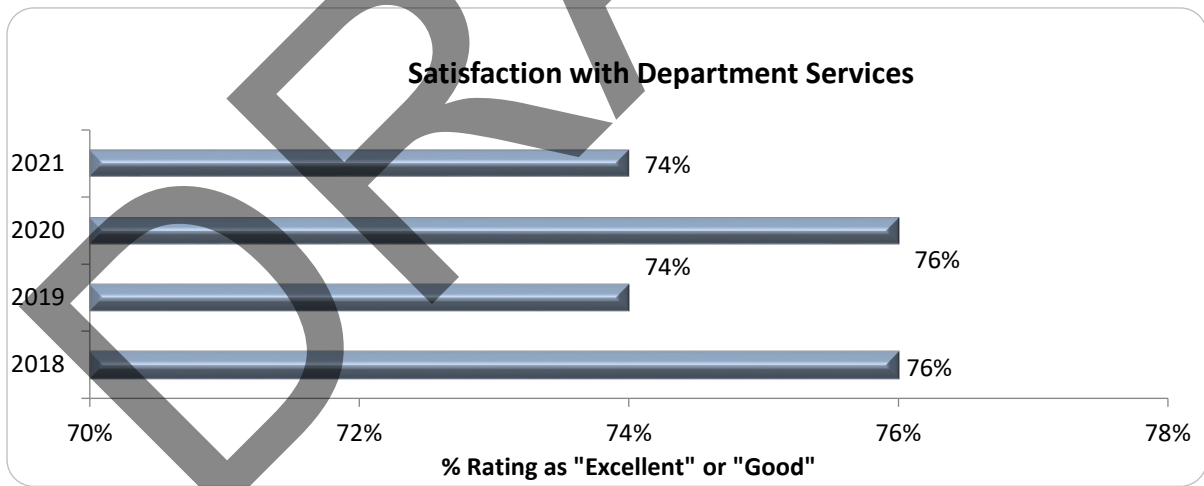
STRATEGIC FOCUS: STRONG LOCAL ECONOMY

“The Village’s development efforts will be directed towards making Huntley a community of choice for businesses of all sizes seeking to invest in new or expanded facilities, thereby creating new jobs and providing new options for dining and purchasing consumer goods. These efforts will also focus on attracting a diversity of new housing for residents across all age groups and income levels. The Village will continue to promote reinvestment in the downtown, strengthening its role as the heart of the community.”

PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with general services provided by the Department	76%	74%	76%	74%	76%
Impression of Department employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Department	77%	75%	77%	76%	78%
Promptness of response from the Department in regard to most recent inquiry	75%	70%	77%	72%	78%
Overall appearance of the Village (condition of properties, weeds, trash, etc.)	89%	90%	91%	89%	90%





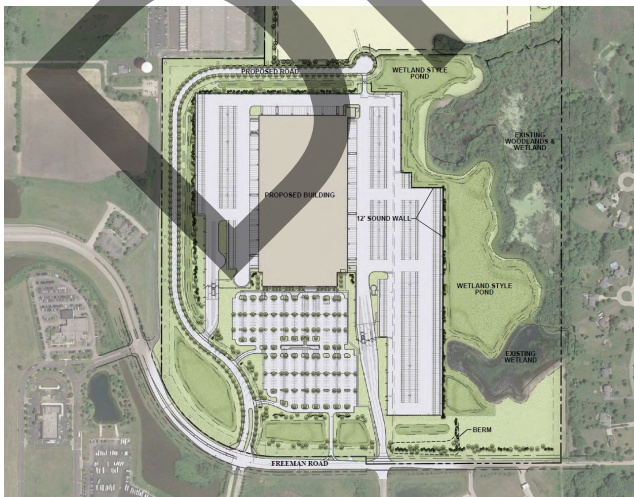
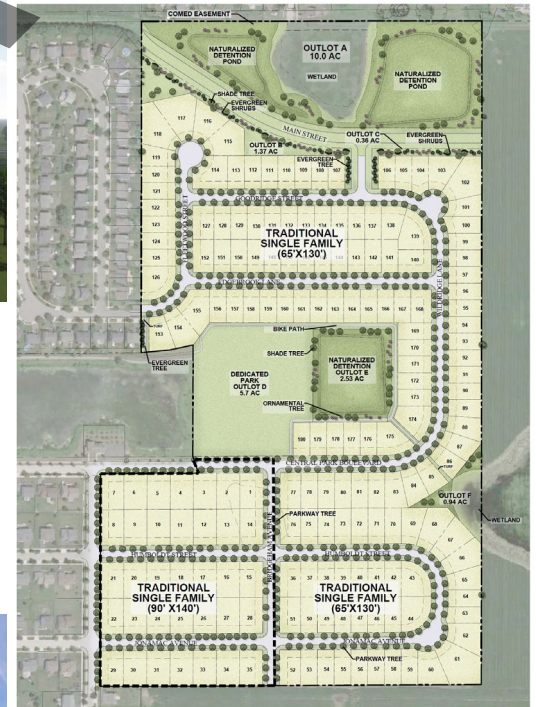
DEPARTMENT ACTIVITY	FY21*	FY20*
BUILDING & CODE ENFORCEMENT		
Single Family Building Permits Issued (detached and attached units)	117	52
Multi-Family Units Permitted	0	0
New Commercial/Industrial Building Permits	2	4
Miscellaneous Residential Permits	1,405	1,235
Miscellaneous Commercial Permits	143	209
Building/Code Enforcement Inspections	5,287	3,998
Backflow Inspections	445	442
Business Registrations Issued	183	138
Contractor Registrations Issued	694	489
	FY21*	FY20*
PLANNING AND ZONING		
Plan Commission Meetings	12	8
Zoning Board Meetings	2	2
Historic Preservation Commission Meetings	1	2
Preliminary Plats Reviewed	3	1
Final Plats Reviewed	6	2
Annexations Reviewed	1	0
Special Use Permits and PUD's Reviewed	9	8
Zoning Variations	2	2
Concept Plans Reviewed	7	3
Site Plans Reviewed	9	4
Text Amendments	2	0
Map Amendments	2	1

**through September*

DEVELOPMENT SERVICES DEPARTMENT – EXPENDITURE OVERVIEW

- Budget of \$1,453,564 provides for building, zoning, code enforcement, planning and economic development services
- Operational responsibilities include: drafting annexation and development agreements, processing of planning and zoning petitions, staffing of the Planning Commission, Zoning Board of Appeals, and Historic Preservation Commission, building plan reviews, review of plans for stormwater management compliance, issuance of building permits, performance of inspections, and address assignments
- The Director of Development Services is responsible for the management and oversight of the department budget

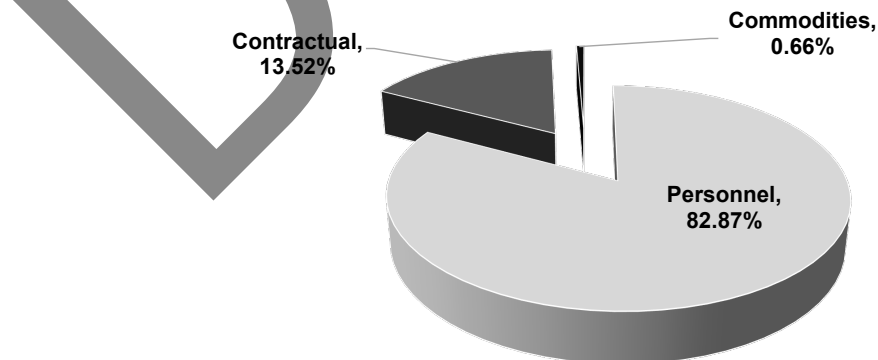
Category	Percent	Budget
Personnel	82.87%	\$1,204,585
Contractual	16.49%	\$239,729
Commodities	.64%	\$9,250
Total	100%	\$1,453,564



DEVELOPMENT SERVICES

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 70 - Development Services							
5 - Personnel							
100-70-00-5010	Full-Time Salaries	\$599,745	\$625,793	\$608,558	\$624,714	\$630,000	\$885,971
100-70-00-5020	Part-Time Salaries	\$26,936	\$41,387	\$18,043	\$39,550	\$39,550	\$41,714
100-70-00-5030	Overtime	\$300	\$845	\$1,005	\$500	\$2,000	\$0
100-70-00-5110	IMRF	\$62,370	\$61,986	\$71,026	\$72,735	\$74,277	\$88,452
100-70-00-5150	Health Insurance	\$71,000	\$112,500	\$112,500	\$112,500	\$112,500	\$126,703
100-70-00-5160	FICA	\$45,719	\$49,551	\$48,114	\$50,816	\$51,375	\$61,745
Personnel		\$806,070	\$892,062	\$859,247	\$900,815	\$909,702	\$1,204,585
10 - Contractual							
100-70-00-6121	Computer Consultants	\$546	\$528	\$609	\$670	\$670	\$922
100-70-00-6123	Outside Consulting Services	\$133,512	\$70,226	\$91,449	\$90,000	\$150,000	\$90,000
100-70-00-6127	Inspection Services	\$11,395	\$11,351	\$5,010	\$11,350	\$10,000	\$11,350
100-70-00-6275	Dues And Publications	\$1,513	\$1,815	\$1,668	\$2,550	\$2,550	\$4,000
100-70-00-6280	Training and Meetings	\$789	\$1,972	\$597	\$2,500	\$2,500	\$3,500
100-70-00-6320	Postage and Freight	\$1,715	\$1,442	\$957	\$2,000	\$2,000	\$2,000
100-70-00-6325	Printing and Publishing	\$646	\$622	\$341	\$1,000	\$1,000	\$1,000
100-70-00-6350	Rentals and Leases	\$7,414	\$5,984	\$5,555	\$7,500	\$7,500	\$7,500
100-70-00-6375	Other Contractual Services	\$36	\$0	\$235	\$500	\$0	\$500
100-70-00-6385	Historic Preservation	\$627	\$0	\$0	\$1,000	\$1,000	\$1,000
100-70-00-6387	Economic Development	\$22,408	\$22,929	\$14,155	\$50,000	\$10,000	\$100,000
100-70-00-6475	Telephone and Internet Services	\$6,516	\$8,874	\$10,149	\$10,457	\$10,457	\$10,457
100-70-00-6620	Vehicle Maintenance and Repairs	\$2,662	\$4,673	\$3,749	\$3,000	\$2,500	\$3,000
100-70-00-6665	GIS Maintenance	\$4,267	\$3,622	\$5,843	\$4,500	\$4,500	\$4,500
Contractual		\$194,046	\$134,037	\$140,318	\$187,027	\$204,677	\$239,729
15 - Commodities							
100-70-00-7005	Office Supplies	\$2,881	\$2,370	\$1,919	\$3,500	\$3,500	\$3,500
100-70-00-7009	Miscellaneous Commodities	\$75	\$266	\$500	\$500	\$0	\$500
100-70-00-7210	Gas Oil and Antifreeze	\$2,362	\$2,653	\$1,692	\$3,000	\$2,500	\$3,000
100-70-00-7255	Uniform and Protective Clothing	\$321	\$90	\$303	\$1,000	\$1,000	\$2,000
100-70-00-7255	Small Tools and Equipment	\$2,950	\$0	\$1,952	\$250	\$250	\$250
Commodities		\$8,589	\$5,379	\$6,366	\$8,250	\$7,250	\$9,250
35 - Interfund Transfers Out							
100-70-00-9906	Transfer to Equipment Replacement Fund	\$4,834	\$0	\$0	\$0	\$0	\$0
Interfund Transfers Out		\$4,834	\$0	\$0	\$0	\$0	\$0
Department Total: 70 - Development Services		\$1,013,539	\$1,031,478	\$1,005,931	\$1,096,092	\$1,121,629	\$1,453,564

FY22 EXPENDITURE BREAKDOWN



FINANCE DEPARTMENT

The Finance Department is responsible for the administration of all fiscal operations and maintenance of all accounting records for the Village as well as providing front counter customer service for the Municipal Complex administrative offices.

The Finance Department is dedicated to providing residents and businesses with exceptional government financial management. The department's commitment to financial excellence has been recognized nationally by the Government Finance Officers Association (GFOA), which has presented the Village with the Certificate for Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR) for 18 consecutive years. The Village also prepared and submitted to GFOA's financial reporting award program a Popular Annual Financial Report (PAFR) and has received this award the last three consecutive years.

In August of 2021, the Village received a special Triple Crown medallion recognizing the achievement of receiving all three GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation, and the Popular Annual Financial Report.

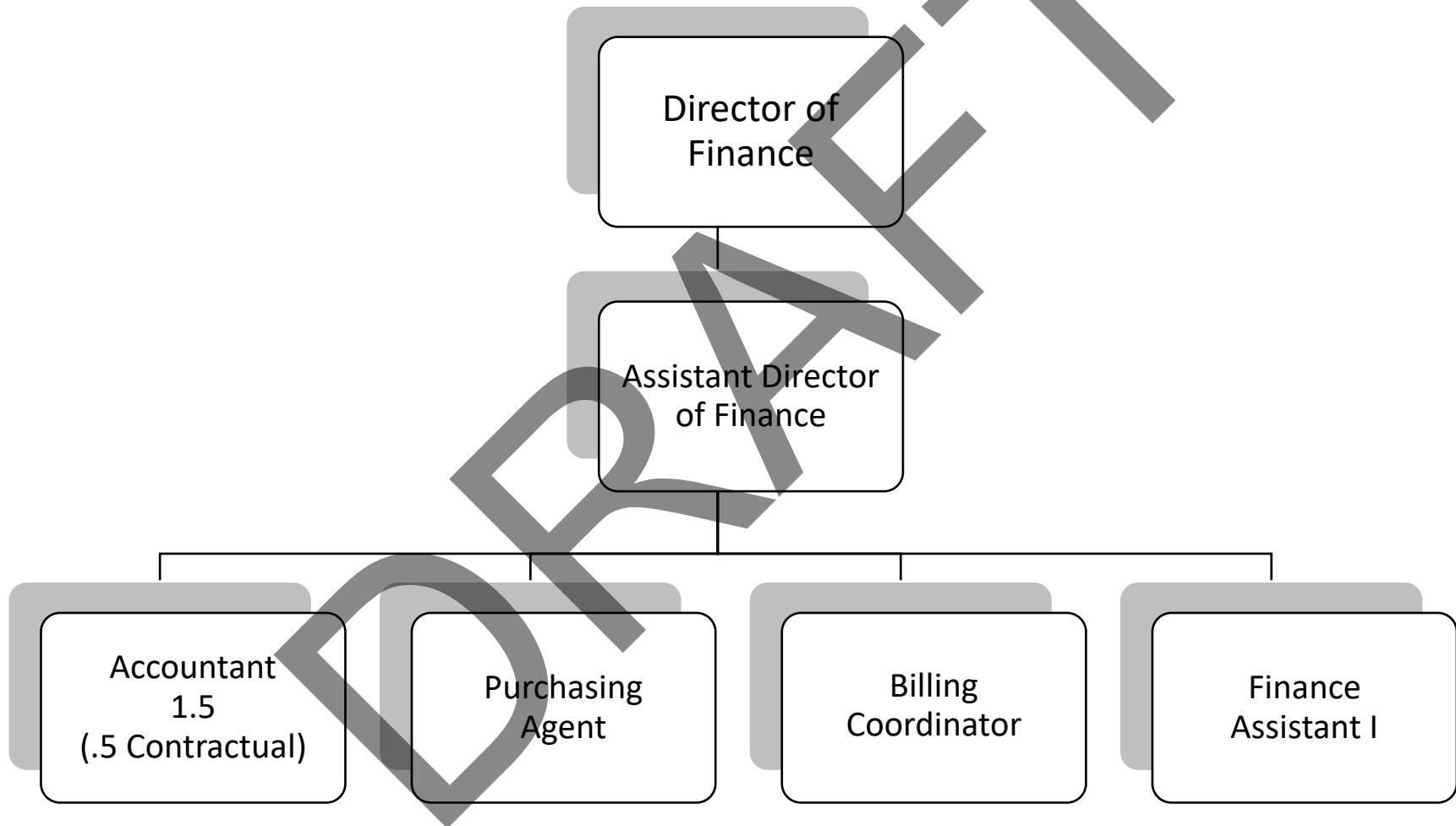
Responsibilities of the Finance Department include the Annual Audit, assistance in the preparation of the Annual Budget, Cash Management, Debt Administration, Accounts Payable, Accounts Receivable, Purchasing, Payroll, Utility Billing, and other cashier and administrative office responsibilities.

Additional responsibilities include preparation of the annual tax levy, assisting Public Works and Engineering with the Motor Fuel Tax Audit for the Illinois Department of Transportation, bank account reconciliations, investment account reconciliations, and preparation of the quarterly Police Pension Board meeting agenda. The Finance Department also manages security, software patches, and updates, of the New World Software solution. Annual reporting requirements include the Illinois Comptroller Tax Increment Financing (TIF) report and the Electronic Municipal Market Access (EMMA); the disclosure is required for local governments that have issued Bonds.

Department Personnel

Finance Department	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Director of Finance	1	1
Assistant Director of Finance	1	1
Accountant	1.5	1.5
Purchasing Agent	1	1
Billing Coordinator	1	1
Finance Assistant I	1	1
Total Personnel	6.5	6.5

FINANCE DEPARTMENT 2022



FINANCE DEPARTMENT ACCOMPLISHMENTS – 2021

- Worked with team members from Development Services, Village Manager's Office, and Human Resources to incorporate a centralized purchasing process for office supplies at the Municipal Complex
- Continued to work with FEMA to track and submit Phase 2 of the Village's reimbursable costs related to the COVID-19 pandemic
- Worked with the Illinois Department of Commerce and Economic Opportunity (DCEO) to request funding through the State of Illinois from the American Rescue Plan Act (ARPA) of 2021 for non-entitlement units (NEU) of local government; received the first of two disbursements from the Illinois Department of Revenue for \$1,857,744 in September 2021
- Finalized the transition to a new merchant service provider that works with all of the Village's Tyler software modules to sync directly with New World Financial and Utility Software
- Worked with the Village's current banking institution to ensure proper processes are in place for wire/ACH fraud protection
- Coordinated development of Request for Proposals to replace copiers, participated in review of responses, and worked with selected vendor on installation of new copiers and set-up on the network
- Received a special Triple Crown recognition from the Government Finance Officers Association (GFOA) recognizing the Village received all three GFOA awards:
 - Prepared and submitted the FY21 Annual Budget Report to the Government Finance Officers Association. Received this award for the 18th consecutive year for the FY21 Budget Document.
 - Prepared and submitted the FY20 Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association this past June; the Village expects a response in early FY22. Received the award for the FY19 report for the 18th consecutive year.
 - Prepared and submitted the FY20 Popular Annual Financial Report (PAFR) to the Government Finance Officers Association this past June; the Village expects a response in early FY22. Received the award for the FY19 report for the third consecutive year.

FINANCE GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

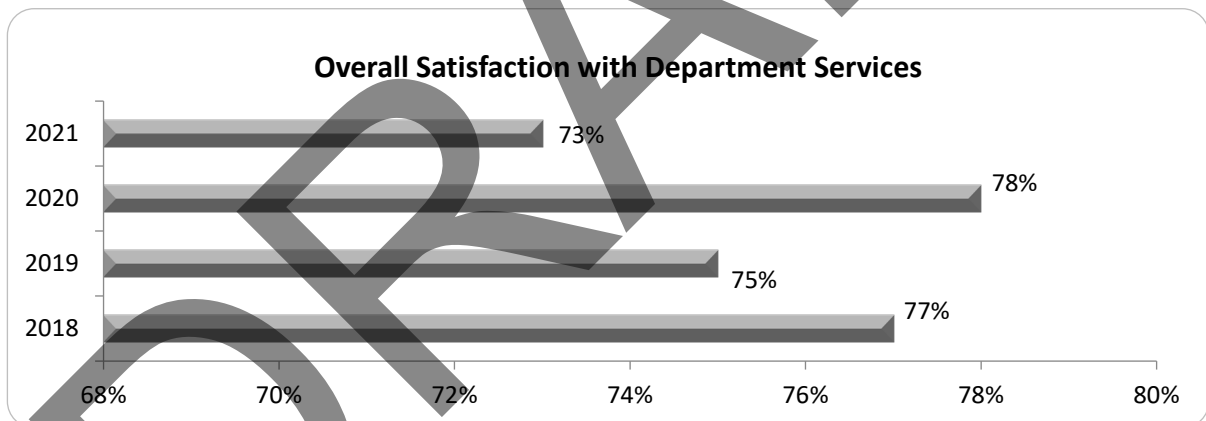
STRATEGIC FOCUS ALIGNMENT

	HEALTHY, SAFE, ATTRACTIVE COMMUNITY	STRONG LOCAL ECONOMY	ENGAGED COMMUNITY	FORWARD LOOKING COMMUNITY	ORGANIZATIONAL EXCELLENCE
Work in partnership with Sikich, the Village’s third party auditing team, to implement GASB Statement No. 87, the new reporting requirement for recognizing leases on the Village’s financial statements					G3
Provide efficient and effective services to residents and employees by continuing to evaluate current operations				G1	G1
Provide timely service to all customers and employees, resolving the requests within one business day					G1
Continue to enhance online payment portal functionality				G3	G3
Uphold tight internal controls involving all public funds and accounting procedures to continue to maintain a positive, unmodified audit opinion					G3
Prepare and submit the FY22 Annual Budget Report to the Government Finance Officers Association (GFOA)					G3
Prepare and submit the FY21 Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association (GFOA)					G3
Prepare and submit the FY21 Popular Annual Financial Report (PAFR) to the Government Finance Officers Association (GFOA)					G3
Prepare a Budget in Brief document to communicate the annual budget document in a more user-friendly format to the public					G3

PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with general services provided by the Finance Department	77%	75%	78%	73%	75%
Impression of Department employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Department	77%	75%	77%	76%	78%
Promptness of response from Department in regard to most recent inquiry	75%	70%	77%	72%	75%



DEPARTMENT ACTIVITY	FY21*	FY20*
Incoming Calls Main Number	14,256	13,187
Number of Water Bills Issued	53,396	52,526
Water Gallons Billed	575,118,000	529,801,000
Incoming Calls / Water Bills	4,702	4,748
MXU Replacements	38	44
Checks Processed	13,944	12,571
Checks Issued	1,482	1,572
Purchase Orders Issued	450	412
Invoices Processed	3,923	3,904
Lock Box Payments Processed	25,761	23,448
Credit Card Transactions	2,200	318
Online Credit Card Transactions	5,243	5,277
Raffle Permits	8	6

**through September*

FINANCE DEPARTMENT – EXPENDITURE OVERVIEW

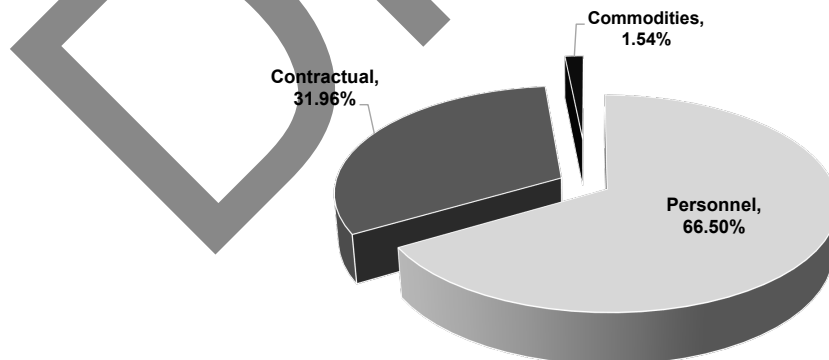
- Budget of \$455,128 provides for the Village’s financial functions
- Responsible for implementing the Village’s budget, managing the Village’s financial resources, payroll, accounts payable, accounts receivable, purchasing, asset management, the annual audit, bank reconciliations, investment reconciliations and management, miscellaneous billing and front counter customer service.
- The Director of Finance is responsible for management and oversight of the department budget and also serves as Village Treasurer.

Category	Percent	Budget
Personnel	66.50%	\$302,661
Contractual	31.96%	\$145,467
Commodities	1.54%	\$7,000
Total	100%	\$455,128

FINANCE DEPARTMENT

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 30 - Finance							
5 - Personnel							
100-30-00-5010	Full-Time Salaries	\$214,308	\$196,815	\$202,051	\$207,484	\$206,060	\$215,070
100-30-00-5020	Part-Time Salaries	\$13,295	\$10,911	\$2,399	\$0	\$5,000	\$6,075
100-30-00-5030	Overtime	\$422	\$262	\$71	\$500	\$100	\$0
100-30-00-5110	IMRF	\$22,686	\$21,054	\$23,438	\$24,336	\$24,000	\$22,363
100-30-00-5150	Health Insurance	\$41,400	\$37,500	\$37,500	\$37,500	\$37,500	\$42,234
100-30-00-5160	FICA	\$15,947	\$15,561	\$15,415	\$15,576	\$16,150	\$16,919
Personnel		\$308,057	\$282,104	\$280,875	\$285,396	\$288,810	\$302,661
10 - Contractual							
100-30-00-6110	Accounting and Financial Services	\$563	\$35,752	\$41,794	\$48,611	\$46,000	\$47,107
100-30-00-6121	Computer Consultants	\$71,043	\$14,911	\$40,439	\$45,186	\$42,000	\$45,921
100-30-00-6123	Outside Consulting Services	\$46,336	\$6,600	\$0	\$0	\$0	\$0
100-30-00-6151	Personnel Recruitment	\$3,293	\$0	\$0	\$0	\$0	\$0
100-30-00-6275	Dues And Publications	\$3,399	\$1,164	\$1,203	\$1,169	\$1,050	\$1,369
100-30-00-6280	Training and Meetings	\$11,953	\$108	\$1,036	\$5,000	\$1,200	\$6,800
100-30-00-6320	Postage and Freight	\$2,045	\$1,721	\$2,986	\$2,150	\$2,045	\$2,150
100-30-00-6325	Printing and Publishing	\$1,041	\$986	\$921	\$2,040	\$2,000	\$2,050
100-30-00-6350	Rentals and Leases	\$2,071	\$1,932	\$1,825	\$3,000	\$1,800	\$3,000
100-30-00-6351	Employee Events	\$3,697	\$0	\$0	\$0	\$0	\$0
100-30-00-6375	Other Contractual Services	\$9,222	\$3	\$26,534	\$30,270	\$26,500	\$30,270
100-30-00-6451	HR Programs	\$18,526	\$160	\$285	\$0	\$0	\$0
100-30-00-6475	Telephone and Internet Services	\$6,555	\$6,445	\$6,483	\$6,858	\$6,800	\$6,800
100-30-00-6620	Vehicle Maintenance and Repairs	\$412	\$0	\$0	\$0	\$0	\$0
Contractual		\$180,155	\$69,781	\$123,507	\$144,284	\$129,395	\$145,467
15 - Commodities							
100-30-00-7005	Office Supplies	\$5,107	\$2,974	\$3,556	\$3,500	\$3,500	\$5,000
100-30-00-7009	Miscellaneous Commodities	\$580	\$195	\$640	\$500	\$250	\$500
100-30-00-7255	Uniform and Protective Clothing	\$503	\$0	\$123	\$500	\$256	\$500
100-30-00-7280	Small Tools and Equipment	\$7,810	\$0	\$1,600	\$500	\$2,186	\$1,000
Commodities		\$14,000	\$3,169	\$5,919	\$5,000	\$6,192	\$7,000
35 - Interfund Transfers Out							
100-30-00-9906	Transfer to Equipment Replacement Fund	\$8,788	\$0	\$0	\$0	\$0	\$0
Interfund Transfers Out		\$8,788	\$0	\$0	\$0	\$0	\$0
Department Total: 30 - Finance		\$511,000	\$355,054	\$410,300	\$434,680	\$424,397	\$455,128

FY22 EXPENDITURE BREAKDOWN



POLICE DEPARTMENT

The primary responsibility of the Police Department is to ensure the safety and well-being of all people in the Village. The members of the department enforce all laws in a respectful, professional manner and the well-trained staff responds to the emergency and daily needs of the community. An active partnership with the citizens and business community of the Village is a critical component of the overall success of the department.

In 2010, the Police Department became nationally accredited through the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). The purpose of accreditation is to improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence. It provides public safety agencies an opportunity to demonstrate voluntarily that they meet an established set of professional standards. The department was re-accredited in 2013, 2016 and most recently in July, 2020.

The Police Department currently contracts with the Association for Individual Development for part-time mental health related services. A designated mental health professional spends two days a week in Huntley. However, there is a need for services on a full-time basis. To proactively address the needs of the Village, the FY22 budget includes a full-time Village employee to serve as the department's Police Social Worker. This new position will assist in working with staff in addressing various mental health-related issues within the Village, assist with mental health assessments, respond to crisis-related situations, work with the Police Department's peer support program, assist victims of domestic violence, provide community education, provide short-term one-on-one counseling, serve as a liaison with other County and State agencies in order to facilitate the appropriate services, and assist the Police Department with miscellaneous issues that often arise throughout the year.

The Police Department is structured to deliver police services through the practice of geographic policing. The Village has been divided into four areas, with an Area Sergeant assigned to each section who is responsible for the community needs in that specific area. The sergeant tracks activity, analyzes crime trends, monitors traffic issues, identifies and responds to neighborhood problems and serves as a conduit between the community and the department.





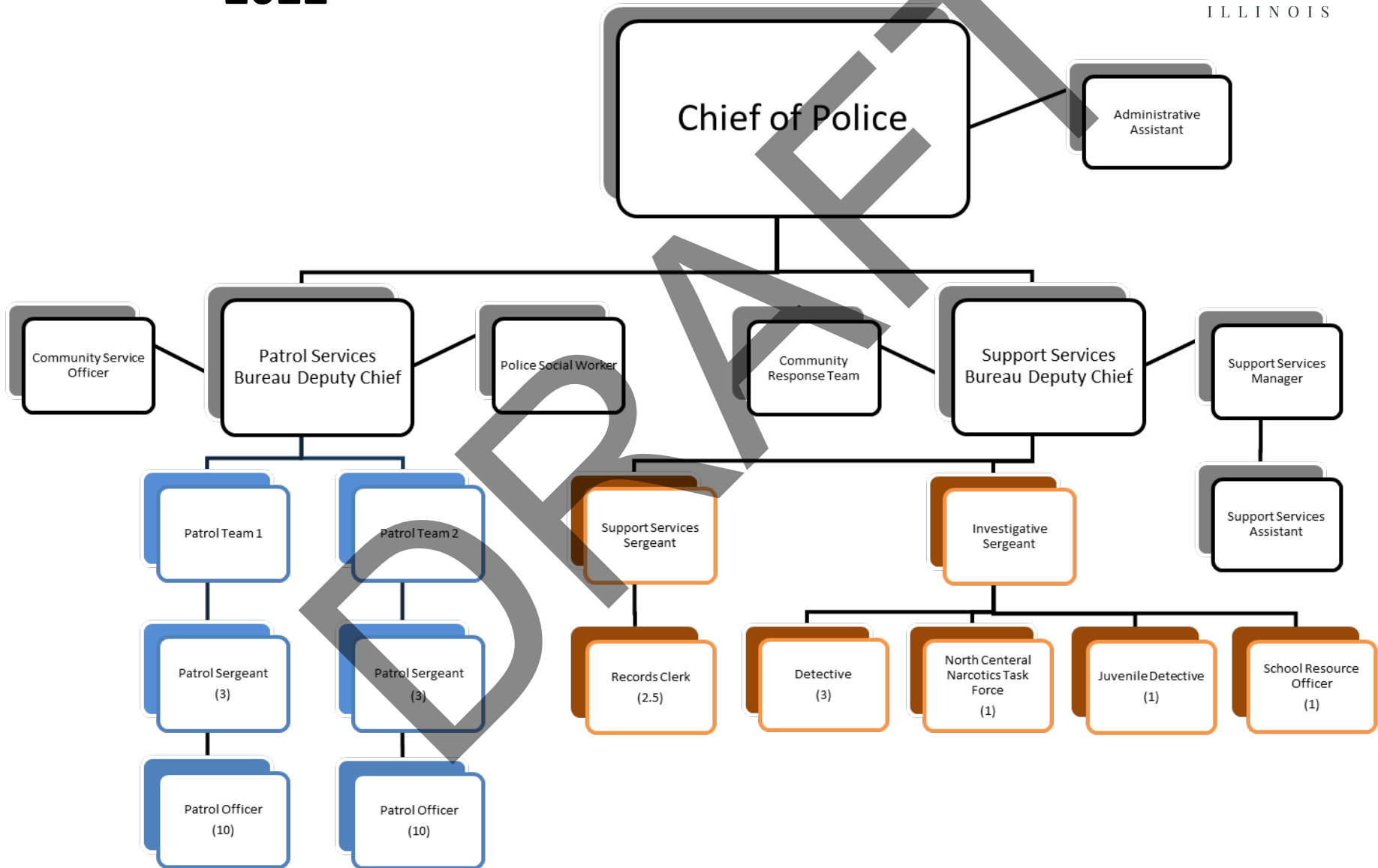
Department Personnel

Police Department	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Administration	2	2
Chief of Police	1	1
Administrative Assistant	1	1
Patrol Services	28	29
Patrol Services Deputy Chief	1	1
Patrol Sergeants ¹	5	6
Patrol Officers ²	21	20
Police Social Worker ³	0	1
Community Service Officer ⁴	1	1
Support Services	13.5	14.5
Support Services Deputy Chief	1	1
Support Services Manager ⁵	0	1
Management Assistant	1	0
Support Services Assistant	0	1
Support Services Sergeant	1	1
Investigative Sergeant	1	1
Detective		
<i>Includes an officer assigned to the North Central Narcotics Task Force</i>	4	4
Community Response Team	1	1
School Resource Officer	1	1
Juvenile Detective	1	1
Records Clerk	2.5	2.5
Total Personnel	43.5	45.5

Notes:

1. Creation of a fifth Patrol Sergeant position and addition of two sworn officers authorized at the August 12, 2021 Village Board Meeting
2. Promotion of Patrol Officer to Sergeant to create a sixth Patrol Sergeant position
3. Addition of a full-time Police Social Worker to replace previously contracted part-time position
4. Community Service Officer moved to Patrol from Support Services
5. Management Assistant promoted to Support Services Manager

POLICE DEPARTMENT 2022



POLICE DEPARTMENT ACCOMPLISHMENTS – 2021

- Named by Safewise as one of the top 10 safest cities in Illinois for 2021
- Identified and promoted two sergeants to new deputy chief positions that became open after the unexpected retirement of two long-serving incumbents
- Completed sergeant's promotional process and promoted two from the list
- Completed demo process for two different body camera systems
- New report writing system implemented to become compliant with National Mandate for Incident Reporting (NIBRS)
- Two sergeants completed Northwestern Staff and Command Executive Training
- Conducted eight traffic safety enforcement details
- Trained four officers in Peer Support and implemented policy for the program
- Increased the number of Crisis Intervention Officers by four
- Two officers received Advanced Roadside Impaired Driving Enforcement (ARIDE) advanced training in impaired driving and drug use
- Increased bike patrol officers by two and increased patrols on the bike
- Addressed on-going pandemic related issues
- Comprehensive policy review, updated to comply with the new Illinois SAFE-T Act crime bill legislation and CALEA updates and trained all staff
- Partnered with Northwestern Medicine Huntley Hospital to conduct a drug take-back event
- Implemented and utilized a lateral transfer recruitment process and hired three officers

POLICE DEPARTMENT GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

STRATEGIC FOCUS: HEALTHY, SAFE, AND ATTRACTIVE COMMUNITY

“An exceptional quality of life within the Village begins with a safe and healthy community. The Village will continue to support efforts that bring the community together to minimize crime, provide access to resources to assist with both physical and mental health needs, and work with residents and businesses to maintain a well-kept appearance of properties.”

STRATEGIC FOCUS ALIGNMENT

HEALTHY, SAFE, ATTRACTIVE
COMMUNITY
STRONG LOCAL ECONOMY
ENGAGED COMMUNITY
FORWARD LOOKING
COMMUNITY
ORGANIZATIONAL
EXCELLENCE

Update Police Department strategic plan	G1		G1
Address and implement various standards relative to SAFE-T Act through increased rollcall training and training hours	G1		G2
Research an integrated system solution to include body worn cameras, in-squad cameras, digital evidence storage, and License Plate Readers (LPRs) to be completed prior to the FY23 budget process	G1		G1 G2 G3 G4
Complete eight traffic enforcement details and four special enforcement truck safety details	G1		
Conduct minimum of 50 hours of speed enforcement details with a goal of reducing traffic accidents	G1		
Implement a Police Social Worker Program to include coordination with Peer Support team	G1 G2		G1 G2
Establish social media team to enhance brand, provide education, engage community, and highlight department activities			G3 G1 G2
Expand drone program to include expanded technical abilities	G1		G3
Seek out and apply for a minimum of two grants to assist in police operations			G3
Develop plan for buildout of Fitness Room in the basement for completion in 2023	G2		
Identify ways to expand community programs to reach all demographic groups with an emphasis on teen-based programs	G1 G2	G1 G2	
Run a new police recruitment process to include expanded recruitment efforts			G1 G2
Increase and grow community outreach programs to include Coffee with a Cop, town hall meeting format, innovative ways to connect with community	G1 G2	G2	G1
Expand Neighborhood Watch programs throughout Village	G1 G2		G1
Conduct a comprehensive review and update Speaker's Bureau Program	G1 G2		G1

STRATEGIC FOCUS ALIGNMENT

HEALTHY, SAFE, ATTRACTIVE
COMMUNITY
STRONG LOCAL ECONOMY
ENGAGED COMMUNITY
FORWARD LOOKING
COMMUNITY
ORGANIZATIONAL
EXCELLENCE

Transition to third party administered truck permitting program

G1

G1

G3

G2

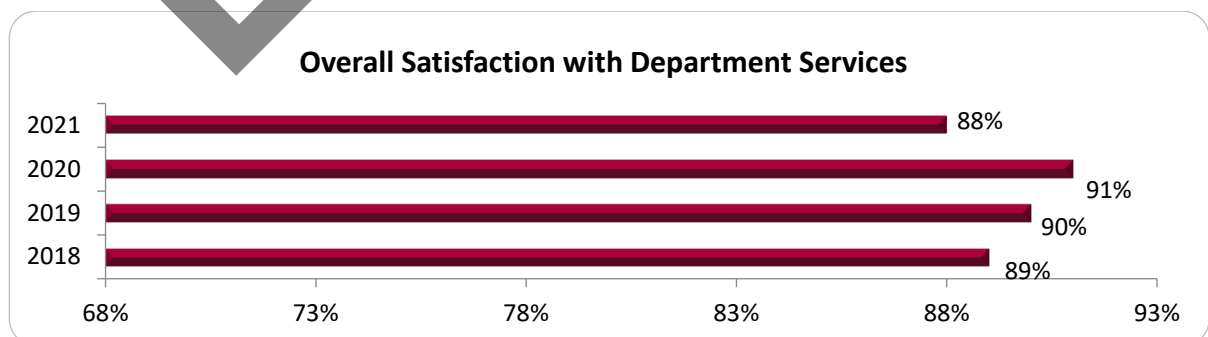
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PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with general services provided by the Police Department	89%	90%	91%	88%	90%
Impression of Department employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Department in a non-emergency situation	77%	75%	77%	76%	78%
Public perception of safety within the Village	91%	93%	92%	92%	93%

The number of total crimes reported through September decreased. Part I crimes (serious crime) decreased by 18.11%, while Part II crimes (minor) increased by 55.94%. The drastic increase is due to the spike in fraudulent Illinois Department of Employment of Security (IDES) claim reports that have been occurring across the state. The Police Department continues to be aggressive in dealing with serious crime while still focusing on working with the community to enforce quality of life issues in the neighborhoods.





DEPARTMENT ACTIVITY	FY21*	FY20*
PATROL SERVICES		
Calls for Service	8,502	8,144
Ordinance Violations	974	704
Domestic Contacts	127	142
Public Relations/Community Policing Events	69	177
Courtesy Notices	884	856
Traffic Accidents	312	234
Traffic Stops	2,744	2,748
Traffic Tickets	1,824	1,499
Warning Tickets	1,755	1,918
DUI Arrest	24	10
SUPPORT SERVICES		
Report Calls	2,247	1,723
Code Out Calls	3,511	3,673
Part I Crimes <i>(murder, forcible rape, robbery, aggravated assault, burglary, motor vehicle theft, larceny/theft)</i>	104	127
Part II Crimes <i>(simple assault, curfew offenses and loitering, forgery, fraud, disorderly conduct, DUI, drug offenses, runaways, sex offenses, stolen property, vandalism, weapons offense)</i>	658	422
Lobby Visits	1,475	1,411
Records Telephone Calls	5,064	4,845
FOIA Requests Processed	162	120
Investigation Cases	166	168
Training Hours	2,789	1,319
Press Releases Issued	60	41

*through September

POLICE DEPARTMENT – EXPENDITURE OVERVIEW

- The Police Department budget of \$7,915,916 is the single largest department budget representing 53% of the expenditures in the General Fund (not including transfers)
- Personnel services account for 87% of the department budget
- The significant allocation of resources to the Police Department identifies the importance of public safety in the Village’s overall commitment to provide outstanding public services and further validates the Village’s commitment to meeting and maintaining the standards set forth by the Commission on Accreditation for Law Enforcement Agencies (CALEA). CALEA accreditation provides a strong management model that creates greater accountability and addresses potential liability issues.
- Dispatch services are provided through SEECOM
- The Chief of Police is responsible for management and oversight of the department budget

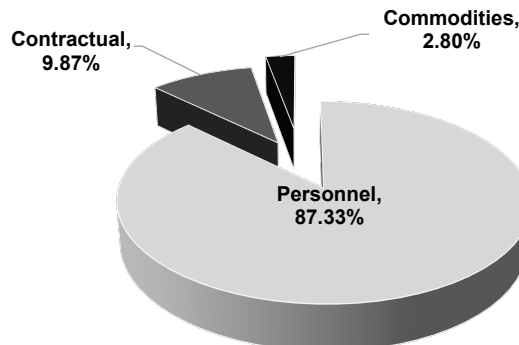
Category	Percent	Budget
Personnel	87.33%	\$6,912,598
Contractual	9.87%	\$780,983
Commodities	2.80%	\$222,335
Total	100%	\$7,915,916



POLICE DEPARTMENT

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 50 - Police							
5 - Personnel							
100-50-00-5010	Full-Time Salaries	\$3,504,623	\$3,807,503	\$3,845,336	\$3,917,368	\$3,917,368	\$4,403,394
100-50-00-5020	Part-Time Salaries	\$6,116	\$7,833	\$20,310	\$31,557	\$25,000	\$33,009
100-50-00-5030	Overtime	\$234,519	\$206,000	\$198,237	\$200,000	\$210,000	\$215,000
100-50-00-5110	IMRF	\$30,335	\$30,123	\$29,355	\$34,282	\$34,282	\$46,286
100-50-00-5120	Police Pension	\$811,523	\$848,771	\$968,686	\$1,198,846	\$1,198,846	\$1,242,497
100-50-00-5150	Health Insurance	\$637,000	\$585,000	\$585,000	\$544,594	\$544,594	\$613,346
100-50-00-5160	FICA	\$270,919	\$294,399	\$309,687	\$300,047	\$315,000	\$356,066
100-50-00-5165	Clothing Allowance	\$0	\$0	\$750	\$3,000	\$3,000	\$3,000
Personnel		\$5,495,036	\$5,779,629	\$5,957,361	\$6,229,694	\$6,248,090	\$6,912,598
10 - Contractual							
100-50-00-6105	Legal Fees	\$32,697	\$40,592	\$35,640	\$48,000	\$48,000	\$55,000
100-50-00-6121	Computer Consultants	\$27,779	\$26,878	\$51,488	\$58,318	\$58,318	\$58,318
100-50-00-6140	Radio Dispatch Services	\$342,230	\$351,782	\$362,301	\$380,000	\$398,000	\$410,000
100-50-00-6260	CALEA Accreditation	\$7,972	\$8,073	\$4,830	\$9,000	\$9,501	\$9,600
100-50-00-6275	Dues And Publications	\$14,972	\$16,012	\$25,084	\$39,000	\$39,000	\$10,000
100-50-00-6280	Training and Meetings	\$21,251	\$25,633	\$10,245	\$35,000	\$35,000	\$40,000
100-50-00-6320	Postage and Freight	\$507	\$893	\$631	\$1,000	\$1,000	\$1,000
100-50-00-6325	Printing and Publishing	\$863	\$3,173	\$3,163	\$2,700	\$2,700	\$2,700
100-50-00-6350	Rentals and Leases	\$64	\$5,993	\$7,728	\$9,751	\$9,751	\$9,751
100-50-00-6375	Other Contractual Services	\$956	\$830	\$1,126	\$500	\$500	\$500
100-50-00-6384	Crime Lab Services	\$35,574	\$35,819	\$36,522	\$38,100	\$38,100	\$39,114
100-50-00-6395	Community Citizen Training Programs	\$7,256	\$9,157	\$2,394	\$11,500	\$11,500	\$11,500
100-50-00-6396	Bike Officers Program	\$0	\$519	\$684	\$2,000	\$2,000	\$3,500
100-50-00-6475	Telephone and Internet Services	\$67,717	\$31,625	\$28,515	\$50,000	\$30,000	\$40,000
100-50-00-6610	Warranties and Maintenance Agreements	\$35,795	\$15,977	\$16,463	\$35,000	\$35,000	\$35,000
100-50-00-6615	Building and Facility Maintenance	\$375	\$105	\$83	\$500	\$500	\$500
100-50-00-6620	Vehicle Maintenance and Repairs	\$22,362	\$34,834	\$41,908	\$35,000	\$35,000	\$50,000
100-50-00-6665	GIS Maintenance	\$1,907	\$3,138	\$5,110	\$4,500	\$4,500	\$4,500
100-50-00-6675	Software Subscriptions	\$0	\$8,840	\$17,654	\$31,943	\$31,943	\$0
Contractual		\$620,277	\$619,873	\$651,569	\$791,812	\$790,313	\$780,983
15 - Commodities							
100-50-00-7005	Office Supplies	\$3,134	\$4,489	\$2,949	\$6,000	\$6,000	\$6,000
100-50-00-7009	Miscellaneous Commodities	\$254	\$0	\$453	\$250	\$250	\$250
100-50-00-7120	Community Policing Supplies	\$4,399	\$2,599	\$1,558	\$6,000	\$6,000	\$6,000
100-50-00-7210	Gas Oil and Antifreeze	\$65,361	\$65,099	\$60,498	\$65,000	\$65,000	\$79,200
100-50-00-7220	Vehicle and Equipment Parts and Supplies	\$0	\$1,231	\$0	\$0	\$0	\$0
100-50-00-7255	Uniform and Protective Clothing	\$26,004	\$23,918	\$15,741	\$60,500	\$60,500	\$39,000
100-50-00-7258	New Sworn Officer Expenditures	\$0	\$0	\$0	\$0	\$0	\$30,000
100-50-00-7262	Investigative Supplies	\$279	\$459	\$70	\$750	\$750	\$750
100-50-00-7264	Miscellaneous Operating Supplies	\$219	\$73	\$0	\$500	\$500	\$500
100-50-00-7280	Small Tools and Equipment	\$9,456	\$14,618	\$16,746	\$31,385	\$31,385	\$31,385
100-50-00-7281	Patrol Supply and Equipment	\$17,978	\$21,755	\$13,332	\$29,250	\$29,250	\$29,250
Commodities		\$127,085	\$134,241	\$111,348	\$199,635	\$199,635	\$222,335
35 - Interfund Transfers Out							
100-50-00-9906	Transfer to Equipment Replacement Fund	\$64,866	\$0	\$0	\$0	\$0	\$0
Interfund Transfers Out		\$64,866	\$0	\$0	\$0	\$0	\$0
Department Total: 50 - Police		\$6,307,263	\$6,533,743	\$6,720,278	\$7,221,141	\$7,238,038	\$7,915,916

FY22 EXPENDITURE BREAKDOWN

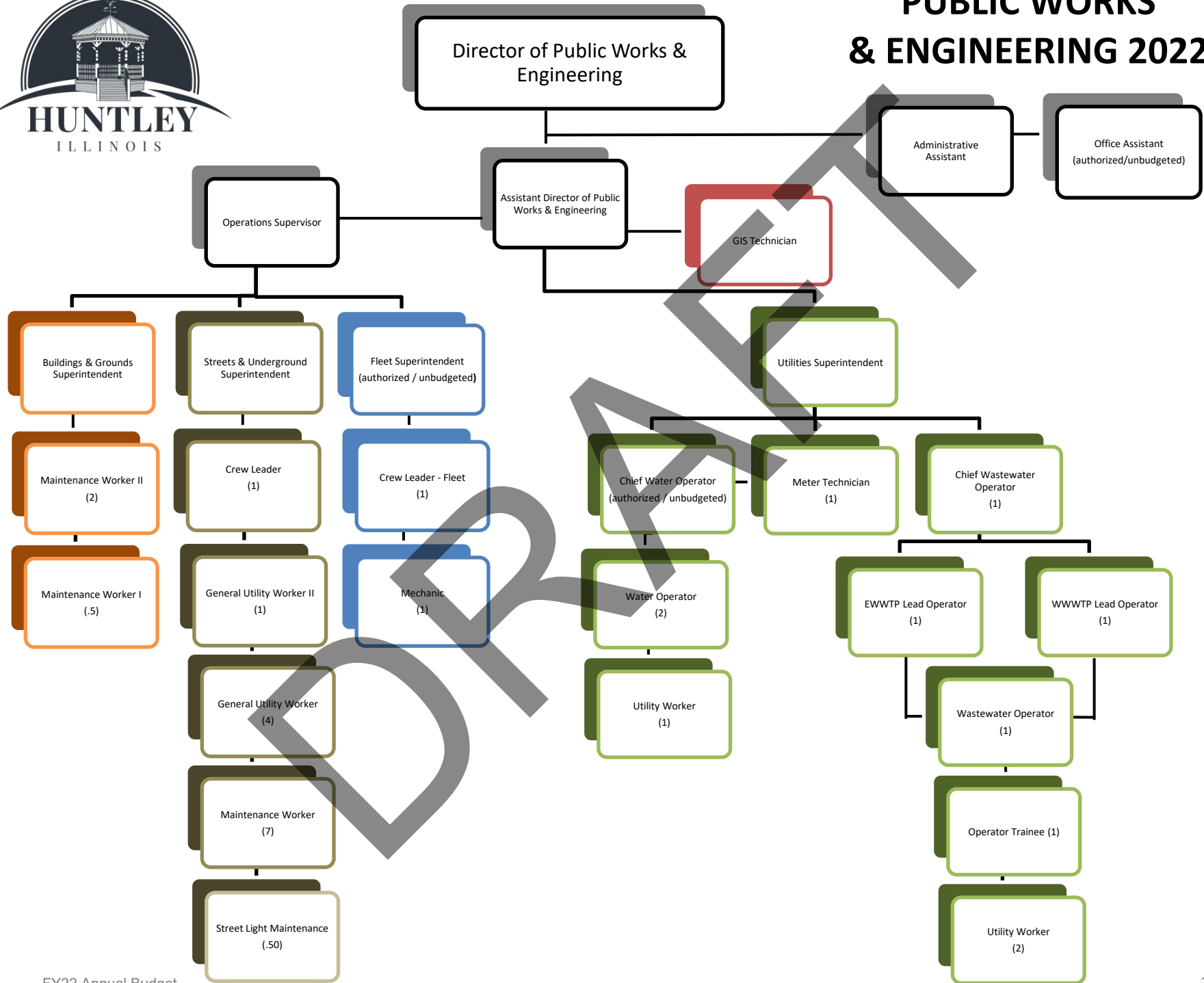


Public Works and Engineering Department





PUBLIC WORKS & ENGINEERING 2022





PUBLIC WORKS AND ENGINEERING DEPARTMENT ADMINISTRATION AND ENGINEERING DIVISION

The Public Works and Engineering Department is comprised of four divisions: 1) Administration and Engineering; 2) Buildings and Grounds; 3) Streets, Underground Utilities, and Fleet Services; and 4) Utilities (Water and Wastewater).

The Public Works Administration and Engineering Division coordinates and manages all other divisions within the department. This includes but is not limited to management of all department personnel, project management, and the development of policies and procedures. It is also responsible for overseeing various Village capital improvement projects such as street resurfacing/reconstruction and underground utility replacement and rehabilitation, and also for coordination with capital improvement projects performed by other County and State agencies.

The division also works closely with the Development Services Department for the design, review, construction inspection, and acceptance of the installation of public improvements in residential, commercial, and industrial developments, including the management and tracking of developer guarantees from approval of the final plat through the end of maintenance and acceptance of the development.

Additionally, the division provides customer service assistance by providing information to developers and residents with regard to utilities, floodplain, wetlands, drainage problems, and traffic concerns.

Department Personnel

Public Works and Engineering Department	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Administration & Engineering Division	4.5	4
Director of Public Works & Engineering	1	1
Assistant Director of Public Works & Engineering	1	1
Administrative Assistant	1	1
GIS Technician	1	1
Office Assistant ¹	.5	0
Buildings & Grounds Division	3.5	3.5
Streets, Underground Utilities, Fleet Services Division	16	17.5
Utilities Division (Water and Wastewater)	11	12
Total Personnel Authorized / Budgeted	35	37
Authorized/Unbudgeted	2	2.5
Chief Water Operator	1	1
Fleet Superintendent	1	1
Office Assistant	0	.5
Total Personnel Authorized / Unbudgeted	37	39.5

Notes:

1. Vacant part-time Office Assistant position reclassified as Authorized/Unbudgeted

ADMINISTRATION AND ENGINEERING DIVISION ACCOMPLISHMENTS – 2021

- Completed the Pavement Management Program including: MFT resurfacing project in the Covington Lakes and Coves of Covington subdivisions for a total of 4.6 miles of paved road; Coordinated pavement patching and pavement marking on various streets throughout the Village as part of the overall Pavement Management Program; Coordinated the edge mill and overlay of roadways in Sun City Neighborhood 11; Coordinated resurfacing of the MC parking lot; Coordinated crack sealing in Northbridge, Wing Pointe, Huntley Meadows and Sun City Neighborhoods 12, 15 & 16
- Completed spot concrete sidewalk, curb ramps and curb and gutter replacement in Sun City Neighborhood 11 and Village-wide service request locations; Also completed sidewalk cutting throughout the Village to address trip hazards
- Coordinated sealcoat of parking lots at various municipal properties including downtown parking lot and utility facilities
- Completed the Kreutzer Road Realignment Phase I engineering
- Completed next phase of ecological restoration of the Southwind and Wing Pointe Subdivision wetlands with consultant including weed control, brush clearing and supplemental seeding
- Completed annual sewer televising, jetting and lining program
- Completed annual dam inspection program
- Completed annual bridge inspection program with consultant
- Coordinated continued enhancements to the web-based GIS program including survey and database updates of horizontal structure locations and utility line work for current Village- owned water, sanitary and storm systems as well as street lights
- Completed IEPA Municipal Separate Storm Sewer System (MS4) annual program including outfall inspections
- Coordinated numerous dry utility (ComEd, Nicor, AT&T and Comcast) permits
- Coordinated NRG Curtailment Solutions Energy Demand Response Program which allows the Village to capitalize on emergency power infrastructure located at Village Water and Wastewater Treatment Plants by curtailing electricity usage in pre-emergency and emergency events in return for payment
- Coordinated LED Street Lighting Rebate Program including replacement of 250 (942 to date) fixtures with a reimbursement of approximately \$9,500 (\$100,700 to date) from ComEd
- Coordinated preliminary engineering for Downtown Redevelopment projects
- Completed culvert replacement on Freeman Road and associated DCEO grant for the full value of construction cost

- Completed design engineering for utility projects including Eakin Creek Interceptor Sewer and water main replacement for Mill & Dean street and IL Rt. 47
- Completed a stormwater analysis in area of Huntley-Dundee Road, north of the Wing Point residential subdivision that experiences drainage impairments
- Completed a Pavement Management Plan as part of a MOU with CMAP at no cost to the Village (estimated value of \$65,000)
- Enhanced use of mobile smart tablet devices for supervisors to keep pace with evolving and expanding Village technological capabilities
- Worked with Human Resources to complete negotiations for Local 150 successor agreement for collective bargaining agreement ending December 31, 2021

ADMINISTRATION AND ENGINEERING GOALS - 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

STRATEGIC FOCUS ALIGNMENT

	HEALTHY, SAFE, ATTRACTIVE COMMUNITY	STRONG LOCAL ECONOMY	ENGAGED COMMUNITY	FORWARD LOOKING COMMUNITY	ORGANIZATIONAL EXCELLENCE
Complete Comprehensive Water and Wastewater Systems Master Plan Update				G1	
Host public Open House or Touch-a-Truck event			G1		
Explore additional revenue options including grant opportunities and energy incentives including the LED Street Light Rebate Program					G3
Enhance the capital improvement planning process using planning tools such as Plan-It software, Comprehensive Master Utility Plan, and Pavement Management Report and update annually				G3	
Coordinate utility asset management programs such as annual sewer lining and water main replacement to preserve and maintain the utility infrastructure				G2	
Administer the annual street improvement and road and bridge programs including MFT, pavement patching, crack sealing, pavement markings, and bridge and dam inspection				G2	



HEALTHY, SAFE, ATTRACTIVE
COMMUNITY
STRONG LOCAL ECONOMY
ENGAGED COMMUNITY
FORWARD LOOKING
COMMUNITY
ORGANIZATIONAL
EXCELLENCE

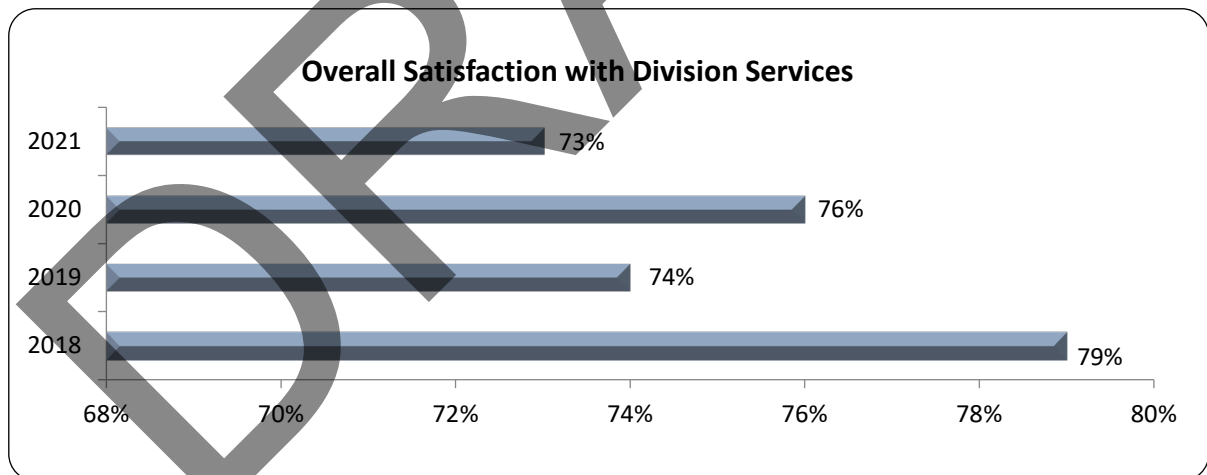
STRATEGIC FOCUS ALIGNMENT

Complete Phase II Engineering for East Kreutzer Road realignment and widening project	G2
Coordinate continued enhancements to GIS/Asset Management Program including enhanced documentation of infrastructure improvements and work orders in centralized database	G3
Complete spot concrete sidewalk, curb ramps and curb and gutter replacement in accordance with the Sidewalk Replacement Program	G2
Complete a stormwater analysis in area of Vine Street that experiences drainage impairments	G2
Continue ecological restoration of Southwind and Wing Pointe subdivision wetlands with consultant including weed control, brush clearing and supplemental seeding	G3
Coordinate utility projects including Eakin Creek Interceptor Sewer and water main replacement for Mill & Dean Street and IL Rt. 47	G2
Seize opportunities to cross train staff to enhance understanding of various facets of public works and develop employee relationships	G1
Continue to develop and refine training programs	G2
Monitor environmental regulations and costs associated with compliance to incorporate into annual budget and Capital Improvement Program	G1
Complete Rt. 47 Roadway Lighting Analysis from Kreutzer Road to Del Webb/Oak Creek Parkway for consideration in the FY23 budget	G1
Seek design proposals for the Rt. 47 landscape medians from Rainsford South of I-90 for consideration in the FY23 budget	G3

PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with general services provided by the Division	79%	74%	76%	73%	75%
Impression of Division employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Division	77%	75%	77%	76%	78%
Promptness of response in regard to most recent inquiry	75%	70%	77%	72%	75%

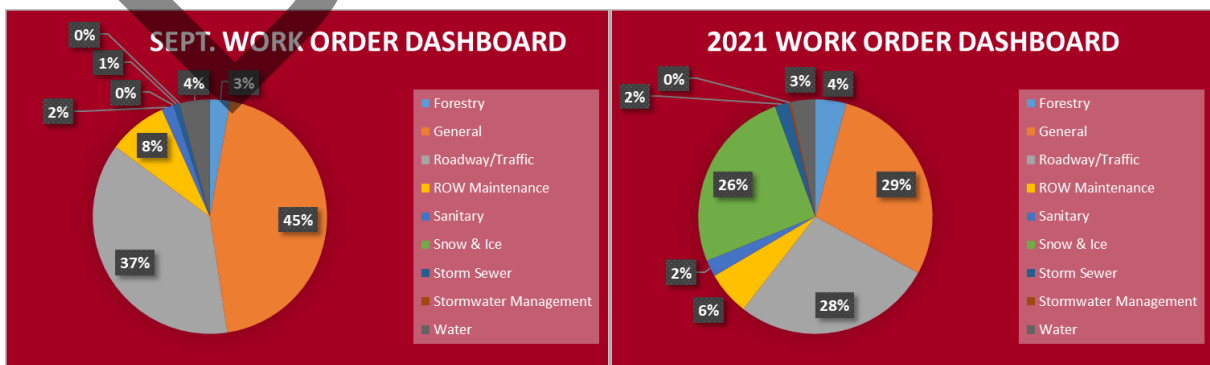


DIVISION ASSET INVENTORY	FY21*	FY20*
Street Miles Maintained	132	130
Sidewalks (Miles)	185	185
Multi-Use Paths (Miles)	26	21.75
Village NON-LED Streetlights	1,910	2,070
Village LED Streetlights	855	685
ComEd LED Streetlights	149	149
Village Traffic Signals	6	6
Watermain Miles	190	190
Fire Hydrants	2,205	2,205
Water Valves	4,635	4,635
Water Storage Capacity-Million Gallons	3.32	3.32
Sanitary Sewer Miles	162	162
Storm Sewer Miles	160	160
East WWTP Design Max Flow-Million Gallons/Day	4.5	4.5
West WWTP Design Max Flow-Million Gallons/Day	6.5	6.5

*through September

DIVISION ACTIVITIES	FY21*	FY20*
Street Resurfacing Miles	4.6	4.6
Dry Utility Permits	21	37
Drainage/Flooding Inspections	8	28
Sump Pump Connections	7	14
JULIE Locates	4,229	4,199

*through September



**PUBLIC WORKS & ENGINEERING DEPARTMENT
ADMINISTRATION AND ENGINEERING DIVISION – EXPENDITURE OVERVIEW**

- The Administration and Engineering Division includes a budget of \$467,236
- Funds are allocated for the continued services of the Village’s specialized engineering consultants such as for traffic, transportation, and wetlands
- The Director of Public Works and Engineering is responsible for the management and oversight of the budget

Category	Percent	Budget
Personnel	49.13%	\$229,560
Contractual	49.22%	\$229,966
Commodities	1.65%	\$7,710
Total	100%	\$467,236

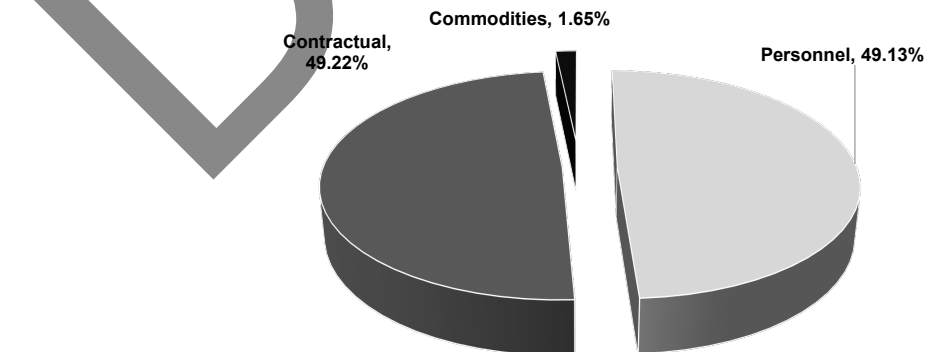


ADMINISTRATION AND ENGINEERING DIVISION

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 60 - Public Works & Eng.							
Division: 10 - Administration							
5 - Personnel							
100-60-10-5010	Full-Time Salaries	\$151,491	\$158,572	\$159,755	\$163,188	\$163,188	\$169,418
100-60-10-5020	Part-Time Salaries	\$18,159	\$21,144	\$13,560	\$15,754	\$5,000	\$4,200
100-60-10-5030	Overtime	\$6	\$110	\$87	\$0	\$100	\$0
100-60-10-5110	IMRF	\$16,686	\$16,354	\$19,725	\$20,553	\$20,552	\$17,640
100-60-10-5150	Health Insurance	\$27,000	\$22,500	\$22,500	\$22,500	\$22,500	\$25,341
100-60-10-5160	FICA	\$11,953	\$12,995	\$13,027	\$13,213	\$13,212	\$12,961
Personnel		\$225,295	\$231,675	\$228,654	\$235,208	\$224,552	\$229,560
10 - Contractual							
100-60-10-6120	Engineering Services	\$51,643	\$8,955	\$7,803	\$15,000	\$15,000	\$15,000
100-60-10-6121	Computer Consultants	\$382	\$0	\$392	\$1,500	\$500	\$1,500
100-60-10-6125	Single Lot Residential Plan Engineering Reviews	\$0	\$0	\$908	\$0	\$0	\$0
100-60-10-6128	Residential & Non-Residential Engring Insp. Fees *	\$23,838	\$17,834	\$74,781	\$40,000	\$65,000	\$141,250
100-60-10-6275	Dues And Publications	\$83	\$284	\$608	\$1,225	\$1,225	\$1,225
100-60-10-6280	Training and Meetings	\$2,739	\$579	\$365	\$3,000	\$3,000	\$3,000
100-60-10-6320	Postage and Freight	\$101	\$0	\$1	\$100	\$100	\$100
100-60-10-6325	Printing and Publishing	\$78	\$427	\$124	\$500	\$500	\$500
100-60-10-6350	Rentals and Leases	\$1,691	\$2,004	\$1,528	\$2,000	\$2,000	\$2,000
100-60-10-6375	Other Contractual Services	\$36	\$10,992	\$0	\$500	\$250	\$500
100-60-10-6475	Telephone and Internet Services	\$23,139	\$21,812	\$16,875	\$35,000	\$25,000	\$35,000
100-60-10-6610	Warranties and Maintenance Agreements	\$1,000	\$0	\$0	\$0	\$0	\$0
100-60-10-6620	Vehicle Maintenance and Repairs	\$150	\$103	\$0	\$1,000	\$1,000	\$1,000
100-60-10-6665	GIS Maintenance	\$4,633	\$7,755	\$9,980	\$14,000	\$14,000	\$14,000
100-60-10-6675	Software Subscriptions	\$0	\$0	\$0	\$9,725	\$9,725	\$14,891
Contractual		\$109,511	\$70,746	\$113,364	\$123,550	\$137,300	\$229,966
15 - Commodities							
100-60-10-7005	Office Supplies	\$758	\$1,038	\$949	\$1,000	\$1,000	\$1,000
100-60-10-7009	Miscellaneous Commodities	\$1,035	\$1,000	\$1,261	\$960	\$960	\$960
100-60-10-7210	Gas Oil and Antifreeze	\$5,190	\$5,115	\$4,005	\$4,500	\$4,500	\$4,500
100-60-10-7255	Uniform and Protective Clothing	\$725	\$178	\$660	\$750	\$750	\$750
100-60-10-7280	Small Tools and Equipment	\$0	\$351	\$342	\$500	\$510	\$500
Commodities		\$7,708	\$7,683	\$7,218	\$7,710	\$7,720	\$7,710
Division Total: 10 - Administration and Engineering		\$342,515	\$310,104	\$349,236	\$366,468	\$369,572	\$467,236

* This line item expenditure has an offsetting revenue (100-00-00-4311)

FY22 EXPENDITURE BREAKDOWN





PUBLIC WORKS AND ENGINEERING DEPARTMENT BUILDINGS AND GROUNDS DIVISION

Buildings and Grounds Division is responsible for the maintenance and repair of all municipal buildings and property around them including the following:

- Municipal Complex – 10987 Main Street
- Public Works Facility – 11000 Bakley Street
- Old Village Hall/Chamber of Commerce – 11704 Coral Street
- Public Works Facility/Fleet Services – Donald Drive
- West Wastewater Treatment Plant – 12601 West Main Street
- East Wastewater Treatment Plant – 11313 Dundee Road
- Water Treatment Plant #7 – Village Green (IL Route 47, south)
- Water Treatment Plant #8 – Southwind
- Water Treatment Plant #9 – 12603 W. Main Street
- Water Treatment Plant #10 – Wing Pointe
- Water Treatment Plant #11 – Talamore
- Lift Stations (14)
- Visitor’s Center/Visit McHenry County (Hackett House) – 11879 Main Street
- Northwest Corner of IL Route 47/Main Street
- Northeast Corner of IL Route 47/Main Street
- Southwest Corner of IL Route 47/Main Street
- Downtown Storage / Garage – 11705 First Street
- Downtown Municipal Parking Lots
- Catty Property – 11117 South Church Street

Buildings & Grounds Personnel

Public Works and Engineering Department Buildings & Grounds Division	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Buildings & Grounds		
Superintendent	1	1
Maintenance Worker II	2	2
Maintenance Worker I	.5	.5
Total Buildings & Grounds Personnel	3.5	3.5

BUILDINGS AND GROUNDS DIVISION ACCOMPLISHMENTS – 2021

- Maintained vacant Catty Building and assisted with tours of building by potential purchasers
- Coordinated relocation and rehab of various offices at the Municipal Complex and Public Works Facility
- Managed contractor for downtown area snow removal operations
- Managed contractor for maintenance of public rights-of-way/medians, and Municipal Complex
- Replaced door frames on south employee entry door and west service door on administration side of Municipal Complex
- Coordinated replacement of gutters at Fleet garage
- Coordinated LED lighting upgrade project at all Village facilities
- Coordinated the installation of permanent picnic tables and trash receptacles in the downtown square
- Installed bottle filling stations at certain drinking fountains at the Municipal Complex and Public Works Facility
- Finished rail staining at Reed Road Multi-Use Path
- Conducted daily cleaning of Municipal Complex, Public Works Bakley Facility and weekly cleaning at the Old Village Hall
- Conducted monthly inspection of first aid boxes, fire extinguishers and emergency lighting
- Conducted twice weekly trash pickup downtown, at Public Works and at the Municipal Complex

BUILDINGS AND GROUNDS DIVISION GOALS - 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

HEALTHY, SAFE, ATTRACTIVE
COMMUNITY
STRONG LOCAL ECONOMY
ENGAGED COMMUNITY
FORWARD LOOKING
COMMUNITY
ORGANIZATIONAL
EXCELLENCE

STRATEGIC FOCUS ALIGNMENT

Upgrade Public Works Facility security system	G1
Manage contractor for downtown area snow removal operations	G1
Manage contractor for maintenance of public rights-of-way/medians, and municipal complex	G3
Maintain buildings and grounds including floor waxing at Municipal Center, hallway carpet replacement at Village Hall, and planned upgrades to Public Works Facility including electrical subpanel replacement and garage heaters	G2
Communicate and reinforce the mission, values, and vision to all employees within the department	G2
Identify opportunities for cross-training employees within the department and with other departments to improve customer service provided to residents	G1

**through September*

DEPARTMENT ACTIVITY	FY21*	FY20*
Municipal Complex		
Square Feet Maintained	52,000	52,000
Acres Maintained	12	12
Public Works Facility (Bakley Street)		
Square Feet Maintained	43,000	43,000
Acres Maintained	2.7	2.7
Public Works Facility (Donald Drive)		
Square Feet Maintained	5,000	5,000
Acres Maintained	22	22
Old Village Hall		
Square Feet Maintained	3,000	3,000
Acres Maintained	.75	.75
Regular Maintenance	21	20
Requested Maintenance	38	63
Routine Maintenance	24	30
Special Projects	27	7

**PUBLIC WORKS AND ENGINEERING DEPARTMENT
BUILDING AND GROUNDS DIVISION - EXPENDITURE OVERVIEW**

- The budget of \$324,287 is for the maintenance of the Village’s buildings and grounds
- The division is responsible for maintaining Village facilities and grounds

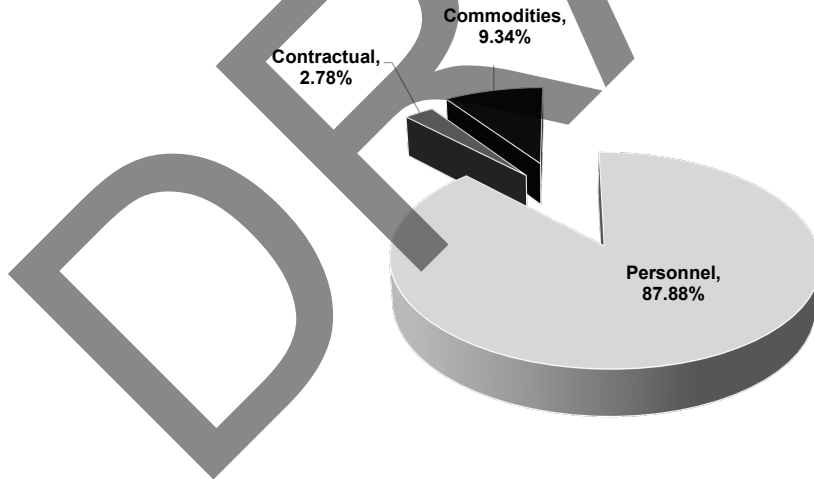
Category	Percent	Budget
Personnel	87.88%	\$284,964
Contractual	2.78%	\$9,023
Commodities	9.34%	\$30,300
Total	100%	\$324,287



BUILDINGS AND GROUNDS DIVISION

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 60 - Public Works & Eng.							
Division: 62 - Buildings & Grounds							
5 - Personnel							
100-60-62-5010	Full-Time Salaries	\$159,459	\$164,538	\$173,711	\$179,910	\$179,909	\$187,338
100-60-62-5020	Part-Time Salaries	\$11,799	\$14,329	\$17,312	\$18,031	\$18,031	\$18,859
100-60-62-5030	Overtime	\$1,025	\$1,439	\$47	\$1,000	\$200	\$1,000
100-60-62-5110	IMRF	\$17,967	\$17,700	\$22,440	\$23,224	\$23,224	\$21,448
100-60-62-5150	Health Insurance	\$33,000	\$36,000	\$36,000	\$36,000	\$36,000	\$40,545
100-60-62-5160	FICA	\$12,475	\$13,426	\$14,714	\$15,143	\$15,142	\$15,774
Personnel		\$235,725	\$247,432	\$264,224	\$273,308	\$272,506	\$284,964
10 - Contractual							
100-60-62-6275	Dues And Publications	\$0	\$400	\$300	\$400	\$400	\$400
100-60-62-6375	Other Contractual Services	\$347	\$335	\$456	\$923	\$923	\$923
100-60-62-6475	Telephone and Internet Services	\$981	\$1,221	\$1,164	\$1,197	\$1,197	\$1,200
100-60-62-6475	Vehicle Maintenance and Repairs	\$366	\$579	\$1,681	\$1,200	\$2,500	\$2,000
100-60-62-6665	GIS Maintenance	\$0	\$0	\$0	\$4,500	\$4,500	\$4,500
Contractual		\$1,694	\$2,535	\$3,601	\$8,220	\$9,520	\$9,023
15 - Commodities							
100-60-62-7009	Miscellaneous Commodities	\$6	\$0	\$197	\$500	\$500	\$500
100-60-62-7210	Gas Oil and Antifreeze	\$1,881	\$2,367	\$1,917	\$1,800	\$1,800	\$1,800
100-60-62-7230	Building Supplies	\$18,604	\$19,950	\$26,274	\$25,000	\$25,000	\$25,000
100-60-62-7255	Uniform and Protective Clothing	\$1,009	\$618	\$498	\$1,000	\$500	\$2,000
100-60-62-7280	Small Tools and Equipment	\$827	\$862	\$2,446	\$1,000	\$1,000	\$1,000
Commodities		\$22,327	\$23,797	\$31,332	\$29,300	\$28,800	\$30,300
Division Total: 62 - Building and Grounds		\$259,746	\$273,764	\$299,157	\$310,828	\$310,826	\$324,287

FY22 EXPENDITURE BREAKDOWN



PUBLIC WORKS AND ENGINEERING DEPARTMENT STREETS, UNDERGROUND UTILITIES AND FLEET SERVICES DIVISION

The Streets, Underground Utilities, and Fleet Services Division is responsible for the maintenance and repair of all Village-owned roadways, sidewalks, street lighting, signage (including pavement markings), underground infrastructures (water distribution, storm and sanitary collection systems), assists with special community events, and maintains and repairs the Village’s rolling equipment fleet. The Division maintains 132 centerline miles of streets, 185 miles of sidewalks, 190 miles of watermain, 162 miles of sewer main, and 160 miles of storm sewer. The fleet consists of 170 total units, including patrol cars, snowplows, dump trucks, and other pieces of equipment.

Streets, Underground Utilities and Fleet Services Personnel

Public Works and Engineering Department Streets, Underground Utilities and Fleet Services Division	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Streets and Underground Utilities Division	13.5	15.0
Streets & Underground Superintendent	1	1
Operations Supervisor	.5	.5
Crew Leader ¹	2	1
General Utility Worker II	1	1
General Utility Worker I ¹	5	4
Maintenance Worker ¹	4	7
Part-time Street Light Maintenance Worker ²	0	.5
Fleet Services Division	2.5	2.5
Fleet Superintendent	0	0
Operations Supervisor	.5	.5
Crew Leader	1	1
Mechanic	1	1
Total Streets, Underground Utilities and Fleet Services Personnel	16	17.5

Notes:

1. Crew Leader and General Utility Worker vacancies replaced with Maintenance Worker
2. Former Seasonal Street Light Maintenance position reclassified as part-time





STREETS, UNDERGROUND UTILITIES, AND FLEET SERVICES DIVISION ACCOMPLISHMENTS – 2021

- Administered mowing and snow and ice control programs including managing contracts
- Conducted annual spring and fall branch pick-ups
- Conducted annual spring and fall hydrant flushing program
- Conducted annual street sweeping program
- Continued utility asset management programs such as valve exercising, hydrant painting, and sewer jetting
- Conducted annual Mosquito Abatement program
- Continued the Parkway Tree Trimming program
- Continued in-house pavement patching program
- Continued in-house concrete sidewalk and curb and gutter replacement program including ADA ramps
- Completed aquatic management of Southwind and Wing Pointe basins
- Provided necessary resources to support Village events and festivals throughout the year
- Communicated and reinforced the mission, values, and vision to all employees within the division
- Identified opportunities for cross-training employees within the department and with other departments to improve customer service provided to residents
- Identified and developed internal employees for promotion opportunities
- Administered equipment replacement program including purchase of new International 5-yard dump trucks (2), new F150 (1) and F250 (1) pick-up trucks, new asphalt hot patcher (1), and new riding mower (1) as well as managing the disposal of surplus equipment
- Continued high standard in vehicle, equipment and machine repairs accompanied by continued training and certifications of Technician and Superintendent
- Obtained Year 3 Arbor Day – Tree City USA designation
- Attended various training sessions
- Provided staff and equipment resources as part of IPWMAN to aid Lake in the Hills with damage clean-up from the August 2021 damaging storms

STREETS, UNDERGROUND UTILITIES, AND FLEET SERVICES DIVISION GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

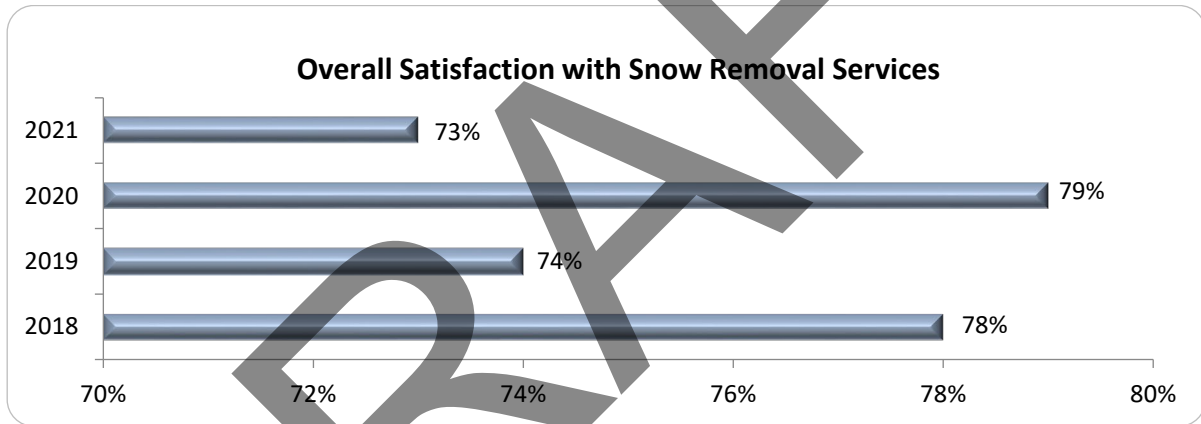
STRATEGIC FOCUS ALIGNMENT

Conduct annual spring and fall branch pick-ups	G3	
Conduct spring and fall hydrant flushing program	G3	
Continue utility asset management programs including valve exercising, hydrant painting, sewer jetting and Joint Utility Locating Information for Excavators (JULIE) programs		G2
Manage Mosquito Abatement Program	G2	
Conduct Parkway Tree Trimming and Replacement Program	G3	G2
Complete annual in-house pavement patching program		G2
Complete annual in-house concrete sidewalk and curb and gutter replacement program		G2
Coordinate aquatic management program in Southwind and Wing Pointe subdivisions	G3	
Maintain Arbor Day – Tree City USA designation		G2
Administer equipment replacement program for purchase of new vehicles and equipment		G2
Communicate and reinforce the mission, values, and vision to all employees within the division		G2
Identify opportunities for cross-training employees within the department and with other departments to improve customer service provided to residents		G2
Identify and develop internal employees for promotion opportunities		G2

PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with snow and ice removal services	78%	74%	79%	73%	75%
Impression of Division employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Division	77%	75%	77%	76%	78%
Promptness of response in regard to most recent inquiry	75%	70%	77%	72%	75%





DIVISION WORK ORDER GROUPS	FY21*	FY20*
Forestry	123	145
General	172	271
Roadway/Traffic	794	724
Row Maintenance	173	158
Sanitary	66	83
Snow and Ice	735	508
Storm Sewer	56	129
Stormwater Management	8	20
Water	97	123

DIVISION WORK ORDER KEY ACTIVITIES	FY21*	FY20*
Resident Services Requested	345	304
Watermain Break Repairs	1	7
Drainage/Flooding Inspections	8	28
Sump Pump Connections	7	14
JULIE Locates	4,229	4,199
Pedestrian Access Route Inspection/Repairs	155	102
Streetlight Repair/Maintenance	241	343
Streetlight Knockdowns	4	2

**through September*

SNOW AND ICE SEASON TOTALS	FY20-21	FY19-20
Snow Accumulation (Inches)	33.3	35.5
Ice Accumulation (Inches)	0.33	0.33
Salt Brine (Gallons)	6,846	6,870
Beet Heet (Gallons)	7,715	9,481
Calcium Chloride (Gallons)	10,065	5,690
Rock Salt (Tons)	2,495	2,455.75
Village Snow and Ice Removal (Man Hours)	4,117.60	4,719.58
Contractor Plowing and Salting (Man Hours)	374.95	239.09
Contractor Cul-De-Sac (Events)	7	5

FLEET SERVICES	FY21*	FY20*
Routine Scheduled Maintenance	169	131
Safety Lane Truck Inspections	15	22
Outsourced Repairs	15	20
In-House Repairs	455	431
Regular Fuel (Gallons)	41,092	35,202
Bio-Diesel Fuel (Gallons)	29,062	22,167

*through September

PUBLIC WORKS AND ENGINEERING DEPARTMENT – STREETS, UNDERGROUND UTILITIES AND FLEET SERVICES DIVISION – EXPENDITURE OVERVIEW

- The Division budget of \$2,426,080 is the second largest division budget representing 17% of General Fund expenditures (excluding transfers)
- The financial resources allocated are primarily to maintain the Village’s existing assets of underground infrastructure and over 130 miles of roadway
- The Director of Public Works and Engineering is responsible for the management and oversight of the budget and is supported by the Operations Supervisor, Streets and Underground Utilities Superintendent and Fleet Superintendent

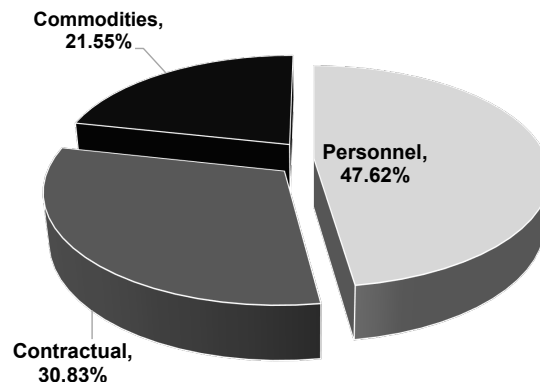
Category	Percent	Budget
Personnel	47.62%	\$1,155,260
Contractual	30.83%	\$748,070
Commodities	21.55%	\$522,750
Total	100%	\$2,426,080



STREETS, UNDERGROUND UTILITIES AND FLEET DIVISION

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 100 - General Fund							
EXPENSES							
Department: 60 - Public Works & Engineering							
Division: 61 - Streets Utilities & Fleet Svcs							
5 - Personnel							
100-60-61-5010	Full-Time Salaries	\$561,884	\$567,875	\$653,002	\$686,580	\$650,000	\$751,451
100-60-61-5020	Part-Time Salaries	\$11,727	\$27,539	\$31,336	\$40,334	\$40,334	\$40,801
100-60-61-5030	Overtime	\$40,604	\$55,942	\$41,087	\$30,000	\$55,000	\$50,000
100-60-61-5110	IMRF	\$61,577	\$59,435	\$77,772	\$80,330	\$80,330	\$77,948
100-60-61-5150	Health Insurance	\$163,500	\$151,500	\$151,500	\$151,500	\$151,500	\$170,626
100-60-61-5160	FICA	\$43,645	\$47,578	\$55,124	\$54,271	\$57,100	\$64,434
Personnel		\$882,936	\$909,869	\$1,009,821	\$1,043,015	\$1,034,264	\$1,155,260
10 - Contractual							
100-60-61-6121	Computer Consultants	\$15,362	\$15,554	\$18,264	\$19,440	\$19,440	\$27,648
100-60-61-6275	Dues And Publications	\$1,440	\$1,396	\$869	\$1,500	\$1,500	\$1,500
100-60-61-6280	Training and Meetings	\$3,344	\$6,697	\$4,092	\$18,000	\$18,000	\$18,000
100-60-61-6320	Postage and Freight	\$1,013	\$378	\$341	\$1,000	\$1,000	\$1,000
100-60-61-6325	Printing and Publishing	\$83	\$90	\$0	\$100	\$100	\$100
100-60-61-6350	Rentals and Leases	\$12,263	\$1,101	\$10,741	\$10,000	\$10,000	\$10,000
100-60-61-6360	GPS Monitoring Services	\$1,999	\$2,704	\$2,204	\$2,500	\$2,500	\$3,000
100-60-61-6370	Traffic Signal Maintenance	\$38,151	\$44,735	\$31,547	\$40,000	\$40,000	\$40,000
100-60-61-6375	Other Contractual Services	\$159,509	\$283,012	\$254,563	\$355,000	\$355,000	\$100,000
100-60-61-6378	Contractual Services - Snow Removal	\$0	\$0	\$0	\$0	\$0	\$277,500
100-60-61-6460	Electricity - Street Lights	\$123,427	\$136,927	\$134,303	\$165,000	\$135,000	\$165,000
100-60-61-6475	Telephone and Internet Services	\$5,483	\$6,130	\$6,172	\$5,022	\$5,022	\$5,022
100-60-61-6610	Warranties and Maintenance Agreements	\$0	\$0	\$824	\$4,600	\$4,600	\$4,600
100-60-61-6620	Vehicle Maintenance and Repairs	\$69,695	\$78,633	\$106,242	\$75,000	\$75,000	\$75,000
100-60-61-6665	GIS Maintenance	\$7,676	\$16,940	\$14,646	\$14,000	\$14,000	\$14,000
100-60-61-6675	Software Subscriptions	\$0	\$0	\$518	\$4,850	\$4,850	\$5,700
Contractual		\$439,445	\$594,296	\$585,326	\$716,012	\$686,012	\$748,070
15 - Commodities							
100-60-61-7005	Office Supplies	\$1,823	\$1,929	\$1,694	\$1,500	\$1,500	\$1,500
100-60-61-7009	Miscellaneous Commodities	\$617	\$587	\$804	\$500	\$500	\$500
100-60-61-7170	Street Light Maintenance - Materials	\$19,593	\$30,247	\$21,486	\$20,000	\$20,000	\$20,000
100-60-61-7210	Gas Oil and Antifreeze	\$58,494	\$58,556	\$41,313	\$50,000	\$50,000	\$50,000
100-60-61-7215	Ice and Snow Materials	\$186,483	\$217,477	\$225,608	\$200,000	\$200,000	\$300,000
100-60-61-7220	Vehicle and Equipment Parts and Supplies	\$27,088	\$21,301	\$19,885	\$20,000	\$20,000	\$20,000
100-60-61-7235	Beautification Landscaping Supplies	\$0	\$0	\$0	\$0	\$0	\$7,500
100-60-61-7240	Safety Supplies and Equipment	\$1,288	\$1,689	\$4,079	\$4,000	\$2,000	\$4,000
100-60-61-7245	Sign and Striping Supplies	\$22,200	\$24,244	\$24,336	\$30,000	\$30,000	\$30,000
100-60-61-7250	Street Repair and Paving Materials	\$40,878	\$42,527	\$38,971	\$40,000	\$40,000	\$40,000
100-60-61-7251	Sidewalk Repair Materials	\$17,432	\$18,985	\$11,195	\$25,000	\$25,000	\$25,000
100-60-61-7255	Uniform and Protective Clothing	\$6,191	\$8,001	\$7,471	\$7,500	\$8,000	\$11,250
100-60-61-7280	Small Tools and Equipment	\$3,442	\$3,183	\$2,336	\$4,000	\$4,000	\$13,000
Commodities		\$385,529	\$428,725	\$399,177	\$402,500	\$401,000	\$522,750
35 - Interfund Transfers Out							
100-60-61-9906	Transfer to Equipment Replacement Fund	\$136,235	\$0	\$0	\$0	\$0	\$0
Interfund Transfers Out		\$136,235	\$0	\$0	\$0	\$0	\$0
Division Total: 61 - Streets Utilities & Fleet Svcs		\$1,844,145	\$1,932,890	\$1,994,324	\$2,161,527	\$2,121,276	\$2,426,080

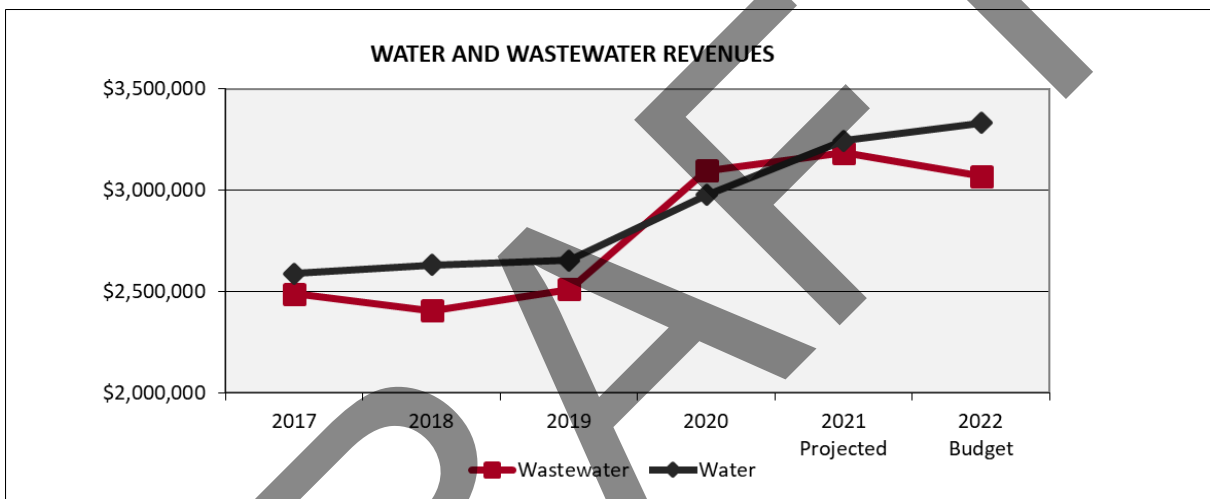
FY22 EXPENDITURE BREAKDOWN



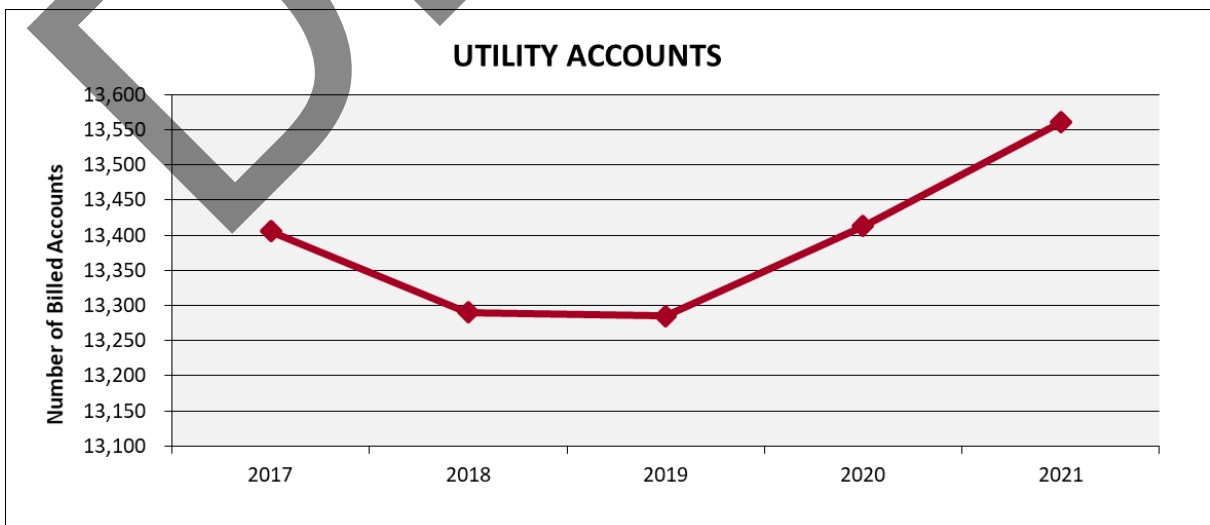
PUBLIC WORKS AND ENGINEERING DEPARTMENT WATER AND WASTEWATER OPERATIONS

The Village of Huntley operates and maintains five water stations (well and treatment), five elevated storage tanks, and two wastewater treatment plants. The Village services water mains that distribute water to Village residents and businesses and maintains wastewater lines that send wastewater to one of two treatment plants for processing.

Budgeted revenues and expenses are dependent upon customer usage, new construction and weather conditions. If summer conditions are hot and dry, water usage increases partially because of lawn watering. The Village has established outside watering restrictions to encourage water conservation.



During the financial software migration, utility service locations with water and irrigation accounts were consolidated into one billable unit. The Village of Huntley provides water service to 11,580 consumer accounts. Customers with secondary irrigation meters equal 1,981 calculating to 13,561 metered units.





PUBLIC WORKS AND ENGINEERING DEPARTMENT UTILITIES WATER DIVISION / WATER OPERATING FUND

The Water Operating Fund monitors the revenues and expenses of the water operational costs within the Water Fund. Revenues include water user fees, backflow costs, interest income earned, and developer water meter sales. Expenses include a share of the Village annual liability insurance costs, its own IMRF and SS/FICA salary costs, operating expenses for new and existing wells and distribution system, and office costs. The Director of Public Works and Engineering is responsible for management and oversight of the operational aspects of the division with support from the Utilities Superintendent. The Director of Finance is responsible for the billing functions.

During the financial software migration, utility service locations with water and irrigation accounts were consolidated into one billable unit. The Village of Huntley provides water service to 11,580 consumer accounts. Customers with secondary irrigation meters equal 1,981 calculating to 13,561 metered units.

Division Personnel

Public Works and Engineering Department Utilities Water Division	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Water Division		
Utilities Superintendent	.5	.5
Chief Water Operator	0	0
Water Operator ¹	1	2
Meter Technician	1	1
Utility Worker	2	1
Total Utilities Water Division Personnel	4.5	4.5

Notes:

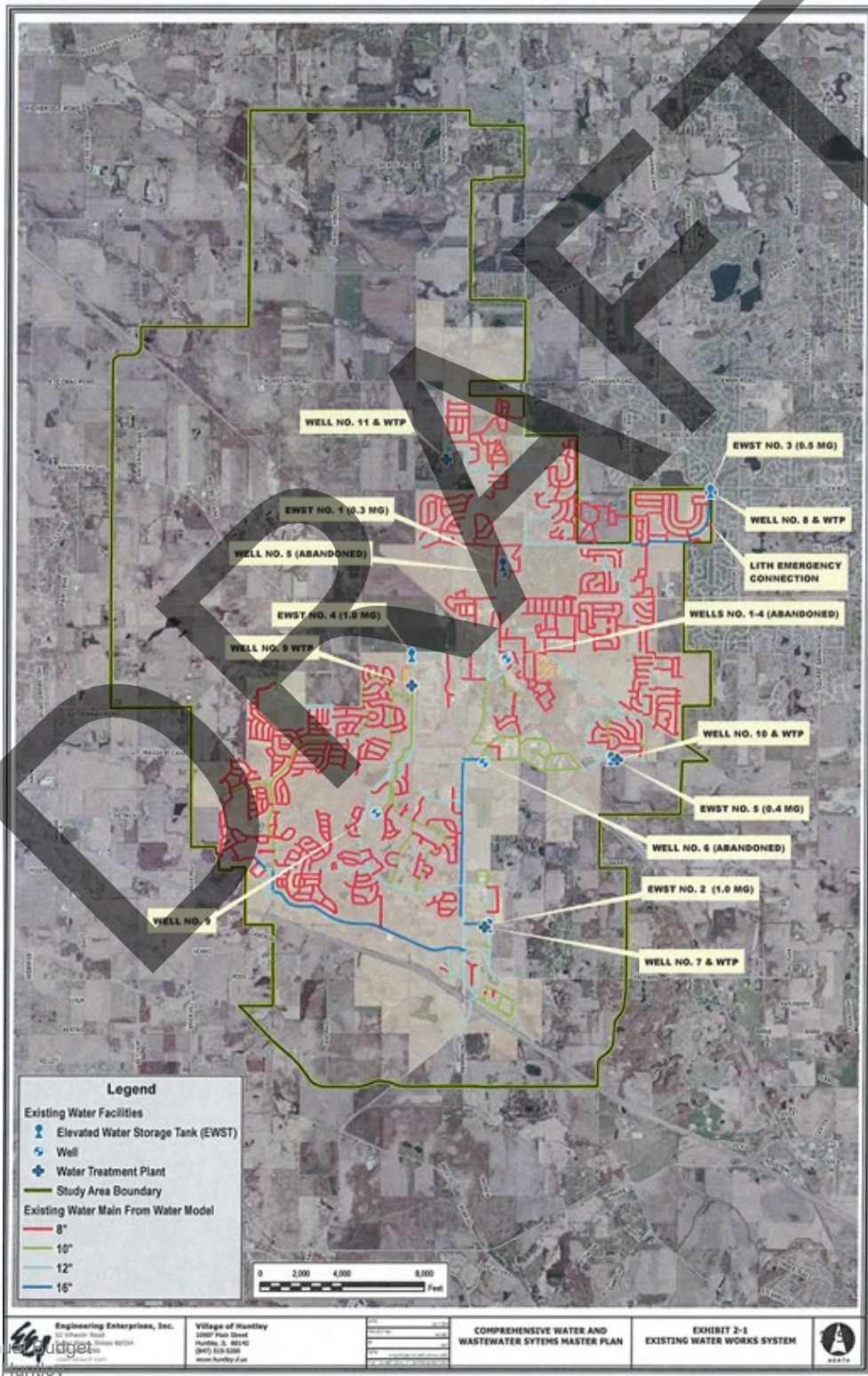
1. Promotion of Utility Worker to Water Operator in FY21

The Utilities Water Division is responsible for maintaining, operating, and monitoring the following Village assets:

- Five water stations consisting of deep wells and water treatment facilities at each station with a maximum pumping capacity of 6.5 million gallons per day
 - Well #7 and Water Treatment Plant –Village Green (IL Route 47, south)
 - Well #8 and Water Treatment Plant – Southwind
 - Well #9 – Sun City (Whisper Creek Golf Course)
 - Well #9 Water Treatment Plant – 12603 W. Main Street (West Wastewater Treatment Plant)
 - Well #10 and Water Treatment Plant – Wing Pointe
 - Well #11 and Water Treatment Plant – Talamore

- Five elevated storage tanks
 - Water Tower #1 (300,000 gallons) – Bakley Shopping Center (IL Rt. 47, north)
 - Water Tower #2 (1 million gallons) – Village Green (IL Route 47, south)
 - Water Tower #3 (500,000 gallons) – Southwind
 - Water Tower #4 (1 million gallons) – 12599 West Main Street
 - Water Tower #5 (400,000 gallons) – Wing Pointe

- Over 190 miles of water main



WATER DIVISION ACCOMPLISHMENTS – 2021

- Coordinated service of Well 8 well pump rehabilitation project
- Prepared U.S.E.P.A. required Risk, Resilience Assessment and Emergency Response Plan
- Completed repair to Well No. 10 Emergency Generator cooling system
- Received the Fluoridation Award from the Illinois Department of Public Health in recognition of achieving the highest standard of compliance in accordance with the Illinois Fluoridation Act
- Coordinated exterior cleaning of Water Tower 4
- Continued annual maintenance of gas chlorine chlorinators at all treatment facilities
- Installed new and replaced water meters and MXU's
- Completed SCADA system maintenance and server replacement
- Replaced aged i-Pads used for SCADA system maintenance and daily rounds
- Purchased piping and valves as needed for water plant maintenance
- Continued participation in (ISAWWA) Illinois State American Water Works Association
- Licensed water operators attended training seminars obtaining continuing education units (CEU's) required by the IEPA for a three-year license renewal

WATER DIVISION GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.



STRATEGIC FOCUS ALIGNMENT

	HEALTHY, SAFE, ATTRACTIVE COMMUNITY	STRONG LOCAL ECONOMY	ENGAGED COMMUNITY	FORWARD LOOKING COMMUNITY	ORGANIZATIONAL EXCELLENCE
Coordinate exterior cleaning of Water Towers 1 and 2	G3			G2	
Replace piping, valves and chemical feed systems as needed for water plant maintenance				G2	
Continue annual gas chlorinator maintenance at all treatment facilities				G2	
SCADA system maintenance and iPad replacement				G3	
Design engineering for new Well No. 12 and Water Treatment Plant				G2	
Refinish Well No. 11 concrete floors				G2	
Replace Well No. 11 Brine Tank media				G2	
Install thermostats in chlorine room at all five water treatment plants				G2	
Identify and develop internal employees for promotion opportunities					G2
Continue public outreach and education programs to encourage water conservation practice		G3		G2	
Encourage eligible employees to take the Water Operator's license test					G2
Current licensed operators to attend training seminars to obtain CEU's as required for maintaining licenses status					G2
Communicate and reinforce the mission, values, and vision to all employees within the division					G2
Identify opportunities for cross-training employees within the department and with other departments to improve customer service provided to residents					G2



PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with general services provided by the Division	N/A	N/A	N/A	N/A	N/A
Impression of Division employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Division	77%	75%	77%	76%	78%
Promptness of response in regard to most recent inquiry	75%	70%	77%	72%	75%

DEPARTMENT ACTIVITY	FY21*	FY20*
Water Treated (gallons)	772,448,000	655,665,000
Average Daily Flow (gallons)	2,646,000	2,393,000
Maximum Daily Demand (gallons)	4,920,000	4,453,000
Water/Wastewater Resident Inquiries; On-Site Quality Checks	97	117

**through September*

WATER OPERATING FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 510 - Water Operating Fund							
REVENUES							
35 - Charges for Services							
510-00-00-4610	Water Use Charges	\$2,438,344	\$2,335,783	\$2,300,856	\$2,351,571	\$2,425,273	\$2,511,450
510-00-00-4611	Irrigation Water Use Charges	\$0	\$43,662	\$515,649	\$350,000	\$650,000	\$650,000
510-00-00-4612	Safe Drinking Program - X Connect	\$83,978	\$100,724	\$85,284	\$80,000	\$85,000	\$85,000
510-00-00-4615	Backflow Inspection Revenue	\$38,640	\$34,955	\$30,802	\$40,000	\$35,000	\$35,000
510-00-00-4640	Meter Sales	\$8,701	\$67,890	\$0	\$0	\$0	\$0
Charges for Services		\$2,569,662	\$2,583,014	\$2,932,591	\$2,821,571	\$3,195,273	\$3,281,450
40 - Other Income							
510-00-00-4708	Investment Income	\$18,151	\$28,100	\$16,129	\$5,000	\$5,000	\$5,000
510-00-00-4716	Late Fees	\$39,217	\$42,139	\$25,317	\$30,000	\$30,000	\$30,000
510-00-00-4728	Energy Rebate	\$4,170	\$0	\$0	\$0	\$0	\$0
510-00-00-4790	Miscellaneous Revenue	\$100	\$1,495	\$3,159	\$250	\$15,000	\$15,000
Other Income		\$61,638	\$71,735	\$44,605	\$35,250	\$50,000	\$50,000
REVENUES Total		\$2,631,300	\$2,654,749	\$2,977,196	\$2,856,821	\$3,245,273	\$3,331,450
EXPENSES							
Department: 60 - Public Works & Engineering							
Division: 65 - Water							
5 - Personnel							
510-60-65-5010	Full-Time Salaries	\$845,716	\$796,752	\$873,955	\$975,522	\$950,000	\$1,009,105
510-60-65-5020	Part-Time Salaries	\$45,415	\$45,006	\$35,017	\$29,041	\$25,000	\$25,542
510-60-65-5030	Overtime	\$31,171	\$27,739	\$24,121	\$25,000	\$30,000	\$30,000
510-60-65-5110	IMRF	\$93,773	\$86,710	\$104,818	\$116,748	\$115,542	\$106,494
510-60-65-5150	Health Insurance	\$112,388	\$255,750	\$255,750	\$245,498	\$245,498	\$276,491
510-60-65-5160	FICA	\$65,639	\$63,149	\$69,406	\$75,787	\$76,882	\$81,285
Personnel		\$1,194,101	\$1,275,107	\$1,363,068	\$1,467,596	\$1,442,922	\$1,528,917
10 - Contractual							
510-60-65-6110	Accounting and Financial Services	\$6,853	\$10,634	\$11,718	\$13,335	\$13,335	\$15,769
510-60-65-6121	Computer Consultants	\$36,889	\$37,693	\$60,167	\$62,374	\$62,374	\$82,143
510-60-65-6122	SCADA Consultants	\$0	\$3,600	\$4,024	\$5,000	\$5,000	\$5,000
510-60-65-6123	Outside Consulting Services	\$6,016	\$2,957	\$0	\$0	\$0	\$0
510-60-65-6146	Water and Wastewater Sample Testing	\$8,028	\$15,809	\$11,604	\$17,000	\$17,000	\$17,000
510-60-65-6147	J.U.L.I.E.	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
510-60-65-6275	Dues And Publications	\$882	\$2,063	\$1,739	\$2,000	\$2,000	\$2,000
510-60-65-6280	Training and Meetings	\$1,720	\$706	\$3,387	\$2,500	\$2,500	\$2,500
510-60-65-6300	Taxes Licenses and Fees	\$654	\$749	\$654	\$1,000	\$1,000	\$1,000
510-60-65-6320	Postage and Freight	\$18,821	\$18,113	\$16,593	\$18,032	\$18,032	\$18,032
510-60-65-6325	Printing and Publishing	\$8,197	\$7,838	\$7,645	\$8,000	\$8,000	\$8,656
510-60-65-6350	Rentals and Leases	\$3,470	\$3,644	\$3,101	\$6,000	\$6,000	\$6,000
510-60-65-6360	GPS Monitoring Services	\$1,999	\$2,704	\$1,989	\$2,000	\$2,000	\$2,500
510-60-65-6375	Other Contractual Services	\$266	\$207	\$24,873	\$23,816	\$23,816	\$23,816
510-60-65-6390	Safe Drinking Program - X Connect Insp.	\$38,742	\$35,637	\$34,199	\$35,000	\$35,000	\$35,000
510-60-65-6470	Natural Gas	\$7,007	\$7,234	\$5,823	\$10,000	\$10,000	\$10,000
510-60-65-6475	Telephone and Internet Services	\$23,492	\$21,184	\$16,982	\$25,000	\$25,000	\$25,000
510-60-65-6480	Electricity	\$299,927	\$306,271	\$273,331	\$275,000	\$275,000	\$275,000
510-60-65-6510	Liability Insurance Premium	\$92,000	\$100,689	\$61,824	\$86,910	\$80,202	\$86,910
510-60-65-6610	Warranties and Maintenance Agreements	\$0	\$1,252	\$1,772	\$5,000	\$5,000	\$7,500
510-60-65-6620	Vehicle Maintenance and Repairs	\$20,391	\$24,390	\$22,750	\$25,000	\$25,000	\$25,000
510-60-65-6665	GIS Maintenance	\$939	\$17,356	\$15,476	\$14,000	\$14,000	\$14,000
Contractual		\$576,291	\$620,730	\$579,651	\$641,967	\$635,259	\$667,826
15 - Commodities							
510-60-65-7005	Office Supplies	\$885	\$441	\$680	\$750	\$750	\$750
510-60-65-7009	Miscellaneous Commodities	\$30	\$30	\$50	\$500	\$500	\$500
510-60-65-7100	Lab Supplies and Minor Equipment	\$9,775	\$4,372	\$3,333	\$10,000	\$10,000	\$10,000
510-60-65-7110	Meters	\$8	\$29,240	\$0	\$0	\$0	\$0
510-60-65-7210	Gas Oil and Antifreeze	\$20,702	\$17,634	\$13,331	\$17,000	\$17,000	\$17,000
510-60-65-7220	Vehicle and Equipment Parts and Supplies	\$0	\$1,098	\$0	\$2,000	\$2,000	\$2,000
510-60-65-7225	Chemicals	\$162,606	\$137,519	\$173,229	\$190,000	\$190,000	\$190,000
510-60-65-7230	Building Supplies	\$5,248	\$279	\$1,190	\$5,000	\$5,000	\$5,000
510-60-65-7240	Safety Supplies and Equipment	\$495	\$0	\$597	\$500	\$0	\$500
510-60-65-7255	Uniform and Protective Clothing	\$1,648	\$1,773	\$1,162	\$1,500	\$0	\$2,500
510-60-65-7280	Small Tools and Equipment	\$468	\$0	\$1,110	\$500	\$500	\$500
510-60-65-7285	Hydrant and Valve Supplies	\$10,408	\$8,230	\$13,078	\$10,000	\$10,000	\$10,000

WATER OPERATING FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
510-60-65-7290	Plant Materials and Supplies	\$10,130	\$5,458	\$7,260	\$10,000	\$10,000	\$10,000
	Commodities	\$222,402	\$206,075	\$215,019	\$247,750	\$245,750	\$248,750
	35 - Interfund Transfers Out						
510-60-65-9905	Transfer to Downtown TIF Fund	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580
510-60-65-9908	Transfer to Water Capital Fund	\$298,347	\$1,258,881	\$0	\$500,000	\$500,000	\$1,000,000
	Interfund Transfers Out	\$329,927	\$1,290,461	\$31,580	\$531,580	\$531,580	\$1,031,580
	EXPENSES Total	\$2,322,721	\$3,392,373	\$2,189,318	\$2,888,893	\$2,855,511	\$3,477,073
	Change in Net Position	\$308,579	(\$737,625)	\$787,878	(\$32,072)	\$389,762	(\$145,623)
	Reconciliation of change in Net Position to Net Cash Flows	\$51,083	\$219,407	(\$61,410)			
	Beginning Cash Balance	\$1,294,741	\$1,654,404	\$1,136,186	\$1,862,654	\$1,862,654	\$2,252,416
	Ending Cash Balance	\$1,654,403	\$1,136,186	\$1,862,654	\$1,830,582	\$2,252,416	\$2,106,793

DRAFT

PUBLIC WORKS AND ENGINEERING DEPARTMENT

WATER CAPITAL IMPROVEMENT AND EQUIPMENT FUND

The Water Capital Improvement and Equipment Fund monitors the costs of capital projects and equipment needs for the Water Fund. Revenues include tap-on fees, investment income, and the infrastructure maintenance fee implemented in 2018. No salaries or insurance costs are expensed from this fund. The fund was established for engineering and construction costs for improvements to the Village’s water facilities and for major equipment purchases to support Village water operations. The Director of Public Works and Engineering is responsible for the management and oversight of the fund with the support of the Assistant Director of Public Works and Engineering and the Utilities Superintendent.

Major Capital Projects FY22:

Water Well #12	\$1,460,000
IL Route 47 Water Main Replacement	\$1,273,500
Mill & Dean Water Main Replacement	\$ 783,000
MXU & Water Meter Replacement Program	\$ 75,000
Water Treatment Plant #11 Brine Tank Media Replacement	\$ 75,000
New International 6 Wheeler (replacing 1996 6 Wheeler Dump Truck #1803)	\$ 61,675
New International 5 Yard (replacing 2005 5 Yard Dump Truck #1691)	\$ 55,525
New Ford F550 (replacing 2006 Ford F550 Superduty Dump Truck #1662)	\$ 38,725
SCADA System Maintenance Program	\$ 25,000
Piping, Valve & Meter Replacement Program	\$ 25,000
Clean Exterior of Water Towers	\$ 20,000
Water Pumping Equipment Replacement	\$ 15,000
New Ford F350 (replacing 2007 Ford F250 PWE Pool #1614)	\$ 12,500
New Ford F250 (replacing 2008 Ford F150 Mechanics Pool #1616)	\$ 12,500
Refinish Well #11 Concrete Floors	\$ 12,000
Service Gas Chlorinators at Water Wells	\$ 11,000
Chlorine Room Thermostat	\$ 10,000
GIS Plotter Public Works / shared with Wastewater	\$ 7,500
Router Replacement/Upgrade at Police & Public Works	\$ 3,750
iPad Replacement Program	\$ 1,500
Total:	<u>\$3,978,175</u>

Water Well #12
\$1,460,000

Funding Source:

Water Capital Fund: 515-00-00-8004

Projects Description & Justification:

Construct new deep potable water well to be proactive in meeting current and future demand. Location to be determined.



IL Rt 47 Water Main Replacement \$1,273,500

Funding Source:

Water Capital Fund: 515-00-00-8004

Projects Description & Justification:

On June 1, 2015 and again on January 25, 2018, the 12-inch water main under the concrete pavement of IL Route 47 suffered a main break causing disruptions to service and traffic as well as damage to public infrastructure. The particular section of water main under IL Route 47 most susceptible to breaks extends between Mill Street and just north of the UPRR crossing. The remaining associated connecting water main was either replaced during the Route 47 widening project or is outside of the limits of the pavement.

The proposed improvements include the replacement of the existing 12-inch water main along IL Route 47 between Main Street to the north and Mill Street to the south. This work will consist of approximately 1,600 lineal feet of new 12-inch water main.



Mill & Dean Water Main Replacement \$783,000

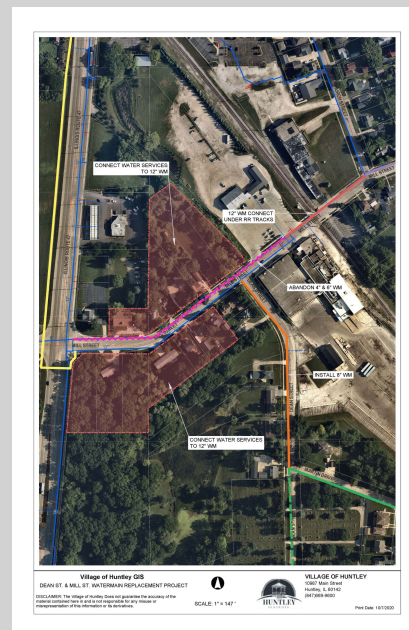
Funding Source:

Water Capital Fund: 515-00-00-8004

Projects Description & Justification:

Over the past several years, there have been numerous water main breaks on Mill Street and Dean Street as a result of deteriorating and aging pipe. Most recently between the 4-week period of August 22, 2020 and September 17, 2020 there were a total of six isolated incidents of water main breaks on this section of water main.

The proposed improvements include the replacement of the existing 8-inch water main along Dean Street between Mill Street to the north and Martin Drive to the south; extension of the 12-inch water main to east of the railroad and new services to connect to the 12-inch water main on Mill Street between IL Rt. 47 to Dean Street.



MXU and Water Meter Replacement Program \$75,000

Funding Source:

Water Capital Fund: 515-00-00-8123

Projects Description & Justification:

The MXU is a device that reads the water meter and sends the signal to the billing program. The units began failing several years ago and are replaced as they fail. This program also includes the cost to replace the actual water meters if needed.



Water Treatment Plant #11 Brine Tank Media Replacement \$75,000

Funding Source:

Water Capital Fund: 515-00-00-8123

Projects Description & Justification:

Water Treatment Plant #11 utilizes ion-exchange treatment process with three softener vessels. Regeneration of zeolite resin within softening vessels is completed by salt brine. Salt brine is stored on-site in two separate underground brine tanks. Within the brine tanks there are several layers of media on top of a collector pipe.

Salt brine tank collector system is partially clogged possibly due to break in pipe. Support gravel and sand would need to be removed prior to repairing collector pipe. New media to be installed after repairs to the brine water collector system is complete.



SCADA System Maintenance Program \$25,000

Funding Source:

Water Capital Fund: 515-00-00-6610 \$20,000
Wastewater Capital: 525-00-00-6610 \$20,000

Projects Description & Justification:

Water SCADA system components need periodic repair or replacement due to years of service, environmental conditions and wear and tear.



Piping, Valve and Meter Replacement Program \$25,000

Funding Source:

Water Capital Fund: 515-00-00-8004

Projects Description & Justification:

Water Plant valves and piping need periodic repair or replacement due to years of service, environmental conditions and wear and tear.

Location:

- Well #7 (IL Rt. 47)
- Well #8 (Southwind)
- Well #9 (Sun City)
- Well #10 (Wing Pointe)
- Well #11 (Talamore)



Clean Exterior Water Towers \$20,000

Funding Source:

Water Capital Fund: 515-00-00-8004

Projects Description & Justification:

Dirt has accumulated on exterior of water storage tanks. Cleaning will restore appearance of towers and prolong the life span of the paint. Cost will cover spot painting and touch up if needed.

2022 - Tower #1 (Bakley Shopping Center) & Tower #2 (Rt. 47)

2023 - Tower #5 (Wing Pointe)

2024 - Tower #3 (Southwind)

2025 - Tower #4 (West Main Street)

2026 - Tower #1 (Bakley Shopping Center)



Water Pumping Equipment Replacement \$15,000

Funding Source:

Water Capital Fund: 515-00-00-8123

Projects Description & Justification:

Location: Water treatment plants.

Small pumps and related pumping equipment are widely used throughout the water treatment process. These pumps can run at high RPM's, operate in hostile environments and carry corrosive chemicals. Due to the harsh environment and years of operation, this equipment is more susceptible to failure.

Examples: Chemical transfer, brine and chemical injector pumps, waste ejector pumps.



**Well No. 11 Concrete Floors Refinish
\$12,000**

Funding Source:

Water Capital Fund: 515-00-00-8123

Projects Description & Justification:

Well #11 floor coating is 14 years old. Original textured floor coating traps dirt and is labor intensive to maintain. Contractor will remove existing floor by grinding and apply two coats of Tnemec floor coating system.



**Service Gas Chlorinators at Water Wells
\$11,000**

Funding Source:

Water Capital Fund: 515-00-00-8004

Projects Description & Justification:

Chlorine regulators require annual maintenance to operate in a safe and dependable manner. Service life of chlorinators is 10-15 years. This program will fund replacement of chlorinators at one location per year over the five year period of 2021 - 2025.

Location:

- Well #7 (IL Rt. 47) Well #10 (Wing Pointe)
- Well #8 (Southwind) Well #11 (Talamore)
- Well #9 (Sun City) Note: Service 17 units



Chlorine Room Thermostat \$10,000

Funding Source:

Water Capital Fund: 515-00-00-8123

Projects Description & Justification:

The Village operates five (5) water treatment plants and utilizes chlorine gas to disinfect finished water prior to distribution. Each water treatment plant has a dedicated chlorine room where chlorine is injected into the water. Also, spare chlorine cylinders are stored within the room. The chlorine room is temperature controlled. In 2021, the room thermostat failed at Well 9 WTP and caused pipes to freeze.

This project would install chlorine room thermostats and integrate current temperature reading into the Village SCADA system. Village staff will be notified via SCADA Alarm if chlorine room temperature is out of range with this improvement.



iPad Replacement Program \$3,000

Funding Source:

Water Capital Fund:	515-00-00-8123	\$ 1,500
Wastewater Capital Fund:	525-00-00-8124	\$ 1,500

Projects Description & Justification:

Apple i-Pads are in use every day for water and sewer plant record keeping and SCADA access. Older units are showing signs of wear and tear caused by repeated daily use.



WATER CAPITAL IMPROVEMENT AND EQUIPMENT FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 515 - Water Capital & Equipment Fund							
REVENUES							
35 - Charges for Services							
515-00-00-4618	Infrastructure Maintenance Fee	\$190,707	\$274,908	\$310,125	\$305,000	\$310,000	\$315,000
515-00-00-4640	Meter Sales	\$0	\$0	\$58,430	\$25,000	\$75,000	\$75,000
515-00-00-4650	Tap On Fees	\$25,716	\$33,002	\$40,603	\$0	\$0	\$0
Charges for Services		\$216,423	\$307,910	\$409,158	\$330,000	\$385,000	\$390,000
40 - Other Income							
515-00-00-4708	Investment Income	\$38,972	\$83,272	\$51,052	\$10,000	\$10,000	\$10,000
515-00-00-4716	Late Fees	\$1,748	\$3,885	\$1,426	\$4,000	\$2,500	\$4,000
515-00-00-4720	Sale of Assets	\$0	\$10,107	\$0	\$0	\$0	\$0
Other Income		\$40,720	\$97,264	\$52,478	\$14,000	\$12,500	\$14,000
45 - Other Financing Sources							
515-00-00-4917	Transfer From Escrow / Recapture	\$0	\$0	\$0	\$0	\$0	\$896,125
515-00-00-4920	Transfer From Water Operating Fund	\$298,347	\$1,258,881	\$0	\$500,000	\$500,000	\$1,000,000
515-00-00-4930	Transfer From Water Capital Fund	\$1,180,110	\$0	\$0	\$0	\$0	\$3,701,489
Other Financing Sources		\$1,478,457	\$1,258,881	\$0	\$500,000	\$500,000	\$5,597,614
REVENUES Total		\$1,735,600	\$1,664,055	\$461,636	\$844,000	\$897,500	\$6,001,614
EXPENSES							
10 - Contractual							
515-00-00-6120	Engineering Services	\$0	\$0	\$59,400	\$0	\$0	\$0
515-00-00-6360	GPS Monitoring Services	\$498	\$1,708	\$1,874	\$1,000	\$1,000	\$1,500
515-00-00-6610	Warranties and Maintenance Agreements	\$106,491	\$15,000	\$0	\$20,000	\$20,000	\$25,000
Contractual		\$106,989	\$16,708	\$61,274	\$21,000	\$21,000	\$26,500
25 - Commodities							
515-00-00-7110	Meters	\$0	\$0	\$49,421	\$75,000	\$50,000	\$75,000
Commodities		\$0	\$0	\$49,421	\$75,000	\$50,000	\$75,000
20 - Capital							
515-00-00-7500	OLD DO NOT USE - Special Projects	\$60,040	\$0	\$0	\$0	\$0	\$0
515-00-00-8004	Water Infrastructure Improvement	\$222,128	\$104,891	\$20,963	\$2,736,229	\$500,000	\$3,669,500
515-00-00-8123	Equipment - Water	\$25,000	\$37,657	\$63,502	\$113,500	\$113,500	\$102,750
515-00-00-8133	Vehicles - Water	\$167,416	\$11,381	\$0	\$65,600	\$65,600	\$180,925
515-00-00-8210	Information Systems - Hardware	\$77,477	\$76,405	\$32,362	\$0	\$0	\$0
515-00-00-8215	Information Systems - Software	\$159	\$0	\$0	\$0	\$0	\$0
Capital		\$552,220	\$230,334	\$116,826	\$2,915,329	\$679,100	\$3,953,175
35 - Interfund Transfers Out							
515-00-00-9908	Transfer to Water Capital Fund	\$1,717,502	\$528,552	\$141,932	\$0	\$0	\$0
Interfund Transfers Out		\$1,717,502	\$528,552	\$141,932	\$0	\$0	\$0
EXPENSES Total		\$2,376,711	\$775,595	\$369,454	\$3,011,329	\$750,100	\$4,054,675
Change in Net Position		(\$641,111)	\$888,460	\$92,182	(\$2,167,329)	\$147,400	\$1,946,939
Beginning Net Position		\$3,181,022	\$2,539,914	\$3,428,374	\$3,520,556	\$3,520,556	\$2,771,832
Ending Net Position		\$1,643,790	\$2,532,250	\$2,624,430	\$457,103	\$2,771,832	\$4,718,771

Note: Ending Net Position excludes \$896,124 for the Talamore Water Infrastructure Payment through FY21



PUBLIC WORKS AND ENGINEERING DEPARTMENT UTILITIES WASTEWATER DIVISION / WASTEWATER OPERATING FUND

The Wastewater Operating Fund monitors the revenues and expenses of the wastewater operational costs within the Wastewater Fund. Revenues primarily include wastewater user fees and interest income earned. Expenses include a share of the Village insurance costs to MICA, its own salary, IMRF and SS/FICA costs, operating expenses for new and existing treatment plants and collection system including lift stations, and office costs.

The Director of Public Works and Engineering is responsible for management and oversight of the operational aspects of the division with support from the Utilities Superintendent. The Director of Finance is responsible for the billing functions.

The Utilities Wastewater Division maintains, operates, and monitors the following Village assets:

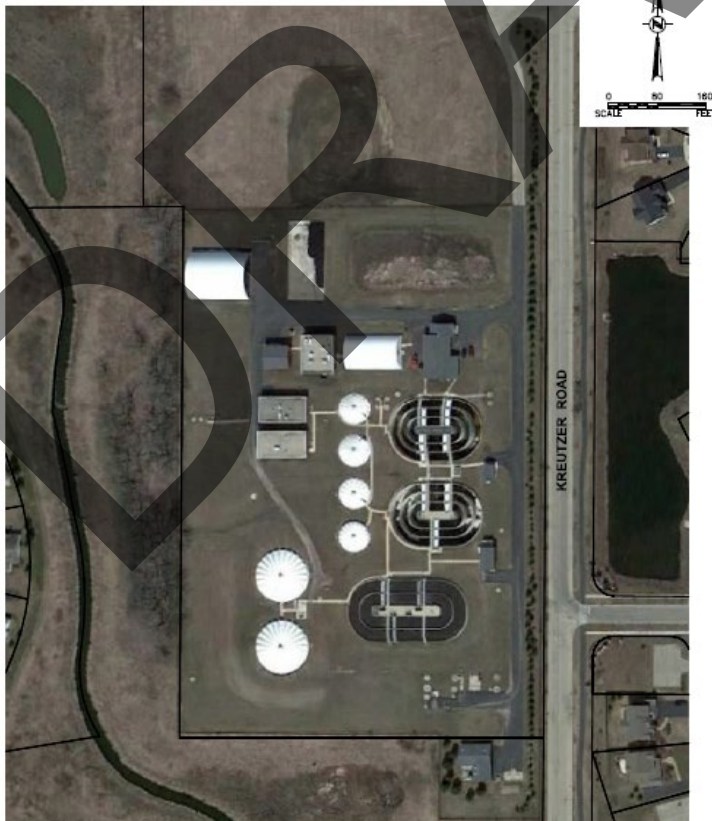
- The East Wastewater Treatment Plant (EWTP), located on 11313 Dundee Road, which can process up to 1.8 million gallons of wastewater per day
- The West Wastewater Treatment Plant (WWTP), located on 12601 West Main Street, which can process up to 2.6 million gallons of wastewater per day
- Fourteen lift/pump stations
- Sanitary Sewer service is provided to 10,849 customers. The Southwind Subdivision is serviced via an intergovernmental agreement with the Lake in the Hills Sanitary Sewer District and is the only residential subdivision not serviced by the Village's Wastewater Division. There are 718 accounts in Southwind that are serviced by the District. There are also approximately 16 commercial accounts that are not charged for wastewater as they have one main meter for water and wastewater and sub-meters for units with water only.

Division Personnel

Public Works and Engineering Department Utilities Wastewater Division	Authorized/ Budgeted 2021	Authorized/ Budgeted 2022
Wastewater Division		
Utilities Superintendent	.5	.5
Chief Wastewater Operator	1	1
East WWTP Lead Operator	1	1
West WWTP Lead Operator	1	1
Wastewater Plant Operator	1	1
Operator Trainee	1	1
Utility Worker	1	2
Total Utilities Wastewater Division Personnel	6.5	7.5



East Wastewater Treatment Plant
11313 Dundee Road



West Wastewater Treatment Plant
12601 West Main Street

WASTEWATER DIVISION ACCOMPLISHMENTS – 2021

- Received the Illinois Association of Water Pollution Control Operators (IAWPCO) Group 2 2020 Plant of the Year Award
- Achieved Certificate of Recognition for participation and compliance with the Illinois EPA's Discharge Monitoring Report Quality Assurance Study Program; Village has met IEPA Discharge monitoring requirements each month through September
- Completed data monitoring phase of Nutrient Assessment and Reduction Plan (NARP) for the WWTP National Pollutant Discharge Elimination System Permits
- Conducted tours of the West Wastewater Treatment Plant for residents as part of Earth Day activities
- Completed design engineering to replace UV Disinfection system at East WWTP
- Drained and removed settled debris from East WWTP Oxidation Ditch No. 3
- Rehabilitated East WWTP Waste Activated Sludge Pump Station
- Repaired cooling system leak on West WWTP Emergency Generator
- Completed emergency repair on clarifier at West WWTP
- Completed annual sewage lift station maintenance program
- Continued participation in local and regional wastewater organizations (Fox Valley Operators Association, and Illinois Association of Water Pollution Control Operators)
- Completed annual SCADA system maintenance
- Replaced aged i-Pads used for SCADA system maintenance and daily rounds
- Administered Industrial Wastewater Pre-Treatment Program

WASTEWATER DIVISION GOALS – 2022

The goals identified below will be implemented in support of the Strategic Focus Areas and Goals of the 2022 – 2025 Strategic Plan. A complete summary of the Strategic Focus Areas and Goals is included in the Strategic Plan section of the budget.

STRATEGIC FOCUS ALIGNMENT

	HEALTHY, SAFE, ATTRACTIVE COMMUNITY	STRONG LOCAL ECONOMY	ENGAGED COMMUNITY	FORWARD LOOKING COMMUNITY	ORGANIZATIONAL EXCELLENCE
Continue sewage lift station maintenance and wet well cleaning program					G2
Coordinate Year 3 of Nutrient Assessment and Reduction Plan (NARP) for the West WWTP National Pollutant Discharge Elimination System Permit as required					G1
Maintain Wastewater Treatment Plant (WWTP) assets including repairing or replacing West WWTP non-potable screen, mechanical screen, and clarifier drive and East WWTP UV Disinfection System, and Oxidation Ditch No. 2 cleaning					G2
Current Licensed Operators to attend training seminars to obtain CEU's required to maintain licenses					G2
Encourage eligible employees to take the Wastewater Operator's License test					G2
Participate in the yearly IEPA DMR-QA program with goal to pass all tests					G2
Administer Industrial Wastewater Pre-Treatment Program	G1				
SCADA system maintenance and iPad replacement					G3
Identify and develop internal employees for promotion opportunities					G2
Communicate and reinforce the mission, values, and vision to all employees within the division					G2
Identify opportunities for cross-training employees within the department and with other departments to improve customer service provided to residents					G2

PERFORMANCE GOALS

Starting in 2010, a resident survey has been conducted annually to assess resident satisfaction for various aspects of Village services. Responses are provided in a range from 1 being the best to 5 being the worst. The 2010 benchmark was based on the **combined percentage** of responses rated as a 1 or 2. The performance goals are based on increasing the percentage of responses rated as 1 or 2.

PERFORMANCE MEASURE	2018	2019	2020	2021	2022 Target
Overall satisfaction with general services provided by the Department	N/A	N/A	N/A	N/A	N/A
Impression of Department employees during most recent contact	88%	84%	88%	86%	88%
Ease of contacting the Department	77%	75%	77%	76%	78%
Promptness of response in regard to most recent inquiry	75%	70%	77%	72%	75%

DEPARTMENT ACTIVITY	FY21*	FY20*
East Plant Influent Treated (gallons)	259,335,000	316,250,000
East Plant Average Daily Flow (gallons)	950,000	1,150,000
West Plant Treated (gallons)	290,720,000	364,930,000
West Plant Average Daily Flow (gallons)	1,065,000	1,330,000
TOTAL TREATED	550,055,000	681,180,000
Water/Wastewater Resident Inquiries; On-Site Quality Checks	97	117

**through September*



WASTEWATER OPERATING FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 520 - Wastewater Operating Fund							
REVENUES							
35 - Charges for Services							
520-00-00-4620	Wastewater Use Charges	\$2,300,027	\$2,439,606	\$2,789,091	\$2,650,000	\$2,900,000	\$3,016,650
520-00-00-4668	Charges For Services	\$56,184	\$6,164	\$14,736	\$10,000	\$20,000	\$20,000
Charges for Services		\$2,356,212	\$2,445,770	\$2,803,827	\$2,660,000	\$2,920,000	\$3,036,650
40 - Other Income							
520-00-00-4708	Investment Income	\$12,628	\$24,441	\$9,651	\$2,000	\$2,000	\$2,000
520-00-00-4716	Late Fees	\$29,510	\$26,841	\$14,704	\$25,000	\$26,500	\$30,000
520-00-00-4728	Energy Rebate	\$8,866	\$5,994	\$7,050	\$0	\$3,840	\$0
520-00-00-4790	Miscellaneous Revenue	\$0	\$7,224	\$3,132	\$0	\$0	\$0
Other Income		\$51,004	\$64,500	\$34,537	\$27,000	\$32,340	\$32,000
45 - Other Financing Sources							
520-00-00-4935	Transfer from Wastewater Capital	\$0	\$0	\$254,799	\$233,100	\$233,100	\$0
520-00-00-4990	Bond Proceeds	\$0	\$0	\$4,362	\$0	\$0	\$0
Other Financing Sources		\$0	\$0	\$259,161	\$233,100	\$233,100	\$0
REVENUES Total		\$2,407,216	\$2,510,270	\$3,097,525	\$2,920,100	\$3,185,440	\$3,068,650
EXPENSES							
Department: 60 - Public Works & Engineering							
Division: 66 - Wastewater							
5 - Personnel							
520-60-66-5010	Full-Time Salaries	\$830,371	\$895,941	\$983,644	\$995,777	\$995,777	\$1,129,123
520-60-66-5020	Part-Time Salaries	\$30,537	\$19,716	\$18,239	\$19,875	\$19,875	\$14,820
520-60-66-5030	Overtime	\$26,280	\$37,174	\$31,077	\$25,000	\$35,000	\$35,000
520-60-66-5110	IMRF	\$90,753	\$92,751	\$116,336	\$118,071	\$119,250	\$117,849
520-60-66-5150	Health Insurance	\$160,463	\$101,250	\$101,250	\$97,191	\$97,191	\$109,461
520-60-66-5160	FICA	\$63,473	\$69,320	\$77,510	\$76,814	\$80,000	\$87,352
Personnel		\$1,201,877	\$1,216,152	\$1,328,055	\$1,332,730	\$1,347,093	\$1,493,604
10 - Contractual							
520-60-66-6110	Accounting and Financial Services	\$6,585	\$10,377	\$10,309	\$13,335	\$13,335	\$15,769
520-60-66-6121	Computer Consultants	\$50	\$1,144	\$60,167	\$64,468	\$64,468	\$82,143
520-60-66-6122	SCADA Consultants	\$10,768	\$14,439	\$7,476	\$11,000	\$11,000	\$11,000
520-60-66-6123	Outside Consulting Services	\$42,854	\$36,646	\$0	\$0	\$0	\$0
520-60-66-6146	Water and Wastewater Sample Testing	\$20,365	\$15,768	\$17,367	\$15,000	\$15,000	\$15,000
520-60-66-6147	J.U.L.I.E. Program	\$6,695	\$30,478	\$7,850	\$5,000	\$5,000	\$5,000
520-60-66-6150	Sludge Disposal	\$79,082	\$132,648	\$53,390	\$90,000	\$90,000	\$90,000
520-60-66-6275	Dues And Publications	\$0	\$1,298	\$908	\$2,000	\$2,000	\$2,000
520-60-66-6280	Training and Meetings	\$3,587	\$2,232	\$3,351	\$6,500	\$6,500	\$6,500
520-60-66-6300	Taxes Licenses and Fees	\$33,500	\$35,675	\$34,140	\$35,000	\$35,000	\$35,500
520-60-66-6320	Postage and Freight	\$17,645	\$17,864	\$16,534	\$18,032	\$18,032	\$18,032
520-60-66-6325	Printing and Publishing	\$7,778	\$7,442	\$6,790	\$7,500	\$7,500	\$8,406
520-60-66-6350	Rentals and Leases	\$3,470	\$3,644	\$3,039	\$4,000	\$4,000	\$4,065
520-60-66-6360	GPS Monitoring Services	\$1,999	\$2,704	\$1,932	\$1,500	\$1,500	\$1,500
520-60-66-6375	Other Contractual Services	\$3,517	\$3,731	\$11,956	\$8,000	\$8,000	\$8,000
520-60-66-6470	Natural Gas	\$21,245	\$25,446	\$22,566	\$20,000	\$20,000	\$20,000
520-60-66-6475	Telephone and Internet Services	\$21,992	\$20,483	\$16,651	\$25,000	\$25,000	\$25,000
520-60-66-6480	Electricity	\$275,806	\$288,990	\$237,391	\$295,000	\$275,000	\$295,000
520-60-66-6510	Liability Insurance Premium	\$92,000	\$100,689	\$61,824	\$86,910	\$80,202	\$86,910
520-60-66-6610	Warranties and Maintenance Agreements	\$0	\$0	\$3,347	\$8,800	\$8,800	\$8,800
520-60-66-6620	Vehicle Maintenance and Repairs	\$12,963	\$20,561	\$25,595	\$20,000	\$25,000	\$25,000
520-60-66-6665	GIS Maintenance	\$1,574	\$17,356	\$15,476	\$14,000	\$14,000	\$14,000
Contractual		\$663,475	\$789,614	\$618,060	\$751,045	\$729,337	\$777,625
15 - Commodities							
520-60-66-7005	Office Supplies	\$607	\$850	\$1,126	\$1,000	\$1,000	\$1,000
520-60-66-7009	Miscellaneous Commodities	\$30	\$0	\$60	\$500	\$8,000	\$500
520-60-66-7100	Lab Supplies and Minor Equipment	\$7,693	\$6,971	\$6,326	\$8,000	\$8,000	\$8,000
520-60-66-7210	Gas Oil and Antifreeze	\$14,250	\$17,905	\$16,062	\$16,500	\$16,500	\$16,500
520-60-66-7220	Vehicle and Equipment Parts and Supplies	\$0	\$1,098	\$3,019	\$2,000	\$2,000	\$2,000
520-60-66-7225	Chemicals	\$99,827	\$98,426	\$70,904	\$100,000	\$100,000	\$100,000

WASTEWATER OPERATING FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 520 - Wastewater Operating Fund							
520-60-66-7230	Building Supplies	\$4,759	\$2,900	\$718	\$6,000	\$6,000	\$6,000
520-60-66-7240	Safety Supplies and Equipment	\$334	\$0	\$233	\$500	\$500	\$500
520-60-66-7255	Uniform and Protective Clothing	\$2,133	\$1,999	\$2,290	\$2,000	\$2,000	\$3,000
520-60-66-7280	Small Tools and Equipment	\$442	\$817	\$777	\$500	\$500	\$500
520-60-66-7290	Plant Materials and Supplies	\$13,429	\$12,444	\$11,465	\$13,500	\$13,500	\$13,500
Commodities		\$143,503	\$143,409	\$112,981	\$150,500	\$158,000	\$151,500
30 - Debt Services							
520-60-66-9607	2008 Sewer Interceptor Debt Service - Princ.	\$1,567	\$0	\$0	\$0	\$0	\$0
520-60-66-9608	2008 Sewer Interceptor Debt Service - Int.	\$0	\$0	\$0	\$0	\$0	\$0
520-60-66-9617	2017 WWTF Upgrades Debt Service - Princ.	\$0	\$163,236	\$97,751	\$0	\$0	\$0
520-60-66-9618	2017 WWTF Upgrades Debt Service - Int.	\$104,583	\$91,098	\$50,882	\$0	\$0	\$0
520-60-66-9620	2020 GO Bond Issuance & Refunding - Princ.	\$0	\$0	\$60,000	\$165,000	\$165,000	\$170,000
520-60-66-9621	2020 GO Bond Issuance & Refunding - Int.	\$0	\$0	\$29,558	\$68,100	\$68,100	\$63,150
520-60-66-9622	2020 GO Bond Issuance & Refunding - Admin	\$0	\$0	\$50,114	\$0	\$0	\$0
Debt Services		\$106,150	\$254,335	\$288,305	\$233,100	\$233,100	\$233,150
35 - Interfund Transfers Out							
520-60-66-9905	Transfer to Downtown TIF Fund	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580
520-60-66-9909	Transfer to Wastewater Capital Fund	\$159,917	\$940,159	\$0	\$0	\$0	\$0
Interfund Transfers Out		\$191,497	\$971,739	\$31,580	\$31,580	\$31,580	\$31,580
EXPENSES Total		\$2,306,502	\$3,375,249	\$2,378,981	\$2,498,955	\$2,499,110	\$2,687,459
Change in Net Position		\$100,714	(\$864,978)	\$718,544	\$421,145	\$686,330	\$381,191
Reconciliation of change in net Position to Net Cash Flows		\$8,118	(\$173,865)	(\$122,399)			
Beginning Cash Balance		\$1,655,277	\$1,764,109	\$124,388	\$720,533	\$720,533	\$1,406,863
Ending Cash Balance		\$1,764,109	\$725,265	\$720,533	\$1,141,678	\$1,406,863	\$1,788,054

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PUBLIC WORKS AND ENGINEERING DEPARTMENT

WASTEWATER CAPITAL IMPROVEMENT & EQUIPMENT FUND

The Wastewater Capital Improvement and Equipment Fund monitors the costs of capital projects and equipment needs for the Wastewater Fund. Revenues include tap-on fees, investment income, and the infrastructure maintenance fee implemented in 2018. No salaries or insurance costs are expensed from this fund. The fund was established for engineering and construction costs for improvements to the Village’s wastewater facilities and for major equipment purchases to support Village wastewater operations. The Director of Public Works and Engineering is responsible for the management and oversight of the fund with the support of the Assistant Director of Public Works and Engineering and the Utilities Superintendent.

Wastewater Utilities Facilities and Location

- West Wastewater Treatment Plant –12601 West Main Street
- East Wastewater Treatment Plant – 11313 Dundee Road
- Lift Stations (14)



Major Capital Projects FY22:

Eakin Creek Interceptor Sewer	\$1,305,000
UV Disinfection System Replacement	\$ 550,000
Sewer Televising & Lining Program	\$ 75,000
Wastewater NARP/Local Limits Tech Re-Evaluation	\$ 72,000
New International 6 Wheeler (replacing 1996 6 Wheeler Dump Truck #1803)	\$ 61,675
New International 5 Yard (replacing 2005 5 Yard Dump Truck #1691)	\$ 55,525
Sewage Lift Station Maintenance Program	\$ 50,000
Wastewater Plant Equipment Replacements	\$ 50,000
New Ford F550 (replacing 2006 Ford F550 Superduty Dump Truck #1662)	\$ 38,725
Rehabilitate Mechanical Screens/Grinders	\$ 30,000
Instrumentation & Mechanicals for Lift Station	\$ 25,000
SCADA System Maintenance Program	\$ 25,000
East WWTP Oxidation Ditch #2 Cleaning	\$ 25,000
West WWTP Final Clarifier #2 Rebuild Drive	\$ 25,000
Replace West WWTP Non-potable Screen	\$ 25,000
2019 John Deere 410 Backhoe Lease Payment	\$ 21,913
New Ford F350 (replacing 2007 Ford F250 PWE Pool #1614)	\$ 12,500
New Ford F250 (replacing 2008 Ford F150 Mechanics Pool #1616)	\$ 12,500
GIS Plotter Public Works / shared with Water	\$ 7,500
Router Replacement/Upgrade at Police and Public Works	\$ 3,750
Wastewater Wet Well Cleaning	\$ 3,000
iPad Replacement Program	\$ 1,500
Total	\$2,475,588

Eakin Creek Interceptor Sewer \$1,305,000

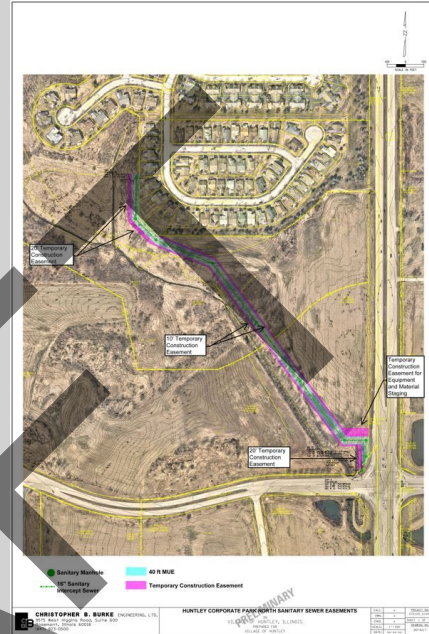
Funding Source:

Wastewater Capital Fund: 525-00-00-8003

Projects Description & Justification:

CBBEL completed an engineering memorandum dated February 16, 2021 which outlined the existing and future sanitary sewer conveyance needs of the business park/commercial area along Freeman Road and the eastern segment of Jim Dhamer Drive. The results of the review confirmed existing Freeman Road Lift Station capacity limitations and that the most economical solution to increase the capacity of the wastewater conveyance is to replace the Lift Station with a new gravity flow interceptor sewer.

This gravity interceptor sewer would convey wastewater to an existing 18" trunk line sewer which continues to the Village's existing Del Webb Blvd. Lift Station. The connection to the existing 18" trunk sewer would be made at an existing sanitary manhole located on the west side of Del Webb Sun City Neighborhood 32B.



UV Disinfection System Replacement \$550,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8005

Projects Description & Justification:

Replacement of the Ultra Violet (UV) disinfection system at the East Wastewater Treatment Plant that was installed in 2000. At over 20 years old, the units are beyond their useful life.



Sewer Televising and Lining Program \$75,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8005

Projects Description & Justification:

Sewer lining is an essential component to sewer asset management and to the IEPA mandated Capacity, Management, Operation, and Maintenance (CMOM) program. The sewer lining and rehabilitation program allows the Village to cost effectively repair sewers with minimal restoration and disruption to traffic by using a trenchless cured in place pipe lining process. Includes televising, jetting, and lining sewers and manholes at various locations throughout Village. Engineering to be completed by staff.



Wastewater NARP/Local Limits Tech Re-Evaluation \$72,000

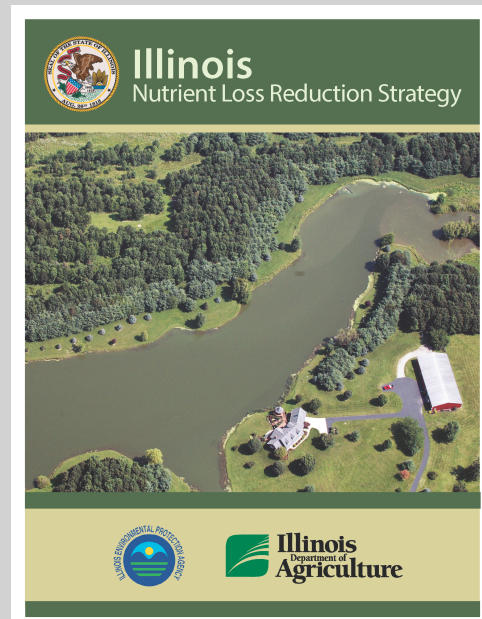
Funding Source:

Wastewater Capital Fund: 525-00-00-8005

Projects Description & Justification:

The most recent NPDES permit issued to the West WWTP requires the Village to develop a Nutrient Assessment Reduction Plan (NARP) that meets several requirements to address the downstream waterbody phosphorus impairment. Funds are phased over four years to complete the NARP as follows:

- FY22: develop modeling tools;
- FY23: watershed management scenarios and implementation plan with schedule.



Sewage Lift Station Maintenance Program \$50,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8005

Projects Description & Justification:

Funds are used to maintain and repair lift stations in working order. Examples of use include: repair and replace submersible pumps, repair piping, electrical and pump control repairs.



Wastewater Plant Equipment Replacements \$50,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8124

Projects Description & Justification:

Funds will be used to maintain and repair wastewater plant equipment. Examples of use include: repair and replace submersible pumps, repair piping, aeration blowers, and flow meters.

Location: Both East and West Wastewater Plants



Rehabilitate Mechanical Screens/Grinders \$30,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8005

Projects Description & Justification:

The screens and grinders are integral treatment equipment responsible for removing objects from the waste stream that can cause damage to downstream processes. Because of the harsh operating environment, the equipment needs routine maintenance to restore the screening/grinding efficiency.



Instrumentation and Mechanicals for Lift Stations \$25,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8124

Projects Description & Justification:

Replace aging Programmable Logic Controllers at lift stations; update hardware and programming. Proactively updating aging controls will keep lift stations current in terms of alarm capabilities and operations.



East WWTP Oxidation Ditch #3 Cleaning \$25,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8005

Projects Description & Justification:

The East WWTP has three oxidation ditches. Ditch #1 has recently been overhauled during the 2019 plant expansion. Ditch #2 & #3 were constructed and put into service in 2000 and have been in continuous operation since. Raw wastewater is pumped into the ditches and combined with return sludge from the secondary clarifiers to facilitate the nitrification process. Aeration disks are placed within the ditch to provide oxygen transfer and mixing. To operate at their full potential, oxidation ditches require periodic cleaning. The ditch must be isolated from the plant process, drained and cleaned. Sand and grit which settles to the bottom of the ditch must be removed. This work requires certain equipment and a workforce to accomplish the required objective in a timely manner. The ditch needs to return to operation as soon as possible.



Year 2022: Ditch #3

West WWTP Clarifier No. 2 Drive Rebuild \$25,000

Funding Source:

Wastewater Capital Fund: 480-50-00-8003

Projects Description & Justification:

The function of the secondary clarifier is to separate the activated sludge solids from the mixed liquor. The settled solids are gathered by a collector arm at the bottom of the clarifier and returned to the aeration tank or sludge digester. The discharge water from the secondary clarifier is disinfected and aerated prior to discharge into the South Branch Kishwaukee.

Preventative maintenance to replace collector arm bearings and rebuild drive unit. Due to service age of the clarifier mechanicals and recent emergency repairs to Clarifiers #1 & 3, preemptive action is required.



West WWTP Non-potable Water Screen Replacement \$25,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8003

Projects Description & Justification:

Water for non-potable reuse within the plant is drawn from the wastewater plant effluent channel post disinfection. The water is utilized as process water and pumped throughout the wastewater plant. The non-potable screen filters the water prior to being pumped.

Due to years of service and hostile environmental conditions, the existing screen can no longer function as required and cannot be repaired.



John Deere 410 Backhoe Loader - Lease Payment \$21,913

Funding Source:

Wastewater Capital Fund: 525-00-00-8003

Projects Description & Justification:

John Deere 410 backhoe was purchased through a lease option in 2019 to replace the 2000 John Deere 310 backhoe. Annual lease payments are due through 2023. Expected service life on this equipment is 20 years.



Wastewater Wet Well Cleaning \$3,000

Funding Source:

Wastewater Capital Fund: 525-00-00-8005

Projects Description & Justification:

Funds will be used to maintain and clean wastewater wet wells. Cleaning wet wells reduces debris buildup and pump failures. Contractor will be hired to pressure wash interior wet well surfaces and remove debris as needed.

Locations; Lift Stations and Sewer Plants



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WASTEWATER CAPITAL IMPROVEMENT AND EQUIPMENT FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 525 - Wastewater Capital Improvement & Equipment Fund							
REVENUES							
25 - Grants and Reimbursements							
525-00-00-4400	ComEd Grant	\$50,516	\$0	\$0	\$0	\$0	\$0
Grants and Reimbursements		\$50,516	\$0	\$0	\$0	\$0	\$0
35 - Charges for Services							
525-00-00-4618	Infrastructure Maintenance Fee	\$179,119	\$255,279	\$290,308	\$285,000	\$292,000	\$300,000
525-00-00-4650	Tap On Fees	\$10,906	\$0	\$0	\$0	\$0	\$0
Charges for Services		\$190,025	\$255,279	\$290,308	\$285,000	\$292,000	\$300,000
40 - Other Income							
525-00-00-4708	Investment Income	\$31,169	\$73,027	\$11,710	\$10,000	\$10,000	\$10,000
525-00-00-4716	Late Fees	\$1,244	\$3,596	\$1,295	\$5,000	\$2,200	\$4,000
Other Income		\$32,413	\$76,623	\$13,005	\$15,000	\$12,200	\$14,000
45 - Other Financing Sources							
525-00-00-4917	Transfer from Escrow / Recapture	\$0	\$0	\$102,828	\$91,700	\$185,030	\$1,365,152
525-00-00-4925	Transfer From Wastewater Operating	\$105,034	\$940,159	\$0	\$0	\$0	\$0
525-00-00-4935	Transfer From Wastewater Capital	\$104,883	\$0	\$0	\$0	\$0	\$0
525-00-00-4990	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources		\$209,917	\$940,159	\$102,828	\$91,700	\$185,030	\$1,365,152
REVENUES Total		\$482,871	\$1,272,060	\$406,141	\$391,700	\$489,230	\$1,679,152
EXPENSES							
10 - Contractual							
525-00-00-6120	Engineering Services	\$0	\$0	\$46,719	\$0	\$0	\$0
525-00-00-6360	GPS Monitoring Services	\$1,700	\$2,698	\$1,932	\$1,700	\$1,700	\$2,000
525-00-00-6610	Warranties and Maintenance Agreements	\$979	\$15,000	\$0	\$20,000	\$20,000	\$25,000
Contractual		\$2,679	\$17,698	\$48,651	\$21,700	\$21,700	\$27,000
20 - Capital							
525-00-00-8003	Building and Facility Improvements	\$0	\$0	\$10,788	\$0	\$0	\$0
525-00-00-8005	Wastewater Infrastructure Improvements	\$3,228,413	\$158,279	\$69,444	\$467,825	\$467,825	\$2,160,000
525-00-00-8124	Equipment - Wastewater	\$0	\$107,501	\$47,641	\$96,500	\$96,500	\$87,750
525-00-00-8134	Vehicles - Wastewater	\$0	\$16,129	\$29,750	\$88,576	\$88,576	\$202,838
525-00-00-8210	Information Systems - Hardware	\$50,792	\$52,182	\$49,167	\$0	\$0	\$0
Capital		\$3,279,205	\$334,091	\$206,790	\$652,901	\$652,901	\$2,450,588
35 - Interfund Transfers Out							
525-00-00-9902	Transfer to Wastewater Operating	\$0	\$0	\$348,014	\$233,100	\$233,100	\$0
525-00-00-9909	Transfer to Wastewater Capital Fund	\$0	\$64,460	\$0	\$0	\$0	\$0
Interfund Transfers Out		\$0	\$64,460	\$348,014	\$233,100	\$233,100	\$0
EXPENSES Total		\$3,281,884	\$416,249	\$603,454	\$907,701	\$907,701	\$2,477,588
Change in Ending Net Position		(\$2,799,013)	\$855,812	(\$197,313)	(\$516,001)	(\$418,471)	(\$798,436)
Beginning Fund Balance		\$4,131,274	\$1,332,261	\$2,188,073	\$1,990,760	\$1,990,760	\$1,572,289
Ending Fund Balance		\$1,332,261	\$2,188,073	\$1,990,760	\$1,474,759	\$1,572,289	\$773,853

CAPITAL PROJECTS AND IMPROVEMENTS FUND

The Capital Projects and Improvements Fund is for long range capital improvements as identified in the Capital Improvement Program (CIP). Past projects include public safety improvements such as a new police records management system, pedestrian crosswalk improvements at Haligus Road and Scott Drive, Stormwater Management Analysis at Huntley Dundee Road, and ecological restoration work in Wing Pointe. This fund is supported by a portion of the Village’s home rule sales tax.

This fund is managed by the Village Manager’s Office, Development Services Department and Public Works and Engineering Department.

Major Capital Projects FY22:

Public Tree Inventory and GIS update	\$ 55,000
Annual Storm Water Repairs	\$ 50,000
Stormwater Management Analysis - Vine Street	\$ 20,100
Banners for Downtown and Route 47	\$ 20,000
Network Security Penetration Test	\$ 16,000
Aquatic Management (Aeration) at Wing Pointe Subdivision	\$ 15,000
Microsoft Server Upgrade	\$ 15,000
Ecological Restoration - Wing Pointe	\$ 12,200
New World Modifications – Online Permitting	\$ 10,000
Convert Training Room (P111) to Police Break Room	\$ 10,000
South Union Road Stormwater Drainage Analysis	\$ 10,000
DJI Mavic 2 Enterprise Advanced Drone	\$ 7,400
UPS System Upgrade Police & Public Works	<u>\$ 6,000</u>
Total	<u>\$246,700</u>

Public Tree Inventory and GIS Update \$55,000

Funding Source:

Capital Projects and Improvements Fund: 400-00-00-8002

Projects Description & Justification:

The Village owns and maintains approximately 10,000 trees that are planted on Village property; this is incidental to ownership of the land. For a right-of-way (ROW) that has been dedicated to the Village (parkway), the Village owns the land plus any trees and improvements within the ROW corridor. A tree inventory uploaded and maintained on GIS will aid Village staff and provide an improved understanding of what forest composition and structure exists to support improved management and health.



Annual Storm Sewer Repairs \$50,000

Funding Source:

Capital Projects and Improvements Fund:
400-00-00-8002

Projects Description & Justification:

The Village owns and maintains over 160 miles of storm sewers along with associated structures such as inlets, catch basins, manholes and flared end sections.

A consistent annual funding source to maintain the storm sewer assets and repair unexpected storm sewer failures is an important component of managing the Village's infrastructure.



Stormwater Management Analysis - Vine Street \$20,100

Funding Source:

Capital Projects and Improvements Fund:
400-00-00-8002

Projects Description & Justification:

For substantial rain events the northern portion of Vine Street experiences flooding and the stormwater basin downstream of Vine Street experiences extended inundation periods. The basin and the basin's outfall storm sewer system receive stormwater runoff from various storm sewers. The purpose of this study will include analysis of the tributary area to the stormwater basin and the analysis of the basin's outfall system.



Banners for Downtown and Route 47 \$20,000

Funding Source:

Capital Projects and Improvements Fund: 400-00-00-8000

Projects Description & Justification:

Banners for street light poles in the downtown and Route 47 need to be replaced on a periodic basis due to wear and degradation from the elements.



Network Security Penetration Test \$16,000

Funding Source:

Capital Projects and Improvements Fund: 400-00-00-8000

Projects Description & Justification:

Best security practices are to have an outside source perform a detailed penetration test of the Village's network system as part of an on-going cybersecurity program.



Aquatic Mgmt. (Aeration) at Wing Pointe Subdivision \$15,000

Funding Source:

Capital Projects and Improvements Fund:
400-00-00-8000

Projects Description & Justification:

This project would address the aeration deficiencies of the Wing Pointe south basin. Clarke Aquatic Services is contracted by the Village to manage the weed and algae control of these basins. By reducing algae growth and accelerating the decomposition of organic matter, aeration systems help to maintain a proper balance of oxygen in the water that is crucial for the health of the basin ecosystem.



Microsoft Server Software Upgrade \$15,000

Funding Source:

Capital Projects and Improvements Fund: 400-00-00-8120

Projects Description & Justification:

The Village is currently running Microsoft Server 2012 R2 on all servers. This software is necessary for data to be accessed and stored, and needs to be updated.



Ecological Restoration at Wing Pointe Subdivision \$12,200

Funding Source:
Capital Projects and Improvements Fund:
400-00-00-8000

Projects Description & Justification:

This project follows the recommendations of the Long Term Maintenance and Monitoring Plan to restore the preserved wetland in Wing Pointe. The recovery of the wetland will be completed by removing individual specimens of invasive native species, permitting and implementation of controlled burns in natural areas as needed to clear debris, recycle nutrients and stimulate native plant and animal species. Invasive woody and herbaceous flora will be controlled through cultural methods, physical removal or the application of appropriate herbicides and mowing. Mowing of restored areas will also allow light to the ground for new seedlings. Supplemental native seed and/or plugs will be planted to increase native plant competition and biodiversity.

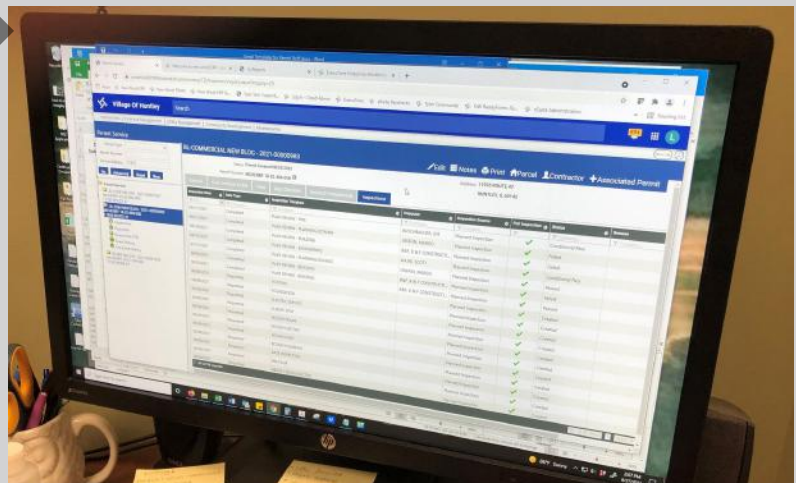


New World Modifications - Online Permitting \$10,000

Funding Source:
Capital Projects and Improvements Fund:
400-00-00-8000

Projects Description & Justification:

The proposed improvements to New World will expand the software's online functionality and cut down on required data entry resulting in faster turnaround times for the review and issuance of permits to residents and businesses.



Conversion of unused Police Training Room into Break Room \$10,000

Funding Source:

Capital Projects and Improvements Fund:
400-00-00-8003

Projects Description & Justification:

The unused training room in the Police Department is proposed to be converted to patrol break/lunch room. Currently, the roll call room doubles as the officer's break room. When trainings, meetings, or de-briefs are being held in the room, officers don't have a designated area to take their lunch break. This new room would create a true break room.



Stormwater Drainage Analysis - S. Union Road \$10,000

Funding Source:

Capital Projects and Improvements Fund:
400-00-00-8002

Projects Description & Justification:

Triple 84" culverts carry water from a Kishwaukee River Tributary under the Village maintained section of South Union Road north of Adamson Road. This section of roadway will need to be resurfaced at some point in the future.

A drainage investigation is necessary to understand the hydrology/hydraulics of the culverts and determine if they are adequate for a liner which is a much more cost efficient option than replacement.



DJI Mavic 2 Enterprise Advanced Drone \$7,400

Funding Source:

Capital Projects and Improvements Fund:
400-00-00-8122

Projects Description & Justification:

This new drone is equipped with a thermal imaging camera and better zoom capabilities to search for people/objects at night. The Police Department is unable to use its current drone for night time searches. This new drone would also help with accident investigations to limit roadway closures.



UPS System Upgrade (Police & Public Works) \$6,000

Funding Source:

Capital Projects and Improvements Fund: 400-00-00-8000

Projects Description & Justification:

UPS systems provide temporary power to the Village's network core (servers, switches, domain controllers and firewalls) due to power outages. This allows these devices to remain powered on until the main power is restored, or so these devices can be shut down properly to avoid power spikes that result in device failure(s).



CAPITAL PROJECTS AND IMPROVEMENTS FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 400 - Capital Projects and Improvement							
REVENUES							
10 - State Shared Revenue							
100-00-00-4122	Home Rule Sales Tax	\$0	\$0	\$222,818	\$390,932	\$475,000	\$239,375
State Shared Revenue		\$0	\$0	\$222,818	\$390,932	\$475,000	\$239,375
15 - Other Taxes							
400-00-00-4245	Simplified Municipal Telecommunications Tax	\$0	\$0	\$0	\$0	\$0	\$0
Other Taxes		\$0	\$0	\$0	\$0	\$0	\$0
25 - Grants and Reimbursements							
400-00-00-4400	ComEd Grant	\$0	\$0	\$0	\$0	\$0	\$0
400-00-00-4407	911 Consolidation Grant	\$13,345	\$0	\$0	\$0	\$0	\$0
400-00-00-4450	IDOT Reimbursement	\$0	\$0	\$32,000	\$0	\$0	\$0
Grants and Reimbursements		\$13,345	\$0	\$32,000	\$0	\$0	\$0
30 - Fines and Fees							
400-00-00-4505	Capital Development Fees	\$0	\$0	\$202,531	\$0	\$0	\$125,000
Fines and Fees		\$0	\$0	\$202,531	\$0	\$0	\$125,000
40 - Other Income							
400-00-00-4708	Investment Income	\$40,421	\$83,804	\$60,782	\$25,000	\$20,000	\$20,000
400-00-00-4713	TIF Settlement Agreement	\$0	\$0	\$0	\$0	\$0	\$0
400-00-00-4715	Rental Income	\$0	\$0	\$0	\$0	\$0	\$0
400-00-00-4790	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Income		\$40,421	\$83,804	\$60,782	\$25,000	\$20,000	\$20,000
45 - Other Financing Sources							
400-00-00-4910	Transfer From Benefits Fund	\$0	\$0	\$0	\$0	\$0	\$0
400-00-00-4917	Transfer From Escrow/Recapture	\$0	\$0	\$0	\$0	\$0	\$200,000
400-00-00-4950	One Time Revenue Transfer In	\$470,000	\$0	\$0	\$0	\$0	\$0
400-00-00-4990	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources		\$470,000	\$0	\$0	\$0	\$0	\$200,000
REVENUES Total		\$523,766	\$83,804	\$518,131	\$415,932	\$495,000	\$584,375
EXPENSES							
21 - Contractual							
400-00-00-6123	Outside Consulting Services	\$0	\$0	\$0	\$0	\$0	\$55,000
Contractual		\$0	\$0	\$0	\$0	\$0	\$55,000
20 - Capital							
400-00-00-6925	OLD DO NOT USE - Special Projects	\$26,498	\$0	\$0	\$0	\$0	\$0
400-00-00-8000	Capital Improvements - General Government	\$44,253	\$8,505	\$49,771	\$10,500	\$11,068	\$69,200
400-00-00-8001	Street Improvements	\$0	\$15,723	\$60,027	\$9,000	\$5,000	\$0
400-00-00-8002	Stormwater Improvements	\$0	\$21,139	\$0	\$36,500	\$36,500	\$80,100
400-00-00-8003	Building and Facility Improvements	\$0	\$16,781	\$10,227	\$101,000	\$103,867	\$10,000
400-00-00-8006	Facade Improvement Program	\$17,073	\$16,375	\$0	\$0	\$0	\$0
400-00-00-8007	Downtown Improvements	\$0	\$0	\$3,699	\$0	\$2,685	\$0
400-00-00-8120	Equipment - General Government	\$0	\$0	\$0	\$0	\$0	\$25,000
400-00-00-8121	Equipment - Public Works	\$33,335	\$15,440	\$13,822	\$51,000	\$50,000	\$0
400-00-00-8122	Equipment - Police	\$0	\$0	\$0	\$86,120	\$85,000	\$7,400
400-00-00-8200	Economic Development Incentive Agreements	\$0	\$0	\$75,000	\$0	\$0	\$0
Capital		\$121,159	\$93,963	\$212,545	\$294,120	\$294,120	\$191,700
35 - Interfund Transfers Out							
400-00-00-9910	Transfer to Facilities & Grounds Maintenance	\$0	\$0	\$0	\$0	\$0	\$200,000
400-00-00-9911	Transfer to Streets and Road & Bridge Fund	\$0	\$0	\$1,300,000	\$1,000,000	\$1,000,000	\$0
Interfund Transfers Out		\$0	\$0	\$1,300,000	\$1,000,000	\$1,000,000	\$200,000
EXPENSES Total		\$121,159	\$93,963	\$1,512,545	\$1,294,120	\$1,294,120	\$446,700
Change in Fund Balance		\$402,607	(\$10,159)	(\$994,414)	(\$878,188)	(\$799,120)	\$137,675
Ending Fund Balance		\$3,506,889	\$3,496,731	\$2,502,316	\$1,624,128	\$1,703,196	\$1,840,871

Ending Fund Balance does not include a receivable from the Downtown TIF Fund = \$1,512,235

STREET IMPROVEMENTS AND ROADS & BRIDGES FUND

Revenues for the Street Improvements and Roads & Bridges Fund include property tax and 75% of the Village's Home Rule Sales Tax Receipts. In accordance with State Law, revenues for the fund are also received from the townships (Grafton and Rutland). Road & Bridge property taxes must be spent on roads and bridges. This revenue stream of approximately \$70,000 annually is a small portion of expenditures the Village currently spends on roads and bridges.

Over the course of the last several years, major street improvement projects have included the Covington, Northbridge, Georgian Place, and Heritage of Huntley Subdivisions Street Improvement Programs, the Route 47 and Reed Road Multi-Use Paths, and the Edge Mill and Overlay Program in Sun City. These programs have been completed utilizing dollars from the former Street Improvement Fund. The Public Works and Engineering Department oversees this fund.

Major Capital Projects FY22:

Realignment - Kreutzer Rd	\$1,273,993
Edge Mill & Overlay Program	\$ 885,000
Annual Street Improvement Program	\$ 280,000
Sidewalk Replacement Program	\$ 150,000
LED Street Light Program / Excludes Rt. 47	\$ 135,000
Crack Sealing & Seal Coating Program	\$ 75,000
Pavement Marking Program: Various Locations	\$ 60,000
Route 47 Roadway Lighting Analysis	\$ 50,000
Street Signage Upgrades - Various Locations	\$ 10,000
Tree Replacement Program	\$ 6,000
Bridge Inspection Program	\$ 4,000
Total:	\$2,928,993

Realignment - Kreutzer Road \$1,273,993

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8001

Projects Description & Justification:

The realignment and widening of Kreutzer Road, with a three-lane cross section, from Walmart east to Haligus Road (6,500 feet), including realignment at the railroad crossing, box culvert improvements and a multi-use path would improve traffic flow and provide an off-road pathway for pedestrian traffic. This project has been selected for Federal FY25 STP Program funding in the maximum amount of \$1,500,000 through the McHenry County Council of Mayors. REBUILD Illinois funding will be used for Phase II Engineering and partial land acquisition. Additional funding sources including ITEP and Local Rail-Highway Crossing Safety Program will be pursued.



Edge Mill and Overlay Program: Various Locations
\$885,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
 420-00-00-8001

Projects Description & Justification:

Pavement edge mill and overlay is an annual maintenance program that consists of milling 1.5-inches at the pavement edge and planing to 0-inches at 7 feet from the edge in each lane. This work is contracted.

FY22 includes Sun City Neighborhoods 10, 13, 19, 23 & 38



2022 Annual Street Improvement Program
North Collector Roadways (Reed, Ruth, Haligus)
\$280,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
 420-00-00-8001

Projects Description & Justification:

Areas to be completed are the Village's North Collector Roadways (Reed, Ruth, Haligus). Work performed will include partial or full depth grind and overlay of residential streets; full depth Class D HMA pavement patching as needed; spot sidewalk, curb and gutter repair; removal and replacement of sidewalk curb ramps to current ADA standards.



Sidewalk Maintenance Program \$150,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8000

Projects Description & Justification:

This program provides resources to repair failing sidewalks and non-compliant curb ramps by contractors either by saw cutting or removal and replacement. The work generally follows the Village Annual Street Improvement Program as well as service request locations. The program also offers property owners the option to have sidewalk replaced that would not otherwise meet the criteria for Village replacement by splitting 50% of the cost with the Village.



LED Lighting Program: Various Locations \$135,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8000

Projects Description & Justification:

The LED Lighting Incentive Program, if extended, will be administered by ComEd and will consist of converting high pressure sodium municipal street lights to light-emitting diode (LED) fixtures with the goal of reduced consumption and energy savings. The target area and projected reimbursement are to be determined each year.



Crack Sealing and Seal Coating Program

\$75,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8001

Projects Description & Justification:

When applied to low stress pavements, crack sealing and seal coating are cost-effective measures to extend pavement life by precluding water from entering the pavement subsurface thereby retarding the propagation of more cracks and preserving the pavement condition.

Engineering is completed by staff and work is contracted.

FY22 would target Heritage subdivision, Del Webb Blvd and Sun City Neighborhood 11; crack seal only.



Pavement Marking Program: Various Locations

\$60,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8001

Projects Description & Justification:

Pavement marking is an annual maintenance program that consists of restoring pavement markings with either thermoplastic or paint. This work is contracted but also supplemented with Public Works staff where needed.



**Route 47 Roadway Lighting Analysis Kreutzer Road to Del Webb Blvd.
\$50,000**

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8000

Projects Description & Justification:

Funding is requested to complete an analysis of IL Department of Transportation requirements for street lights along Rt. 47 from Kreutzer Road south to Del Webb Blvd/Oak Creek Parkway.



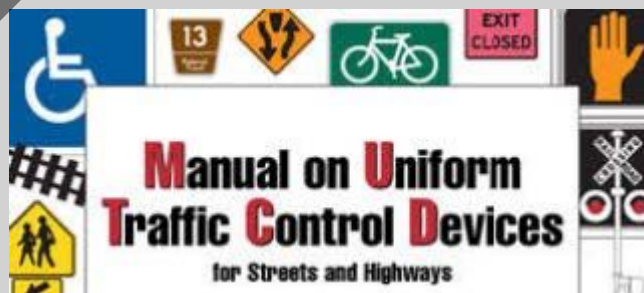
**Street Signage Upgrades: Various Locations
\$10,000**

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8001

Projects Description & Justification:

Annual replacement of street signs that do not meet reflectivity standards of the Manual on Uniform Traffic Control Devices (MUTCD).



Tree Replacement Program \$6,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8000

Projects Description & Justification:

The Tree Replacement Program provides funds to assist homeowners with the replacement of trees that have been removed from the parkway.



Bridge Inspection Program \$4,000

Funding Source:

Street Improvements and Roads & Bridges Fund:
420-00-00-8001

Projects Description & Justification:

Bridges meeting a certain size criteria are required to be inspected either every 2 or 4 years based on a pre-established schedule (Kreutzer Road east bridge is inspected annually) in accordance with the National Bridge Inspection Standards (NBIS) and the IDOT Structure Information and Procedure Manual. Ten (10) bridges meet these criteria. This work is contracted.



STREET IMPROVEMENTS AND ROADS & BRIDGES

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 420 - Street Improvement/Road & Bridge							
REVENUES							
5 - Property Taxes							
420-00-00-4010	Property Taxes-McHenry County	\$66,194	\$54,839	\$51,907	\$42,500	\$42,500	\$42,500
420-00-00-4012	Property Taxes-Kane County	\$24,851	\$25,872	\$27,370	\$25,000	\$27,000	\$27,000
Property Taxes		\$91,045	\$80,711	\$79,277	\$67,500	\$69,500	\$69,500
10 - State Shared Revenue							
420-00-00-4122	Home Rule Sales Tax	\$0	\$0	\$668,454	\$1,172,798	\$1,425,000	\$1,436,250
State Shared Revenue		\$0	\$0	\$668,454	\$1,172,798	\$1,425,000	\$1,436,250
25 - Grants and Reimbursements							
420-00-00-4408	50/50 Programs	\$3,915	\$0	\$0	\$5,000	\$0	\$5,000
420-00-00-4425	LED Streetlight Grant	\$20,216	\$0	\$5,410	\$0	\$9,435	\$21,222
420-00-00-4426	Freeman Road Project	\$0	\$0	\$0	\$110,000	\$110,000	\$0
420-00-00-4428	ITEP Grant	\$0	\$0	\$0	\$0	\$0	\$0
420-00-00-4447	Route 47 Multi Use Path	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Reimbursements		\$24,131	\$0	\$5,410	\$115,000	\$119,435	\$26,222
40 - Other Income							
420-00-00-4708	Investment Income	\$2,620	\$4,335	\$3,386	\$0	\$5,000	\$0
420-00-00-4790	Miscellaneous Revenue	\$24,482	\$8	\$0	\$0	\$0	\$0
Other Income		\$27,102	\$4,343	\$3,386	\$0	\$5,000	\$0
45 - Other Financing Sources							
420-00-00-4900	Transfer From General Fund	\$0	\$0	\$0	\$0	\$0	\$1,401,021
420-00-00-4915	Transfer From Capital Improvement Fund	\$0	\$0	\$1,300,000	\$1,000,000	\$1,000,000	\$0
420-00-00-4950	One Time Revenue Transfer In	\$274,066	\$1,157,200	\$0	\$1,000,000	\$1,000,000	\$0
Other Financing Sources		\$274,066	\$1,157,200	\$1,300,000	\$2,000,000	\$2,000,000	\$1,401,021
REVENUES Total		\$416,344	\$1,242,254	\$2,056,527	\$3,355,298	\$3,618,935	\$2,932,993
EXPENSES							
10 - Contractual							
420-00-00-6120	Engineering Services	\$66,500	\$135,846	\$0	\$214,000	\$214,000	\$180,000
420-00-00-6350	Rentals and Leases	\$506	\$521	\$537	\$4,000	\$4,000	\$4,000
Contractual		\$67,006	\$136,367	\$537	\$218,000	\$218,000	\$184,000
15 - Commodities							
420-00-00-7250	Street Repair and Paving Materials	\$0	\$0	\$0	\$0	\$0	\$0
Commodities		\$0	\$0	\$0	\$0	\$0	\$0
20 - Capital							
420-00-00-7500	OLD DO NOT USE - Special Projects	\$189,544	\$0	\$0	\$0	\$0	\$0
420-00-00-8000	Capital Improvements - General Govt.	\$28,670	\$75,484	\$103,351	\$247,000	\$247,000	\$341,000
420-00-00-8001	Street Improvements	\$39,507	\$679,490	\$924,695	\$1,665,679	\$1,665,679	\$2,407,993
Capital		\$257,720	\$754,974	\$1,028,046	\$1,912,679	\$1,912,679	\$2,748,993
EXPENSES Total		\$324,727	\$891,341	\$1,028,583	\$2,130,679	\$2,130,679	\$2,932,993
Change in Fund Balance		\$91,617	\$350,913	\$1,027,944	\$1,224,619	\$1,488,256	\$0
Ending Fund Balance		\$47,129	\$398,042	\$1,425,986	\$2,650,605	\$2,914,242	\$2,914,242

DOWNTOWN TAX INCREMENT FINANCE (TIF) DISTRICT NO. 2 FUND

In late 2010, the Village Board adopted the Downtown Revitalization Plan to guide efforts to redevelop the core downtown area and adjacent areas along IL Route 47. One of the financing mechanisms recommended in the plan was Tax Increment Financing. On January 10, 2013 the Village Board approved the creation of the Downtown Tax Increment Financing District to facilitate the redevelopment of these areas.

In anticipation of creating the TIF District, the Village Board adopted a resolution that allows the Village to reimburse itself or others for eligible redevelopment project costs incurred prior to the establishment of the proposed Downtown TIF district from either TIF funds or debt issuance. Eligible costs incurred prior to the establishment of the TIF include property acquisition and other capital improvements such as the Village gateway sign.

Streetscaping and infrastructure improvements such as landscaping, benches, planters, lighting, underground utility relocations, dry utility relocations, water and sewer improvements, sidewalks, streets, parking improvements, and other improvements to Village owned-property and building structures were completed in late 2015 and were funded through debt certificates.

New building projects completed in the TIF include the construction of a 5,600 square foot multi-tenant retail center located on Main Street and the construction of a 10,771 square foot restaurant/retail building on Coral Street. The building includes two tenant spaces and is home to the BBQ King Smokehouse restaurant, representing an investment of nearly \$2 million. The Village also completed expansion and reconstruction of the 1st Street Municipal Parking Lot adjacent to the new building.

The new Rebuild Illinois Capital Plan approved by the State of Illinois in 2019 includes \$275 million for the Chicago to Rockford Intercity Passenger Rail expansion, with a stop and station in Huntley. The State had previously identified Huntley as a stop along this new service line and the Village started the planning process to accommodate a station in the downtown. The State put the project on hold in early 2015. As of late 2021, Metra appears to be the preferred provider; however, the service would not be considered commuter rail, as train frequency and daily stops would be limited. The Village remains ready to move forward with engineering and design services for station and associated improvements contingent upon entering into an Intergovernmental Agreement with the Illinois Department of Transportation establishing cost sharing parameters.

The Village anticipated moving forward in FY20 with the following projects: Passenger Rail design and engineering for various improvements such as parking lot construction; Catty Building Improvements (property owned by the Village); S. Church Street Streetscape Improvements design and engineering; and Fire Station Redevelopment/Post Office Parking Lot engineering and design. Due to the COVID-19 pandemic, these projects did not move forward at that time, and were budgeted again in FY21 for future year expenditures in the 5-Year Capital Improvement Plan.

In July 2020 the Village refunded the 2015 debt certificates and took out an additional \$1,500,000 of general obligation debt for stormwater management and other improvements in the downtown. The new debt runs through the life of the TIF with the final payment made in 2037. Overall, the extension of the original debt certificates and the addition of the new money during a very low interest rate environment lowered the total annual payments by more than \$30,000. Currently the Downtown TIF fund is supplemented with revenue from video gaming

tax receipts and transfers from the Water and Wastewater Funds. Estimated Incremental property tax revenue projections for FY22 will cover 67.35% of the total debt service payment and transfers from Water and Wastewater operating funds will cover 21.80% of the total debt service. There will be no property tax dollars levied to cover the debt service.

With renewed interest in development in the downtown from the private sector, the scope of projects originally included in the FY20 budget have been revised, and several other new projects have been proposed as described below.

Major Capital Projects FY22:

Church Street Parking Lot	\$2,830,000
Woodstock Street Parking Lot	\$ 750,000
S. Church St. Streetscape Improvements	\$ 420,000
Additional Downtown On-Street Parking	\$ 340,000
FCC Shops and Ice Skating Rink	\$ 250,000
Mill Street Parking Lot	\$ 90,000
Façade Improvement Program	\$ 50,000
Total:	\$4,730,000

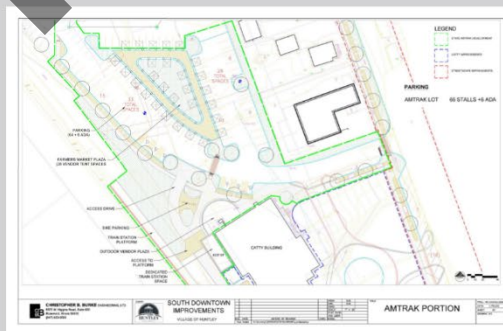
**Church Street Parking Lot
\$2,830,000**

Funding Source:

Downtown TIF District No. 2 Fund:
440-00-00-8007

Projects Description & Justification:

Paving of the remaining gravel area south of the existing municipal lot and the north side of the Catty property, includes construction of the parking lot, underground stormwater management structures, relocation of watermain, and burial of overhead utility lines. Includes design and construction engineering.



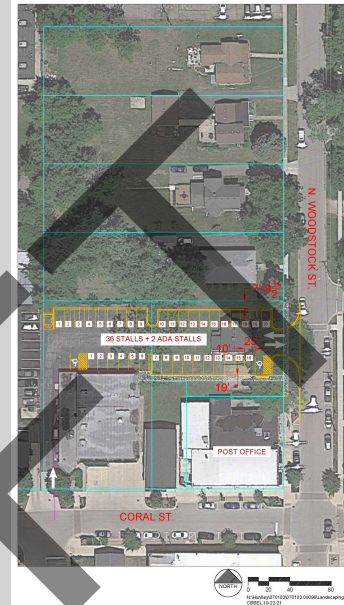
Woodstock Street Parking Lot \$750,000

Funding Source:

Downtown TIF District No. 2 Fund: 440-00-00-8007

Projects Description & Justification:

These improvements consist of reconstruction of the Fire Station parking lot and construction of a new lot immediately to the east, creating one parking lot that would provide approximately 38 stalls. Ingress would be one-way off of Coral Street, with both ingress and egress from Woodstock Street. This would provide off-street parking for the Post Office and the proposed redevelopment of the Fire Station property. Includes design and construction engineering.



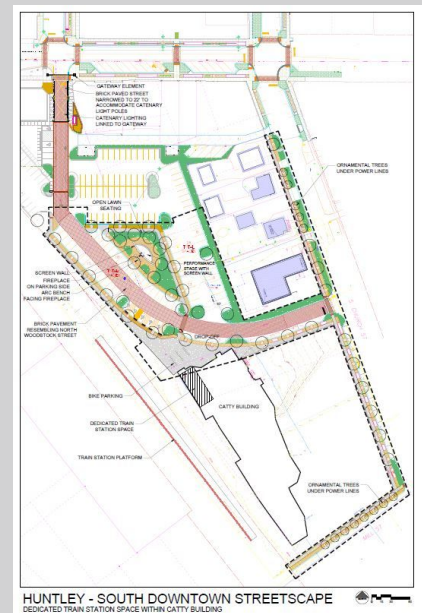
S. Church St. Streetscape Improvements \$420,000

Funding Source:

Downtown TIF District No. 2 Fund:
440-00-00-8007

Projects Description & Justification:

Streetscape improvements on Church Street south of the entrance to the municipal parking lot would include: replacement of curb and gutter, resurfacing of the roadway south to Mill Street, brick pavers within the right-of-way from the entrance to the municipal lot south to the entrance to the Catty property, landscaping within the right-of-way from the municipal lot entrance south to Mill Street, and burial of utility poles on the west side of Church Street.



Additional Downtown On-Street Parking \$340,000

Funding Source:

Downtown TIF District No. 2 Fund:
440-00-00-8007

Projects Description & Justification:

The addition of nine on-street parallel parking spaces on the west side of Woodstock Street, from First Street north to the St. Mary parking lot, and nine spaces on the north side of First Street between Woodstock Street and Church Street. The spaces would be created through “bumpouts” within the curb line in the right-of-way similar to the spaces on Church Street adjacent to the Old Village Hall. Nine spaces would be created on each street for a total of 18 additional parking spaces.



FCC Shops and Ice Skating Rink \$250,000

Funding Source:

Downtown TIF District No. 2 Fund: 440-00-00-8007

Projects Description & Justification:

The Village has had initial discussions with the 1st Congregational Church to use the unpaved property fronting Main Street for small seasonal retail shops. The shops would provide an opportunity for small businesses and entrepreneurs that may not yet be ready for a brick and mortar location. The Church is also interested in providing space for a temporary ice rink to be located on the east end of the Church property. A lease agreement with the Church would be required to utilize the property for the shops and ice rink.



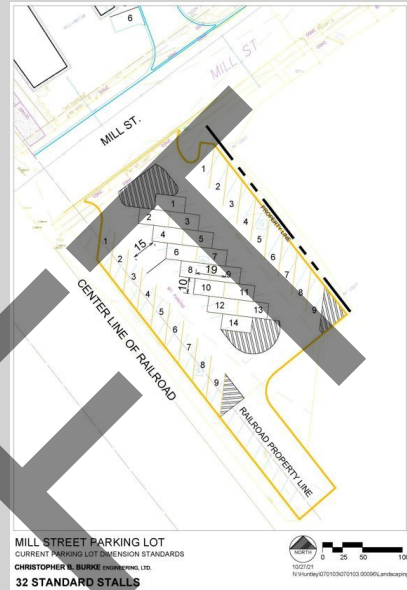
**Mill Street Parking Lot
\$90,000**

Funding Source:

Downtown TIF District No. 2 Fund:
440-00-00-8007

Projects Description & Justification:

A paved parking lot is located on the south side of Mill Street directly across from the Catty property. The lot previously served as the employee parking lot for the former Dean Foods facility. The property is now owned by Country Delight, which does not utilize the lot for employee parking. A lease agreement with the new owner is proposed for the lot, which includes 32 parking spaces. The lot is in need of resurfacing.



**Façade Improvements: Downtown TIF
\$50,000**

Funding Source:

Downtown TIF District No. 2 Fund: 440-00-00-8006

Projects Description & Justification:

The Façade Improvement Assistance Program provides assistance to business and property owners for building improvements that contribute to the economic revitalization and historic character of the downtown and surrounding area.



DOWNTOWN TIF FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 440 - Downtown TIF Fund							
REVENUES							
5 - Property Taxes							
440-00-00-4010	Property Taxes-McHenry County	\$95,997	\$130,515	\$166,725	\$175,000	\$180,367	\$195,000
Property Taxes		\$95,997	\$130,515	\$166,725	\$175,000	\$180,367	\$195,000
15 - Other Taxes							
440-00-00-4245	Simplified Municipal Telecommunications Tax	\$291,161	\$261,204	\$76,181	\$18,724	\$18,724	\$0
440-00-00-4260	Video Gaming Tax	\$86,780	\$89,941	\$53,624	\$85,000	\$105,000	\$105,000
Other Taxes		\$377,941	\$351,145	\$129,805	\$103,724	\$123,724	\$105,000
25 - Grants and Reimbursements							
Property Taxes							
440-00-00-4445	State of Illinois Grants	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Property Taxes		\$0	\$0	\$0	\$50,000	\$50,000	\$0
40 - Other Income							
440-00-00-4708	Investment Income	\$0	\$249	\$165	\$0	\$0	\$0
440-00-00-4790	Miscellaneous Revenue	\$0	\$3,213	\$1,778	\$0	\$0	\$0
Other Income		\$0	\$3,462	\$1,943	\$0	\$0	\$0
45 - Other Financing Sources							
440-00-00-4920	Transfer From Water Operating Fund	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580
440-00-00-4925	Transfer From Wastewater Operating Fund	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580	\$31,580
440-00-00-4950	One Time Revenue Transfer In	\$60,652	\$0	\$0	\$0	\$0	\$3,180,000
440-00-00-4955	Transfer From Tollway Fund	\$0	\$0	\$0	\$0	\$0	\$0
440-00-00-4960	Transfer From Street and Road & Bridge	\$0	\$0	\$0	\$0	\$0	\$0
440-00-00-4989	Reoffering Premium	\$0	\$0	\$430,798	\$0	\$0	\$0
440-00-00-4990	Bond Proceeds	\$0	\$0	\$3,885,000	\$0	\$0	\$0
Other Financing Sources		\$123,812	\$63,160	\$4,378,958	\$63,160	\$63,160	\$3,243,160
REVENUES Total		\$597,750	\$548,282	\$4,677,432	\$391,884	\$417,251	\$3,543,160
EXPENSES							
10 - Contractual							
440-00-00-6120	Engineering Services	\$18,778	\$0	\$0	\$0	\$0	\$0
440-00-00-6123	Outside Consulting Services	\$0	\$2,027	\$2,088	\$2,109	\$2,109	\$2,151
Contractual		\$18,778	\$2,027	\$2,088	\$2,109	\$2,109	\$2,151
15 - Commodities							
440-00-00-7009	Miscellaneous Commodities	\$0	\$0	\$0	\$0	\$0	\$0
Commodities		\$0	\$0	\$0	\$0	\$0	\$0
20 - Capital							
440-00-00-8006	Façade Improvement Program	\$0	\$0	\$0	\$60,000	\$60,000	\$50,000
440-00-00-8007	Downtown Improvements	\$377,267	\$0	\$57,267	\$1,670,000	\$140,000	\$4,680,000
440-00-00-8100	Land	\$83	\$0	\$0	\$0	\$0	\$0
440-00-00-8200	Economic Development Incentive	\$100,000	\$0	\$0	\$0	\$0	\$0
Capital		\$477,349	\$0	\$57,267	\$1,730,000	\$200,000	\$4,730,000
30 - Debt Services							
440-00-00-9614	2015 TIF Debt Certificates - Principal	\$237,441	\$243,776	\$2,878,940	\$0	\$0	\$0
440-00-00-9615	2015 TIF Debt Certificates - Interest	\$85,717	\$79,382	\$43,337	\$0	\$0	\$0
440-00-00-9620	2020 GO Bond Issuance & Refunding - Princ.	\$0	\$0	\$75,000	\$175,000	\$175,000	\$180,000
440-00-00-9621	2020 GO Bond Issuance & Refunding - Int.	\$0	\$0	\$39,821	\$114,300	\$114,300	\$109,050
440-00-00-9622	2020 GO Bond Issuance & Refunding - Admin.	\$0	\$0	\$79,274	\$475	\$475	\$475
Debt Services		\$323,158	\$323,158	\$3,116,372	\$289,775	\$289,775	\$289,525
EXPENSES Total		\$819,286	\$325,185	\$3,175,727	\$2,021,884	\$491,884	\$5,021,676
Change in Fund Balance		(\$221,536)	\$223,097	\$1,501,704	(\$1,630,000)	(\$74,633)	(\$1,478,516)
Ending Fund Balance		(\$1,211,103)	(\$988,005)	\$513,699	(\$1,116,301)	\$439,066	(\$1,039,450)

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund receives monies from the State of Illinois, which generates revenues through a tax on fuel sales and is distributed to municipalities on a per capita basis. The Village's use of this money is restricted by the State for the purpose of maintaining Village streets. The MFT Fund is audited annually by the State and is monitored by the Finance Department and supported by the Public Works and Engineering Department.

The MFT is one of the three major capital funds (along with the Capital Projects and Improvements Fund and Street Improvements and Roads & Bridges Fund) the Village uses for improvement and maintenance of Village streets.

All revenues received in this fund are allocated towards the Village's Annual Street Improvement Program. The major revenue source for the MFT Fund is the State allotments. In July 2019, motor fuel tax on gasoline doubled from 19 cents to 38 cents per gallon. The rate increased to 39.2 cents per gallon in 2021.

The COVID-19 pandemic had a significant impact on this revenue source. However, per the Illinois Municipal League, gasoline consumption has grown by 22% in Illinois as more businesses reopened and workers returned to offices. With this rise in gasoline consumption, the impact to the municipal share of State Motor Fuel Tax is indicating an increase of more than 12% from the FY21 budget to the FY22 budget.

Major Capital Project FY22:

Annual Street Improvement Program \$1,500,000

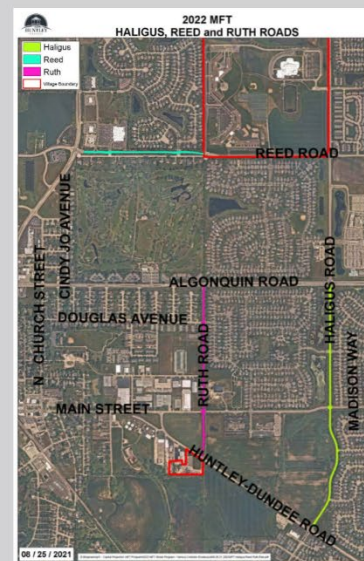
2022 Annual Street Improvement Program North Collector Roadways (Reed, Ruth, Haligus) \$1,500,000

Funding Source:

Motor Fuel Tax Fund: 460-00-00-8001

Projects Description & Justification:

Areas to be completed are the Village's North Collector Roadways (Reed, Ruth, Haligus). Work performed will include partial or full depth grind and overlay of residential streets; full depth Class D HMA pavement patching as needed; spot sidewalk, curb and gutter repair; removal and replacement of sidewalk curb ramps to current ADA standards.



MOTOR FUEL TAX FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 460 - Motor Fuel Tax Fund							
REVENUES							
10 - State Shared Revenue							
460-00-00-4135	State MFT Allotments	\$683,199	\$682,350	\$569,686	\$545,956	\$570,000	\$660,212
460-00-00-4136	New State Allotment	\$0	\$193,305	\$401,671	\$375,000	\$430,000	\$466,032
460-00-00-4137	High Growth Allotment	\$113,429	\$18,675	\$181,526	\$0	\$125,499	\$0
	State Shared Revenue	\$796,628	\$894,330	\$1,152,883	\$920,956	\$1,125,499	\$1,126,244
40 - Other Income							
460-00-00-4708	Investment Income	\$14,477	\$19,764	\$5,224	\$5,000	\$1,000	\$2,500
	Other Income	\$14,477	\$19,764	\$5,224	\$5,000	\$1,000	\$2,500
	REVENUES Total	\$811,105	\$914,094	\$1,158,107	\$925,956	\$1,126,499	\$1,128,744
EXPENSES							
20 - Capital							
460-00-00-8001	Street Improvements	\$634,787	\$985,000	\$1,200,000	\$1,000,000	\$1,000,000	\$1,500,000
	Capital	\$634,787	\$985,000	\$1,200,000	\$1,000,000	\$1,000,000	\$1,500,000
	EXPENSES Total	\$634,787	\$985,000	\$1,200,000	\$1,000,000	\$1,000,000	\$1,500,000
	Change in Fund Balance	\$176,318	(\$70,906)	(\$41,893)	(\$74,044)	\$126,499	(\$371,256)
	Ending Fund Balance	\$785,168	\$714,262	\$672,369	\$598,325	\$798,868	\$427,612

DRAFT

REBUILD ILLINOIS FUND

Revenue in this fund are the dollars received from the Illinois Department of Transportation Rebuild Illinois Bond Funds. The Village will receive six installments, two each year, through 2022. Total revenue equals \$1,759,107. These funds are restricted to bondable projects for local transportation and infrastructure improvements and must be spent by July 1, 2025.

Examples of bondable projects may include, but are not limited to: project development, design, land acquisition, demolition when done in preparation for additional bondable construction, construction engineering, reconstruction of roadway, designed overlay extension or new construction of roads, bridges, ramps, overpasses and underpasses, bridge replacement and/or major bridge rehabilitation. Permanent ADA sidewalk/ramp improvements and seeding/sodding are eligible expenditures if part of a larger bondable project. Design Standards shall meet the minimum requirements established in the Bureau of Local Roads Manual. Federal projects using bondable matching funds shall meet the minimum Federal requirements established in the Bureau of Local Roads.

Major Capital Project FY22:

Realignment: Kreutzer Road Engineering \$1,589,000

Realignment: Kreutzer Road - Phase 2 Engineering and Partial Land Acquisition \$1,589,107

Funding Source:

Rebuild Illinois Fund: 465-00-00-8001

Projects Description & Justification:

The realignment and widening of Kreutzer Road, with a three-lane cross section, from Walmart east to Haligus Road (6,500 feet), including realignment at the railroad crossing, box culvert improvements and a multi-use path would improve traffic flow and provide an off-road pathway for pedestrian traffic. This project has been selected for Federal FY25 STP Program funding in the maximum amount of \$1,500,000 through the McHenry County Council of Mayors. REBUILD Illinois funding will be used for Phase II Engineering and partial land acquisition. Additional funding sources including ITEP and Local Rail-Highway Crossing Safety Program will be pursued.



REBUILD ILLINOIS BOND FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 465 - Rebuild Illinois Bond Fund							
REVENUES							
10 - State Shared Revenue							
465-00-00-4139	Rebuild Illinois Bond Grant	\$0	\$0	\$586,369	\$586,369	\$586,369	\$586,369
State Shared Revenue		\$0	\$0	\$586,369	\$586,369	\$586,369	\$586,369
40 - Other Income							
465-00-00-4708	Investment Income	\$0	\$0	\$0	\$0	\$0	
Other Income		\$0	\$0	\$0	\$0	\$0	\$0
REVENUES Total		\$0	\$0	\$586,369	\$586,369	\$586,369	\$586,369
EXPENSES							
20 - Capital							
465-00-00-8001	Street Improvements	\$0	\$0	\$0	\$170,000	\$170,000	\$1,589,107
Capital		\$0	\$0	\$0	\$170,000	\$170,000	\$1,589,107
EXPENSES Total		\$0	\$0	\$0	\$170,000	\$170,000	\$1,589,107
Change in Fund Balance		\$0	\$0	\$586,369	\$416,369	\$416,369	(\$1,002,738)
Ending Fund Balance		\$0	\$0	\$586,369	\$1,002,738	\$1,002,738	\$0

DRAFT

FACILITIES AND GROUNDS MAINTENANCE FUND

The Facilities and Grounds Maintenance Fund was originally established as the Municipal Buildings Fund in preparation for the construction of the new Municipal Complex (Village Hall and Police Station). The fund is now utilized to assist in the maintenance and improvement of all Village-owned properties and buildings. The projects in this fund are supervised collectively by the Village Manager’s Office, Finance, Police and Public Works and Engineering Departments; however, the overall budget of this fund is monitored by the Village Manager’s Office and Finance Department.

Major Capital Projects FY22:

Village Gateway Signage Route 47 at Freeman/Dhamer	\$200,000
Public Building Security System	\$ 30,000
Gateway Sign - Electronic Sign Insert at Rt. 47 and Main Street	\$ 30,000
Public Works Garage Heaters	\$ 22,500
Village Hall Carpet Replacement - 1st Floor Corridors	\$ 22,000
Garage Floor Restoration at Public Works Facility	\$ 10,000
Furniture - future Social Worker's office	\$ 5,000
Municipal Complex Floor Waxing	\$ 4,000
Public Works Electrical Subpanel Upgrade	\$ 4,000
Total:	\$327,500

Village Gateway Signage - Route 47 at Freeman/Dhamer \$200,000

Funding Source:

Facilities and Grounds Maintenance Fund: 410-00-00-8003

Projects Description & Justification:

The Village is in receipt of developer contributions totaling \$200,000 for new signage in the Dhamer Drive/Freeman Road development corridor that serves to welcome visitors to the Village as referenced in the Village’s I-90/Rt. 47 Gateway Plan.

Gateway Feature. The Village might consider establishing a gateway feature on Route 47 at the I-90 interchange that welcomes visitors to Huntley. This gateway feature could effectively replace the outdated gateway monument sign on the northeastern portion of the interchange, visible to passing motorists on I-90. The new gateway feature could incorporate landscaping, lighting, and should also establish a theme that contributes to a strong community image and identity.

**Public Buildings Security System
\$30,000**

Funding Source:
Facilities and Grounds Maintenance Fund:
410-00-00-8003

Projects Description & Justification:
This project involves the installation of 9 additional (11 total) secure access hardware points at the Public Works Building on Bakley Street.

Current annual monitoring fee is \$5,500; New annual fee is \$8,600



**Gateway Sign-Electronic Sign Insert at Rte. 47 and Main Street
\$30,000**

Funding Source:
Facilities and Grounds Maintenance Fund:
410-00-00-8003

Projects Description & Justification:
The existing sign was constructed in 2012. The quality of the display has degraded over the years. In addition, the technology associated with making changes to the message is outdated and requires changes to be made at the office. The current sign vendor is located out of state and communication with and support from the vendor at times has been difficult. The electronic message portion of the sign can be removed and replaced with a better quality display. The message could be updated from a cell phone application, making it easier to update messages from any location and at any time as needed.



Public Works Garage Heaters \$22,500

Funding Source:

Facilities and Grounds Maintenance Fund: 410-00-00-8003

Projects Description & Justification:

Currently there are seven (7) infrared heaters around the heavy truck parking area in the PW garage and two (2) at the fleet garage. These heaters are very important when trucks come in from plowing when the salt in the dump bed is frozen. They heat quickly and are 100% efficient. They do a very good job helping thaw out the frozen salt so the trucks are either ready to go out for an additional shift, or go back to the salt bin to get dumped. Currently only (2) two of these heaters work. It is not cost effective to repair these because of the age.



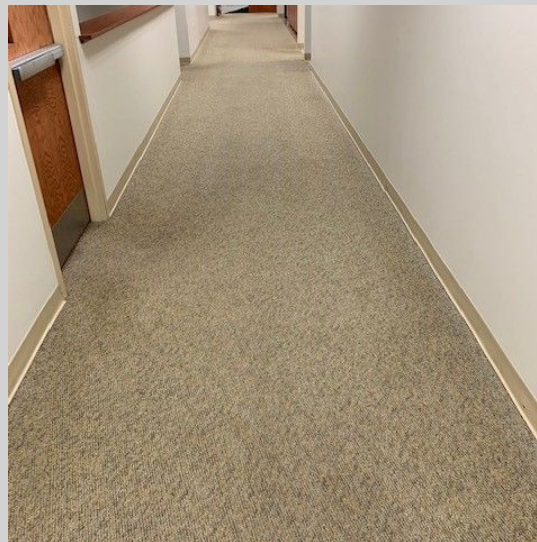
Village Hall Carpet Replacement - (1st Floor, no Offices) \$22,000

Funding Source:

Facilities and Grounds Maintenance Fund:
410-00-00-8003

Projects Description & Justification:

The existing carpet in the MC was originally installed in 2006. This project would include removal and replacement of the carpet in the hallways of the first floor.



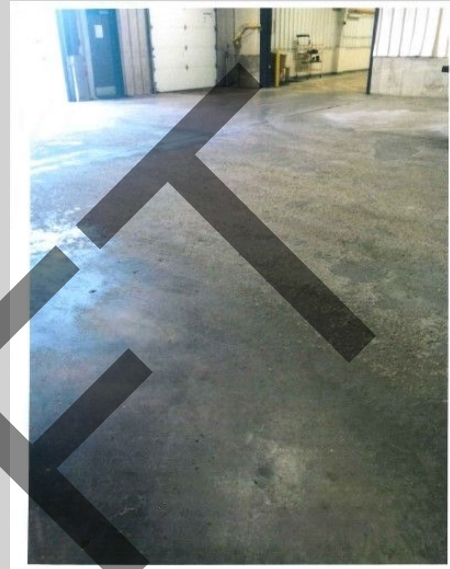
Garage Floor Restoration at Public Works Facility \$10,000

Funding Source:

Facilities and Grounds Maintenance Fund: 410-00-00-8003

Projects Description & Justification:

The Public Works Bakley Street Facility floor is pitted and deteriorating from years of salt deposits from the plow trucks. The pitting will continue to progress. Original scope included contract restoration consisting of recoating and sealing with a solid epoxy coating. This option costing approximately \$150,000 is cost prohibitive. Therefore, Public Works crews will remove and replace sections of concrete pad flooring. Due to the large square footage of the garage (14,880 SF), the project would be completed in phases over five fiscal years to manage costs and staff resources.



Furniture - Social Workers Office Space \$5,000

Funding Source:

Facilities and Grounds Maintenance Fund:
410-00-00-8003

Projects Description & Justification:

Add office furniture to P225 to make it a private office for the future social worker. A desk, file cabinets, and 1-2 chairs will be added.



**Floor Waxing at Municipal Complex
\$4,000**

Funding Source:
Facilities and Grounds Maintenance Fund:
410-00-00-8003

Projects Description & Justification:
There is approximately 11,000 sq. ft. of Vinyl Composite Tile (VCT) flooring at the Municipal Complex (Police Department and Village Hall) in need of waxing.



**Electrical Sub-Panel Upgrade at Public Works
\$4,000**

Funding Source:
Facilities and Grounds Maintenance Fund:
410-00-00-8003

Projects Description & Justification:
This sub-panel powers both rooftop units at PW. It also powers several lights in garage area and air intake unit in garage at PW. Sub-panel is outdated. The breaker that powers the rooftop unit for the basement of PW went bad earlier this year and the contractor had difficulty finding a replacement. The basement offices had no ventilation while the part was being located.



FACILITIES AND GROUNDS MAINTENANCE FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 410 - Facilities & Grounds Maintenance							
REVENUES							
15 - Other Taxes							
410-00-00-4245	Simplified Municipal Telecommunications Tax	\$146,018	\$116,377	\$247,183	\$276,026	\$245,000	\$230,000
	Other Taxes	\$146,018	\$116,377	\$247,183	\$276,026	\$245,000	\$230,000
20 - Licenses and Permits							
410-00-00-4316	Municipal Complex Fees	\$0	\$0	\$0	\$0	\$0	\$0
	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0
40 - Other Income							
410-00-00-4708	Investment Income	\$8,039	\$11,177	\$6,694	\$3,000	\$1,000	\$1,000
410-00-00-4715	Rental Income	\$12,850	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200
410-00-00-4790	Miscellaneous Revenue	\$0	\$7,458	\$0	\$0	\$5,445	\$0
	Other Income	\$20,889	\$34,835	\$22,894	\$19,200	\$22,645	\$17,200
45 - Other Financing Sources							
410-00-00-4900	Transfer from General Fund	\$0	\$0	\$72,237	\$44,774	\$44,774	\$178,043
410-00-0-4915	Transfer From Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$200,000
	Other Financing Sources	\$0	\$0	\$72,237	\$44,774	\$44,774	\$378,043
	REVENUES Total	\$166,907	\$151,212	\$342,314	\$340,000	\$312,419	\$625,243
EXPENSES							
10 - Contractual							
410-00-00-6179	Landscape Services	\$75,144	\$138,145	\$125,160	\$130,000	\$130,000	\$184,743
410-00-00-6275	Dues And Publications	\$0	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
410-00-00-6470	Natural Gas	\$383	\$799	\$692	\$1,000	\$1,000	\$1,000
410-00-00-6480	Electricity	\$350	\$1,074	\$839	\$1,000	\$1,000	\$1,000
410-00-00-6610	Warranties and Maintenance Agreements	\$19,876	\$59,142	\$48,819	\$45,000	\$45,000	\$45,000
410-00-00-6611	Landscape and Park Maintenance	\$22,188	\$0	\$0	\$0	\$0	\$0
410-00-00-6615	Building and Facility Maintenance	\$134,710	\$23,099	\$11,361	\$50,000	\$50,000	\$50,000
410-00-00-7710	Building / 11879 Main St.	\$1,214	\$0	\$0	\$0	\$0	\$0
	Contractual	\$253,866	\$228,260	\$192,871	\$233,000	\$233,000	\$287,743
15 - Commodities							
410-00-00-7230	Building Supplies	\$0	\$50	\$0	\$0	\$0	\$0
410-00-00-7235	Beautification Landscaping Supplies & Materials	\$8,500	\$10,205	\$17,741	\$10,000	\$10,000	\$10,000
	Commodities	\$8,500	\$10,255	\$17,741	\$10,000	\$10,000	\$10,000
20 - Capital							
410-00-00-8003	Building and Facility Improvements	\$0	\$23,935	\$61,636	\$92,875	\$92,875	\$327,500
	Capital	\$0	\$23,935	\$61,636	\$92,875	\$92,875	\$327,500
	EXPENSES Total	\$262,366	\$262,449	\$272,248	\$335,875	\$335,875	\$625,243
	Change in Fund Balance	(\$95,460)	(\$111,237)	\$70,067	\$4,125	(\$23,456)	\$0
	Ending Fund Balance	\$461,683	\$350,446	\$420,513	\$424,638	\$397,057	\$397,057

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF), managed by the Finance Department, was established as an account to purchase replacement vehicles and equipment for each department. In order to build and maintain sufficient funds on hand to replace items at the end of their useful life, transfers from the General Fund are determined annually through the budget process.

The Equipment Replacement Fund shall be used to replace existing equipment owned by the Village. Requests for new equipment shall be made as part of the annual budget process and must be approved by the Village Manager and the Village Board before acquisition.

Major Capital Replacement Requests FY22:

New International 6 Wheeler (replacing 1996 6 Wheeler Dump Truck #1803)	\$ 123,350
New International 5 Yard (replacing 2005 5 Yard Dump Truck #1691)	\$ 111,050
New Ford F550 (replacing 2006 Ford F550 Superduty Dump Truck #1662)	\$ 77,450
2022 Ford Explorer PPV - Addition to the Fleet	\$ 66,802
2022 Ford Explorer PPV - Addition to the Fleet	\$ 65,103
Annual Computer Replacements & IT Supplies (Recurring)	\$ 58,000
New Interceptor SUV (replacing 2015 Ford PPV SUV #1527)	\$ 51,353
Municipal Complex Security Camera Replacement	\$ 50,000
New Ford F150 (replacing 2004 Ford Ranger #1707)	\$ 34,700
New Ford F150 (replacing 2008 Ford F150 Truck #1711)	\$ 34,700
New Ford Escape (replacing 2008 Chevy Impala #0817)	\$ 28,246
New Ford Escape (replacing 2013 Ford Taurus #1312)	\$ 28,246
New Ford F350 (replacing 2007 Ford F250 PWE Pool #1614)	\$ 25,000
New Ford F250 (replacing 2008 Ford F150 Mechanics Pool #1616)	\$ 25,000
Zebra printers for Police squads	\$ 18,500
Taser Replacement Program	\$ 15,400
Ballistic Vests	\$ 15,125
GIS Plotter Replacement	\$ 15,000
Starcom radio batteries	\$ 11,410
Router Replacement/Upgrade at Police and Public Works	\$ 7,500
Avon C50 CBRN gas masks	\$ 6,000
Total	\$ 867,935



**New International 6 Wheeler (Replacing 1996 Vehicle)
\$246,700**

Funding Source:

Equipment Replacement Fund:	480-60-00-8131	\$123,350
Water Capital Fund:	515-00-00-8133	\$ 61,675
Wastewater Capital Fund:	525-00-00-8134	\$ 61,675

Projects Description & Justification:

Vehicle #1803 is a 1996 International 6 Wheeler 4900 Dump Truck. The mileage as of 9/2021 was 61,697. The tandem axle dump/plow truck has no side wing blade. The vehicle is in poor condition with a 2021 Vehicle Evaluation Score of 20 and qualifies for priority replacement in the upcoming budget cycle.

OLD



NEW



**New International 5-Yard Dump Truck (Replacing 2005 Vehicle)
\$222,100**

Funding Source:

Equipment Replacement Fund:	480-60-00-8131	\$111,050
Water Capital Fund:	515-00-00-8133	\$ 55,525
Wastewater Capital Fund:	525-00-00-8134	\$ 55,525

Projects Description & Justification:

Vehicle #1691 is a 2005 International 5 Yard Dump Truck 7400. The mileage as of 9/2021 was 51,819. The truck had a hydraulic issues with a bent auger in the salt spreader. The steering gear box was also loose requiring replacement. The vehicle is in poor condition based on 2021 Vehicle Evaluation Score of 21 and qualifies for priority replacement in the upcoming budget cycle.

OLD



NEW



New Ford F550 Superduty Dump Truck (Replacing 2006 Vehicle)

\$154,900

Funding Source:

Equipment Replacement Fund:	480-60-00-8131	\$77,450
Water Capital Fund:	515-00-00-8133	\$38,725
Wastewater Capital Fund:	525-00-00-8134	\$38,725

Projects Description & Justification:

Vehicle #1662 is a 2006 Ford F-550 Truck. The mileage as of 9/2021 was 53,534. The vehicle is in poor condition with a 2021 Vehicle Evaluation Score of 21 and qualifies for priority replacement in the upcoming budget cycle.

OLD



NEW



New Ford Interceptor SUV

\$66,802

Funding Source:

Equipment Replacement Fund: 480-50-00-8132

Projects Description & Justification:

Vehicle #28 is a 2022 Ford Explorer PPV. Squad 28 would be an addition to the fleet due to an increase in patrol officers. The Department's allocated staffing will increase by 2 patrol officers which equal approximately 3 officers per squad instead of 2.5.



New Ford Interceptor SUV \$65,103

Funding Source:

Equipment Replacement Fund: 480-50-00-8132

Projects Description & Justification:

Vehicle #41 is a new Ford Explorer PPV. Squad 41 would be added due to 2 sergeants being added to patrol. If no additional squad is added for supervisors, the current supervisor squads would be running close to 24/7.



Annual Computer Replacements and IT Supplies \$58,000

Funding Source:

Equipment Replacement Fund: 480-00-00-8210

Projects Description & Justification:

The computer replacement program provides for the annual rotation of computers throughout the Village on a three to five year schedule. Increase in 2022 due to new staff added within Police and Development Services departments.



**New Ford Interceptor SUV (Replacing 2015 Vehicle)
\$51,353**

Funding Source:

Equipment Replacement Fund: 480-50-00-8132

Projects Description & Justification:

Vehicle #1527 is a 2015 Ford PPV SUV. The vehicle is in fair condition based on a Vehicle Evaluation Ranking score of 18. Mileage as of 4/21 was 93,670. This vehicle has high mileage and repair costs and is scheduled to be rotated out in 2022.

OLD



NEW



**Municipal Complex Security Camera Replacement
\$50,000**

Funding Source:

Equipment Replacement Fund: 480-00-00-8122

Projects Description & Justification:

Maintenance of the security camera system including the addition and replacement of cameras at various interior and exterior locations at the Municipal Complex.



**New Ford F150 - Development Services (Replacing 2004 Vehicle)
\$34,700**

Funding Source:

Equipment Replacement Fund: 480-60-00-8131

Projects Description & Justification:

Vehicle #1707 is a 2004 Ford Ranger. The mileage as of 9/2021 was 81,394. This vehicle is currently used by Buildings and Grounds staff to commute between municipal facilities. The vehicle is in poor condition based on 2021 Vehicle Evaluation Score of 20 and qualifies for priority replacement in the upcoming budget cycle. The new vehicle will go to Development Services and one of the current vehicles used by Development Services will be rotated down for Buildings and Grounds.

OLD



NEW



**New Ford F150 - Development Services (Replacing 2008 Vehicle)
\$34,700**

Funding Source:

Equipment Replacement Fund: 480-60-00-8131

Projects Description & Justification:

Vehicle #1711 is a 2008 Ford F150 Truck. The mileage as of 9/2021 was 74,238. The vehicle is in fair condition with a 2021 Vehicle Evaluation Ranking score of 17. The vehicle has limited use. The battery was replaced because of parasitic draw. This vehicle is scheduled to be rotated out in 2022.

OLD



NEW



**New Ford Escape (Replacing 2008 Vehicle)
\$28,246**

Funding Source:

Equipment Replacement Fund: 480-50-00-8132

Projects Description & Justification:

Vehicle #0817 is a 2008 Chevy Impala. The vehicle is in fair condition with a 2021 Vehicle Evaluation Ranking score of 15. Vehicle is over 10 years old and age is starting to take its toll on the body and frame. Mileage was 83,000 as of 4/21. This vehicle has high mileage and repair costs and is scheduled to be rotated out in 2022.

OLD



NEW



**New Ford Escape (Replacing 2013 Vehicle)
\$28,246**

Funding Source:

Equipment Replacement Fund: 480-50-00-8132

Projects Description & Justification:

Vehicle #1312 is a 2013 Ford Taurus. The vehicle is in fair condition with a 2021 Vehicle Evaluation Ranking score of 18. Mileage as of 4/21 was 128,962. This vehicle has high mileage and repair costs and is scheduled to be rotated out in 2022.

OLD



NEW



**New Ford F350 - Public Works (Replacing 2007 Vehicle)
\$25,000**

Funding Source:

Equipment Replacement Fund:	480-60-00-8131	\$25,000
Water Capital Fund:	515-00-00-8133	\$12,500
Wastewater Capital Fund:	525-00-00-8134	\$12,500

Projects Description & Justification:

Vehicle #1614 is a 2007 Ford F-250 Truck. The mileage as of 9/2021 was 80,898. The vehicle is in poor condition with a 2021 Vehicle Evaluation Score of 24 and qualifies for priority replacement in the upcoming budget cycle.

OLD



NEW



**New Ford F250 - Public Works (Replacing 2008 Vehicle)
\$25,000**

Funding Source:

Equipment Replacement Fund:	480-60-00-8131	\$25,000
Water Capital Fund:	515-00-00-8133	\$12,500
Wastewater Capital Fund:	525-00-00-8134	\$12,500

Projects Description & Justification:

Vehicle #1616 is a 2008 Ford F150 Truck rolled down to the mechanics as a pool vehicle when it was replaced in FY19. The mileage as of 9/2021 was 153,197. The vehicle has severe rust and rot. Rust on wheels. Issues with tie rod ends, ball joints and internal electrical issues. Recommended replacement. Vehicle is in fair condition based on score of 19. It has met the replacement criteria for upcoming budget cycle set by village policy.

OLD



NEW



**Zebra In Squad Printers
\$18,500**

Funding Source:

Equipment Replacement Fund: 480-50-00-8122

Projects Description & Justification:

Zebra printers in squad cars have been in use since 2009. Eight Zebra printers have been in use since 2009, two were purchased in 2015, and one purchase date is unknown. These printers have exceeded their life span and there is currently no support available for these printers. Service and support for these units ended December 2020. A new printer is needed for each patrol squad. Cost is for 13 printers and installation.



**Taser Replacement
\$15,400**

Funding Source:

Equipment Replacement Fund: 480-50-00-8122

Projects Description & Justification:

The Taser X2 has reached its end of life and is being replaced by the Taser 7. This purchase will replace the last two Taser X2's adding an additional Taser 7, giving the Department a total of eight Tasers. The Halt suit is for live Taser deployments. This suit will allow for more realistic deployments during training versus shooting at a non-moving, non-dimensional target. The Taser X2 and the Taser 7 are not the same size, therefore, new holsters are needed for the Taser 7.



**Ballistic Vests
\$15,125**

Funding Source:

Equipment Replacement Fund: 480-50-00-8122

Projects Description & Justification:

In 2017, ballistic vests were upgraded to a Level IIIA protection. This new vest added an extra level of protection and also increase in comfort as this was the newest and lightest vest available. Vests have a 5 year life expectancy and are due to be replaced in 2022.



**GIS Plotters (2)
\$25,000**

Funding Source:

Equipment Replacement Fund:	480-60-00-8121	\$15,000
Water Capital Fund:	515-00-00-8123	\$ 7,500
Wastewater Capital Fund:	525-00-00-8124	\$ 7,500

Projects Description & Justification:

Currently Public Works is the primary user of the existing GIS plotter on the second floor of the Municipal Complex. However, Development Services and the Manager's office print to the existing plotter to a smaller scale. The existing device is over 10 years old and is running Windows XP. The plotter and the software are no longer supported. Two plotters are proposed for purchase.



**STARCOM radio batteries
\$11,410**

Funding Source:

Equipment Replacement Fund: 480-50-00-8122

Projects Description & Justification:

STARCOM radio batteries are being used every shift by each officer. It is recommended that the STARCOM radio batteries get replaced every 2 years. In 2022, batteries will be 5 years old. An officer's radio is their lifeline and it is imperative to have batteries that last their entire shift, no matter the weather conditions. A total of 70 batteries would be needed.



**Router Replacement/Upgrade at Police & Public Works
\$15,000**

Funding Source:

Equipment Replacement Fund:	480-60-00-8121	\$7,500
Water Capital Fund:	515-00-00-8123	\$3,750
Wastewater Capital Fund:	525-00-00-8124	\$3,750

Projects Description & Justification:

There are two main routers that control the village networks data & voice traffic. One resides at the Police Department and the other is at Public Works. New routers are needed due to the age and end-of-life cycle. They will fail at one point and cut off the network. The new replacement routers will also have enhanced security.



C50 Gas Masks and CBRNCF Canister 6,000

Funding Source:

Equipment Replacement Fund: 480-50-00-8122

Projects Description & Justification:

In 2003 the Illinois Law Enforcement Alarm System (ILEAS) distributed AVON FM-12 CBRN full-face respirators throughout the State of Illinois. The issued respirators have met their end of life capabilities and replacements are due. The respirators are rated for Chemical, Biological Radiological and Nuclear contaminants. Officers assigned to special teams (SWAT and Mobile Field Force) are currently supplied with operational AVON C50 full-face respirators, while the remainder of the Department requires replacements. The current application of this equipment has been most notably for civil unrest and the projected upcoming vaccination sites for COVID-19.

Thigh pack for Mask AVON C-50



EQUIPMENT REPLACEMENT FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 480 - Equipment Replacement Fund							
REVENUES							
10 - State Shared Revenue							
480-00-00-4122	Home Rule Sales Tax	\$0	\$0	\$0	\$0	\$0	\$239,375
		\$0	\$0	\$0	\$0	\$0	\$239,375
30 - Fines and Fees							
480-00-00-4515	Police Fines & Fees	\$7,492	\$3,329	\$67	\$5,000	\$500	\$500
	Fines and Fees	\$7,492	\$3,329	\$67	\$5,000	\$500	\$500
40 - Other Income							
480-00-00-4708	Investment Income	\$15,093	\$16,060	\$14,932	\$5,000	\$5,000	\$2,500
480-00-00-4709	Unrealized Gain/Loss Investment	\$261	\$2,760	\$17	\$0	\$0	\$0
480-00-00-4720	Sale Of Assets	\$14,489	\$7,166	\$19,334	\$10,000	\$90,000	\$50,000
	Other Income	\$29,843	\$25,987	\$34,283	\$15,000	\$95,000	\$52,500
45 - Other Financing Sources							
480-00-00-4900	Transfer From General Fund	\$217,800	\$217,800	\$0	\$0	\$0	\$0
480-00-00-4950	One Time Revenue Transfer In	\$250,000	\$0	\$300,000	\$528,833	\$528,833	\$0
	Other Financing Sources	\$467,800	\$217,800	\$300,000	\$528,833	\$528,833	\$0
	REVENUES Total	\$505,135	\$247,116	\$334,350	\$548,833	\$624,333	\$292,375
EXPENSES							
10 - Contractual							
480-00-00-6350	Rentals and Leases	\$46,232	\$46,233	\$46,233	\$46,233	\$46,232	\$0
480-00-00-6360	GPS Monitoring Services	\$1,800	\$2,585	\$1,932	\$1,800	\$1,800	\$2,000
	Contractual	\$48,032	\$48,818	\$48,165	\$48,033	\$48,032	\$2,000
20 - Capital							
480-00-00-8120	Equipment - General Government	\$128,491	\$127,135	\$13,976	\$0	\$0	\$0
480-00-00-8210	Information Systems - Hardware	\$24,621	\$41,611	\$77,484	\$67,000	\$67,000	\$65,500
480-00-00-8215	Information Systems - Software	\$3,145	\$0	\$0	\$0	\$0	\$0
	Capital	\$156,256	\$168,746	\$91,460	\$67,000	\$67,000	\$65,500
	Non-Departmental	\$204,288	\$217,564	\$139,625	\$115,033	\$115,032	\$67,500
Department: 50 - Police							
480-50-00-8122	Equipment - Police	\$0	\$13,314	\$85,179	\$7,200	\$7,200	\$116,435
480-50-00-8132	Vehicles - Police	\$174,714	\$60,000	\$88,143	\$111,850	\$111,850	\$239,750
	Police	\$174,714	\$73,313	\$173,321	\$119,050	\$119,050	\$356,185
Department: 60 - Public Works							
480-60-00-8121	Equipment - Public Works	\$1,825	\$0	\$3,595	\$0	\$0	\$15,000
480-60-00-8131	Vehicles - Public Works	\$45,639	\$2,701	\$85,214	\$413,911	\$413,911	\$431,250
	Public Works	\$47,464	\$2,701	\$88,809	\$413,911	\$413,911	\$446,250
	EXPENSES Total	\$426,466	\$293,578	\$401,755	\$647,994	\$647,993	\$869,935
	Change in Fund Balance	\$78,669	(\$46,462)	(\$67,404)	(\$99,161)	(\$23,660)	(\$577,560)
	Ending Fund Balance	\$929,842	\$883,380	\$815,975	\$716,814	\$792,315	\$214,755

CEMETERY FUND

The Cemetery Fund is a Special Revenue Fund and may be considered in the annual tax levy each year. The Village currently has a three (3) member Cemetery Board to handle the plot sales, oversee the maintenance of the cemetery, and maintain the plot books.

Sources of revenue include property taxes, interest income, and plot sales. The Village Manager's Office monitors the Cemetery Fund with input from the Cemetery Board.

CEMETERY FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 220 - Cemetery Fund							
REVENUES							
5 - Property Taxes							
220-00-00-4010	Property Taxes-McHenry County	\$0	\$0	\$0	\$0	\$0	\$0
220-00-00-4012	Property Taxes-Kane County	\$0	\$0	\$0	\$0	\$0	\$0
	Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
40 - Other Income							
220-00-00-4708	Investment Income	\$9,392	\$8,184	\$2,134	\$2,000	\$2,000	\$2,000
220-00-00-4725	Cemetery Plot Sales	\$66,000	\$19,525	\$68,000	\$30,000	\$65,000	\$30,000
	Other Income	\$75,392	\$27,709	\$70,134	\$32,000	\$67,000	\$32,000
	REVENUES Total	\$75,392	\$27,709	\$70,134	\$32,000	\$67,000	\$32,000
EXPENSES							
5 - Personnel							
220-00-00-5025	Boards & Commissions	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050
220-00-00-5160	FICA	\$80	\$80	\$80	\$80	\$80	\$80
	Personnel	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130
10 - Contractual							
220-00-00-6105	Legal Fees	\$0	\$0	\$392	\$0	\$0	\$0
220-00-00-6600	Grounds Maintenance	\$35,768	\$12,492	\$13,734	\$14,500	\$14,500	\$14,813
220-00-00-6611	Landscape and Park Maintenance	\$0	\$0	\$0	\$5,000	\$5,000	\$25,000
	Contractual	\$35,768	\$12,492	\$14,126	\$19,500	\$19,500	\$39,813
15 - Commodities							
220-00-00-7220	Vehicle and Equipment Parts and Supplies	\$0	\$0	\$160	\$0	\$0	\$0
	Commodities	\$0	\$0	\$160	\$0	\$0	\$0
20 - Capital							
220-00-00-7500	OLD DO NOT USE - Special Projects	\$0	\$0	\$0	\$0	\$0	\$0
220-00-00-8010	Capital Projects - Cemetery	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	Capital	\$0	\$0	\$0	\$15,000	\$15,000	\$0
35 - Interfund Transfers Out							
220-00-00-9900	Transfer to General Fund	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Transfers Out	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	EXPENSES Total	\$36,898	\$23,622	\$25,416	\$45,630	\$45,630	\$50,943
	Change in Fund Balance	\$38,494	\$4,087	\$44,718	(\$13,630)	\$21,370	(\$18,943)
	Ending Fund Balance	\$336,171	\$340,258	\$384,976	\$371,346	\$406,346	\$387,403

SPECIAL SERVICE AREA #5 FUND

Property taxes fund the maintenance efforts of the Village’s Special Service Area #5 located in the Southwind Subdivision. Common areas such as stormwater detention facilities, bike paths, signage, parkways, etc. are maintained by the Village which warrants the Public Works and Engineering Department overseeing this fund. These services are paid for by each home located within the Special Service Area by a separate property tax levied for this purpose. Each year, the Village determines the amount of the property tax levy by reviewing expenditures.

Major Capital Projects FY22:

Southwind Landscape Maintenance	\$27,930
Ecological Restoration -- Southwind	\$ 8,000
Aquatic Weed Control -- Southwind	<u>\$ 7,000</u>
Total:	\$42,930

Southwind Landscape Maintenance
\$27,930

Funding Source:

Special Service Area #5 Fund: 250-00-00-8000

Projects Description & Justification:

This item includes the annual contract mowing, pruning, mulching and maintaining the common areas in the Southwind Subdivision and areas along Reed Road adjacent to Southwind Subdivision during the growing season.



Ecological Restoration at Southwind \$8,000

Funding Source:

Special Service Area #5 Fund: 250-00-00-8000

Projects Description & Justification:

This project follows the recommendations of the Long Term Maintenance and Monitoring Plan completed in 2016 to restore the preserved wetlands in Southwind. The recovery of the wetland will be completed by removing individual specimens of invasive native species, permitting and implementation of controlled burns in natural areas as needed to clear debris, recycle nutrients and stimulate native plant and animal species. Invasive woody and herbaceous flora will be controlled through cultural methods, physical removal or the application of appropriate herbicides and mowing. Mowing of restored areas will also allow light to the ground for new seedlings. Supplemental native seed and/or plugs will be planted to increase native plant competition and biodiversity.



Aquatic Management (Weed Control) at Southwind \$7,000

Funding Source:

Special Service Area #5 Fund:
250-00-00-8000

Projects Description & Justification:

Aquatic weed control is necessary for the aesthetic value and overall health of the pond's ecosystem. FY22 includes a new compressor and aerator to replace the failed system in the Scott Drive pond.



SPECIAL SERVICE AREA #5 FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 250 - Special Service Area #5							
REVENUES							
5 - Property Taxes							
250-00-00-4010	Property Taxes-McHenry County	\$26,687	\$26,248	\$26,241	\$31,250	\$31,250	\$36,250
	<i>Property Taxes</i>	\$26,687	\$26,248	\$26,241	\$31,250	\$31,250	\$36,250
40 - Other Income							
250-00-00-4708	Investment Income	\$328	\$529	\$252	\$0	\$100	\$0
	<i>Other Income</i>	\$328	\$529	\$252	\$0	\$100	\$0
	REVENUES Total	\$27,015	\$26,777	\$26,492	\$31,250	\$31,350	\$36,250
EXPENSES							
20 - Capital							
250-00-00-8000	Capital Improvements	\$15,760	\$18,620	\$37,181	\$46,485	\$46,485	\$42,930
	<i>Capital</i>	\$15,760	\$18,620	\$37,181	\$46,485	\$46,485	\$42,930
	EXPENSES Total	\$15,760	\$18,620	\$37,181	\$46,485	\$46,485	\$42,930
	Change in Fund Balance	\$11,255	\$8,157	(\$10,689)	(\$15,235)	(\$15,135)	(\$6,680)
	Ending Fund Balance	\$43,667	\$51,824	\$41,135	\$25,900	\$26,000	\$19,320

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AMERICAN RESCUE PLAN ACT FUND

The American Rescue Plan Act (ARPA) Fund was newly created in FY21 to account for the revenue received from the U.S. Department of the Treasury pursuant to section 9901 of the American Rescue Plan Act of 2021, P.L. 117-2. Total revenue received through ARPA for the Village equals \$3,701,489. These award funds may be used for eligible costs set forth in the Treasury's regulations and must be used by December 31, 2024.

Currently these funds are budgeted to be transferred in FY22 to the Water Capital Fund to assist in covering the costs for the new Water Well.

AMERICAN RESCUE PLAN ACT FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 270 - American Rescue Plan Act							
REVENUES							
25 - Grants and Reimbursements							
270-00-00-4418	American Rescue Plan Relief Dollars	\$0	\$0	\$0	\$0	\$1,850,744	\$1,850,744
	Grants & Reimbursements	\$0	\$0	\$0	\$0	\$1,850,744	\$1,850,744
40 - Other Income							
270-00-00-4708	Investment Income	\$0	\$0	\$0	\$0	\$0	\$0
	Other Income	\$0	\$0	\$0	\$0	\$0	\$0
	REVENUES Total	\$0	\$0	\$0	\$0	\$1,850,744	\$1,850,744
EXPENSES							
35 - Interfund Transfers Out							
270-00-00-9908	Transfer to Water Capital Fund	\$0	\$0	\$0	\$0	\$0	\$3,701,489
	Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$3,701,489
	EXPENSES Total	\$0	\$0	\$0	\$0	\$0	\$3,701,489
	Change in Fund Balance	\$0	\$0	\$0	\$0	\$1,850,744	(\$1,850,744)
	Ending Fund Balance	\$0	\$0	\$0	\$0	\$1,850,744	\$0

BENEFITS FUND

The Benefits Fund was established to account for the Village’s employee health insurance programs and compensated benefits and is monitored by the Finance Department. The Village offers three medical plans, a dental plan, and life insurance to its employees. Financing is provided through charges to the Village’s operating departments as well as employee contributions. The compensated benefits program includes earned vacation pay and compensation time.

In 2016, the Village joined a health insurance pool to stabilize costs of providing health insurance. The Intergovernmental Personnel Benefit Cooperative (IPBC) was created under Illinois State law allowing government entities to band together for the purposes of offering members insurance in a financially stable and fully transparent environment. Members retain the right within the IPBC to create and change the plan design, which provides full flexibility for members. Comprised of over 150 government members, the IPBC offers group purchasing power that the Village would not have on its own as a small employer.

HEALTH, DENTAL & LIFE INSURANCE HISTORY

	FY18	FY19	FY20	FY21 Estimate	FY22 Budget
Medical Insurance	\$1,174,427	\$1,233,786	\$1,257,389	\$1,305,000	\$1,425,000
Dental Insurance	\$71,798	\$72,687	\$72,004	\$72,000	\$80,000
Life Insurance	\$10,016	\$15,419	\$15,419	\$20,000	\$20,000



BENEFITS FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 600 - Benefits Fund							
REVENUES							
40 - Other Income							
600-00-00-4705	Employee Contributions	\$157,921	\$202,498	\$198,027	\$192,000	\$198,670	\$200,000
600-00-00-4706	Retiree Contributions	\$0	\$0	\$15,545	\$17,282	\$17,840	\$18,200
600-00-00-4708	Investment Income	\$39,622	\$65,634	\$33,569	\$20,000	\$20,000	\$20,000
	Other Income	\$197,543	\$268,133	\$247,141	\$229,282	\$236,510	\$238,200
45 - Other Financing Sources							
600-00-00-4900	Transfer From General Fund	\$1,025,300	\$1,008,000	\$1,008,000	\$967,594	\$967,594	\$1,089,749
600-00-00-4920	Transfer From Water Operating Fund	\$112,388	\$255,750	\$255,750	\$245,498	\$245,498	\$276,491
600-00-00-4925	Transfer From Wastewater Operating Fund	\$160,463	\$101,250	\$101,250	\$97,191	\$97,191	\$109,461
	Other Financing Sources	\$1,298,151	\$1,365,000	\$1,365,000	\$1,310,283	\$1,310,283	\$1,475,701
	REVENUES Total	\$1,495,694	\$1,633,133	\$1,612,141	\$1,539,565	\$1,546,793	\$1,713,901
EXPENSES							
5 - Personnel							
600-00-00-5160	FICA	\$0	\$8,149	\$11,143	\$9,565	\$12,625	\$13,900
600-00-00-5199	Benefit Time Payouts	\$89,777	\$118,091	\$145,430	\$125,000	\$165,000	\$175,000
	Personnel	\$89,777	\$126,240	\$156,573	\$134,565	\$177,625	\$188,900
10 - Contractual							
600-00-00-6550	IPBC Funding Reserve	\$22,801	(\$4,105)	(\$70,098)	\$0	\$0	
600-00-00-6556	Medical Insurance	\$1,174,427	\$1,233,786	\$1,257,389	\$1,305,000	\$1,305,000	\$1,425,000
600-00-00-6557	Dental Insurance	\$71,798	\$72,687	\$72,004	\$80,000	\$72,000	\$80,000
600-00-00-6558	Life Insurance	\$10,016	\$15,419	\$15,748	\$20,000	\$12,000	\$20,001
	Contractual	\$1,279,042	\$1,317,787	\$1,275,043	\$1,405,000	\$1,389,000	\$1,525,001
35 - Interfund Transfers Out							
600-00-00-9900	Transfer to General Fund	\$0	\$0	\$0	\$225,000	\$225,000	\$0
600-00-00-9907	Transfer to General Capital Improvement	\$0	\$0	\$0	\$0	\$0	\$0
	Interfund Transfers Out	\$0	\$0	\$0	\$225,000	\$225,000	\$0
	EXPENSES Total	\$1,368,819	\$1,444,027	\$1,431,616	\$1,764,565	\$1,791,625	\$1,713,901
	Change in Fund Balance	\$126,874	\$189,106	\$180,525	(\$225,000)	(\$244,832)	\$0
	Ending Fund Balance	\$3,194,615	\$3,383,721	\$3,564,247	\$3,339,247	\$3,319,415	\$3,319,415

PUBLIC LIABILITY FUND

The Public Liability Fund is a Special Revenue Fund and is considered in the annual tax levy each year. Revenues include property taxes and interest income earned. The Village of Huntley liability insurance is monitored through this fund including deductibles on accident claims and the annual premium made to the Village's insurance carrier for Village-wide liability insurance coverage. No employee health or life insurance is paid for through this fund. The Finance Department manages this fund.

The Village became a member of the Intergovernmental Risk Management Agency (IRMA) effective May 1, 2020. IRMA is a member-owned, self-governed public risk pool. Members own the pool and control the coverage provided and can enhance coverage to meet the needs of municipalities.



PUBLIC LIABILITY FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 230 - Public Liability Fund							
REVENUES							
5 - Property Taxes							
230-00-00-4010	Property Taxes-McHenry County	\$161,377	\$160,136	\$160,585	\$161,525	\$159,275	\$159,275
230-00-00-4012	Property Taxes-Kane County	\$88,047	\$87,984	\$87,027	\$88,475	\$90,725	\$90,725
Property Taxes		\$249,424	\$248,120	\$247,611	\$250,000	\$250,000	\$250,000
25 - Grants and Reimbursements							
230-00-00-4495	MICA Reimbursement	\$9,292	\$18,754	\$2,327	\$0	\$5,744	\$0
230-00-00-4496	Liability Insurance Reimbursement	\$33,974	\$17,727	\$45,133	\$20,000	\$65,000	\$35,000
Grants and Reimbursements		\$43,266	\$36,481	\$47,461	\$20,000	\$70,744	\$35,000
40 - Other Income							
230-00-00-4708	Investment Income	\$2,276	\$1,331	\$751	\$500	\$100	\$250
Other Income		\$2,276	\$1,331	\$751	\$500	\$100	\$250
45 - Other Financing Sources							
230-00-00-4900	Transfer from General Fund	\$0	\$0	\$0	\$85,235	\$85,235	\$70,485
Other Financing Sources		\$0	\$0	\$0	\$85,235	\$85,235	\$70,485
REVENUES Total		\$294,966	\$285,932	\$295,823	\$355,735	\$406,079	\$355,735
EXPENSES							
5 - Personnel							
230-00-00-5130	Unemployment Insurance	\$11,218	\$9,668	\$12,144	\$20,000	\$14,215	\$20,000
Personnel		\$11,218	\$9,668	\$12,144	\$20,000	\$14,215	\$20,000
10 - Contractual							
230-00-00-6510	Liability Insurance Premium	\$289,317	\$266,944	\$185,471	\$260,735	\$240,609	\$260,735
230-00-00-6552	Loss Fund	\$40,621	\$37,578	\$25,168	\$75,000	\$85,000	\$75,000
230-00-00-6555	MICA Loss	\$17,348	\$45,581	\$28,588	\$0	\$18,178	\$0
Contractual		\$347,285	\$350,103	\$239,227	\$335,735	\$343,787	\$335,735
35 - Interfund Transfers Out							
230-00-00-9900	Transfer to General Fund	\$25,000	\$25,000	\$0	\$0	\$0	\$0
Interfund Transfers Out		\$25,000	\$25,000	\$0	\$0	\$0	\$0
EXPENSES Total		\$383,503	\$384,771	\$251,371	\$355,735	\$358,002	\$355,735
Change in Fund Balance		(\$88,537)	(\$98,839)	\$44,452	\$0	\$48,077	\$0
Ending Fund Balance		\$285,574	\$186,735	\$231,187	\$231,187	\$279,264	\$279,264

DRUG ENFORCEMENT FUND

Illinois State law requires that the monitoring of drug fine and fee revenues be kept separately from the General Fund. Revenues in this fund include the following:

- Illinois State Police Forfeited Funds
- Grant – Kane County DUI / Intoxication
- Personnel reimbursement costs – North Central Narcotics Task Force
- McHenry County Fines – Fines are dictated by State Statute

Some of the uses of these funds include police enforcement of laws governing cannabis and controlled substances, law enforcement equipment and commodities to assist in prevention of alcohol-related criminal violence, police officer training and education relating to alcohol-related crimes including DUI training, and police officer salaries including hire-back funding for safety checkpoints, saturation patrols, and liquor license sting operations. These funds can also be used for public education in the community or schools regarding the prevention or detection of the abuse of drugs or alcohol.

The Village of Huntley Police Department proudly participates in Learning Effective and Assertive Decision-Making (L.E.A.D.), a program created by the Police Department. The goal of L.E.A.D. the Way is to educate 5th grade students on positive decision-making skills while learning about the dangers and difficult situations middle school students encounter. The program focuses on the importance of having self-confidence, being assertive and making choices that keep all students safe. The information presented in L.E.A.D. the Way is designed to engage the students in classroom discussion, individual reflection, and participate in group activities and games. L.E.A.D. the Way is an eight-week program taught by a School Resource Officer, who meets with the 5th grade classes each week to instruct on a different topic.

Major Capital Request FY22:

New Ford Interceptor (replacing 2017 Ford Interceptor #1721)	\$49,000
New Ford Escape (replacing 2013 Ford PPV SUV #1315)	<u>\$30,421</u>
Total	\$79,421



**New Ford Interceptor (Replacing 2017 Vehicle)
\$49,000**

Funding Source:

Drug Enforcement Fund: 210-50-00-8132

Projects Description & Justification:

Vehicle #1721 is a 2017 Ford Interceptor SUV. The vehicle is in fair condition with a 2021 Vehicle Evaluation Ranking score of 14. Mileage as of 4/21 was 102,883. This vehicle has high mileage and repair costs and is scheduled to be rotated out in 2022. Recommended replacement is a 2022 Ford Interceptor SUV to be used for patrol.

OLD



NEW



**New Ford Escape (Replacing 2013 Vehicle)
\$30,421**

Funding Source:

Drug Enforcement Fund: 210-50-00-8132

Projects Description & Justification:

Vehicle # 1315 is a 2013 Ford PPV SUV. The vehicle is in fair condition based on a Vehicle Evaluation Ranking score of 17. Mileage as of 4/21 was 167,183. This vehicle has high mileage and repair costs and is scheduled to be rotated out in 2022. Recommended replacement is a 2022 Ford Escape to be used for investigations.

OLD



NEW



DRUG ENFORCEMENT FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 210 - Drug Enforcement Fund							
REVENUES							
30 - Fines and Fees							
210-00-00-4555	Drug Enforcement Fines	\$1,719	\$830	(\$378)	\$0	\$0	\$0
210-00-00-4576	DUI Fines	\$3,687	\$8,368	\$3,049	\$4,000	\$4,000	\$4,000
Fines and Fees		\$5,406	\$9,198	\$2,671	\$4,000	\$4,000	\$4,000
35 - Charges for Services							
210-00-00-4668	Charges For Services	\$5,712	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Charges for Services		\$5,712	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
40 - Other Income							
210-00-00-4708	Investment Income	\$852	\$1,557	\$566	\$100	\$200	\$100
Other Income		\$852	\$1,557	\$566	\$100	\$200	\$100
REVENUES Total		\$11,970	\$19,255	\$11,737	\$12,600	\$12,700	\$12,600
EXPENSES							
10 - Contractual							
210-50-00-6280	Training and Meetings	\$300	\$418	\$10	\$1,000	\$500	\$1,000
210-50-00-6397	DARE Program	\$2,225	\$1,591	\$484	\$2,000	\$500	\$2,000
Contractual		\$2,525	\$2,009	\$494	\$3,000	\$1,000	\$3,000
15 - Commodities							
210-50-00-7009	Miscellaneous Commodities	\$0	\$0	\$0	\$500	\$0	\$500
210-50-00-7281	Patrol Supply and Equipment	\$29	\$0	\$0	\$7,000	\$0	\$7,000
Commodities		\$29	\$0	\$0	\$7,500	\$0	\$7,500
20 - Capital							
210-50-00-8132	Vehicles - Police	\$0	\$0	\$0	\$30,000	\$28,902	\$79,421
Capital		\$0	\$0	\$0	\$30,000	\$28,902	\$79,421
EXPENSES Total		\$2,554	\$2,009	\$494	\$40,500	\$29,902	\$89,921
Change in Fund Balance		\$9,415	\$17,246	\$11,244	(\$27,900)	(\$17,202)	(\$77,321)
Ending Fund Balance		\$90,130	\$107,376	\$118,620	\$90,720	\$101,418	\$24,097

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POLICE PENSION FUND

The primary mission of the Huntley Police Pension Fund is to administer the collection of pension deductions from active members and distribute pension payments to those who are eligible under State of Illinois Statute (40 ILCS 5/3-1), either by means of years of service or disability. Additionally, the Police Pension Board directs and monitors the investments of the Fund.

Revenue sources come primarily from property taxes, investment earnings, and withholdings from the payroll checks of active Police personnel. Expenditures pay for retiree pensions, financial management fees, audit costs and other miscellaneous items. The Board meets quarterly with special meetings as needed.

The Board is comprised of five members. The members are as follows: two (2) active members from the Police Department, two (2) appointed by the Village President, and one (1) retired member. The above individuals are all voting members of the Pension Fund.

Employer contributions are dollars levied through the property tax process for the Village. These dollars are based upon an actuarial study conducted annually by an independent actuary.

Police Pension Fund obligations have a significant impact on the property tax dollars available to fund daily operations. The amount levied in FY20 and collected in FY21 was \$1,198,846. The amount to be levied in FY21 and collected in FY22 is proposed at \$1,242,497, an increase of 3.64%. Statutory funding requirements by the State of Illinois will continue to increase this cost, affecting the dollars available in the General Fund. The contribution percent for active employees of the Police Department is 9.91% of pensionable wages.

The Illinois Department of Financial and Professional Regulation, Division of Insurance regulates the funds. By state law, these pension funds must be 90% funded by the year 2040. Current funding level for the Police Pension Fund is 56.30% as of December 31, 2020.

In late 2019, Public Act (P.A.) 101-0610 was signed into law, mandating consolidation of the assets of the state's downstate and suburban public safety pension funds into two consolidated investment funds, one for police officers (Article 3) and one for firefighters (Article 4). The intent of combining the funds is to improve investment returns, reduce administrative costs, and reduce the impact to local taxpayers. According to the Illinois Municipal League, the Police Officers' Pension Investment Fund will control an estimated \$8.7 billion in combined assets. Per the law, each local pension board will retain ownership of the assets and liabilities of local pension funds. Returns on investments will be paid out to each fund in proportion to their amount invested in the consolidated funds. Local pension boards will continue to manage benefit distribution and determinations, including pension disability awards. No later than 30 months after the effective date (January 1, 2020), all local pension fund assets are to be transferred to their respective consolidated pension investment fund. The investment fund will be governed by an independently elected and autonomous board of trustees. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

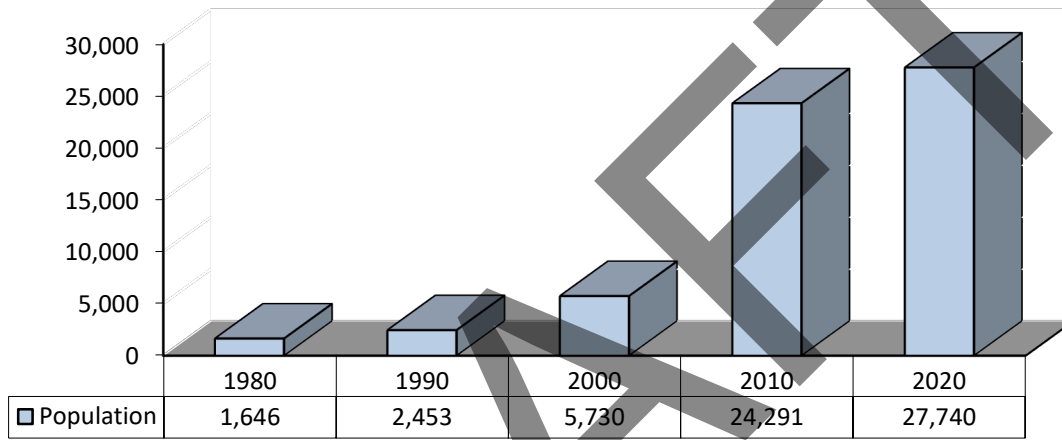
POLICE PENSION FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund: 800 - Police Pension Fund							
REVENUES							
5 - Property Taxes							
800-00-00-4015	Property Taxes-Police Pension	\$811,523	\$848,771	\$968,686	\$1,198,846	\$1,198,846	\$1,242,497
	Property Taxes	\$811,523	\$848,771	\$968,686	\$1,198,846	\$1,198,846	\$1,242,497
40 - Other Income							
800-00-00-4705	Employee Contributions	\$318,896	\$333,778	\$357,222	\$358,000	\$358,000	\$375,000
800-00-00-4708	Investment Income	\$327,369	\$334,863	\$391,272	\$350,000	\$1,000,000	\$500,000
800-00-00-4709	Unrealized Gain/Loss Investment	(\$416,045)	\$1,090,800	\$1,201,583	\$0	\$0	\$0
800-00-00-4790	Miscellaneous Revenue	\$0	\$0	(\$2,881)	\$0	\$0	\$0
	Other Income	\$230,221	\$1,759,441	\$1,947,195	\$708,000	\$1,358,000	\$875,000
	REVENUES Total	\$1,041,744	\$2,608,212	\$2,915,881	\$1,906,846	\$2,556,846	\$2,117,497
EXPENSES							
5 - Personnel							
800-50-00-5121	Retiree Payments	\$218,975	\$226,861	\$313,147	\$325,981	\$365,135	\$510,316
800-50-00-5122	Disability Payments	\$119,430	\$133,964	\$59,413	\$59,413	\$83,897	\$108,381
800-50-00-5123	Pension Contribution Refund	\$0	\$2,969	\$0	\$0	\$10,015	\$20,000
800-50-00-5124	Creditable Service Transfer	\$0	\$0	\$0	\$0	\$0	\$0
800-50-00-5125	Surviving Spouse Benefits	\$0	\$0	\$119,430	\$119,430	\$119,430	\$119,430
	Personnel	\$338,405	\$363,794	\$491,991	\$504,824	\$578,477	\$758,127
10 - Contractual							
800-50-00-6105	Legal Fees	\$2,553	\$8,999	\$4,917	\$5,000	\$6,100	\$6,500
800-50-00-6110	Accounting and Financial Services	\$9,913	\$10,175	\$10,340	\$12,000	\$10,755	\$12,000
800-50-00-6123	Outside Consulting Services	\$43,079	\$40,017	\$43,706	\$50,000	\$50,000	\$60,000
800-50-00-6275	Dues And Publications	\$0	\$795	\$795	\$1,000	\$795	\$1,000
800-50-00-6280	Training and Meetings	\$2,116	\$1,479	\$1,620	\$3,000	\$3,000	\$3,000
800-50-00-6375	Other Contractual Services	\$300	\$11,568	\$2,357	\$500	\$11,320	\$2,500
800-50-00-6591	Fiduciary Insurance	\$3,025	\$3,046	\$3,116	\$3,500	\$3,200	\$3,500
	Contractual	\$60,986	\$76,078	\$66,852	\$75,000	\$85,170	\$88,500
15 - Commodities							
800-50-00-7005	Office Supplies	\$0	\$0	\$0	\$100	\$0	\$100
	Commodities	\$0	\$0	\$0	\$100	\$0	\$100
	EXPENSES Total	\$399,392	\$439,872	\$558,842	\$579,924	\$663,647	\$846,727
	Change in Fund Balance	\$642,352	\$2,168,340	\$2,357,039	\$1,326,922	\$1,893,199	\$1,270,770
	Ending Fund Balance	\$9,349,824	\$11,518,164	\$13,875,203	\$15,202,125	\$15,768,402	\$17,039,172

STATISTICS AND ECONOMIC PROFILE

POPULATION

- Between 2000 and 2010, the population of Huntley rose from 5,730 to 24,291, an increase of 18,561 or 324%. The Great Recession of 2009 impacted growth throughout Illinois and the Chicago metropolitan region. However, Huntley has continued to grow since that time from 24,291 to 27,740 in 2020. This represents an increase of 3,449, or 14.2%.
- Huntley is one of the few communities within Illinois to experience significant growth from 2010 through 2020 and was the fastest growing community in McHenry County during this period.



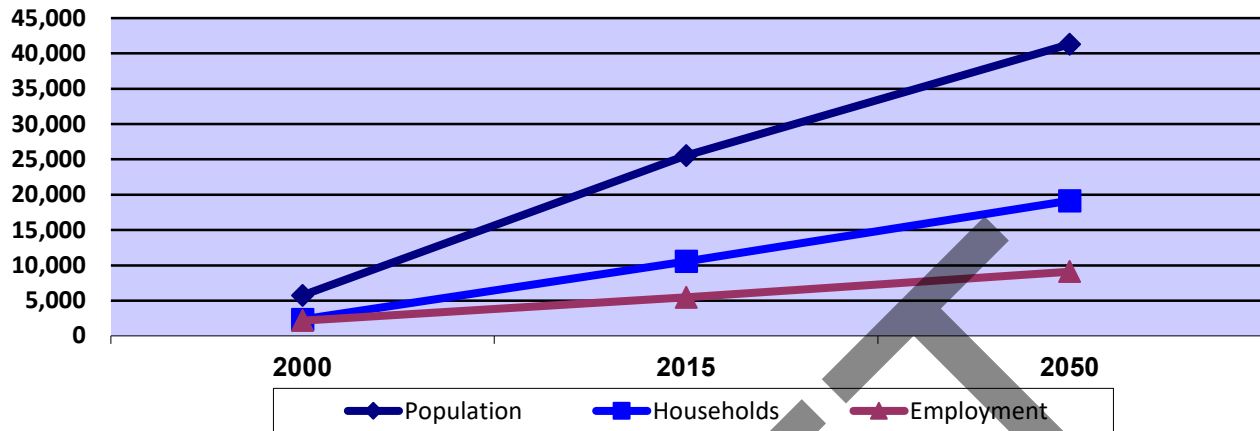
Source: Village of Huntley; U.S. Census Bureau

- Kane County, McHenry County, and the State of Illinois also experienced significant growth between 2000 and 2010. However, since 2010, population increased less than 1% in McHenry and Kane Counties, and decreased in the State.

	2000	2010	2020	% Change Since 2010	2050 Forecast
McHenry County	260,094	308,760	310,229	0.48%	478,639
Kane County	404,119	515,269	516,522	0.83%	796,415
Illinois	12,419,658	12,830,632	12,812,508	-0.14%	10,826,002*

Source: U.S. Census Bureau, 2018 Census Estimates; Chicago Metropolitan Agency for Planning;
*Forecast for 7-County Northeastern Illinois Region only

GROWTH FORECASTS



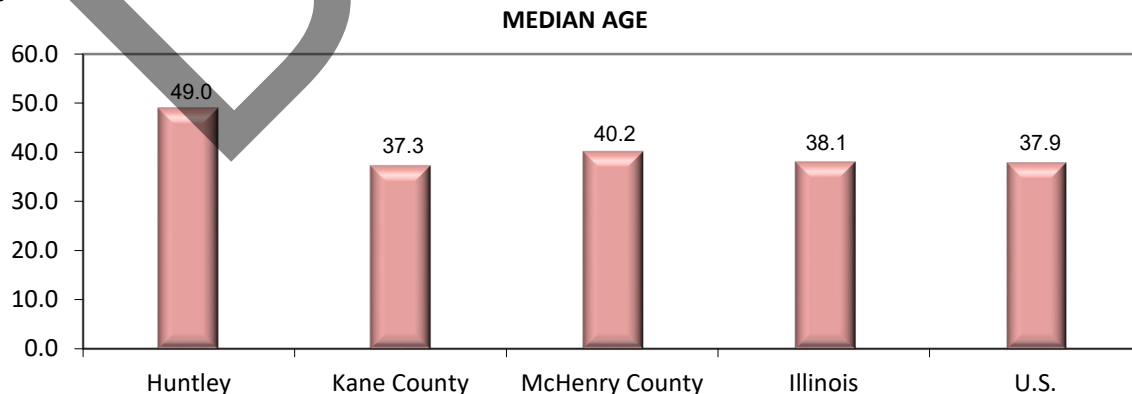
- Huntley's population is expected to increase by 61.7% by the year 2050 according to estimates by the Chicago Metropolitan Agency for Planning (CMAP), the regional planning organization for Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will Counties.

CMAP 2050 FORECASTS VILLAGE OF HUNTLEY

	2000	2015	2050 Forecast
Population	5,730	25,540	41,299
Households	2,324	10,552	19,132
Employment	2,183	5,469	9,095

AGE DISTRIBUTION

- The median age of Huntley's population is 49.0 years of age. This is 10.9 years older than the median age of Illinois, which is 38.1 years. It is also older than that of Kane County, which is 37.3 years; McHenry County, which is 40.2 years; and the United States, which is 37.9 years of age.

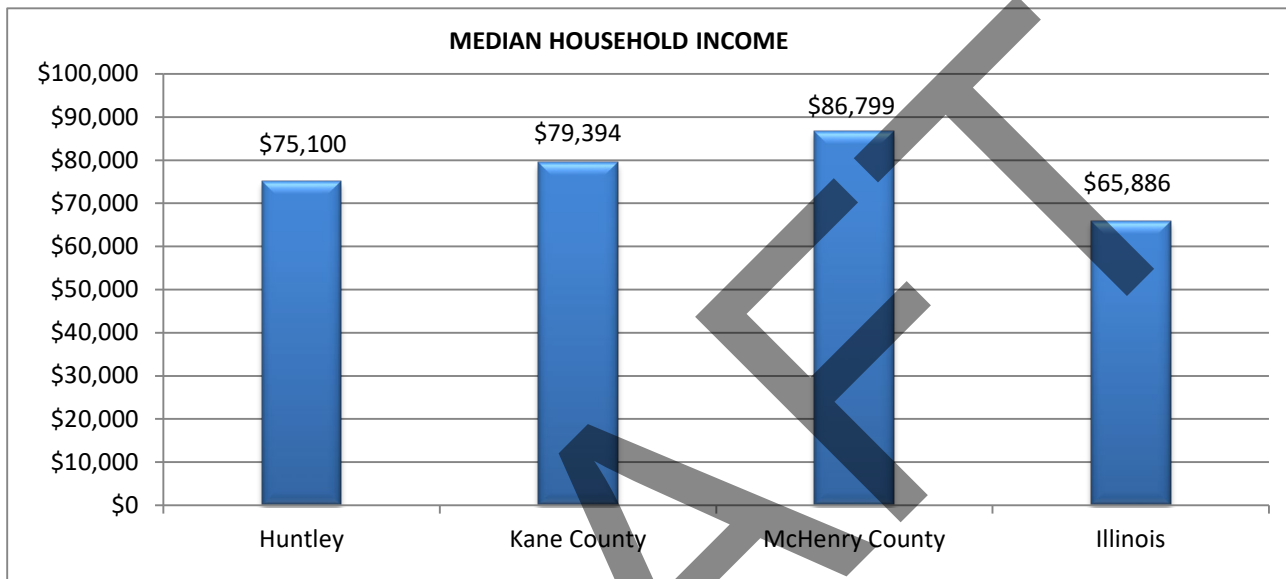


Source: U.S. Census Bureau: American Community Survey, 2015-2019



INCOME CHARACTERISTICS

- The median household income in Huntley is \$75,100, which is 14% higher than the state's median household income of \$65,886. It is also less than Kane County's at \$79,394, and under the median household income for McHenry County of \$86,799.
- The percentage of households with income and benefits of \$100,000 or greater is 34.2% in Huntley, compared to 39.5% in Kane County, 41.7% in McHenry County, and 31.8% in Illinois.



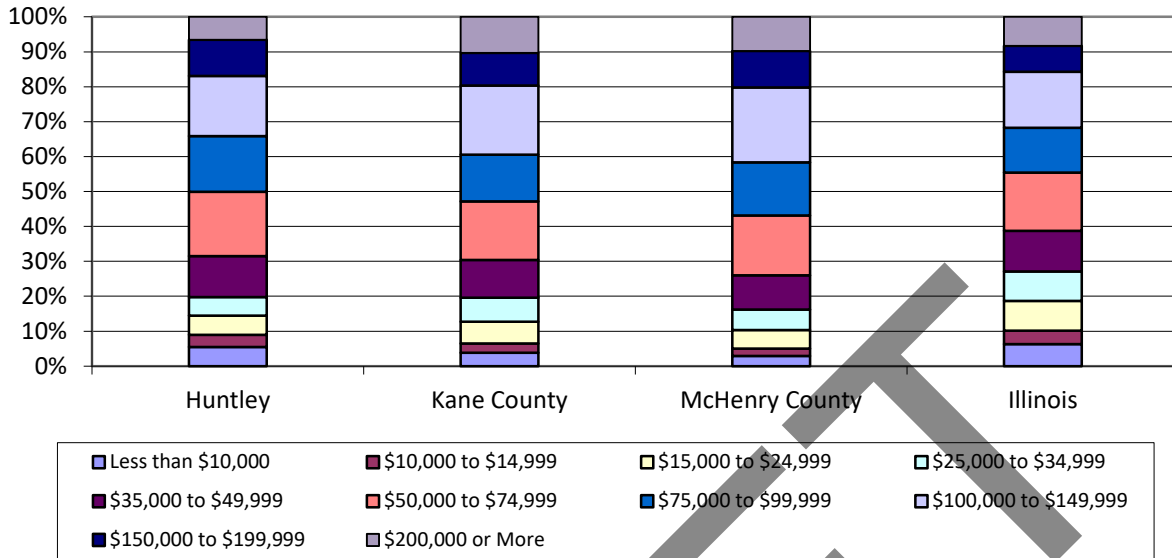
HOUSEHOLD INCOME (IN 2019 INFLATION-ADJUSTED DOLLARS)

	Huntley		Kane County		McHenry County		Illinois	
Total households	11,704	100%	179,637	100%	112,453	100%	4,846,134	100%
Less than \$10,000	5.5%		3.8%		2.9%		6.3%	
\$10,000 to \$14,999	3.5%		2.6%		2.1%		3.8%	
\$15,000 to \$24,999	5.5%		6.2%		5.3%		8.6%	
\$25,000 to \$34,999	5.3%		6.9%		5.9%		8.4%	
\$35,000 to \$49,999	11.7%		10.8%		9.8%		11.6%	
\$50,000 to \$74,999	18.5%		16.8%		17.1%		16.7%	
\$75,000 to \$99,999	15.9%		13.4%		15.2%		12.8%	
\$100,000 to \$149,999	17.3%		19.8%		21.4%		16.1%	
\$150,000 to \$199,999	10.3%		9.4%		10.5%		7.4%	
\$200,000 more	6.6%		10.3%		9.8%		8.3%	

Source: U.S. Census Bureau: American Community Survey, 2015-2019



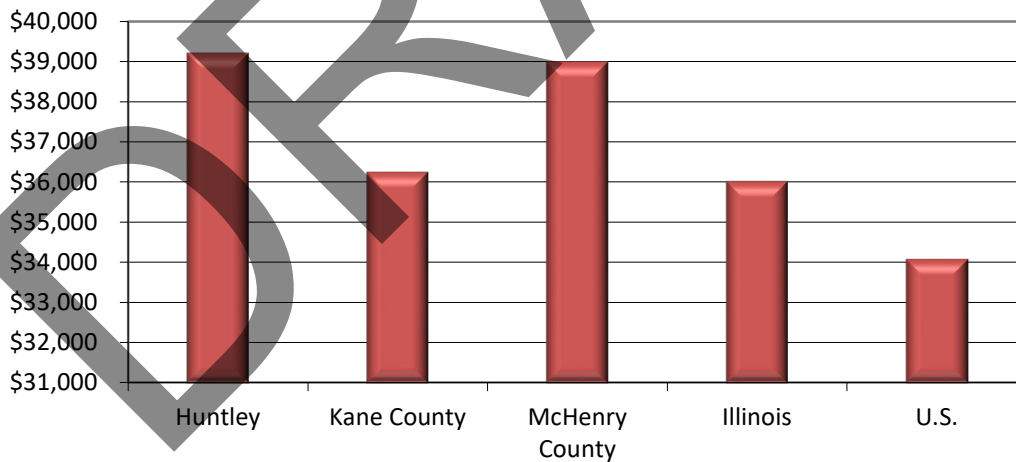
**PERCENTAGE OF HOUSEHOLDS
BY HOUSEHOLD INCOME**



Source: U.S. Census Bureau: American Community Survey, 2015-2019

- The percentage of households with income less than \$25,000 in Huntley is 14.5%, compared to 12.6% in Kane County; 10.3% in McHenry County; and 18.7% in Illinois.
- Per capita income in Huntley is \$39,217 compared to \$36,270 in Kane County; \$39,006 in McHenry County; \$36,038 in Illinois; and \$34,103 for the U.S. as a whole.

PER CAPITA INCOME



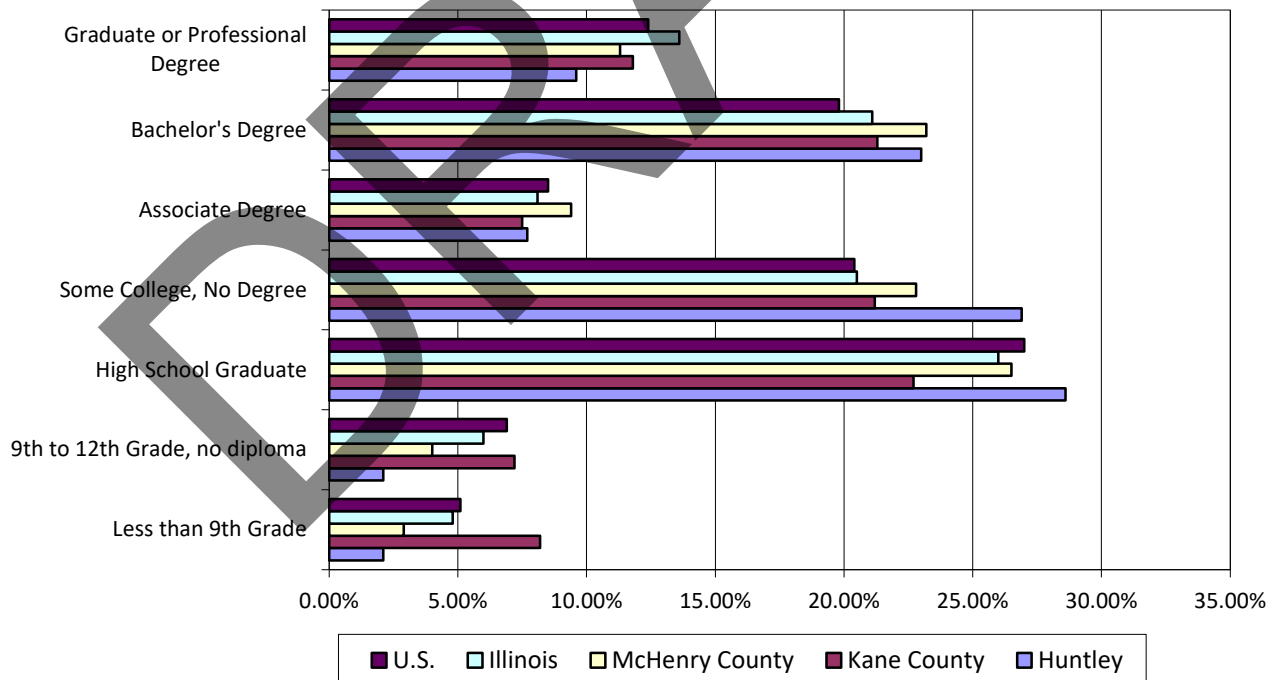
Source: U.S. Census Bureau: American Community Survey, 2015-2019



EDUCATIONAL ATTAINMENT

- The educational attainment of the local population aged 25 and over as measured by high school graduates is higher than that of Kane and McHenry Counties, Illinois, and the United States. The percentage of Huntley residents with a four-year degree or higher is 32.6%, which is also higher than the U.S.

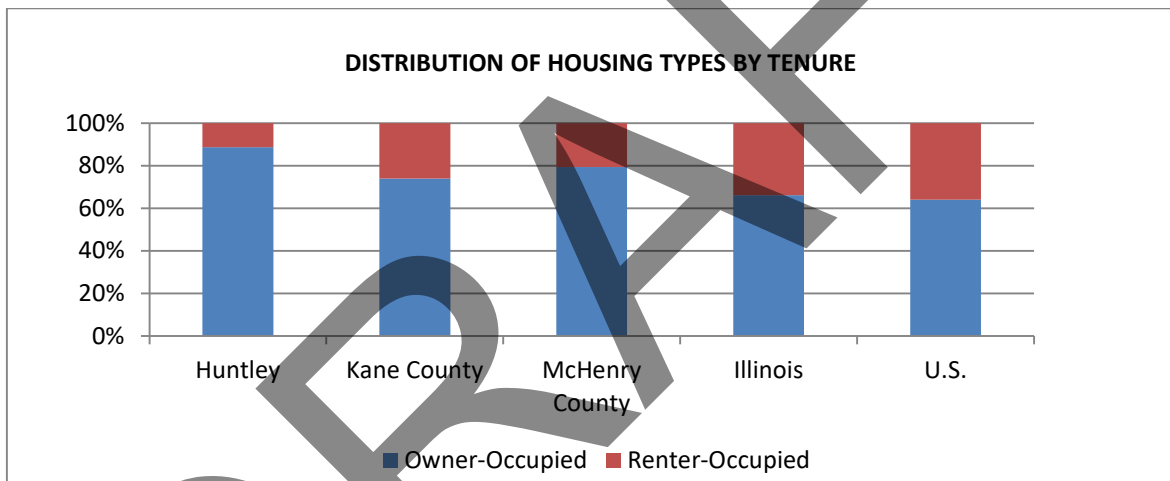
Population Age 25 Years and Over	Huntley	Kane County	McHenry County	Illinois	U.S.
Less than 9th Grade	2.1%	8.2%	2.9%	4.8%	5.1%
9th to 12th Grade, no diploma	2.1%	7.2%	4.0%	6.0%	6.9%
High school graduate (incl. equivalency)	28.6%	22.7%	26.5%	26.0%	27.0%
Some college, no degree	26.9%	21.2%	22.8%	20.5%	20.4%
Associate's Degree	7.7%	7.5%	9.4%	8.1%	8.5%
Bachelor's Degree	23.0%	21.3%	23.2%	21.1%	19.8%
Graduate or Professional Degree	9.6%	11.8%	11.3%	13.6%	12.4%
High School Graduate or Higher	95.8%	84.6%	93.1%	89.2%	88.0%
Bachelor's Degree or Higher	32.6%	33.1%	34.4%	34.7%	32.1%



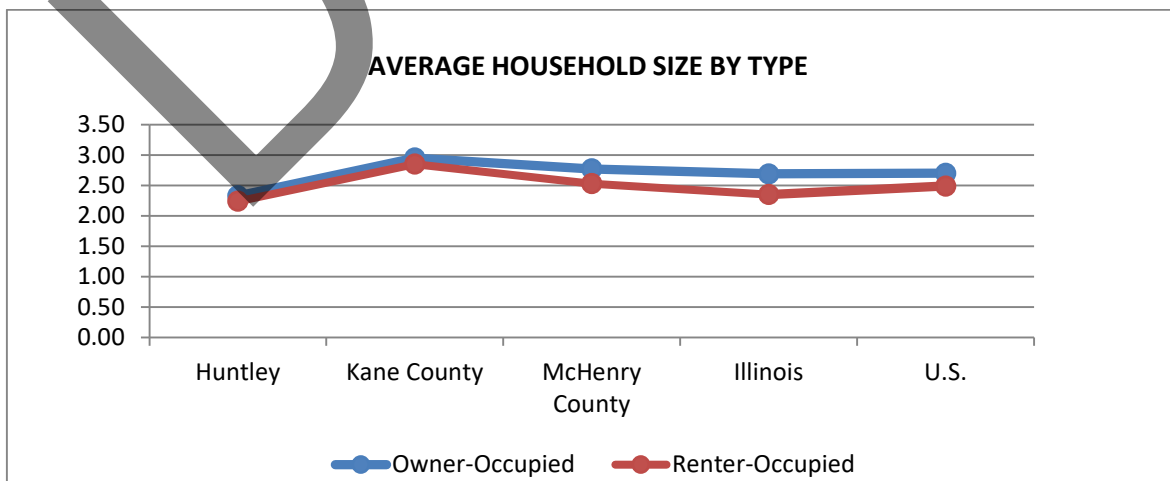
Source: U.S. Census Bureau: American Community Survey, 2015-2019

HOUSING STOCK

- Almost 78.4% of Huntley’s housing stock has been built since 2000, which accounts for the population growth within the Village during this same time period.
- Median home value of owner-occupied units in Huntley is \$251,400. This compares to \$217,500 for the U.S., \$194,500 in Illinois, \$238,300 in Kane County, and \$224,500 in McHenry County.
- Owner-occupied housing units account for 88.7% of occupied housing units, while 11.3% of units are renter-occupied; The percentage of owner-occupied units is much higher than the rates overall for Kane County (73.9%), McHenry County (79.4%), Illinois (66.1%), and the U.S. (64%).
- The average household size of owner-occupied units in Huntley is 2.33; average household size of renter-occupied units is 2.24; This compares to average household sizes for owner-occupied units in Kane County of 2.95 and renter-occupied units of 2.85; 2.77 (owner-occupied) and 2.53 (renter-occupied) in McHenry County; 2.69 (owner-occupied) and 2.35 (renter-occupied) in Illinois; and 2.7 (owner-occupied) and 2.49 (renter-occupied) in the U.S.



Source: U.S. Census Bureau: American Community Survey, 2015-2019





EMPLOYMENT

Employment data comes from the Illinois Department of Employment Security publication *Where Workers Work 2020*, which provides information on private sector employment. This publication uses administrative data collected through the Illinois Unemployment Insurance Act for the six-county Chicago metropolitan area (Cook, DuPage, Kane, Lake, McHenry, and Will Counties). The Act covers any employer of one or more workers in each of 20 or more calendar weeks or with a payroll of at least \$1,500 in any calendar quarter in the current or preceding calendar year. Data is for the private sector. Government workers are excluded.

Where Workers Work includes employment totals broken out by the North American Industry Classification System (NAICS) categories. NAICS industry categories are organized on the basis of their production activities (supply) alone.

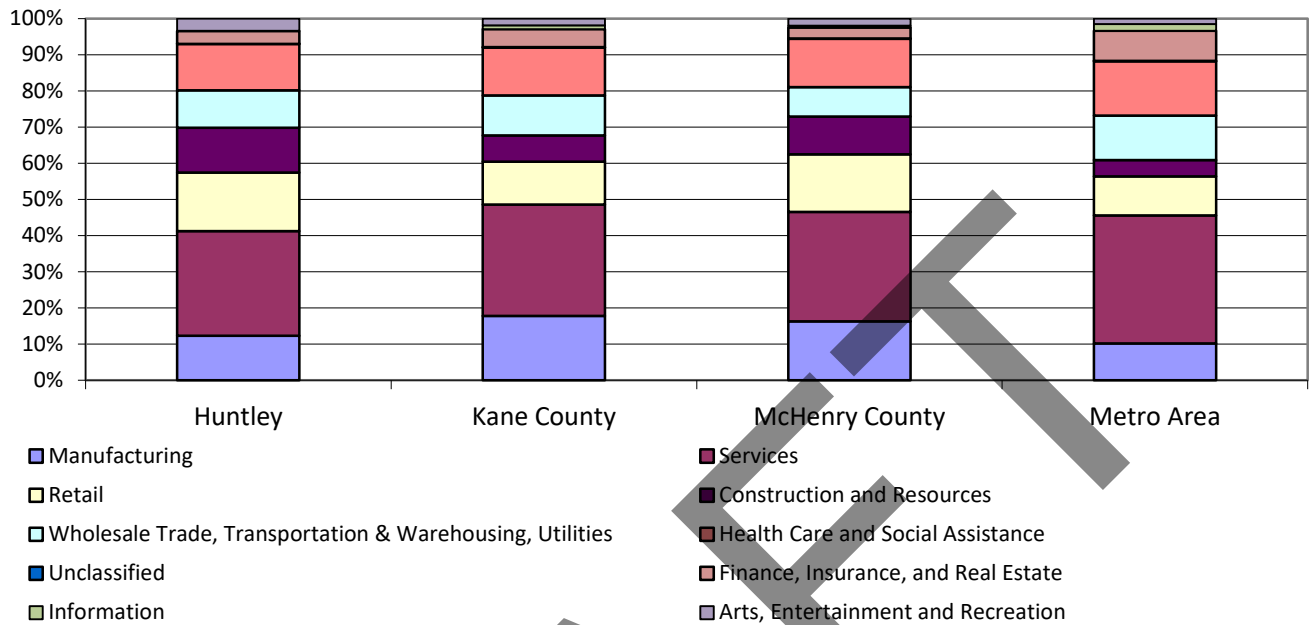
- Predominant employment sectors in Huntley include Services, Retail, Health Care and Social Assistance. Employment within manufacturing in Huntley as a percentage of total employment is 12.05% compared to 10.22% for the metro area as a whole

INDUSTRY	Huntley	%	Kane County	%	McHenry County	%	Metro Area	%
All Industries	3,635	100.0%	166,402	100.0%	78,768	100.0%	3,347,800	100.0%
Construction and Resources	442	12.15%	11,975	7.19%	8,235	10.45%	151,851	4.54%
Wholesale Trade, Transportation and Warehousing, Utilities	368	10.12%	18,402	11.06%	6,408	8.14%	410,728	12.27%
Manufacturing	438	12.05%	29,660	17.82%	12,826	16.28%	342,418	10.22%
Retail	576	15.85%	19,779	11.89%	12,557	15.94%	361,268	10.79%
Services	1,027	28.25%	51,205	30.77%	23,815	30.23%	1,183,069	35.33%
Information	5	0.13%	1,808	1.09%	443	0.56%	63,672	1.90%
Health Care and Social Assistance	456	12.54%	22,180	13.33%	10,564	13.41%	505,988	15.11%
Finance and Insurance, Real Estate	124	3.41%	8,293	4.98%	2,388	3.03%	278,392	8.32%
Arts, Entertainment and Recreation	119	3.27%	3,071	1.84%	1,522	1.93%	49,926	1.49%
Unclassified	3	-	29	0.02%	10	0.01%	488	0.01%

A/ - Data not disclosed to protect individual data

Source: Where Workers Work 2021, Illinois Department of Employment Security; September 2020 data

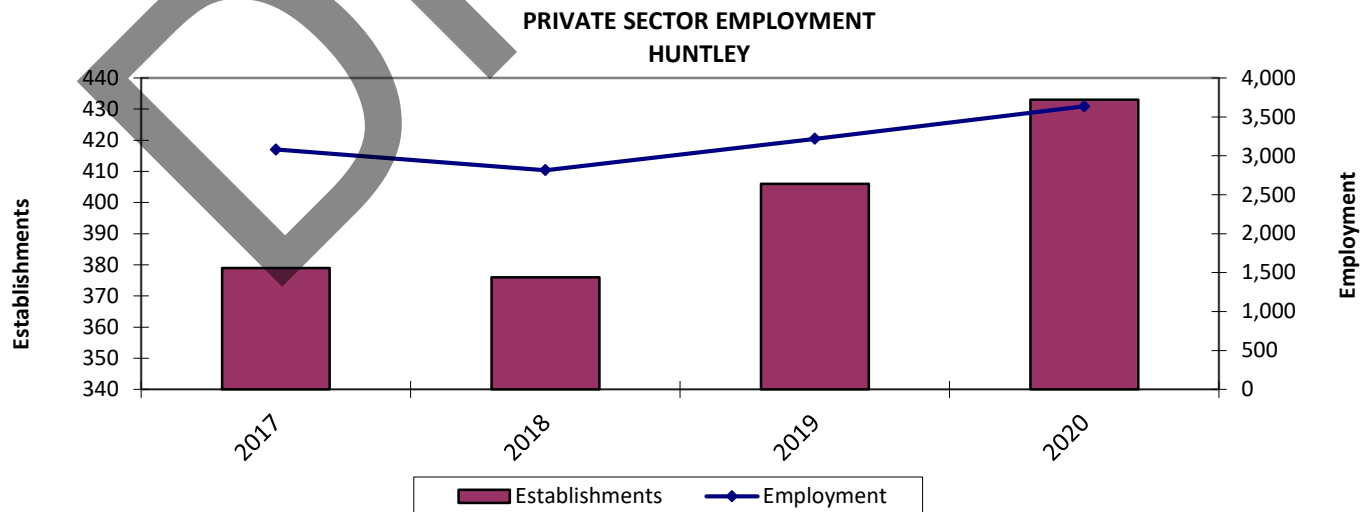
COVERED EMPLOYMENT DISTRIBUTION BY SECTOR



Source: Where Workers Work 2021, Illinois Department of Employment Security, September 2020 data

EMPLOYMENT STATUS

- Due to a new unemployment insurance tax system implemented by the Department of Employment Security (IDES) to account more accurately for inactive accounts (zero wages and zero employment), these accounts were deactivated in 2017, making comparisons with prior years invalid in regard to establishments. In 2020, total covered private sector employment in Huntley was 3,635 in 433 establishments, an increase from 3,219 in 406 establishments in 2019. Per IDES, accounts are now deactivated on a regular basis.



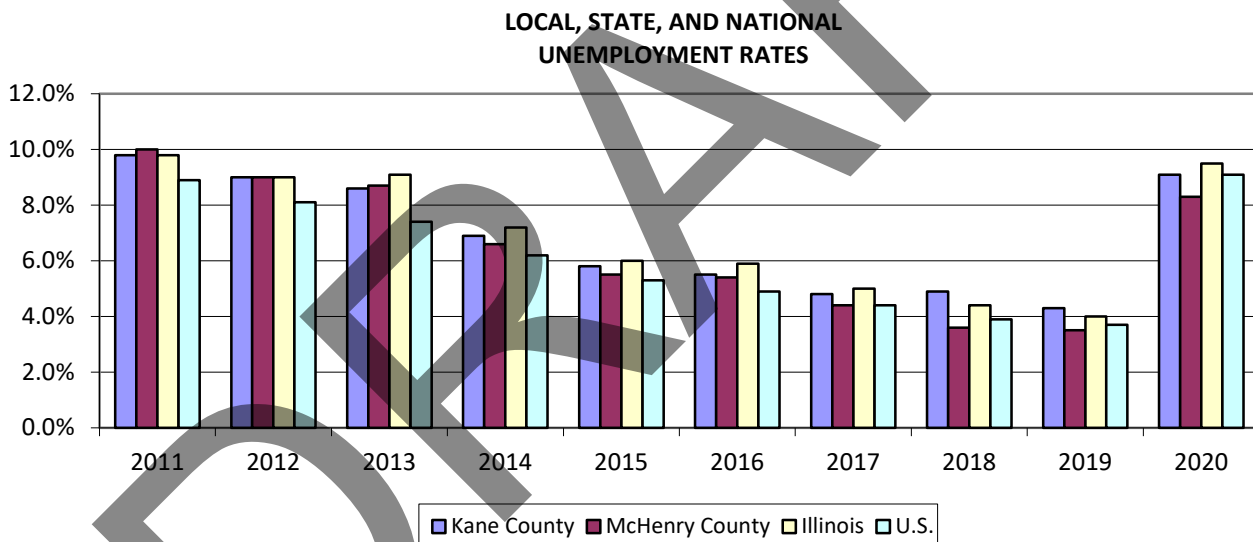
Source: Where Workers Work 2021, Illinois Department of Employment Security; September 2020 data



- The COVID-19 pandemic had a major impact on employment within the region. Kane County's employment fell from 178,561 in 2019 to 166,402 in 2020; McHenry County's employment decreased from 80,319 in 2019 to 78,768 in 2020; The six-county metro area as a whole decreased from 3,598,232 in 2019 to 3,347,800 in 2020, a 7% decline. Huntley, however, experienced an increase in employment, growing from 3,219 in 2019 to 3,635 in 2020, representing a 13% increase.
- In Huntley, the number of jobs per business increased from 7.93 in 2019 to 8.39 in 2020.

Source: Where Workers Work 2021, Illinois Department of Employment Security; September 2020 data

- Unemployment rates within Kane and McHenry Counties, Illinois and the U.S. had steadily declined over the past four years. The COVID-19 pandemic which began in early 2020, resulting in many businesses being closed or operating at reduced capacity for extended periods of time significantly impacted unemployment rates for 2020.

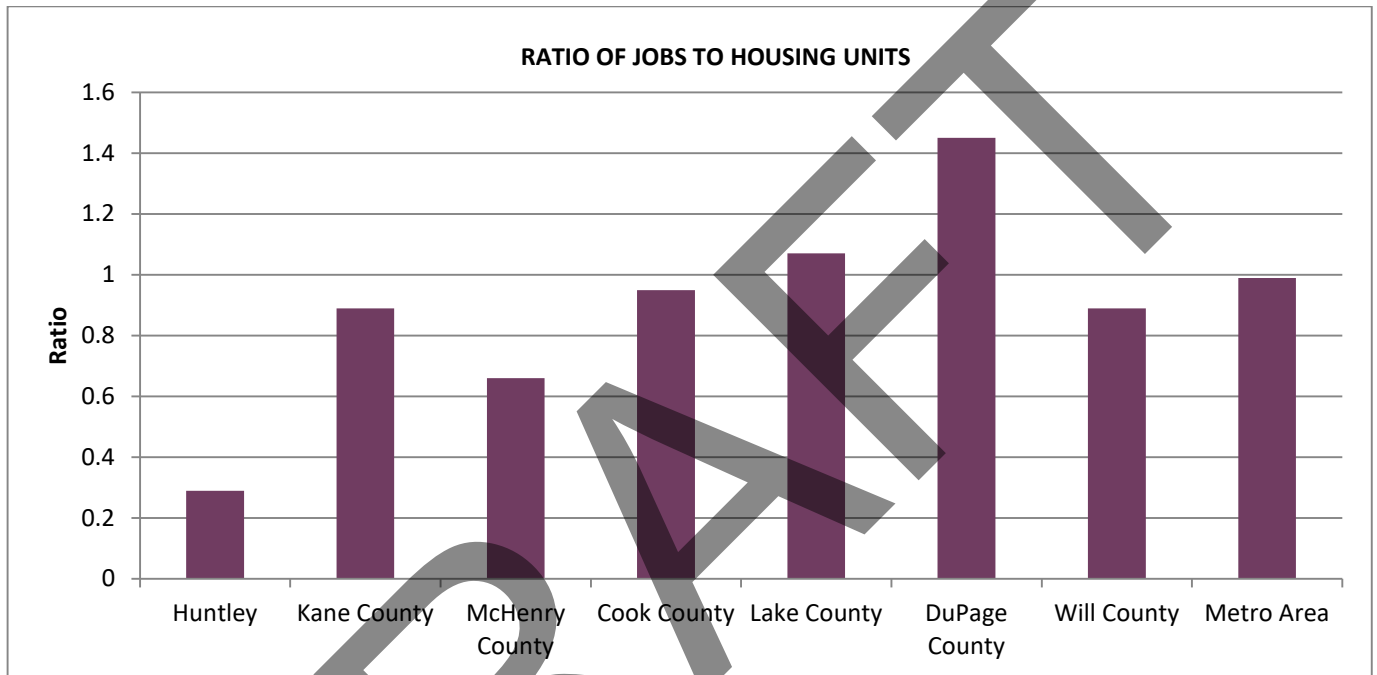


Source: Illinois Department of Employment Security, Economic Information and Analysis



JOBS – HOUSING BALANCE

- The ratio of jobs to housing units in Huntley is 0.29, which clearly indicates that the majority of employed residents commute outside of the Village for work. Kane and McHenry Counties also have a jobs to housing unit ratio under 1.0 (0.89 and 0.66 respectively), indicating that for each county as a whole, residents are commuting outside the county for jobs. For the six-county metro area, the ratio dropped below 1 at 0.99. Creating new employment centers within the Village would generate new job opportunities for residents and lessen the need to find employment elsewhere.

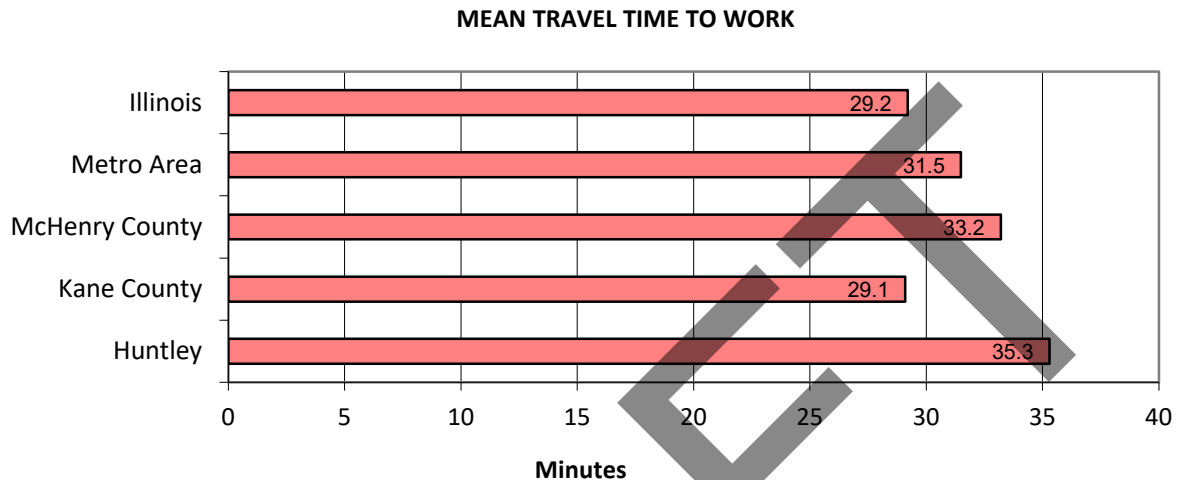


Ratio	0.29	0.89	0.66	0.95	1.07	1.45	0.89	0.99
Jobs	3,635	166,402	78,768	2,087,879	281,563	522,184	211,004	3,347,800
Housing Units	12,345	187,967	118,464	2,193,338	264,078	360,307	243,907	3,380,406

Source: Where Workers Work 2020, Illinois Department of Employment Security, September 2020 data; U.S. Census Bureau: American Community Survey, 2015-2019

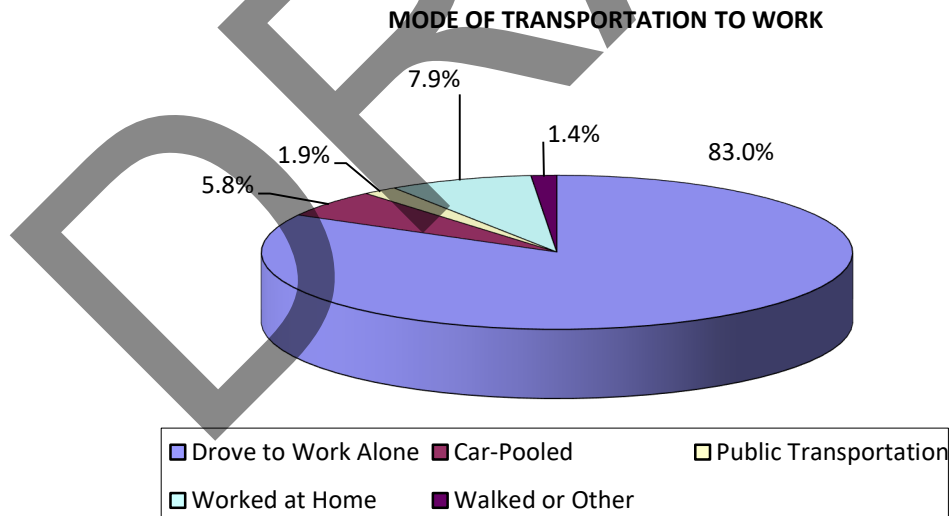
TRAVEL TIME AND MODE OF TRANSPORTATION TO WORK

- The average travel time to work in Huntley is 35.3 minutes. The average travel time within the six-county metro area is 31.5 minutes and 29.2 minutes overall for the state.



Source: U.S. Census Bureau: American Community Survey, 2015-2019

- The civilian labor force in Huntley (workers 16 years and over) is 11,484. Of this number, 83% drove to work alone, 5.8% carpoled, 1.9% took public transportation (excluding taxi cab), and 7.9% worked at home, and 1.4% walked or used other means.

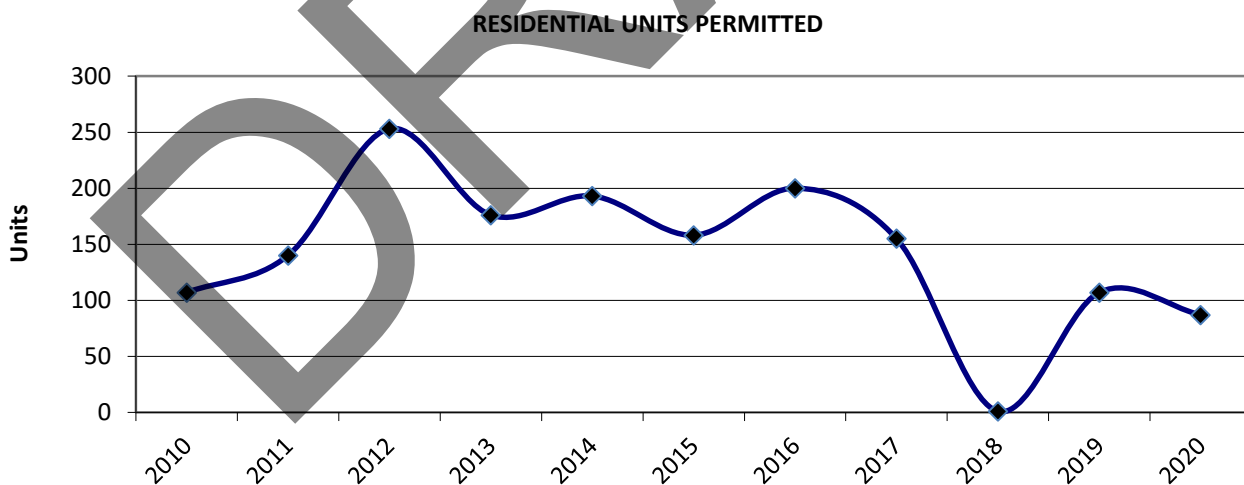


Source: U.S. Census Bureau: American Community Survey, 2015-2019

RESIDENTIAL BUILDING PERMIT TRENDS

- Between 2010 and 2020, the Village of Huntley permitted an average of 143 residential units per year. The total number of residential units permitted during this time was 1,577. For the first time in over 20 years, in 2018 there were no residential subdivisions with building activity. The one permit issued was for a rebuild of a unit destroyed by fire. In 2019, new construction activity started again in the Talamore subdivision consisting of single-family and townhome units, the only active subdivision with new construction.

Year	Units Permitted
2010	107
2011	140
2012	253
2013	176
2014	193
2015	158
2016	200
2017	155
2018	1
2019	107
2020	87

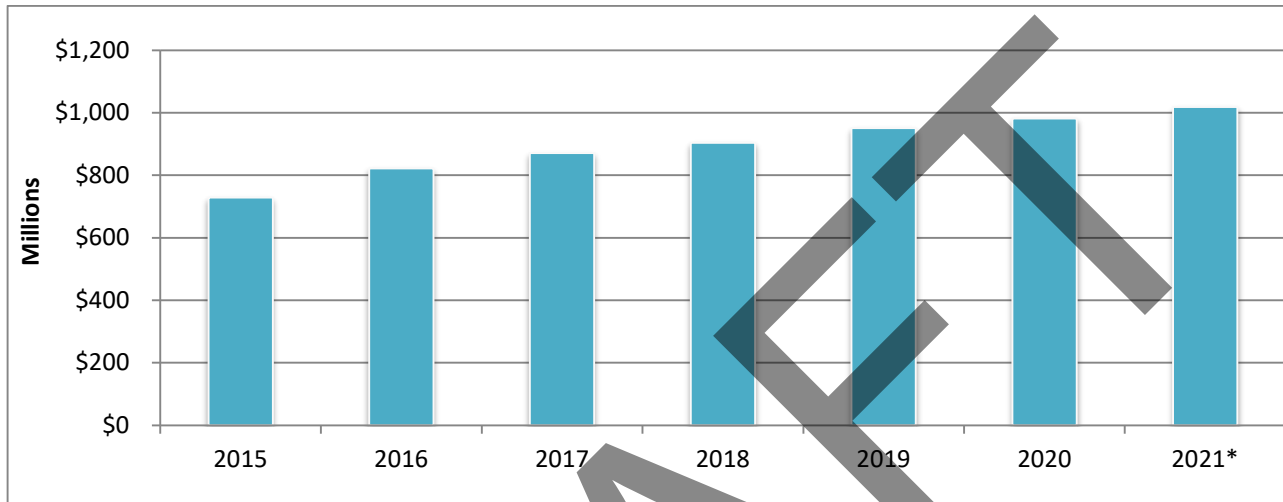


Source: Village of Huntley



EQUALIZED ASSESSED VALUATION

- The Village's equalized assessed valuation, which represents one-third of the fair market value of property within the Village, increased 35% between 2015 and 2020. The EAV has increased each year as new residential, commercial, and industrial development continued and overall property values have grown. The estimated EAV in 2021 is \$1,018,493,759, exceeding \$1 billion for the first time in the Village's history.



<u>Year</u>	<u>Equalized Assessed Valuation (EAV)</u>
2015	\$727,796,554
2016	\$821,394,208
2017	\$871,310,736
2018	\$903,893,405
2019	\$950,676,740
2020	\$981,005,463
2021*	\$1,018,493,759

Note: EAV does not include assessed valuation within the Downtown Tax Increment Financing District

Source: Village of Huntley



RETAIL SALES

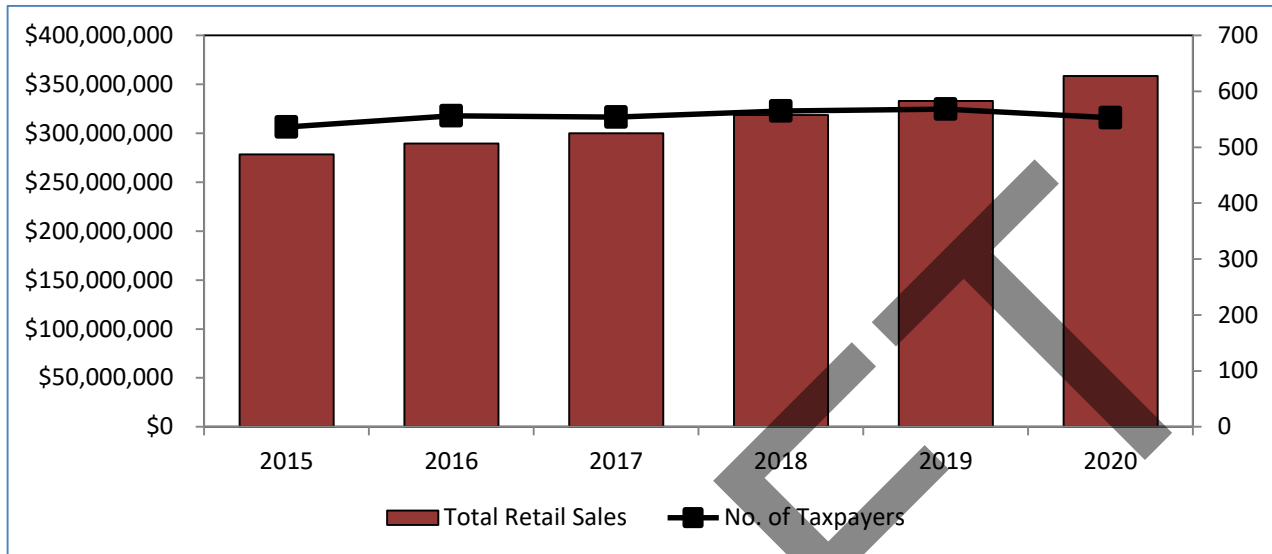
- Since 2015, annual total retail sales have risen from \$278,371,113 to \$358,617,245, an increase of 28.8%

	2015	2016	2017
General Merchandise	--	--	\$148,243
Food	\$37,498,779	\$38,876,332	\$44,568,291
Drinking and Eating Places	\$24,169,221	\$27,848,821	\$29,255,490
Apparel	\$9,638,865	\$6,300,283	\$119,293
Furniture, Household and Radio	\$2,424,311	\$2,823,531	\$2,335,946
Lumber, Building, Hardware	\$20,284,786	\$29,091,928	\$38,955,417
Automotive and Filling Stations	\$56,191,960	\$55,805,471	\$51,027,643
Drugs and Miscellaneous Retail	\$47,881,948	\$44,381,505	\$37,232,640
Agriculture and All Others	\$21,150,822	\$20,181,393	\$21,693,404
Manufacturers	--	\$2,397,633	\$3,124,575
Total Retail Sales	\$278,371,113	\$289,496,640	\$299,967,047
Taxpayers	536	556	554

	2018	2019	2020
General Merchandise	\$167,666	--	--
Food	\$48,347,237	\$51,347,654	\$54,467,101
Drinking and Eating Places	\$31,928,449	\$35,420,805	\$31,894,258
Apparel	\$200,746	--	
Furniture, Household and Radio	\$2,924,816	\$4,429,659	\$4,811,796
Lumber, Building, Hardware	\$44,218,904	\$43,604,810	\$47,585,529
Automotive and Filling Stations	\$51,545,349	\$49,368,136	\$69,814,679
Drugs and Miscellaneous Retail	\$43,753,382	\$46,961,980	\$47,272,521
Agriculture and All Others	\$22,938,891	\$22,258,802	\$22,429,212
Manufacturers	\$4,783,723	\$5,345,132	\$5,328,833
Total Retail Sales	\$318,646,687	\$333,048,809	\$358,617,245
Taxpayers	565	568	553

Source: Illinois Department of Revenue; Blank categories have less than 4 taxpayers; Data is not shown to protect confidentiality of individual taxpayers; totals include censored data. Because Huntley is located within Kane and McHenry Counties, totals for each category have been combined and it may appear that the difference between the total and the remaining categories represents the amount for the unreported category; however, this is not accurate, as the same categories may not be blank in both counties; does not include 1% home rule sales tax

- The number of taxpayers has varied slightly since 2015.



Source: Illinois Department of Revenue

DRAFT

GLOSSARY

A

ABATEMENT

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT

A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

ACCOUNTING SYSTEM

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACCOUNTS RECEIVABLE

Amounts owed to the Village by others for goods and services received.

ACCRUAL BASIS

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY

A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

ACTUAL PRIOR YEAR

Actual amounts for the fiscal year preceding the current fiscal year that precedes the budget fiscal year.

AD VALOREM

Latin term meaning "according to value"; refers to a way of assessing taxes on property.

ADOPTED BUDGET

The budget document that has been approved by the Village Board.

ALLOCATION

Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

ALLOTMENT

That portion of an appropriation that may be encumbered or spent during a specified period.

AMERICAN RESCUE PLAN ACT (ARPA)

The American Rescue Plan Act of 2021, P.L. 117-2, federal legislation providing for COVID-19 relief, including assistance to state and local governments for specified eligible costs.

AMORTIZATION

Payment of a debt by regular intervals over a specific period of time.

APPROPRIATION

A legal authorization granted by the governing body to incur expenditures and obligations for a specific purpose.

ASSESSED VALUATION

A valuation set upon real estate or other property by the County or Township Assessor as a basis for levying taxes.

ASSET

A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT

An examination of an organization's financial statements and utilization of resources.

AUGMENTATION

Process in which budget appropriations are increased as a result of unanticipated revenues. Augmentations must be approved by the Village Board of Trustees; however, non-budgeted Trust and Agency funds do not require a formal augmentation.

B

BALANCED BUDGET

A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

BASIS OF ACCOUNTING

A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND

A written promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BONDED INDEBTEDNESS

Outstanding debt by issues of bonds that are repaid by ad valorem or other revenue.

BUDGET

A one-year financial document embodying an estimate of proposed revenue and expenditures for the year. The Village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Village. A budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the corporate authorities.

BUDGET AMENDMENT

A legal procedure utilized by the Village staff and Village Board to revise the budget.

BUDGET CALENDAR

The schedule of key dates that a government follows in the preparation and adoption of the budget.

BUDGET DEFICIT

Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGETING BASIS

The basis of accounting used in the preparation of the budget – i.e., cash, accrual or modified accrual. The Village of Huntley prepares its budgets on the cash basis.

C

CAPITAL ASSETS

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal year period.

CAPITAL IMPROVEMENT

Any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.

CAPITAL IMPROVEMENT PROGRAM/PLAN (CIP)

A rolling five-year program that originated in FY08 identifying major capital projects and funding sources.

CAPITAL OUTLAY / EXPENDITURE

The purchase of land, buildings, machinery, and those equipment items that have an estimated useful life of one year or more and belong to the classes of property commonly considered as fixed assets.

CAPITALIZATION POLICY

The criteria used by a government to determine which outlays should be reported as fixed assets. The Village of Huntley's accounting policies define a capital expenditure as the purchase or acquisition of an asset with an estimated useful life of two or more years and a cost of at least \$25,000.

CARRY-OVER FUNDS

Funds previously approved through the budget process that remain unexpended at the end of the budgeted year.

CASH BASIS

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

COLLECTIVE BARGAINING AGREEMENT

A legal contract between the Village and a verified representative of a recognized bargaining unit for specific terms and condition of employment.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

A governmental unit's official annual report prepared and published as a matter of public record, according to government accounting standards.

CONTRACTUAL SERVICES

Services rendered to Village departments and agencies by private firms, individuals, or other government agencies.

D

DEBT SERVICE REQUIREMENTS

The amounts of revenue that must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEFICIT

The excess of the liabilities of a fund over its assets or the excess of expenditures over revenues during a single accounting period.

DEPARTMENTAL CLASSIFICATION

Expenditure classification according to the principal purposes for which expenditures are made (e.g., Public Works).

DEPRECIATION

An expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. Or, the portion of the cost of a fixed asset charged as an expense during a particular period.

DEVELOPMENT RELATED FEES

Those fees and charges generated by building, development and growth in a community.

DISBURSEMENT

Payments for goods and services in cash or by check.

E

EQUALIZED ASSESSED VALUATION (EAV)

The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one-third of its market value. The EAV of property is one-third of the market value.

ENTERPRISE FUND

A fund established to finance and account for an operation which is financed from user charges and whose operation is similar to a private business enterprise where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ESTIMATED REVENUE

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.

EQUITY FUNDING

Funding is accomplished with available resources, and does not include leveraged resources. Project funding is dictated by the availability of cash.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues. Decreases in net financial resources in Governmental Funds are expenditures.

EXPENSES

Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Outflows in enterprise funds are expenses rather than expenditures.

F

FICA

Federal Insurance Contributions Act requiring Social Security and Medicare taxes.

FIDUCIARY FUNDS

Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government's own program.

FISCAL POLICY

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Huntley has specified January 1 to December 31 as its fiscal year.

FIXED ASSETS

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

FORCE ACCOUNT

Construction or maintenance activities performed by the Village's own personnel.

FULL-TIME EQUIVALENT (FTE)

A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours for a full-time position.

FUNCTION

Group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

FUND

Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

FUND ACCOUNTS

All accounts necessary to set forth the financial operations and financial conditions of a fund.

FUND BALANCE

The difference between fund assets and fund liabilities of governmental and similar trust funds.

G

GASB

Governmental Accounting Standards Board

GENERAL FUND

General operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

Bonds where the Village pledges its full faith and credit to the repayment of the bonds. These bonds are secured by the General Fund of the Village.

GFOA

Government Finance Officers Association

GIS

Geographic Information System

GOAL

A statement of broad direction, purpose or intent based on the needs of the community.

GOVERNMENTAL FUNDS

General, Special Revenue, Debt Service, and Capital Projects funds.

GRANT

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.

I

IDOT

Illinois Department of Transportation

IEPA

Illinois Environmental Protection Agency

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits. IMRF is a defined benefit pension plan.



ILLINOIS RISK MANAGEMENT ASSOCIATION (IRMA)

Intergovernmental Risk Management Agency (IRMA), is a member-owned, self-governed public risk pool which the Village of Huntley joined in May 2020. The insurance pool includes other public entities throughout Illinois, and covers Village-owned properties and goods along with public liability and worker's compensation.

INCOME

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called "net income".

INFRASTRUCTURE

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the Village.

INFRASTRUCTURE INVESTMENT AND JOBS ACT (IIJA)

The Infrastructure Investment and Jobs Act of 2021, P.L. 117-58, federal legislation providing funding for infrastructure improvements, including roads and bridges, passenger rail, and other infrastructure.

INTERFUND TRANSFERS

Amounts transferred from one fund to another fund.

INTERGOVERNMENTAL REVENUE

Funds received from federal, state and other government sources in the form of grants, shared revenues and payments in lieu of taxes.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Village on a cost reimbursement basis.

IOUE

International Union of Operating Engineers, Local 150. This is the bargaining unit that represents the employees of the Village of Huntley Public Works Street and Underground and Fleet Services divisions.

L

LEGAL LEVEL OF BUDGETARY CONTROL

The level at which spending in excess of budgeted amounts would be a violation of law.



LEVY

To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES

Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

LINE ITEM BUDGET

Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to previous periods. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization. The Village of Huntley budget is a line-item budget.

M

MAP

Metropolitan Alliance of Police. This is the bargaining unit that represents Village of Huntley police officers below the rank of Sergeant.

MFT

Motor Fuel Tax

MUNICIPAL

Of or pertaining to the Village or its government.

MUNICIPAL INSURANCE COOPERATIVE AGENCY (MICA)

An insurance pool in which the Village of Huntley participated for Village-wide insurance from June 2009 through April 2020. The insurance pool includes other public entities throughout Illinois. The insurance covers Village-owned properties and goods along with public liability.

MUNICIPAL PARTNERING INITIATIVE (MPI)

A municipality-based joint buying initiative in which local governments in Lake, Cook, and McHenry Counties purchase shared services and commodities.

N

NPDES

National Pollutant Discharge Elimination System

NON-UNION EMPLOYEES

Employed individuals who are not represented by collective bargaining units.

O

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

ORDINANCE

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

P

PER CAPITA

Refers to an amount per resident. The Village receives certain revenue on a per capita basis meaning that the amount received is attributed to the population of the Village.

PER CAPITA COSTS

The cost of a service per person.

PERSONNEL SERVICES

Expenditures directly attributed to Village employees including salaries overtime pay, health, dental and life insurance, and other employee benefits.

PROPERTY TAX

Property taxes are levied on real property according to the property's valuation and the tax rate.

PROPRIETARY FUNDS

Funds for those services for which the Village charges customers a fee. There are 2 (two) types of proprietary funds, enterprise and internal service.

R

RFP

Request for Proposals

RESOLUTION

A formal legislative enactment by the governing body of a municipality however requires less legal formality and has a lower legal status than an Ordinance. A resolution typically approves an action with some semblance of a time limit.

RESERVE

An account used to indicate that a portion of a fund balance is restricted for specific purpose.

REVENUES

Increases in the net current assets of a governmental fund type. Increases in the net total assets of a proprietary fund type.

S

SCADA

Supervisory Control and Data Acquisition computer program utilized by the Village's Public Works Utility Division.

SET-ASIDE FUNDS

Multi-year project funds expensed in the current budget year then transferred to the fund balance reserve until total project funds have been collected.

SPECIAL SERVICE AREA

A special tax levied for a designated area by the County Assessor's office to abate bonds to fund specific public improvements.

T

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TAX LEVY

The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE

The amount of tax stated in terms of a unit of the tax base. The Village's property tax rate is shown as a percentage of every \$100 of equalized assessed valuation.

TIF

Tax Increment Financing. It is a public financing method that is used as a subsidy for redevelopment, infrastructure and other community-improvement projects.