

Village of Lisle  
Fiscal Year  
**2022/2023**  
**Budget**

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March 21, 2022

Honorable Mayor Pecak and Board of Trustees,

We are pleased to present the Village of Lisle's Proposed Fiscal Year 2022-2023 Budget. This comprehensive financial document serves to realize the Village Board's vision for the Lisle community through supporting efforts that further the organization's mission and accomplishments associated with strategic performance areas. Further, the proposed budget reinforces the Village's commitment to prudent financial stewardship and maintains the Village's stable financial position resulting from years of commitment by the Village Board and staff.

As in recent years, Village staff focused the preparation of this budget around the strategic vision, mission, values and performance areas set forth by the newly adopted 2022-2025 Strategic Plan. Expenditure recommendations are intended to foster progress and achieve positive outcomes as measured by the metrics included in the Strategic Plan. Approved at the beginning of January 2022, the Village's Strategic Plan for 2022-2025 includes four strategic performance areas: Foster Economic Investment, Fiscal Sustainability, Safe and Welcoming Community, and Innovative Service Delivery. Performance areas were derived from the common vision for the Lisle community, which was developed by the Village Board during strategic planning session workshops held in November 2021.

As we look to the upcoming fiscal year, we are hopeful that the lingering negative effects and impacts of the COVID-19 pandemic fade, however, the Village remains prepared and able to safely fulfill our responsibility to the community. Over the past two years, each and every Village department demonstrated innovation, flexibility and an unwavering commitment in the conduct of providing public service, and their effort and resilience is commendable.

Despite the trepidation of a global health pandemic, the Village Board and staff accomplished much in fulfilling the 2019-2021 Strategic Priorities. The previous three years have brought about significant organizational transformation through the accomplishment of ambitious work. Long term plans for the Village's water and service, stormwater, bicycle/pedestrian network and road infrastructure were developed. The introduction of equitable and sensible water rates, the creation of a customer service center, comprehensive updates to the Village's zoning and building codes, the development of a Village staff team to meet newly defined goals for a recalibrated vision for the community, and the creation of modern financial policies and budgeting practices aimed towards furthering financial sustainability and reducing tax burdens also took place. All of this was accomplished in addition to endeavoring to meet additional needs and delivering day-to-day municipal services.

## **HIGHLIGHTS OF THE FY2022/23 BUDGET PLAN**

The FY2022/23 Budget allocates resources towards achieving the vision outlined in the newly adopted 2022-2025 Strategic Plan. It provides for the continued delivery of high-quality ongoing services, maintains public safety support and includes key projects and initiatives that further the Village's mission, vision and values.

- Total budget expenditures for all Village funds are \$43,613,020. Total budgeted revenues are \$38,699,445, for a planned reserve spend down of \$4,913,575.
- The budget is balanced as the sum of estimated revenues and fund balances are equal to or greater than expenditures. The budget was developed without the addition of any new revenue sources.
- The Village's overall fund balances exceed the minimum reserve policies established by the Village Board. Conservative financial management and related policies have allowed for the prudent maintenance of reserves.
- The budget calls for investing in its staff and includes provisions of the proposed Compensation Plan. The plan which was developed with a consultant to assist in the recruitment of the best employees and retain them in a competitive marketplace. It continues the Village's pay-for-performance philosophy and includes a variable merit program that has been increased 1% for a maximum potential 4% salary increase for high performance.
- In keeping with the 2022-2025 Strategic Plan, several shifts in the Village Manager's Office and Finance Department organizational structure as well as planned recruitments include a Community Engagement Specialist, Financial Analyst, and Economic Development Manager to address key performance areas.
- The expenditure budget includes funding for capital projects in the amount of \$8,024,387 which includes the funding of a total of \$3,990,000 in stormwater projects.
- The Village received the first disbursement of funds from the American Rescue Plan Act (ARPA) in FY2021/22 in the amount of \$1,583,345. It is anticipated that the Village will receive approximately \$3.1 million in ARPA funding. These funds will be allocated for the Village Center and Main Street stormwater improvements.

## **BUDGET CONSIDERATIONS**

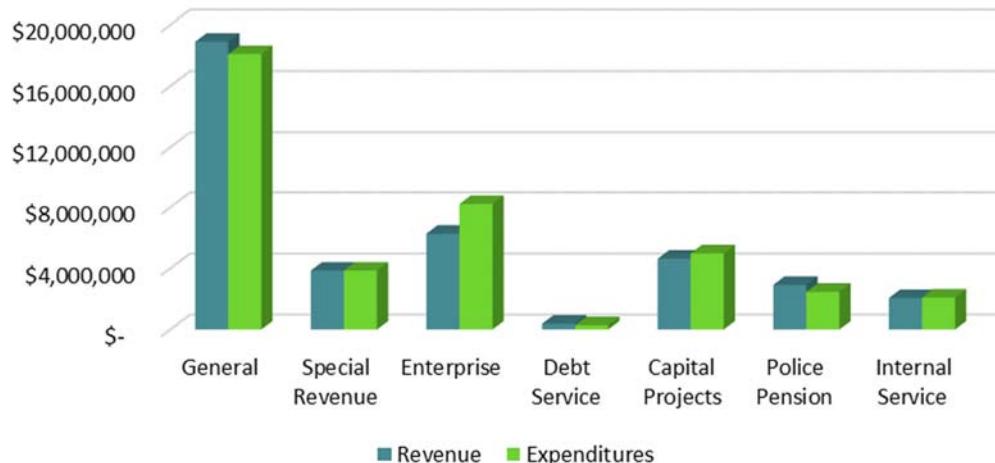
Determinations and final recommendations contained within the FY2022/23 Budget factor in the Village's electing to hold the property tax levy for an additional year and include the following:

- Conservative revenue projections that account for continued economic volatility.
- Capital project investments based upon approved long-term plans.
- Building and maintaining an exceptional workforce, dedicated to innovation and continually identifying ways to be more efficient and make the most of taxpayer resources.
- Implementation of new ERP technology and software which will improve organizational effectiveness and transparency.

## BUDGET SUMMARY

Total FY2022/23 budgeted revenues for all funds amount to \$38,699,445 and total FY2022/23 budgeted expenditures for all funds amount to \$43,613,020. The following graph presents total revenues and expenditures by fund type.

**FY2022-23**  
**Total Revenues and Expenditures by Fund Type**



## REVENUE

As noted above, the FY2022/23 total budgeted revenues for all funds, including interfund transfers, are estimated to be \$38,699,445. This is a decrease in revenues of \$353,022 or approximately 0.90%, as compared to the FY2021/22 estimated revenues. The below table illustrates the changes in the revenue classification types compared to the prior fiscal year.

Revenue Category	FY2021/22 Estimate	FY2022/23 Budget	Increase/Decrease Amount	Increase/Decrease Percent
Taxes	\$22,459,068	\$22,280,679	(\$178,389)	-0.79%
Licenses & Permits	850,015	837,200	(12,815)	-1.51%
Grants & Reimbursements	2,169,928	317,854	(1,852,074)	-85.35%
Intergovernmental	304,760	338,550	33,790	11.09%
Employee Contributions	387,391	399,013	11,622	3.00%
Miscellaneous	1,740,568	2,278,047	537,479	30.88%
Charges for Services	7,047,091	7,068,265	21,174	0.30%
Investment Income	799,100	804,000	4,900	0.61%
Fines & Forfeitures	298,000	387,750	89,750	30.12%
Transfers	2,996,546	3,988,087	991,541	33.09%
<b>Total</b>	<b>\$39,052,467</b>	<b>\$38,699,445</b>	<b>(\$353,022)</b>	<b>-0.90%</b>

Major factors influencing revenues includes the following:

- Sales tax has experienced significant growth during the last two years due to the recovery from the COVID-19 pandemic, the addition of new retailers within the Village of Lisle, and the change in the Use Tax law effective January 1, 2021. It is projected that sales tax will increase by 24.04% or approximately \$1,013,000 from FY2020/21 to FY2021/22 and an additional .22% or approximately \$11,700 from FY2021/22 to FY2022/23.
- The Village Board approved keeping the levy flat for an additional year at \$4,924,129. The levy remains unchanged since 2017.
- Income tax is estimated to increase by 16.36% or approximately \$440,000 from FY2020/21 to FY2021/22 due to the Illinois labor market rebounding significantly since restrictions were placed on the economy in March 2020. The unemployment rate has dropped from 16.5% in April 2020 to 5.3% in December 2021. Additionally, gross corporate income tax revenue has been strong when compared to previous years. Income tax is projected to have a decrease in FY2022/23 compared to FY2021/22 in the amount of \$149,202 as the Illinois Municipal League does not expect this extraordinary growth to continue.
- Hotel/Motel tax suffered a significant decline in 2020 due to the change in travel during the COVID-19 pandemic. While the revenues are still below pre-pandemic levels, there has been a steady upward trend since December of 2020. The FY2021/22 estimate is projected to increase by approximately \$272,000, or 150.7%, compared to the FY2020/21 actual. The budget for FY2022/23 forecasts an additional 26.53% increase due to the continued recovery of the travel industry.
- Telecommunications tax continues to decline due to the general trend away from landline telephones. It is projected that telecommunications tax will decrease by 9.47% or approximately \$131,000 from FY2020/21 to FY2021/22 and an additional decrease of 10.00% or approximately \$125,412 from FY2021/22 to FY2022/23.
- In March of 2021, the federal government enacted the American Rescue Plan Act (ARPA). This law intends to provide \$1.9 trillion in economic stimulus funds. Included in the ARPA is \$65.1 billion in COVID-19 relief in financial assistance for municipalities nationwide. The Village anticipates receiving approximately \$3.1 million in ARPA funding. The first disbursement was received in FY2021/22 in the amount of \$1,583,345. These funds are allocated to the Village Center and Main Street stormwater improvements.
- A transfer from the General Fund in the amount of \$1,123,310 to the Stormwater Fund is included in the FY2022/23 budget to fund the remainder of the Village Center and Main Street stormwater improvement project. This project will be completed over multiple years and will be funded by funds from the Stormwater Fund, General Fund, and ARPA funding.

## EXPENDITURES

The FY2022/23 total expenditure budget for all funds is \$43,613,020. This amount represents a decrease of \$65,909, or approximately .28%, compared to the FY2021/22 total amended expenditure budget. The below table illustrates the changes in the expenditure classification types compared to the prior fiscal year.

Expenditure Category	FY2021/22 Amended Budget	FY2022/23 Budget	Increase/Decrease Amount	Increase/Decrease Percent
Salaries & Benefits	\$15,215,655	\$16,146,773	\$931,118	6.12%
Contractual Services	11,399,954	12,512,057	1,112,103	9.76%
Commodities	869,624	1,169,666	300,042	34.50%
Miscellaneous	497,963	120,500	(377,463)	-75.80%
Transfers	2,996,546	3,988,087	991,541	33.09%
Capital Outlay	8,843,337	7,914,387	(928,950)	-10.50%
TIF Distribution	1,570,000	1,475,000	(95,000)	-6.05%
Debt Service	285,850	286,550	700	0.24%
<b>Total</b>	<b>\$41,678,929</b>	<b>\$43,613,020</b>	<b>\$1,934,091</b>	<b>4.64%</b>

The change in expenditures is due to the following:

- Salary and benefits increased by 6.12% partially due to increases according to the proposed FY2022/23 compensation plan and projected health insurance increases. Another contribution to the increase is the buyout costs associated with reducing the long term vacation accrual financial liability in accordance with policy established by the new employee handbook approved April 2021. Per the policy, employees are eligible to carry over 80 hours of vacation time at the end of FY2022/23 and will be paid out for the remainder of their time at their current rate. The payouts are estimated at \$492,231 in FY2022/23 and will reduce future financial liability related to vacation time. Also, the proposed increase accounts for new staffing related to economic development efforts previously assigned to the Lisle Economic Development Partnership (LEDP)
- Contractual services increases in FY2022/23 are partially due to budgeting for a comprehensive plan update and engineering assistance in rewriting a section of Village code. Also, many services were restored to pre-pandemic levels while incorporating inflationary increases which contributed to the increase in contractual services.
- The increase in commodities is due to inflationary increases including an increase in the budget for fuel in the amount of approximately \$86,000.
- The FY2021/22 amended budget included funds for the funding of the Lisle Economic Development Partnership (LEDP) in the amount of \$350,000. The scheduled \$400,000 funding for the LEDP was discontinued in FY2022/23.
- As noted in the revenue section, a transfer from the General Fund in the amount of \$1,123,310 to the Stormwater Fund is included in the FY2022/23 budget to fund the remainder of the Village Center and Main Street stormwater improvement project.
- Budget carryovers from FY2020/21 for projects not yet completed added to the FY2021/22 Budget in the amount of approximately \$1,276,987. An additional significant budget adjustment in FY2021/22 included \$1,295,100 for the levee elevation project.
- The total capital improvement budget increased from \$6,240,364 in FY2021-22 to \$8,024,387 in FY2022/23.

## GENERAL FUND BUDGET

The General Fund expenditure budget is \$20,430,077, while General Fund budgeted revenues total \$18,832,246, resulting in a fund balance reduction of \$1,597,831. The reduction is due to the transfer of \$1,123,310 to the Stormwater Fund for improvement projects and the funding of the vacation payouts in the amount of \$492,231. The FY2022/23 ending unassigned fund balance is projected to be \$16,989,622, or 98% of next year's operating expenses which is well above the required 50% balance.

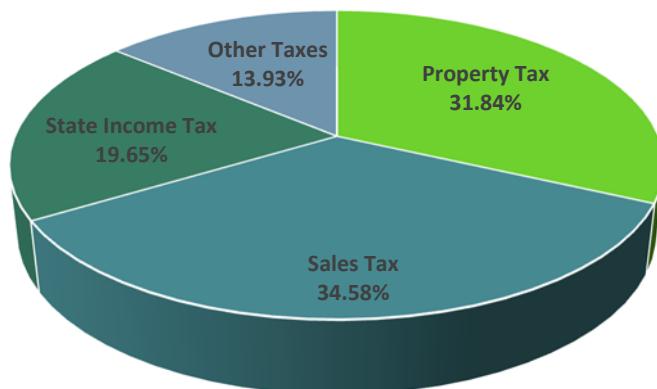
### REVENUE

Revenues budgeted for the FY2022/23 General Fund total \$18,832,246, \$75,845 less than the FY2021/22 estimate. The decrease is due to projected decreases in state income tax and telecommunications tax as discussed in detail in the revenue section above.

	FY2021/22 Estimate	FY2022/23 Budget
Property Tax	\$4,824,129	\$4,824,129
Sales Tax	5,228,571	5,240,317
State Income Tax	3,126,693	2,977,491
Other Taxes	2,221,052	2,111,032
Licenses & Permits	850,015	837,200
Charges for Services	380,750	328,600
Fines & Penalties	271,500	286,250
Transfers	1,387,496	1,455,727
Miscellaneous	617,885	771,500
<b>Total</b>	<b>\$18,908,091</b>	<b>\$18,832,246</b>

The largest General Fund funding source is tax revenue, accounting for 80.46% of total revenues. Due to the significant increase in sales tax collections, sales tax increased from 21.87% of the revenue budget in FY2020/21 to 27.84% in FY2022/23.

### General Fund Tax Revenues FY2022/23

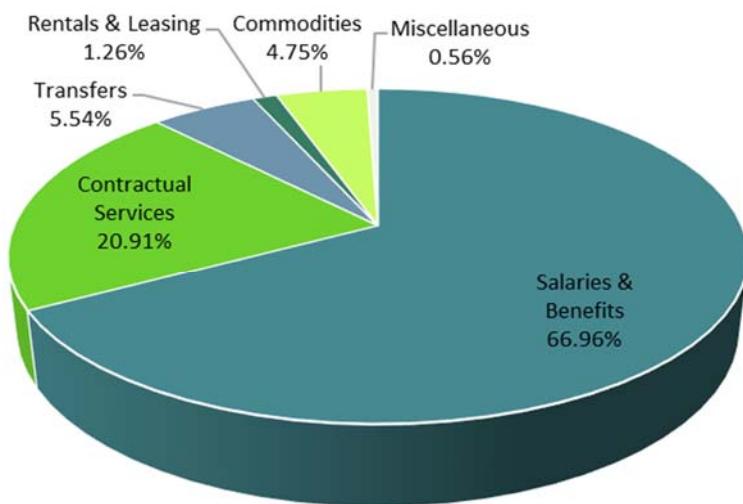


## EXPENDITURES

The General Fund accounts for the general operating costs of the Village. The Village's General Fund expenditure budget for FY2022/23 is \$20,430,077, which is \$2,232,121, or 12.27% greater than the FY2021/22 Budget.

	FY2021/22 Budget	FY2022/23 Budget
Salaries	\$8,428,335	\$9,130,282
Benefits	4,456,211	4,550,492
Contractual Services	3,477,954	4,272,707
Rentals & Leasing	252,288	258,437
Commodities	759,856	971,249
Miscellaneous	283,262	114,550
Capital Outlay	531,000	-
Transfers	9,050	1,132,360
<b>Total</b>	<b>\$18,197,956</b>	<b>\$20,430,077</b>

### General Fund Expenditures FY2022/23



#### Personnel Costs

Salaries and benefits represent the largest budgeted expenditure for the General Fund at 67%, or \$13,680,774 of total expenditures. Beginning in FY2020/21, all salaries and benefits are charged to the General Fund with an Administrative Fee charged to Enterprise Funds for any related personnel costs. Personnel cost increases are due to non-represented employee performance-based increases based on the proposed compensation plan, collective bargaining wage adjustments, and projected health insurance increases. As mentioned previously, the FY2022/23 budget also includes costs related to reducing the vacation time accrual financial liability.

Comparative personnel tables are included within each department budget.

## *Expenditure by Functional Areas*

Village functional areas have been categorized as Elected Officials, Village Manager, Finance, Development Services, Public Works, Police, and Administrative Services. This budget is organized by these categories and each functional area includes a description, list of significant accomplishments, budget highlights, personnel and expenditure summaries, and expense explanations.

## **MAJOR CAPITAL PROJECTS**

During FY2022/23, the Village will undertake a number of new capital projects addressing a variety of community needs. The following is a description of major capital projects included in the FY2022/23 Budget:

### **Capital Improvement/Equipment Replacement Fund**

- Annual Street Rehabilitation Program Construction - \$1,300,000
- Ohio Street/Ohio Court/Short Street Engineering and Construction - \$309,387

### **Water & Sewer Fund**

- Water Main Improvements Engineering and Construction – \$495,000
- Well #5 Improvements - \$200,000
- Sanitary Sewer Lining Rehabilitation Program - \$150,000
- Automated Metering Infrastructure Conversion - \$950,000

### **Stormwater Fund**

- Stormwater Improvements – \$1,990,000
- Floodplain Property Acquisition and Demolition Program - \$2,000,000

Additional information regarding capital projects planned for FY2022/23 can be found in the Capital Improvement Plan section of this document.

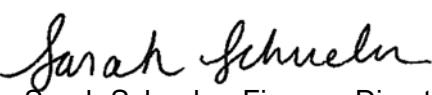
## **CONCLUSION**

In closing, we are proud to present a balanced and prudent budget that addresses both current and future needs. The Village of Lisle provides vital municipal services to a population of over 24,000 residents and a growing business community. The FY2022/23 Budget was compiled with a focus on working smarter and a balanced approach to fiscal stewardship and pursuit of outstanding and effective municipal services.

The preparation of the FY2022/23 Budget document was due to investments of significant energy and effort by an amazing staff. Staff's professionalism and commitment to the Village of Lisle is second to none. We appreciate the support of the Village Board and the direction received as part of the 2022-2025 strategic planning process. We look forward to the work ahead and for continuing to best serve the Lisle community.

Respectfully Submitted,

  
Eric Ertmoed, Village Manager

  
Sarah Schueler, Finance Director

## DISTINGUISHED BUDGET PRESENTATION AWARD

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Lisle for its annual budget for the fiscal year beginning May 1, 2021. 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 as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**Village of Lisle  
Illinois**

For the Fiscal Year Beginning

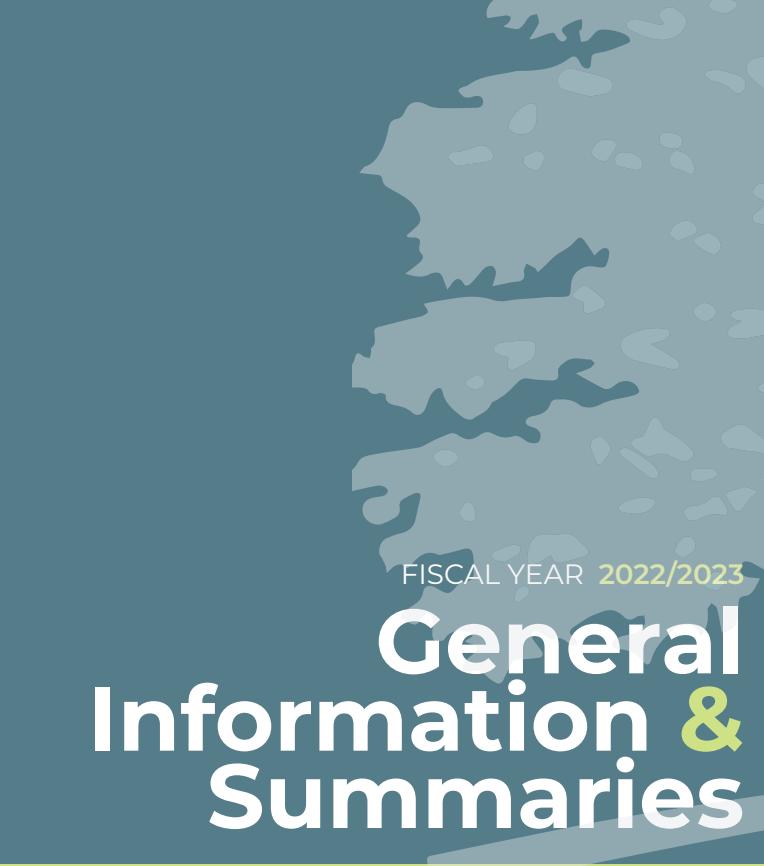
**May 01, 2021**

*Christopher P. Morill*

Executive Director



VILLAGE OF LISLE | BUDGET FY 2022/23



FISCAL YEAR 2022/2023

# General Information & Summaries

The Village of Lisle is located 26 miles west of Chicago in DuPage County, Illinois. Lisle's location, access to an excellent work force, and superb amenities are closely tied to a high quality of life that residents and businesses enjoy. The village has a total area of 7 square miles and neighbors the prestigious Morton Arboretum, a 1,700 acre world-class arboretum that draws visitors from around the globe. Blending outstanding business corridors and a welcoming downtown, offering a wide variety of urban amenities and small town charm, serving as the home to large world headquarters, small independent retailers, and presenting a large spectrum of residential housing options, Lisle has much to offer both residents and visitors alike.



While the Village of Lisle was incorporated in 1956, the history of the Lisle area dates back to the early 19th Century. The area was settled as a community shortly after the Blackhawk War in 1832 when the Hatch Brothers established their two homesteads on land near what is now Main Street and Ogden Avenue. The area was soon flourishing with a mill, school and creamery.

Homestead families continued to migrate to what was then called Lisle Township (established in 1850) to facilitate travel by building some roadways with planks. Southwest Plank Road, now known as Ogden Avenue, was one such plank road where a toll gate was established adjacent to a

tavern and inn which was a comfortable day's ride from Chicago. The Chicago, Burlington and Quincy (CB&Q) train came to Lisle in 1850 as a stop on its line to Aurora.

Lisle today is considered a recreation and family-friendly community with a host of housing options, excellent transportation access, and strong community values. The Village is located in the center of a major transportation network that includes three airports, interstate highways, and rail and bus service. O'Hare and Midway airports are just a short 30-minute drive away and corporate air service is offered at the DuPage County airport. Lisle is located at the crossroads of I-355 and I-88 and has daily commuter and express train service provided by the BNSF railway.

Lisle continues to further its reputation as a well-run, financially sound (Aa1 bond rating) organization. This non-home rule community is a model of fiscal stability with diverse revenues and targeted expenditures resulting in operational stability for the long term. The Mayor and six elected at large trustees establish policies to guide the Village's values, vision, mission and key strategic performance areas. An appointed Village Manager collaborates with a talented and efficient staff team to provide progressive municipal service solutions to residents and businesses.



Population Growth

Year	Population	Percent Growth
1960	4,219	---
1970	5,329	26.31%
1980	13,638	155.92%
1990	19,512	43.07%
2000	21,182	8.56%
2010	22,390	5.70%
2020	24,223	8.19%

Demographics

Age and Sex		Ethnic Makeup	
Persons under 5 years	6.2%	White	71.3%
Persons under 18	19.8%	Hispanic or Latino	6.4%
Persons 65 years and over	15.3%	Black or African American	4.3%
Female persons	50.3%	Asian	15.0%
		Other	3.0%

Education		Other Household Data	
High school graduate or higher	97.7%	Owner-occupied housing unit rate	57.7%
Bachelor's degree or higher	61.8%	Median home value	\$356,900
		Persons per household	2.28
		Median household income	\$90,588

Data Sources: U.S. Census Bureau and Village records



Principal Property Taxpayers

<b>Taxpayers</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total Village Taxable Assessed Valuation</b>
Navistar, Inc.	\$39,855,100	3.53%
SLK Global Solutions	29,214,960	2.59%
Millbrook Lisle 801 LLC	28,487,180	2.52%
Lakeside Apartments	16,502,480	1.46%
Resource Real Estate	14,589,140	1.29%
JVM Avant Apartments	13,933,590	1.23%
2611 Corporate West Drive	13,131,910	1.16%
Towers Four Lakes Capital	9,667,970	0.86%
Dawn Acquisitions LLC	9,133,820	0.81%
4755 Main Apartments	8,641,390	0.76%
<b>Total</b>	<b>\$183,157,540</b>	<b>16.21%</b>

Data Sources: DuPage County Assessor's Office

Principal Employers

<b>Employer</b>	<b>Employees</b>
Navistar	2,000
Molex	1,230
Benedictine University	1,170
Amazon Fulfillment Center	1,100
Armour-Eckrich Meats LLC	660
ExteNet Systems Inc.	420
Patrick Engineering	315
Morton Arboretum	220
Hyatt Regency Lisle near Naperville	165
Jewel-Osco	152

Data Sources: DuPage County and Village records



## Elected Officials



**Christopher Pecak**  
Mayor



**Kristy Grau**  
Village Clerk



**Cathy Cawiezel**  
Trustee



**Thomas Duffy**  
Trustee



**Dan Grecco**  
Trustee



**Mary Jo Mullen**  
Trustee



**Sara Sadat**  
Trustee



**Stephen Winz**  
Trustee

## Village Staff

**Eric Ertmoed**, Village Manager

**Kevin Licko**, Interim Police Chief

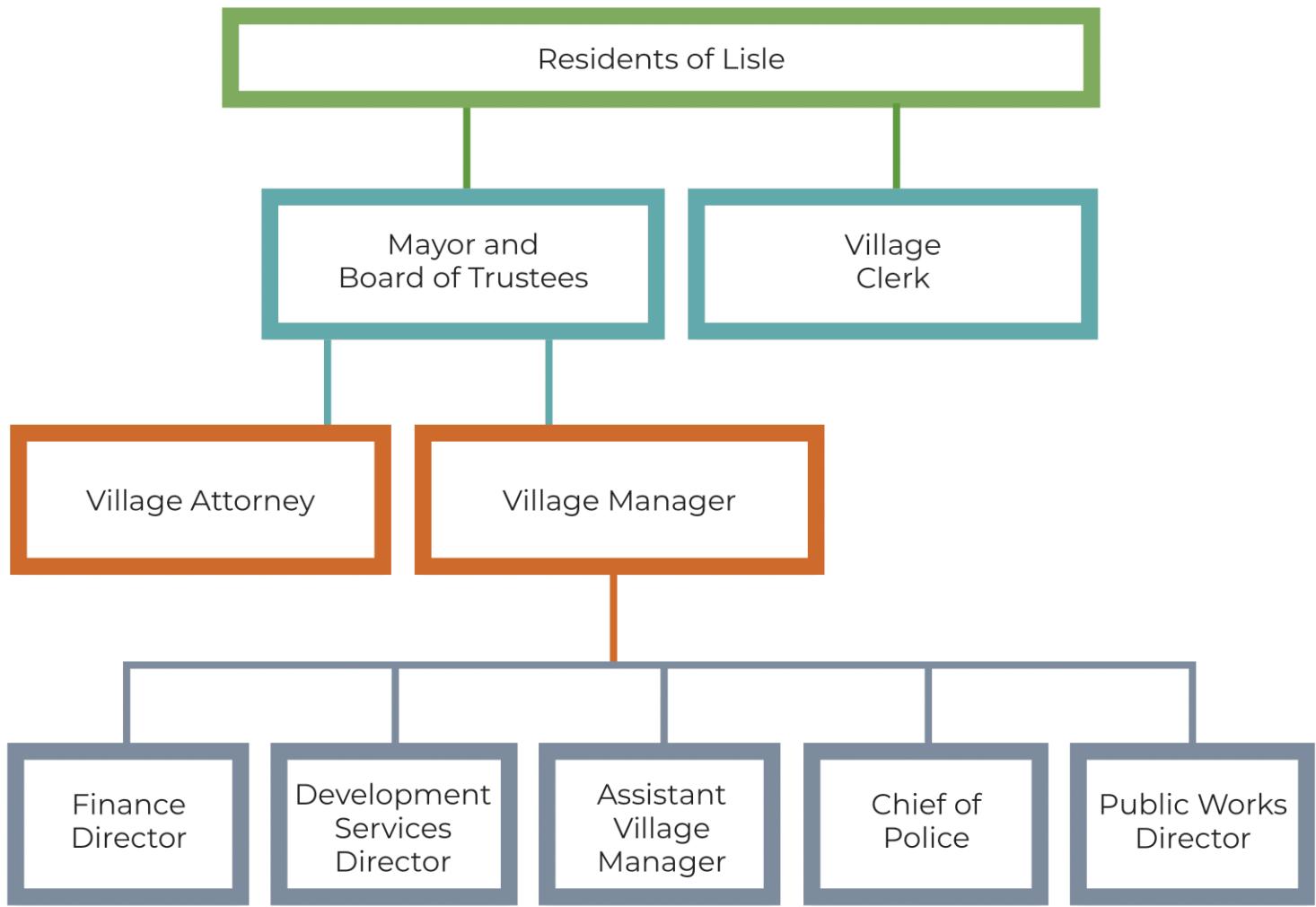
**Jack Knight**, Assistant Village Manager

**Sarah Schueler**, Finance Director

**Jason Elias**, Public Works Director

**Michael Smetana**, Development Services Director





# Strategic Plan



VILLAGE OF LISLE

## 2022/2023

This strategic plan, based on an extensive planning process considering both the Village of Lisle's present circumstances and its future goals, will serve as a blueprint for decision-making moving forward. The strategic plan contains a vision, strategic performance areas, organizational mission statement, and organizational values. The plan also contains outcome metrics for each strategic performance area that should be tracked to measure progress toward achieving the Village's overall vision for the community.

### VISION

Lisle is a welcoming, community-oriented Village where residents and businesses thrive.

### MISSION

The Village of Lisle leverages its skilled and innovative workforce to deliver efficient, high quality, customer centric municipal services.

### VALUES

The Village of Lisle excels through its commitment to:  
Professionalism  
Dedication  
Responsiveness

### VISION

Ultimately, implementation of this plan will enable the Village to achieve its desired future state as articulated in its vision: Lisle is a welcoming, community-oriented Village where residents and businesses thrive.

#### Strategic Performance Areas:

Foster Economic Investment  
Safe and Welcoming Community

Fiscal Sustainability  
Innovative Service Delivery

### MISSION

**The following mission describes the organization's purpose and role:**  
The Village of Lisle leverages its skilled and innovative workforce to deliver efficient, high quality, customer centric municipal services

### VALUES

Values represent the Village of Lisle's most deeply held beliefs, which it would like every member of the organization to embrace. The Village of Lisle excels through our commitment to:

Professionalism  
Dedication  
Responsiveness

## Strategic Performance Areas

Performance areas represent the most important issues that must be addressed to achieve the desired future. For each area, a statement of success was developed by the Village Board and the Management Team. The organization will focus on achieving these goals and tracking their progress over the next few years.



### Foster Economic Investment

Lisle facilitates investment in the community through responsible, predictable, proactive, and efficient public policies and processes.

#### Outcome Metrics

- Number and types of housing units
- Number of new businesses registered
- Change in assessed value, by land use category
- In-Village sales tax per capita
- Percent change in sales tax, by standard industrial classification code
- Percent of economic incentive dollars rebated as a percent of total incentive dollars approved
- Median household income
- Percent of first staff comments provided within 10 business days for building permits
- Customer Survey Question – Rating of the Development Services Department services
- Percent of inspections completed within two business days of requests
- Average duration of zoning entitlement process
- Number of business retention visits

### Fiscal Sustainability

Lisle's long-term financial plan utilizes diverse revenue sources to support services, infrastructure, planned initiatives, and to maintain healthy reserve balances.

#### Outcome Metrics

- Capital expenditures as a percent of total expenditures
- Percent of recurring revenues and expenditures forecasted within 10% of actual
- Village-controlled revenue as a percent of total revenue
- Percent of total fund balance to total fund expenditures
- Percent of grant revenues to total infrastructure expenditures
- Percent of pension assets to pension liabilities
- Percent change in overall recurring revenues
- Percent change in overall operating expenditures
- Percent fund balance to expenditures as compared to fund reserve policy for the General Fund



## Safe and Welcoming Community

Lisle is dedicated to developing and supporting sustainable community connections in a welcoming environment.

### Outcome Metrics

- Percent change in the number of code enforcement cases
- Number and use of Village communication channels
- Percent of commuters using a travel mode to work other than a personal vehicle
- Walkability score
- Percent change in special event permits
- Community Survey Question – Overall perception of safety in the Village
- Per capita UCR Violent Crime numbers as compared to regional average
- Per capita total police calls for service as compared to regional average

## Innovative Service Delivery

Lisle empowers staff to deliver high quality innovative services.

### Outcome Metrics

- Change in the number of ways in which the community can access Village services through technology
- Annual training hours per employee
- Track market competitiveness through average costs of salary & benefits per FTE and salary ranges
- Community Survey Question – Overall satisfaction with interactions with Village staff
- Customer Survey Question – Overall satisfaction with Village services
- Average response time to service requests
- Number of employees who complete process improvement/innovation training



### FOSTER ECONOMIC INVESTMENT

*Lisle facilitates investment in the community through responsible, predictable, proactive, and efficient public policies and procedures.*

Outcome Metrics	2020/21	2021/22 Estimate	2022/23 Goal
Number and types of housing units	10,358	10,368	10,378
Number of new businesses registered	59	47	50
Change in assessed value, by land use category	+1.07%	+1.08%	+4.28%
In-Village sales tax per capita	179.83	215.84	216.34
Percent change in sales tax, by standard industrial classification code	25.05%	24.04%	0.22%
Percent of economic incentive dollars rebated as a percent of total incentive dollars approved	0%	36.96%	50%
Median household income	90,588	92,725	94,914
<i>Percent of first staff comments provided within 10 business days for building permits</i>	N/A	N/A	TBD
<i>Customer Survey Question – Rating of the Development Services Department services</i>	N/A	N/A	10
<i>Percent of inspections completed within two business days of requests</i>	N/A	N/A	TBD
<i>Average duration of zoning entitlement process</i>	N/A	N/A	TBD
<i>Number of business retention visits</i>	N/A	N/A	TBD





### FISCAL SUSTAINABILITY

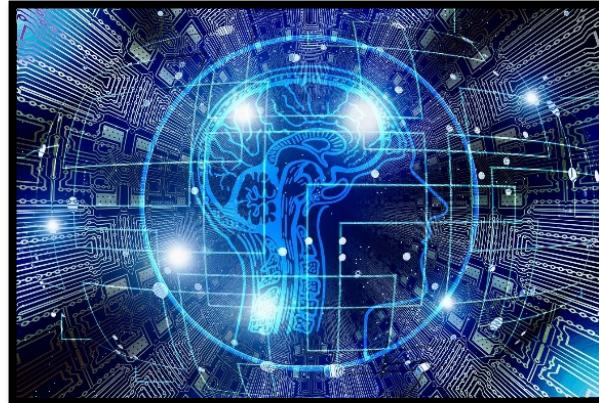
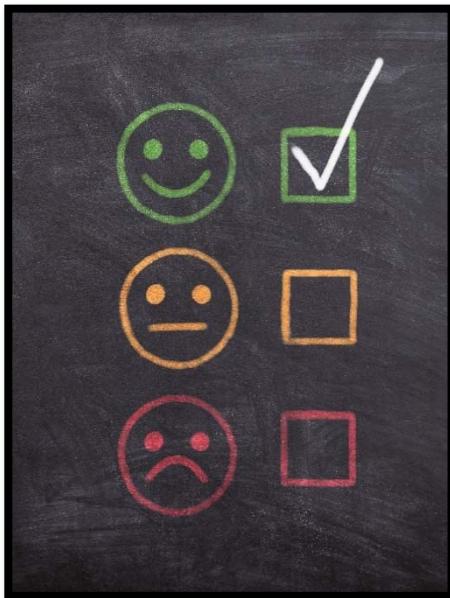
*Lisle's long-term financial plan utilizes diverse revenue sources to support services, infrastructure, planned initiatives, and to maintain healthy reserve balances.*

Outcome Metrics	2020/21	2021/22 Estimate	2022/23 Goal
Capital expenditures as a percent of total expenditures	11.62%	19.22%	15.47%
Percent of recurring revenues and expenditures forecasted within 10% of actual	44.79%	45.69%	46.60%
Village-controlled revenue as a percent of total revenue	53.19%	50.17%	53.73%
Percent of total fund balance to total fund expenditures	182.12%	147.81%	134.26%
Percent of grant revenues to total infrastructure expenditures	0.32%	1.33%	25.82%
Percent of pension assets to pension liabilities	85.86%	87.97%	90.14%
Percent change in overall recurring revenues	4.01%	4.19%	1.24%
Percent change in overall operating expenditures	16.01%	11.99%	11.00%
Percent fund balance to expenditures as compared to fund reserve policy for the General Fund	128.21%	119.70%	98.79%





SAFE AND WELCOMING COMMUNITY			
<i>Lisle is dedicated to developing and supporting sustainable community connections in a welcoming environment.</i>			
Outcome Metrics	2020/21	2021/22 Estimate	2022/23 Goal
Percent change in the number of code enforcement cases	9.42/month	+24%	-20%
Number and use of Village communication channels	16	16	18
Percent of commuters using a travel mode to work other than a personal vehicle	10%	10%	11%
Walkability score	37	37	38
Percent change in special event permits	3 events	+433%	+7%
Community Survey Question – Overall perception of safety in the Village	N/A	N/A	TBD
Per capita UCR Violent Crime numbers as compared to regional average	+2%	+2%	-1%
Per capita total police calls for service as compared to regional average	-37.6%	-36.6%	-37%



## INNOVATIVE SERVICE DELIVERY

*Lisle empowers staff to deliver high quality innovative services.*

Outcome Metrics	2020/21	2021/22 Estimate	2022/23 Goal
Change in the number of ways in which the community can access Village services through technology	3	0	7
Annual training hours per employee	38.62	39.42	43.42
Track market competitiveness through average costs of salary & benefits per FTE and salary ranges	N/A	N/A	50 <sup>th</sup> Percentile
<i>Community Survey Question – Overall satisfaction with interactions with Village staff</i>	N/A	N/A	TBD
<i>Customer Survey Question – Overall satisfaction with Village services</i>	N/A	N/A	TBD
Average response time to service requests	N/A	N/A	TBD
Number of employees who complete process improvement/innovation training	N/A	N/A	TBD



### Basis of Accounting and Budgeting

The Village's finances are accounted for and budgets are developed in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). Budgetary control is at the fund level, and a budget is adopted for every fund. The budget is considered balanced when the sum of estimated revenues and fund balances are equal to or greater than expenditures.

Budgets for governmental fund types are adopted on the modified accrual basis of accounting which is the same basis that is used for the Village's audited financial statements. 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 fund types 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.

If necessary, the annual budget may be amended by approval of the majority of the Village Board of Trustees at any time during the year. Budget amendments are usually made in response to changing priorities or unforeseen circumstances.

### Budget Process

The Village of Lisle's fiscal year begins May 1 and concludes April 30. The process of developing the budget begins in November with a review of revenue trends and forecasts for the upcoming fiscal year, and includes Village Board discussion and approval of a property tax levy. Based on a combination of projected revenues and fund balances, departmental expenditure targets are developed by the Finance Department. Individual department budgets are then prepared for submittal in January. The Village budget team (consisting of the Village Manager, Assistant Village Manager, Assistant to the Village Manager, Finance Director and Assistant Finance Director) reviews budget requests from each department.

Revisions to budget requests and revenue projections are incorporated into the proposed budget, which is then provided to the Village Board and the public for review in February. At the February 21, 2022 Committee of the Whole meeting, the Village Board will hold a budget session to review and discuss the proposed budget with the Village Manager and Management Team members. A budget ordinance is then prepared and a public hearing will be held at a regular meeting of Village Board on March 21, 2022. The budget will be presented for Village Board approval at the April 4, 2022 Board meeting. Village Code requires that an approved budget ordinance be in place by April 30th.

### Financial Policies

The following information details the significant financial policies of the Village which assist in structuring the operations of the Village. The Finance Department will continually review each of the Village's policies and may periodically recommend new policies or changes to existing policies for approval by the Village Board.



### ***General Fund Fund Balance Policy***

The Village will maintain a fund balance in the General Fund to fund operations for a period of six months. This is reviewed annually through the budget process and is calculated as six months or 50% of General Fund operating expenditures.

### ***Capital Asset Policy***

Capital assets are major assets that benefit more than a single accounting period. They include: land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure. A capital asset is to be reported and, with some exceptions, depreciated in government-wide statements and, for enterprise funds, in the individual fund statements. Assets that are not capitalized are expensed in the year of acquisition.

For financial reporting purposes, an item must be at or above the capitalization threshold of \$20,000 per unit to be considered a capital asset. This capitalization threshold includes improvements to building and infrastructure; however, repairs and most renovations will be expensed within the reporting period.

### ***Cash Management and Investment Policy***

As required by State statute, an investment policy has been formally adopted by the Village Board. The investment policy provides guidelines for the prudent investment of Village funds and outlines the policies for maximizing the efficiency of the Village's cash management practices.

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

### ***Police Pension Funding Policy***

The Village's Police Pension Fund is funded by employee contributions, investment earnings, and a portion of the Village's annual property tax levy. To determine the appropriate funding requirement set by state statute for the next fiscal year, an annual actuarial valuation of the Police Pension Fund is conducted. The Village's Police Pension Funding policy is to be 100% funded by the year 2040, which exceeds the statutory minimum requirement of 90%. Staff will continue to monitor the actuarial valuation assumptions and adjust funding as necessary to remove the issue of negative amortization. The latest actuarial valuation included assumptions which reduced the interest rate from 7.00% to 6.75% (based on current trends) and reduced the payroll growth from 4.00% to 2.00%.

### ***IRMA Excess Surplus Policy***

The Village is insured through the Intergovernmental Risk Management Agency (IRMA). IRMA provides a tailored public entity coverage program for members of this municipal risk management pool. IRMA is required to keep a certain amount of reserves to pay for future claims of its members. If the reserve balances exceed the required amount, the Board of Directors can declare an "Interest Income Credit" and some part of the excess amount is issued to the members and is referred to as the Excess Surplus Fund. These are funds that the member can withdraw, apply to the annual contribution, or leave on account with IRMA, earning IRMA's investment rate of return. Staff will retain between \$500,000 and \$750,000 in the Excess Surplus Fund and use any overage to offset the cost of the annual contribution.

### ***IPBC Retiree Group Coverage Change***

The Village belongs to the Intergovernmental Personnel Benefits Cooperative which is a consortium that



provides municipal entities the ability to band together to secure group health insurance. Belonging to IPBC allows the Village to contain its healthcare costs and reduce the impacts of volatility in the healthcare market. IPBC recently adopted a policy effective July 1, 2020 that will limit coverage of spouses and dependents under the Illinois Spousal Continuation Act to HMO plans. The policy does not affect retirees currently on the plan nor are there foreseeable impacts to future retirees as spouses and dependents are typically extended coverage through compliance with other statutory requirements. Consequently, the Village's practices regarding retirees and their dependents will reflect this new policy and will comply with statutory minimums.

### ***One-time Revenue Policy***

Occasionally, the Village receives one-time large revenues that are not expected to be received on an ongoing basis, such as criminal forfeiture funds received due to the Police Department's assistance in a forfeiture case.

Staff will align the use of one-time revenues with one-time expenditures, and foregoing the inclusion of one-time revenues in future budget years. Staff further recommends using one-time revenue to invest in projects that will result in long-term operating cost savings, examples of which include capital expenditures that will reduce operating costs, information technology projects that will improve efficiencies, and special projects that will not incur on-going operating costs.

### ***Balanced Budget Policy***

A budget is considered balanced when the sum of estimated revenues and fund balances are equal to or greater than expenditures.

### ***Capital Improvement/Equipment Replacement Fund Funding Policy***

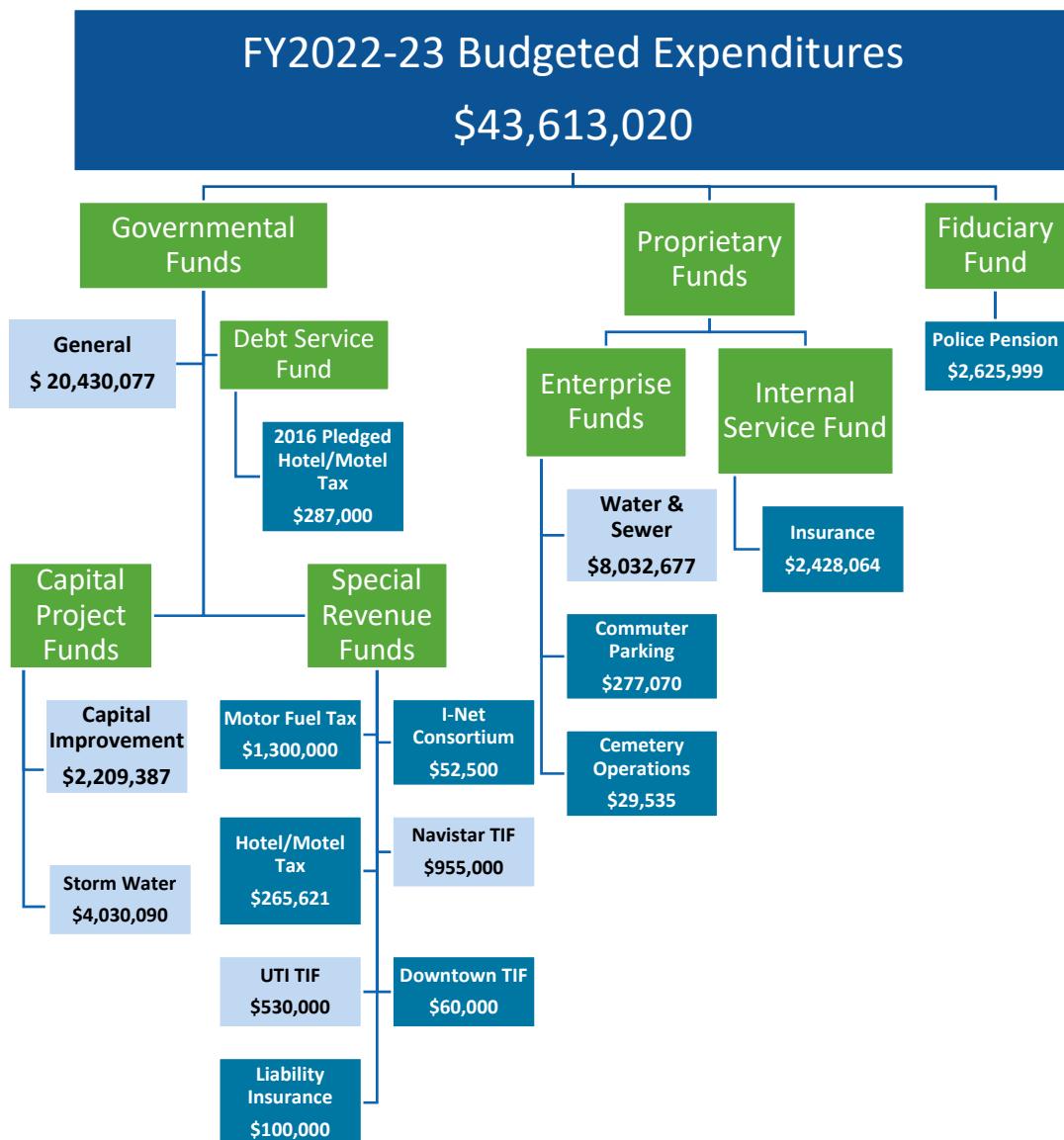
The Capital Improvement/Equipment Replacement Fund accounts for all capital improvement projects or equipment replacements greater than \$20,000 not funded by another Fund. Funding will be provided by the following revenue sources:

- A General Fund contribution between \$250,000 and \$500,000 per year from general revenue sources based on funding availability.
- The revenue received from Utility Tax which is approximately \$1.5 million per year.
- The surplus received from the Navistar TIF which is approximately \$50,000.
- The Motor Fuel Tax Revenue/Fund Balance to fund a portion of the Road Improvement Program each year.
- If the future the Village Board decided the issuance of long-term debt is necessary, any debt obligation issued would be used to finance a significant capital project or improvement, not for operational purposes. The duration of long-term debt obligations would not extend beyond the anticipated useful life of the projects financed.



## Fund Structure

The finances of the Village are organized and budgeted by funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to account for resources, and claims against them, that are segregated in accord with legal or contractual restrictions or to carry out specific activities. The Village of Lisle fund structure, illustrated below, includes all funds with budgeted expenditures. The Village of Lisle has one fund that is not budgeted, the Criminal Forfeiture Fund, which is a Special Revenue Fund.



Major funds are indicated by a light blue background.

### Governmental Funds

Governmental funds are used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.



The governmental fund types used in the Village of Lisle include General, Special Revenue, Debt Service and Capital Projects.

- **General Fund** – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. This is often the main operating fund of a governmental unit.
- **Capital Project Funds** – Capital Project Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Enterprise Funds. The Village maintains two such funds.
  - **Capital Improvement/Equipment Replacement** – This Fund accounts for the acquisition and improvement of Village property, including infrastructure and general capital assets, along with funds used for the eventual replacement of capital vehicles and equipment.
  - **Stormwater** – The Stormwater Fund is used to account for maintenance and management of the Village's Storm Water infrastructure.
- **Debt Service Fund** – Debt Service Funds are created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Village has one debt service fund.
  - **2016 Pledged Hotel/Motel Tax** – This Fund accounts for the 2% share of the Village's 5% Hotel/Motel tax that supports debt payments related to the \$3.7 million general obligation bonds issued in August, 2016 to refinance 2004 bonds issued to finance the construction of a stadium on the grounds of Benedictine University.
- **Special Revenue Funds** – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. The Village of Lisle Special Revenue Funds include:
  - **Motor Fuel Tax** – The Motor Fuel Tax Fund is used to account for the Village's share of state Motor Fuel Tax revenues that are legally restricted to maintenance and construction of streets and roads and related costs approved by the Illinois Department of Transportation.
  - **Liability Insurance** – The Liability Insurance Fund is used to account for the portion of the property tax levy that is allocated to Liability Insurance.
  - **I-Net Consortium** – The I-Net Consortium Fund accounts for the Institutional Network built as part of the cable franchise agreement and shared by consortium members made up of six (6) local organizations, including the Village of Lisle, Lisle Woodridge Fire District, Lisle School District 202, Lisle Library, Benedictine University, and the Morton Arboretum.
  - **Hotel/Motel Tax** – The Hotel/Motel Tax Fund accounts for 3% of the Village's 5% Hotel/Motel tax that is used to support economic development in the Village.



- **Navistar TIF** – The Navistar TIF Fund accounts for property taxes and expenditures related to the TIF established to promote redevelopment of the property which is currently the site of the Navistar company headquarters.
- **UTI TIF** – The UTI TIF Fund accounts for property taxes and expenditures related to the TIF established to promote redevelopment of the property which is currently the site of the Universal Technical Institute.
- **Downtown TIF** – The Downtown TIF Fund accounts for property taxes and expenditures related to the TIF established to promote redevelopment of the Village of Lisle downtown corridor.

### Proprietary Funds

Proprietary Funds are income determination funds that are used to account for a government's business-type activities; enterprise and internal service funds that are accounted for on a business-type basis.

- **Enterprise Funds** – An enterprise fund is a proprietary fund established to account for operations financed and operated in a manner similar to a private business. The Village of Lisle enterprise funds include:
  - **Water & Sewer** – The Water and Sewer Fund accounts for the provision of water and sewer services to residents and businesses of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, billing and collections.
  - **Commuter Parking** – The Commuter Parking Fund is used to support the maintenance and management of the Village's commuter parking lots and related infrastructure, and is financed through parking fees and permits.
  - **Cemetery Operations** – The Cemetery Operations Fund accounts for activities related to the operation of a Village-owned cemetery.
- **Internal Service Fund** – Internal Service Funds are used to account for business-type activities in which the customers are other government departments or agencies. The Village has one internal service fund.
  - **Insurance** – The Insurance Fund accounts for resources required to pay liability insurance premiums and claims for the Village. The Fund also accounts for the costs associated with providing insurance benefits to Village employees, including health, dental, vision and life insurance.

### Fiduciary Funds

Fiduciary Funds include trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, or other funds. The Village of Lisle has one Fiduciary Fund, the Police Pension Fund.

- **Police Pension Fund** – The Police Pension Fund is a trust fund that accounts for the accumulation of resources used to support Lisle police officer retirement and disability pensions. Resources are contributed by employees at rates fixed by law, and by the Village at amounts determined by an annual actuarial study.



## Relationship of Village Funds to Operating Departments

Funds	Operating Departments				
	Administrative	Finance	Public Works	Police	Development Services
General	X	X	X	X	X
Capital Improvement/Equipment Replacement		X	X		
2016 Pledged Hotel/Motel Tax		X			
Motor Fuel Tax			X		
Stormwater			X		X
I-Net Consortium	X	X			
Hotel/Motel Tax		X	X		
Navistar TIF	X	X			
UTI TIF	X	X			
Downtown TIF	X	X			
Water & Sewer		X	X		
Commuter Parking	X		X		
Cemetery Operations			X		
Liability Insurance	X	X			
Insurance	X	X			
Criminal Forfeiture				X	
Police Pension		X		X	



## October 2021

- **10/4:** Distribute revenue forecast information to Department Directors.
- **10/15:** Department Directors submit revenue forecasts to Finance.
- **10/18:** Finance Department to review financial policies and present changes to the Village Board if necessary.
- **10/20:** Department Directors receive personnel salary schedules and begin compiling any requests for staffing changes. Department Directors should develop a 5 year capital and technology plan.

## November 2021

- **11/6:** Salary schedules, staffing requests, and 5 year capital & technology requests are due to the Finance Department.
- **11/15:** Finance Department presents various property tax levy scenarios to the Village Board for discussion.
- **11/29:** Finance Department determines net operating revenues available to fund operating expenditures and identifies revenues available to fund capital expenditures.

## December 2021

- **12/6:** Tax Levy Ordinance presented for Village Board approval.
- **12/8:** Finance Department provides department target budget amounts available, and a draft FY2022-23 Capital Improvement Program. The budget team has discussions with Village departments to determine the status of current year capital projects and budget carry-overs.

## January 2022

- **1/5:** Departments submit target budgets and any discretionary requests to the Finance department.
- **1/15:** Finance Department compiles FY2022-23 Village-wide operating and capital budgets.

## February 2022

- **2/11:** Budget team finalizes FY2022-23 revenue and expenditure budgets for presentation to the Village Board.
- **2/21:** **Budget Workshop** Finance Department presents operating and capital budgets to the Village Board.

## March 2022

- **3/9:** Notice of public hearing published. FY2022-23 Budget made available for public inspection.
- **3/21:** Public Hearing for the FY2022-23 Budget is held. Budget summary, including revenues, expenditures and fund balances are presented to the Village Board.

## April 2022

- **4/4:** FY2022-23 Budget presented for approval of the Village Board. Following approval, Finance Department submits budget to GFOA for evaluation for the Distinguished Budget Document Award.



	4/30/22 Projected Fund Balance	Budgeted Revenues	Budgeted Expenditures	4/30/23 Projected Fund Balance
<b>General Operating Fund</b>				
General Fund	\$ 18,587,453	\$ 18,832,246	\$ 20,430,077	\$ 16,989,622
<b>Capital Project Funds</b>				
Capital Improvement Fund	10,439,274	3,085,482	2,209,387	11,315,369
Stormwater Fund	3,763,110	1,137,510	4,030,090	870,530
<b>Special Revenue Funds</b>				
Motor Fuel Tax Fund	3,746,672	1,211,830	1,300,000	3,658,502
Liability Insurance Fund	77,842	100,000	100,000	77,842
I-Net Consortium Fund	555,503	31,670	52,500	534,673
Hotel/Motel Tax Fund	255,493	348,194	265,621	338,066
Criminal Forfeiture Fund	116,222	101,600	-	217,822
Navistar TIF Fund	685,615	1,060,100	955,000	790,715
UTI TIF Fund	1,633,572	835,000	530,000	1,938,572
Downtown TIF Fund	42,884	25,000	60,000	7,884
<b>Debt Service Funds</b>				
Pledged Hotel/Motel Tax Fund	497,144	229,196	287,000	439,340
<b>Enterprise Funds</b>				
Water & Sewer Fund	11,606,896	5,971,393	8,032,677	9,545,612
Commuter Parking Fund	969,560	317,000	277,070	1,009,490
Cemetery Fund	257,857	34,550	29,535	262,872
<b>Internal Service Fund</b>				
Insurance Fund	2,256,979	2,456,719	2,428,064	2,285,634
<b>Fiduciary Fund</b>				
Police Pension Fund	43,324,276	2,921,955	2,625,999	43,620,232
	<u>\$ 98,816,352</u>	<u>\$ 38,699,445</u>	<u>\$ 43,613,020</u>	<u>\$ 93,902,777</u>

Projected Fund Balance for 4/30/2022 includes adjustments to budgeted revenues and expenditures to provide a more accurate picture of estimated fund balances at 4/30/2023.

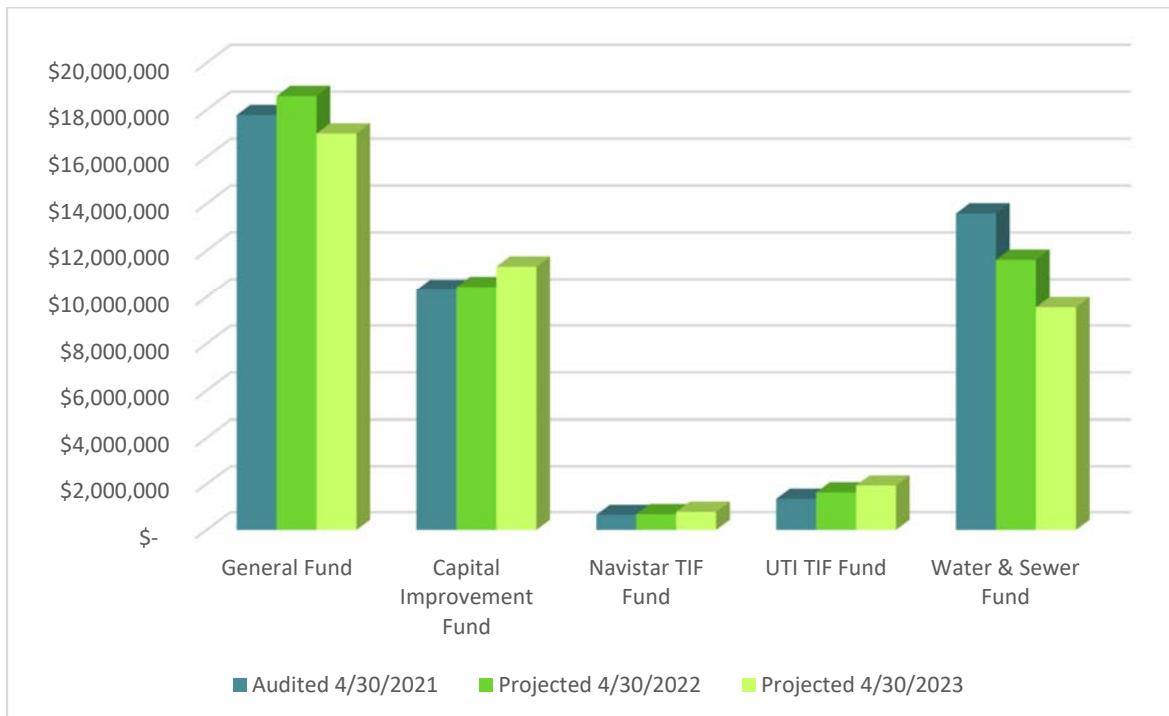


	Audited 4/30/2021	Projected 4/30/2022	Projected 4/30/2023
<b>General Operating Fund</b>			
General Fund	\$ 17,776,918	\$ 18,587,453	\$ 16,989,622
<b>Capital Project Funds</b>			
Capital Improvement Fund	10,306,870	10,439,274	11,315,369
Stormwater Fund	4,243,763	3,763,110	870,530
<b>Special Revenue Funds</b>			
Motor Fuel Tax Fund	3,540,858	3,746,672	3,658,502
Liability Insurance Fund	77,842	77,842	77,842
I-Net Consortium Fund	579,773	555,503	534,673
Hotel/Motel Tax Fund	762,114	255,493	338,066
Criminal Forfeiture Fund	89,622	116,222	217,822
Navistar TIF Fund	654,431	685,615	790,715
UTI TIF Fund	1,354,353	1,633,572	1,938,572
Downtown TIF Fund	53,705	42,884	7,884
<b>Debt Service Funds</b>			
2016 Pledged Hotel/Motel Tax Fund	402,334	497,144	439,340
<b>Enterprise Funds</b>			
Water & Sewer Fund	13,583,362	11,606,896	9,545,612
Commuter Parking Fund	938,082	969,560	1,009,490
Cemetery Fund	259,138	257,857	262,872
<b>Internal Service Fund</b>			
Insurance Fund	2,287,471	2,256,979	2,285,634
<b>Fiduciary Fund</b>			
Police Pension Fund	42,866,867	43,324,276	43,620,232
<b>Total Fund Balance</b>	<u>\$ 99,777,503</u>	<u>\$ 98,816,352</u>	<u>\$ 93,902,777</u>



Fund balance is intended to serve as measure of the financial resources available to the Village. An adequate fund balance may ensure that the Village can mitigate current and future revenue shortfalls and/or unanticipated expenditures. Fund balance is an important consideration in long-term financial planning. In addition, credit rating agencies utilize fund balance levels to evaluate a government's continued creditworthiness.

The following graph reflects actual and projected fund balances, including reserves, for each of the Village's major funds for the fiscal years ending April 30, 2021, 2022, and 2023.



**General Fund** – As part of the FY2020-21 budget process, the IMRF/FICA Fund was consolidated into the General Fund. The Village Board approved, during discussions related to the property tax levy, using a planned draw down of reserves allocated to IMRF/FICA in FY2020-21, FY2021-22 and FY2022-23 for a total amount of \$1,198,873. An additional portion of the decrease in fund balance is due to the transfer of funds to the Stormwater Fund in the amount of \$1,123,310 for the funding of stormwater projects per the Village Board approved stormwater master plan. The fund balance continues to exceed the General Fund fund balance policy of 50% of operating expenditures.

**Capital Improvement Fund** – The fund balance is projected to increase in FY2022/23 by approximately \$876,000. These funds will be available for future capital projects as needed.

**Navistar TIF Fund** – The fund balance is forecasted to increase during the fiscal year by approximately \$105,000. These funds will continue to be available in the TIF to promote redevelopment of the property.



**UTI TIF Fund** – The fund balance is projected to increase in FY2022/23 by \$305,000. These funds will be available for funding of the TIF established to promote the redevelopment of the property.

**Water & Sewer Fund** – The fund balance is projected to decrease from FY2021/22 by approximately \$2,074,000. A water and sewer rate study was completed in FY2020/21 in which the Village Board authorized the restructuring of water and sewer rates and approved a ten-year water system capital plan. Budgeted revenues, based on the recommended rates, are sufficient to cover the budgeted operating and capital expenditures in FY2022/23 and to maintain the required fund balances.



# SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

## GENERAL INFORMATION AND SUMMARIES

	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Revenues:</b>			
Taxes	\$ 20,819,762	\$ 19,545,197	\$ 22,280,679
Licenses & Permits	927,266	878,225	837,200
Grants	2,004,866	2,090,181	317,854
Intergovernmental	269,400	289,598	338,550
Charges for Services	7,495,663	6,812,288	7,068,265
Investment Income	9,113,801	1,271,300	804,000
Fines & Penalties	372,988	493,500	387,750
Miscellaneous	2,756,969	2,265,649	2,677,060
<b>Total Revenues</b>	<b>43,760,716</b>	<b>33,645,938</b>	<b>34,711,358</b>
<b>Expenditures:</b>			
Salaries	7,873,121	8,428,335	9,130,282
Employee Benefits	4,114,449	4,456,211	4,550,492
Pension Benefits	2,051,730	2,331,109	2,465,999
Contractual Services	9,887,330	11,146,416	12,247,290
Rentals & Leasing	35,908	253,538	264,767
Commodities	833,144	869,624	1,169,666
Debt Service	285,050	285,850	286,550
Capital Outlay	2,535,076	8,843,337	7,914,387
TIF Distribution	1,478,471	1,570,000	1,475,000
Miscellaneous	212,639	497,963	120,500
<b>Total Expenditures*</b>	<b>29,306,919</b>	<b>38,682,383</b>	<b>39,624,933</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	18,613,560	1,609,050	2,589,731
Operating Transfers Out	(18,613,560)	(1,609,050)	(2,589,731)
Administrative Transfer In	1,455,734	1,387,496	1,398,356
Administrative Transfer Out	(1,455,734)	(1,387,496)	(1,398,356)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	14,453,797	(5,036,445)	(4,913,575)
Fund Balance at Beginning of Period	<u>86,358,495</u>	<u>100,812,292</u>	<u>95,775,847</u>
Fund Balance at End of Period	<u>\$ 100,812,292</u>	<u>\$ 95,775,847</u>	<u>\$ 90,862,272</u>



# REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BY MAJOR FUND

## GENERAL INFORMATION AND SUMMARIES

	General Fund	Capital Improvement Fund	Other Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 15,194,469	\$ 1,522,413	\$ 3,540,955
Licenses & Permits	837,200	-	-
Grants	10,020	50,369	257,465
Intergovernmental	316,830	-	21,720
Charges for Services	328,600	-	-
Investment Income	138,500	71,700	26,100
Fines & Penalties	286,250	-	101,500
Miscellaneous	264,650	141,000	-
<b>Total Revenues</b>	<b>17,376,519</b>	<b>1,785,482</b>	<b>3,947,740</b>
<b>Expenditures:</b>			
Salaries	9,130,282	-	-
Employee Benefits	4,550,492	-	-
Pension Benefits	-	-	-
Contractual Services	4,272,707	130,000	359,940
Rentals & Leasing	258,437	-	-
Commodities	971,249	-	5,900
Debt Service	-	-	286,550
Capital Outlay	-	2,079,387	3,990,000
TIF Distribution	-	-	1,475,000
Miscellaneous	114,550	-	5,450
<b>Total Expenditures</b>	<b>19,297,717</b>	<b>2,209,387</b>	<b>6,122,840</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	57,371	1,300,000	1,132,360
Operating Transfers Out	(1,132,360)	-	(1,457,371)
Administrative Transfer In	1,398,356	-	-
Administrative Transfer Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>323,367</b>	<b>1,300,000</b>	<b>(325,011)</b>
<b>Net Change in Fund Balance</b>	<b>(1,597,831)</b>	<b>876,095</b>	<b>(2,500,111)</b>
<b>Projected Fund Balance at 5/1/2022<sup>1</sup></b>	<b>18,587,453</b>	<b>10,439,274</b>	<b>11,374,057</b>
<b>Projected Fund Balance 4/30/2023</b>	<b>\$ 16,989,622</b>	<b>\$ 11,315,369</b>	<b>\$ 8,873,946</b>

<sup>1</sup>Projected Fund Balance at 5/1/2022 includes adjustments to budgeted revenues and expenditures to provide a more accurate picture of estimated fund balances at 4/30/2023.

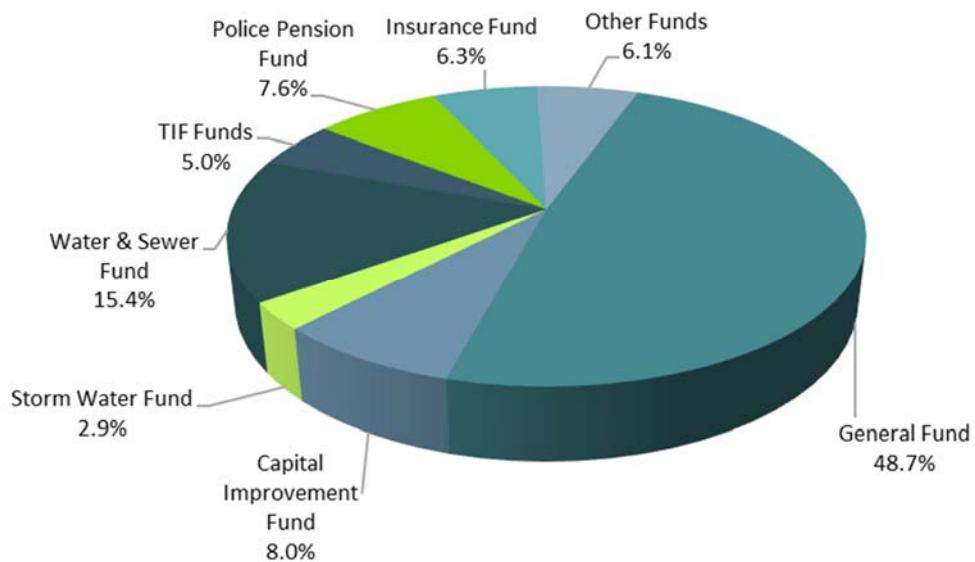
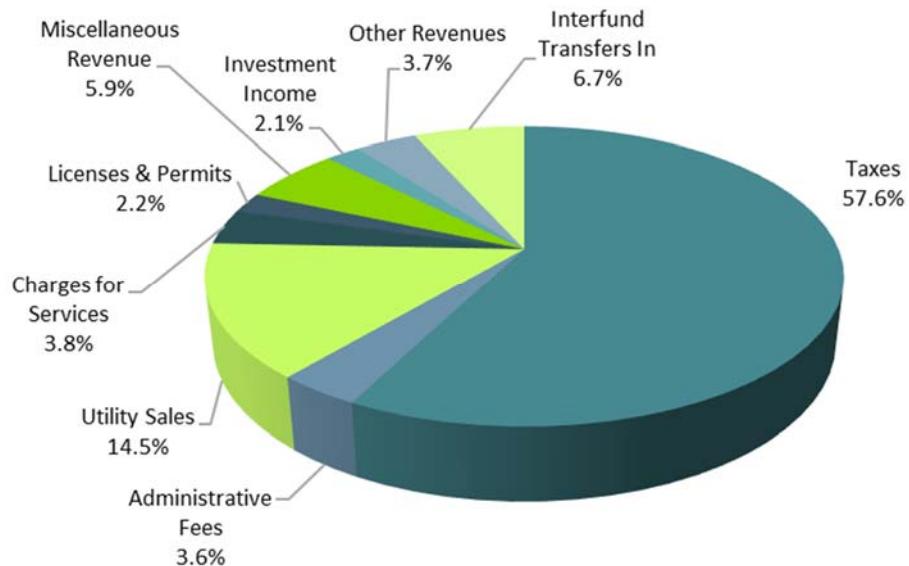


# REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BY MAJOR FUND

## GENERAL INFORMATION AND SUMMARIES

Water & Sewer Fund	Non Major Enterprise Funds	Internal Service Fund	Trust Fund	Total FY2022/23 Budget
\$ -	\$ -	\$ -	\$ 2,022,842	\$ 22,280,679
-	-	-	-	837,200
-	-	-	-	317,854
-	-	-	-	338,550
5,914,593	348,550	476,522	-	7,068,265
53,800	3,000	10,800	500,100	804,000
-	-	-	-	387,750
3,000	-	1,869,397	399,013	2,677,060
<u>5,971,393</u>	<u>351,550</u>	<u>2,356,719</u>	<u>2,921,955</u>	<u>34,711,358</u>
-	-	-	-	9,130,282
-	-	-	-	4,550,492
-	-	-	2,465,999	2,465,999
4,756,311	140,268	2,428,064	160,000	12,247,290
6,330	-	-	-	264,767
159,917	32,600	-	-	1,169,666
-	-	-	-	286,550
1,845,000	-	-	-	7,914,387
-	-	-	-	1,475,000
-	500	-	-	120,500
<u>6,767,558</u>	<u>173,368</u>	<u>2,428,064</u>	<u>2,625,999</u>	<u>39,624,933</u>
-	-	100,000	-	2,589,731
-	-	-	-	(2,589,731)
-	-	-	-	1,398,356
<u>(1,265,119)</u>	<u>(133,237)</u>	<u>-</u>	<u>-</u>	<u>(1,398,356)</u>
<u>(1,265,119)</u>	<u>(133,237)</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
(2,061,284)	44,945	28,655	295,956	(4,913,575)
11,606,896	1,227,417	2,256,979	43,324,276	98,816,352
<b>\$ 9,545,612</b>	<b>\$ 1,272,362</b>	<b>\$ 2,285,634</b>	<b>\$ 43,620,232</b>	<b>\$ 93,902,777</b>



**TOTAL REVENUES FY2022/23 - \$38,699,445****Revenue Summary by Fund****Revenue Summary by Type**

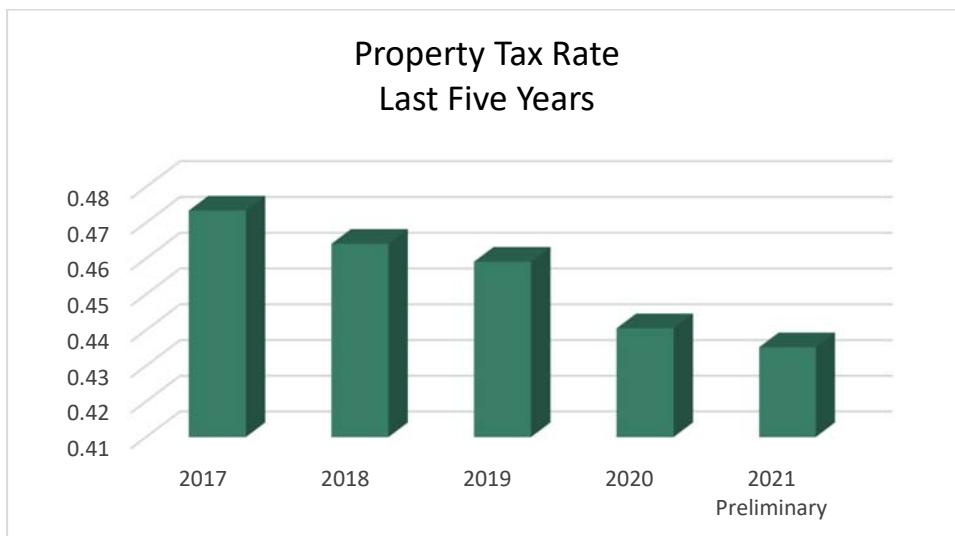
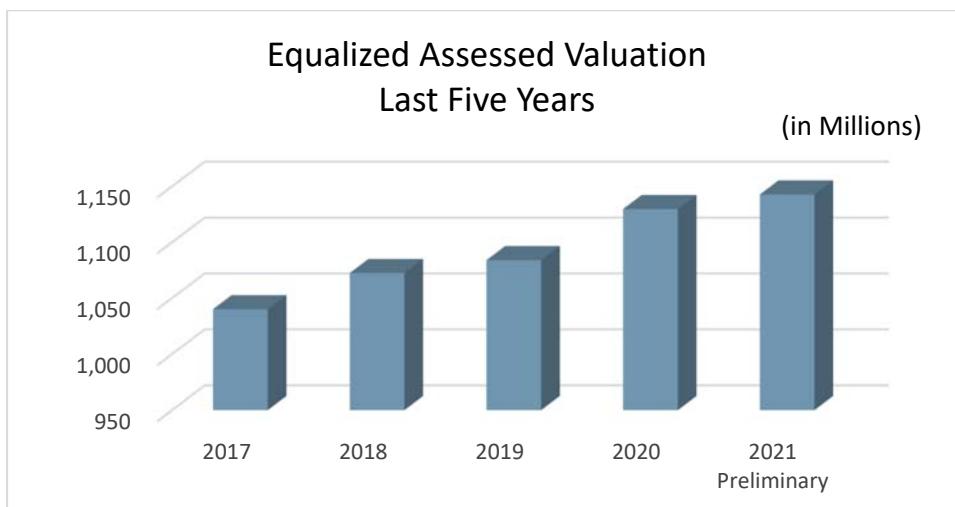
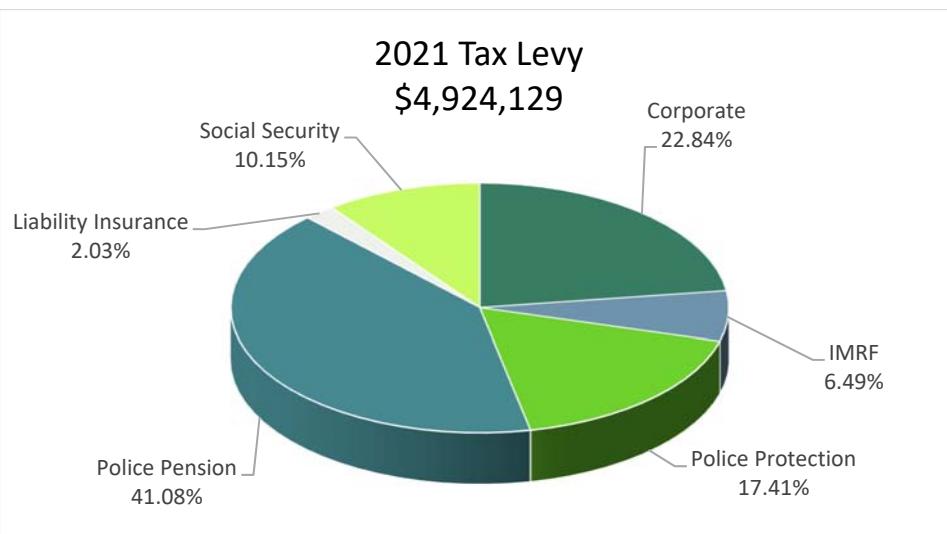
	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget	% Change FY2021/22 - FY2022/23
<b>Revenues</b>				
General Fund	\$ 20,491,746	\$ 16,534,490	\$ 18,832,246	13.90%
Capital Improvement Fund	11,520,756	3,099,133	3,085,482	-0.44%
Stormwater Fund	275,385	1,416,099	1,137,510	-19.67%
Motor Fuel Tax Fund	1,666,691	993,723	1,211,830	21.95%
Liability Insurance Fund	100,955	100,000	100,000	0.00%
I-Net Consortium Fund	31,681	89,980	31,670	-64.80%
Hotel/Motel Tax Fund	108,985	255,900	348,194	36.07%
Criminal Forfeiture Fund	72	107,600	101,600	-5.58%
Navistar TIF Fund	1,085,989	1,088,000	1,060,100	-2.56%
UTI TIF Fund	833,919	835,000	835,000	0.00%
Downtown TIF Fund	24,379	25,000	25,000	0.00%
Pledged Hotel/Motel Tax Fund	72,243	369,200	229,196	-37.92%
Water & Sewer Fund	12,382,290	5,709,632	5,971,393	4.58%
Commuter Parking Fund	320,074	344,300	317,000	-7.93%
Cemetery Operations Fund	35,276	36,200	34,550	-4.56%
Insurance Fund	3,475,354	2,137,675	2,456,719	14.92%
Police Pension Fund	11,404,214	3,500,552	2,921,955	-16.53%
<b>Total Revenues</b>	<b>\$ 63,830,009</b>	<b>\$ 36,642,484</b>	<b>\$ 38,699,445</b>	<b>5.61%</b>

Note: FY2020/21 actual revenues include \$17,044,510 in transfers from other funds that were subsequently closed.



	Preliminary 2021	Final 2020	Final 2019
Percent Change		4.22%	1.06%
<b>EAV</b>	<b>1,142,759,440</b>	<b>1,129,789,473</b>	<b>1,084,000,846</b>
<b>Tax Levy:</b>			
Corporate	1,124,909	1,124,909	1,513,758
IMRF	319,379	386,135	270,113
Police Protection	857,070	821,840	829,810
Police Pension	2,022,842	2,038,632	1,877,886
Liability Insurance	100,000	100,000	100,000
Social Security	499,929	452,613	332,562
	<b>\$ 4,924,129</b>	<b>\$ 4,924,129</b>	<b>\$ 4,924,129</b>
<b>Tax Plus:</b>			
Corporate	1,136,159	1,136,158	1,528,896
IMRF	322,573	389,996	272,814
Police Protection	865,640	830,058	838,108
Police Pension	2,043,070	2,059,018	1,896,665
Liability Insurance	101,000	101,000	101,000
Social Security	504,928	457,139	335,888
	<b>\$ 4,973,370</b>	<b>\$ 4,973,370</b>	<b>\$ 4,973,371</b>
<b>Tax Extension:</b>			
Corporate	1,135,903	1,136,568	1,529,525
IMRF	322,258	390,907	273,168
Police Protection	866,212	830,395	839,017
Police Pension	2,043,254	2,059,606	1,897,001
Liability Insurance	100,563	101,681	101,896
Social Security	505,100	457,565	336,040
	<b>\$ 4,973,289</b>	<b>\$ 4,976,723</b>	<b>\$ 4,976,647</b>
<b>Tax Rates:</b>			
Corporate	0.0994	0.1006	0.1411
IMRF	0.0282	0.0346	0.0252
Police Protection	0.0758	0.0735	0.0774
Police Pension	0.1788	0.1823	0.1750
Liability Insurance	0.0088	0.0090	0.0094
Social Security	0.0442	0.0405	0.0310
	<b>0.4352</b>	<b>0.4405</b>	<b>0.4591</b>





The following is a summary of major revenue sources, trends and assumptions for fiscal year 2022/23.

**Property Tax** – The Village levies property taxes to provide for general corporate purposes, police protection, IMRF, FICA, Police Pension, and liability insurance. The general corporate portion of the levy funds a portion of public safety salaries. The Village does not levy for debt service but instead abates the bonds with revenue from the additional 2% hotel/motel tax. Property taxes are the largest revenue source for the Governmental Type Funds.

The Village has kept the levy flat at \$4,924,129 from 2017-2020. The Village Board decided to continue the property tax levy at \$4,924,129 for an additional year since the General Fund reserve balance exceeded expectations at the end of FY2020-21. Staff will continue to reevaluate the Village's ability to keep the levy flat each year based on the Village's overall financial position.

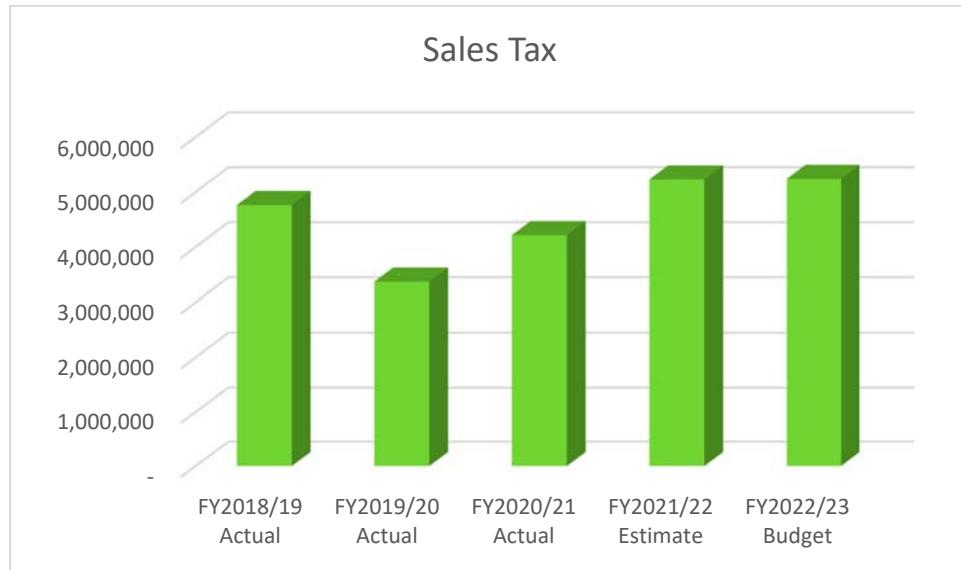
The Police Pension levy as recommended per the actuarial valuation is \$2,022,842, which is a decrease of \$15,790 compared to last year's levy amount. The decrease is due to a favorable plan experience in the prior year which included an investment return of 9.32%. The Village's IMRF rate for 2022 has decreased significantly to 10.81% from 13.89% in 2021. The reduced rate resulted in a decrease of \$66,756 in the IMRF portion of the levy.

The following charts represent the total property tax levy collections, as well as collections by category for FY2018-19 through FY2022-23.





**Sales Tax** – The Village receives 1% from the state sales tax. The estimate for FY2021-22 and the budget for FY2022-23 was projected by analyzing prior year collections and factoring in the effect from the recovery of the COVID-19 pandemic. Projections also take into account new sales tax generating businesses and the change in the Use Tax law as discussed in the Use Tax section below.



**Income Tax** - Income tax is a state shared revenue that is distributed on a per capita basis and is based on the average income statewide. The income tax calculation is based on the Village's current population of 24,223. The fiscal year 2021-22 estimate is \$131.20 per capita and the fiscal year 2022-23 budget is based on \$122.92 per capita. The per capita amounts utilized are published by the Illinois Municipal League (IML).



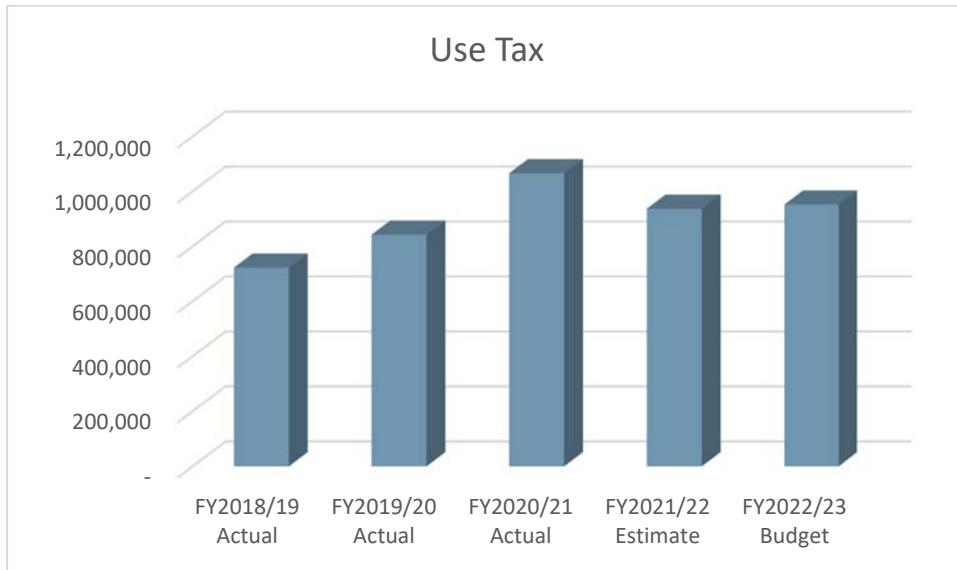
Income tax has experienced significant growth due to the Illinois labor market rebounding after restrictions were placed on the economy in March 2020. The unemployment rate has dropped from 16.5% in April 2020 to 5.7% in November 2021. The Illinois Municipal League does not expect the extraordinary growth to continue, but they do anticipate a sizeable growth in income taxes due to the continued economic recovery.



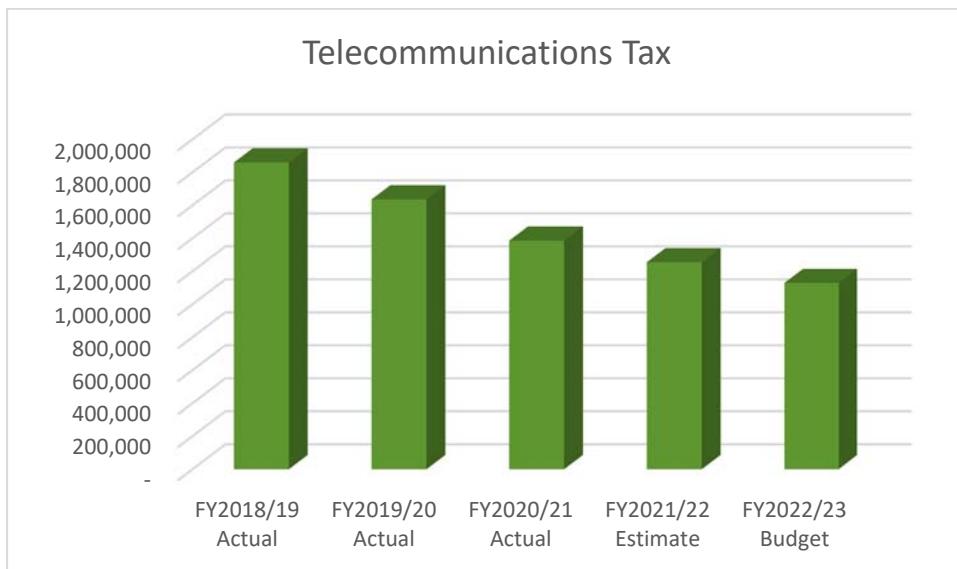
**Use Tax** - Effective January 1, 2021, marketplace facilitators and eligible remote retailers were required to collect both Illinois' 6.25% Retailers Occupations Tax and locally imposed sales taxes instead of the 6.25% Use Tax on online purchases from sellers, based on where the product is delivered. Based on data collected since the new law went in effect, the change has reduced use tax revenues while increasing sales tax for the Village.

During calendar year 2020, the use tax experienced tremendous growth due to the pandemic because of the significant changes in consumer purchasing behavior. IML anticipates the use tax per capita rate to continue to decrease after the peak in 2020 due to the effects of the new law. The fiscal year 2021-22 estimate and fiscal year 2022-23 budget is based on \$37.72 per capita.



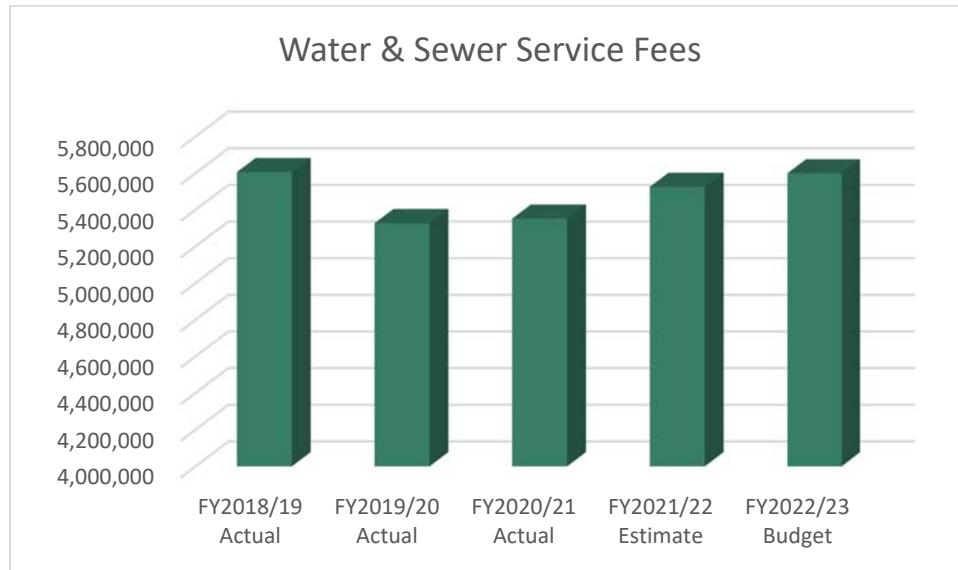


**Telecommunications Tax** – The Village continues to experience significant declines in the telecommunications tax due to the general trend away from landline telephones. It is projected that the FY2022-23 budget will be approximately 39% less than the FY2018-19 actual.

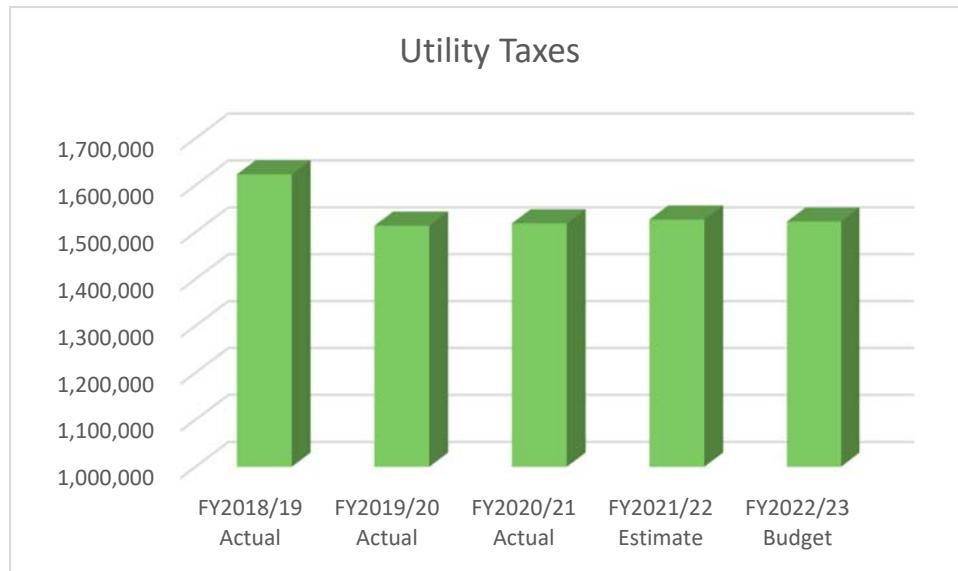


**Water & Sewer Revenue** - A comprehensive water and sewer rate study was completed in FY2020-21. As part of this study, the Village Board authorized the restructuring of water and sewer rates and approved a ten-year water system capital plan. The new rate structures were implemented beginning May 1, 2021 and the rates will increase under this new structure beginning in FY2022-23 through FY2024-25. Budgeted revenues, based on the recommended rates, are sufficient to cover the budgeted operating and capital expenditures in FY2022-23 and to sustain targeted fund balances.



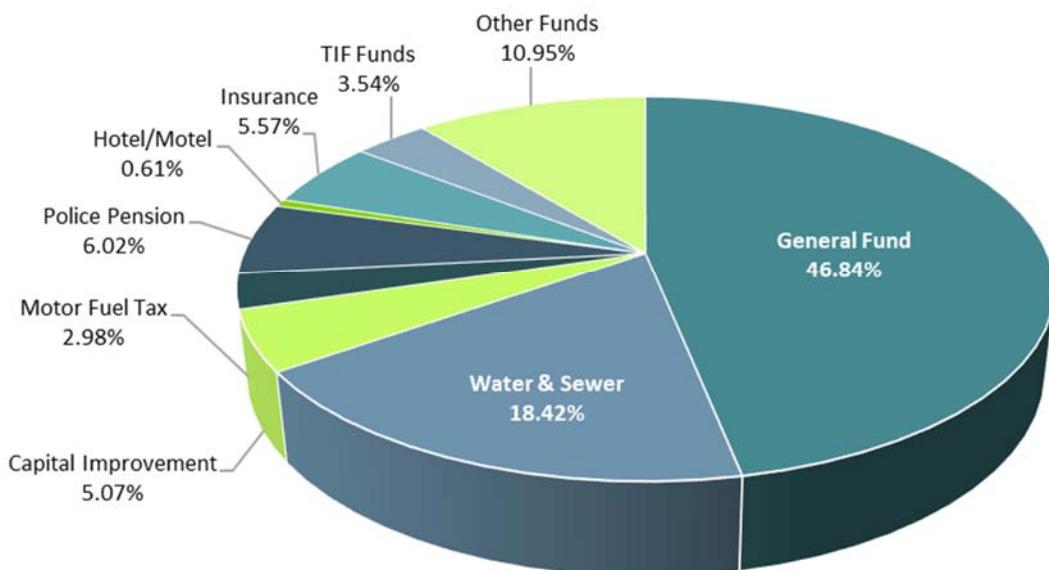
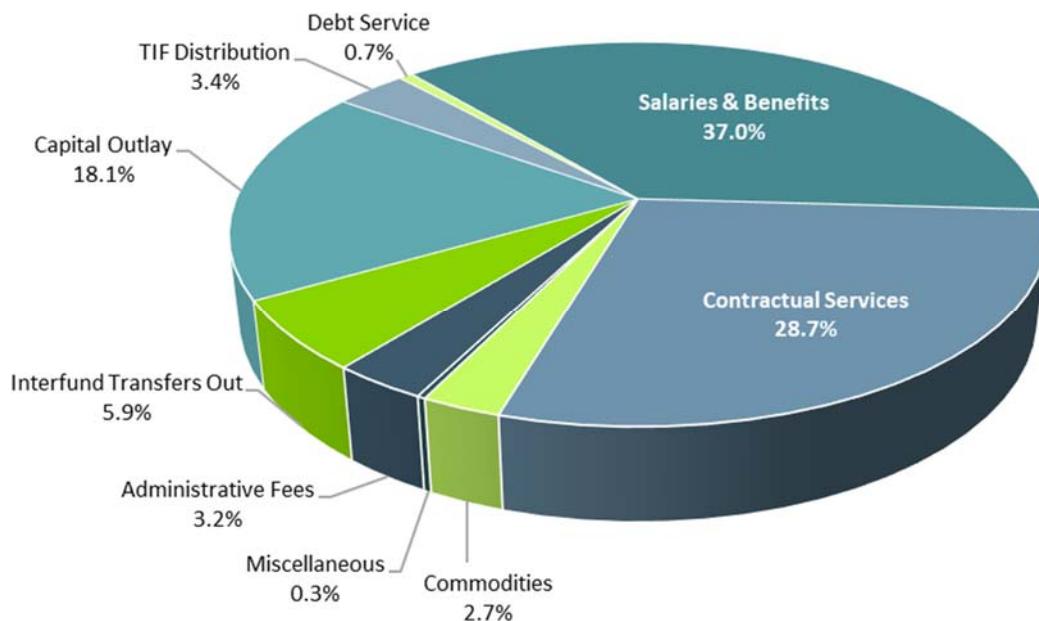


**Utility Tax** – The Village collects utility taxes on natural gas and electricity. Utility taxes per Board approved policy are used to fund capital projects and are accounted for in the Capital Improvement Fund. These revenues are subject to variability in seasonal temperatures from year to year and are dependent on the usage of heating and cooling systems and are not impacted by the Village’s municipal electric aggregation program.



**Hotel/Motel Tax** – The hotel/motel tax has seen a significant decline due to COVID-19. COVID-19 had suppressed demand for travel due to continued lockdowns which reduced both business and leisure travel. The estimate for fiscal year 2021-22 is up approximately \$272,000, or 150.7%, compared to the fiscal year 2020-21 actual. While the revenues are still below pre-pandemic levels, there has been a steady upward trend since December of 2020. The budget for fiscal year 2022-23 factors in a continued recovery in the travel industry.



**TOTAL EXPENDITURES FY2022/23 - \$43,613,020****Expenditure Summary by Fund****Expenditure Summary by Type**

	FY2020/21 Actual	FY2021/22		% Change FY2021/22 - FY2022/23
		Amended Budget	FY2022/23 Budget	
<b>Expenditures</b>				
General Fund	\$ 17,094,681	\$ 18,197,956	\$ 20,430,077	12.27%
Capital Improvement Fund	10,207,025	2,996,068	2,209,387	-26.26%
Stormwater Fund	522,056	3,484,863	4,030,090	15.65%
Motor Fuel Tax Fund	1,200,000	1,300,000	1,300,000	0.00%
Liability Insurance Fund	100,000	100,000	100,000	0.00%
I-Net Consortium Fund	3,382	60,510	52,500	-13.24%
Hotel/Motel Tax Fund	148,965	853,581	265,621	-68.88%
Criminal Forfeiture Fund	60,037	-	-	0.00%
Navistar TIF Fund	969,948	1,025,200	955,000	-6.85%
UTI TIF Fund	514,570	554,700	530,000	-4.45%
Downtown TIF Fund	988	35,200	60,000	70.45%
Pledged Hotel/Motel Tax Fund	285,500	286,300	287,000	0.24%
Water & Sewer Fund	13,409,706	7,937,588	8,032,677	1.20%
Commuter Parking Fund	363,020	255,698	277,070	8.36%
Cemetery Operations Fund	27,240	28,881	29,535	2.26%
Insurance Fund	3,552,323	2,092,875	2,428,064	16.02%
Police Pension Fund	2,202,959	2,469,509	2,625,999	6.34%
<b>Total Expenditures</b>	<b>\$ 50,662,398</b>	<b>\$ 41,678,929</b>	<b>\$ 43,613,020</b>	<b>4.64%</b>

Note: FY2020/21 actual expenditures include \$17,044,510 in transfers from other funds that were subsequently closed.



The Village of Lisle is a non-home rule community. Debt restrictions in the State of Illinois differ for home rule municipalities and non-home rule municipalities. Non-home rule municipalities are limited in the amount of debt that can be incurred to 8.625% of the community's equalized assessed valuation.

### Debt Limit

The Village's debt limit is as follows:

2021 Estimated Equalized Assessed Valuation (EAV) - \$1,142,759,440

Multiplied by 8.625%

Maximum Debt Limit - \$98,563,002

### Outstanding Debt

On August 24, 2016, the Village issued \$3,700,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016 to replace the 2004 Series Taxable Alternate Revenue bond issue, which led to considerable savings for the Village. The original bonds were sold to finance a stadium on the Benedictine University Campus. These bonds are payable from the additional 2% hotel/motel tax and are being repaid by the 2016 Pledged Hotel/Motel Tax Fund.

Issue	Outstanding at May 1, 2021	Issuances	Retirements	Outstanding at April 30, 2022
G.O. Bond Series 2016	\$2,890,000	-	\$215,000	\$2,675,000

The Village of Lisle maintains a bond rating of Aa1 from Moody's Investors Service for its general obligation debt. As of May 1, 2022, the Village's total outstanding debt of \$2,675,000 is 2.71% of the Village's Debt Limit. The current population of the Village per the latest census is 23,440, which results in a gross G.O. debt per capita as of May 1, 2022 of \$110.



## General Obligation Bonded Debt Principal and Interest Payments

Fiscal Year Due 6/1 & 12/1	Principal	Interest	Total
2022-2023	220,000	66,550	286,550
2023-2024	220,000	62,150	282,150
2024-2025	225,000	57,750	282,750
2025-2026	230,000	53,250	283,250
2026-2027	235,000	48,650	283,650
2027-2028	240,000	43,950	283,950
2028-2029	245,000	39,150	284,150
2029-2030	255,000	31,800	286,800
2030-2031	260,000	24,150	284,150
2031-2032	270,000	16,350	286,350
2032-2033	275,000	8,250	283,250
<b>Total</b>	<b>\$2,675,000</b>	<b>\$452,000</b>	<b>\$3,127,000</b>





FISCAL YEAR 2022/2023

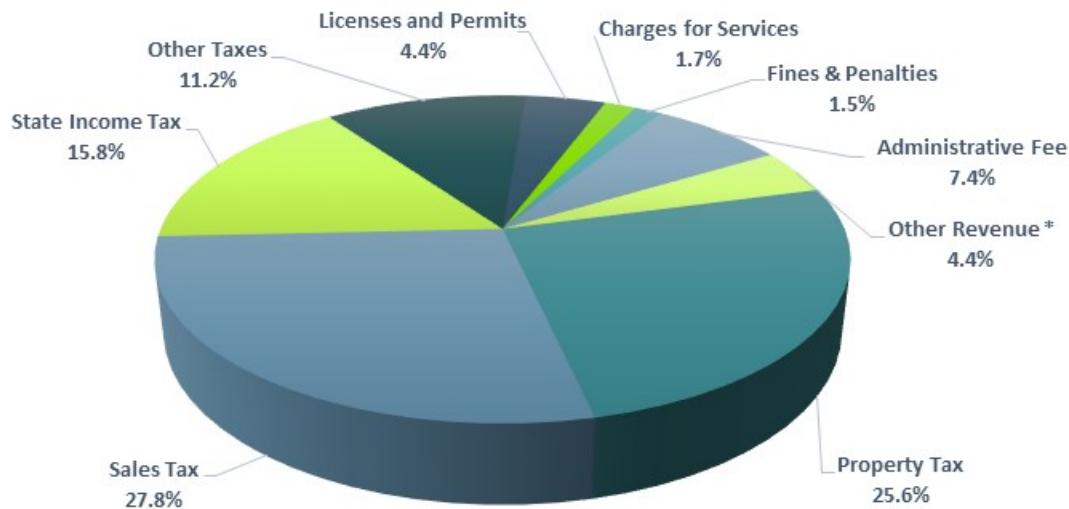
# General Fund

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except for those which are required to be accounted for in another fund.

The General Fund reflects the operations of the following departments:

- Elected Officials
- Village Manager/Information & Technology Services
- Finance
- Police/Emergency Management
- Development Services
- Public Works/Facilities/Fleet Services
- Administrative Services





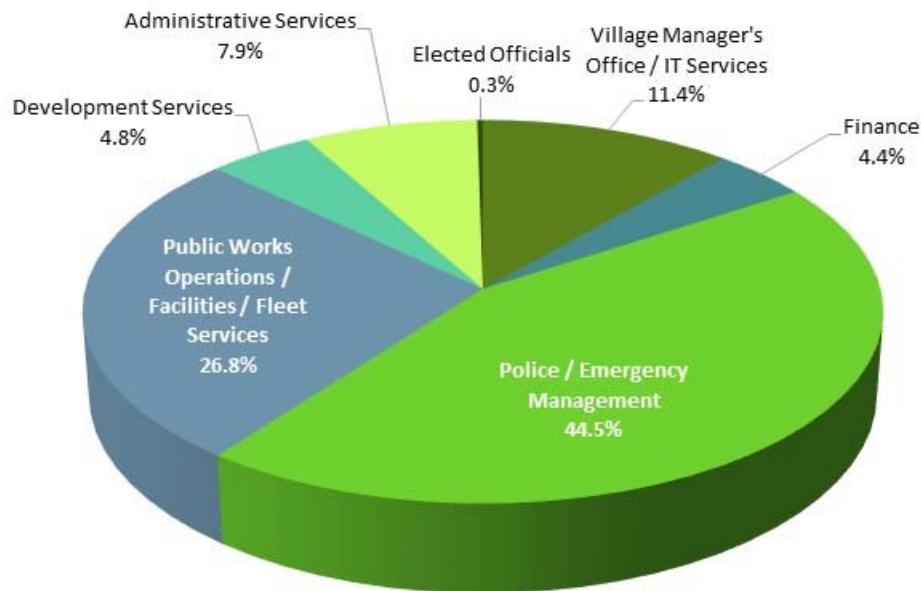
\*Other revenue includes Road & Bridge Tax, Investment Income, Miscellaneous Revenue, Intergovernmental Revenue, Grants and Interfund Transfers In.

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Property Tax	\$ 4,867,867	\$ 4,868,958	\$ 4,824,129	\$ 4,824,129
Road & Bridge Tax	41,505	41,460	41,500	41,500
Sales Tax	3,370,826	4,215,205	5,228,571	5,240,317
State Income Tax	2,540,529	2,687,099	3,126,693	2,977,491
Other Taxes	2,508,664	2,480,331	2,221,052	2,111,032
Licenses & Permits	1,043,920	927,266	850,015	837,200
Charges for Services	351,716	382,223	380,750	328,600
Fines & Penalties	409,730	372,988	271,500	286,250
Grants	74,387	1,224,608	19,655	10,020
Intergovernmental Revenue	253,426	247,680	283,040	316,830
Miscellaneous Revenue	414,111	224,036	136,890	264,650
Investment Income	387,749	41,069	136,800	138,500
Administrative Fee	-	1,455,734	1,387,496	1,398,356
Interfund Transfers In	423,660	1,323,088	-	57,371
 Total Revenue	 \$ 16,688,090	 \$ 20,491,746	 \$ 18,908,091	 \$ 18,832,246



# GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND

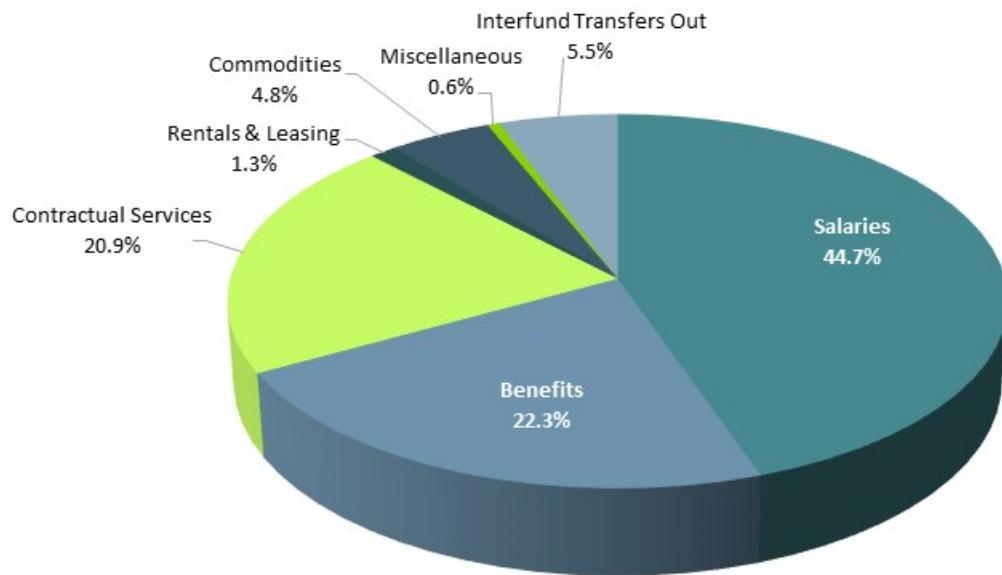


	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>General Fund</b>				
Elected Officials	\$ 46,249	\$ 37,466	\$ 52,103	\$ 52,503
Administrative Services	2,398,509	472,624	567,191	1,608,672
Village Manager	689,636	960,730	1,082,214	1,531,975
Finance	553,496	821,225	863,643	891,395
Facilities	312,393	372,579	417,969	456,283
IT Services	726,970	580,135	1,146,720	803,382
Police	7,329,866	7,889,637	8,738,629	9,059,878
Development Services	603,170	682,912	728,095	980,126
Public Works Operations	2,373,834	3,308,378	3,764,731	4,046,315
Fleet Services	623,462	614,596	801,962	964,768
Emergency Management	21,425	31,309	34,699	34,780
<b>General Fund Total</b>	<b>\$ 15,679,010</b>	<b>\$ 15,771,592</b>	<b>\$ 18,197,956</b>	<b>\$ 20,430,077</b>



# GENERAL FUND EXPENDITURE SUMMARY BY FUNCTION

GENERAL FUND



	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>General Fund</b>				
Salaries	\$ 7,294,279	\$ 7,873,121	\$ 8,428,335	\$ 9,130,282
Benefits	2,323,468	4,114,449	4,456,211	4,550,492
Contractual Services	2,931,515	2,917,601	3,477,954	4,272,707
Rentals & Leasing	41,043	35,779	252,288	258,437
Commodities	783,917	691,890	759,856	971,249
Miscellaneous	7,222	128,827	283,262	114,550
Capital Outlay	-	876	531,000	-
Interfund Transfers Out	2,297,566	9,050	9,050	1,132,360
<b>General Fund Total</b>	<b>\$ 15,679,010</b>	<b>\$ 15,771,592</b>	<b>\$ 18,197,956</b>	<b>\$ 20,430,077</b>



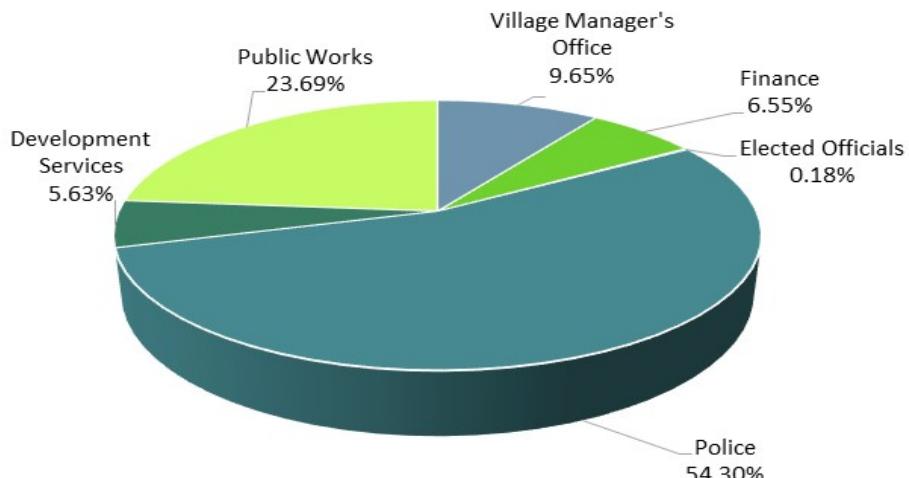
## Full Time Staffing

Department	2019/20	2020/21	2021/22	2022/23
Development Services	5.0	5.0	5.0	5.0
Finance	8.0	8.0	7.0	6.0
Police	46.5	46.5	46.5	46.0
Public Works	26.0	26.0	25.0	25.0
Village Manager	5.5	5.5	5.5	8.0
<b>Total</b>	<b>91.0</b>	<b>91.0</b>	<b>89.0</b>	<b>90.0</b>
<b>Part Time Staffing</b>				
Department	2019/20	2020/21	2021/22	2022/23
Development Services	3.0	2.0	1.0	-
Elected Officials	8.0	8.0	8.0	8.0
Finance	1.0	1.0	1.0	1.0
Police	5.0	4.0	4.0	3.0
Public Works	6.0	6.0	6.0	6.0
<b>Total</b>	<b>23.0</b>	<b>21.0</b>	<b>20.0</b>	<b>18.0</b>
<b>Grand Total</b>	<b>114.0</b>	<b>112.0</b>	<b>109.0</b>	<b>108.0</b>

The Village Manager's Office added two positions to enhance economic development efforts. These positions include an Economic Development Coordinator and a Community Engagement Specialist. A portion of the costs will be funded by the Hotel/Motel Tax Fund.

A full time Customer Service Representative in Finance, a part time Plumbing Inspector in Development Services, and a part time Records Clerk in Police were eliminated.

## Salary and Benefits Cost by Department





FISCAL YEAR 2022/2023

# Department Budgets

The Village of Lisle operates under a Trustee-Village Form of Government as established in the Illinois Municipal Code (65 ILCS 5/3.1-30-5.) Residents elect the President (referred to as Mayor) and Trustees, who develop a strategic vision and set policy direction as community representatives. Residents and other community members participate in the governing process by serving on Boards, Commissions, and Committees that address specific topics and provide input to the Village Board to aide in decision-making.

Trustees are called upon to represent the community and to share their ideas, recommendations, and point of view during consideration of matters that come before the Village Board. The Village Board collectively sets Village policy. The Mayor, with the advice and consent of the Village Board of Trustees, appoints a non-partisan, professional Village Manager to ensure that the operations of the Village government are consistent with policies established by the Village Board and that the organization is professionally and efficiently managed.

The Mayor, Village Clerk, and six Trustees are elected for four-year staggered terms. Community leadership is provided through interaction with residents, stakeholders, civic associations, intergovernmental bodies, and regional councils of government.

Regular Village Board and Committee of the Whole Meetings are scheduled on the first and third Monday of each month and are aired on Xfinity channel 10, and AT&T U-Verse channel 99. They are also streamed live and are available on-demand on the Village of Lisle's YouTube channel.

Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Salaries</b>	\$ 18,246	\$ 18,246	\$ 18,200	\$ 18,200
<b>Benefits <sup>1</sup></b>	—	1,396	1,388	1,388
<b>Contractual Services <sup>2</sup></b>	27,247	17,142	27,915	28,415
<b>Commodities</b>	756	683	4,600	4,500
	<b>\$ 46,249</b>	<b>\$ 37,466</b>	<b>\$ 52,103</b>	<b>\$ 52,503</b>

#### Budget Notes & Significant Changes

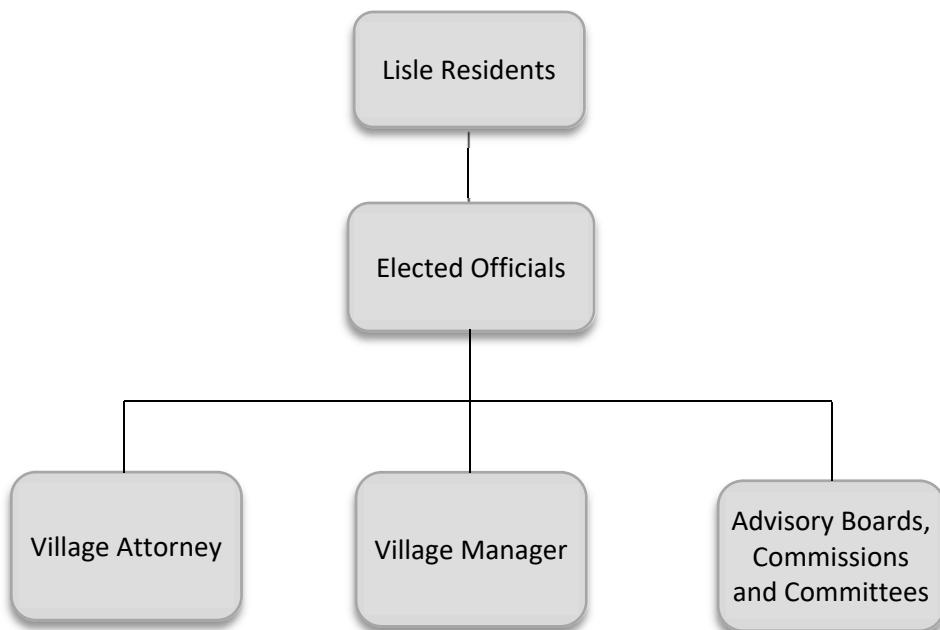
<sup>1</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.

<sup>2</sup> Dues & memberships for various organizations are budgeted within Contractual Services.



Elected Officials				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Mayor</b>	1.0	1.0	1.0	1.0
<b>Village Clerk</b>	1.0	1.0	1.0	1.0
<b>Trustees</b>	6.0	6.0	6.0	6.0
	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

### Organization Chart



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>01-Elected Officials</b>					
01-01 511900	PART TIME	\$ 18,246	\$ 18,246	\$ 18,200	\$ 18,200
01-01 522105	DUES & MEMBERSHIPS	23,790	13,970	24,215	24,215
01-01 522133	POSTAGE	45	59	50	70
01-01 522155	TELEPHONE	3,310	3,112	3,150	3,630
01-01 522170	BUSINESS TRAVEL	103	-	500	500
01-01 523320	FICA VILLAGE CONTRIBUTION	-	1,131	1,126	1,126
01-01 523321	MEDICARE CONTRIBUTION	-	265	262	262
01-01 534110	OPERATIONAL SUPPLIES	177	267	600	500
01-01 534955	AWARDS	-	416	4,000	4,000
01-01 544005	OTHER OPERATIONAL EXPENSE	579	-	-	-
<b>01-Elected Officials Total</b>		<b>\$ 46,249</b>	<b>\$ 37,466</b>	<b>\$ 52,103</b>	<b>\$ 52,503</b>



The Village Manager's Office provides administrative services and organizational leadership in carrying out efforts related to the Village's 2022 – 2025 Strategic Priorities, additional Village policies and goals, and daily municipal operations. The Village Manager's Office works to ensure the efficient and economical delivery of internal and external Village services.

### Functions

- Leads efforts in achieving the Village's mission of leveraging its skilled and innovative workforce to deliver efficient, high quality, customer centric municipal services.
- Participates in, and supports regional collaborations amongst local governments, area councils of government, institutions, the business community, community groups and others.
- Coordinates organization-wide strategic planning, work plan formation, program and policy development and execution, efficiency and modernization efforts, and legislative processes.
- Leads economic development efforts to support existing businesses and those considering Lisle as a location.
- Manages corporate liability including workers compensation, property loss, and general liability
- Coordinates workplace trainings, compliance inspections and reviews, expert consultation, and facility reviews. Represents the Village in collaborations with the Village's risk management pool.
- Works to attract and retain high-performing employees, manages labor contracts, empowers staff to deliver high-quality, innovative services, and undertakes efforts to create an inviting and nurturing workplace environment.
- Processes, coordinates reviews, and issues permitting and licensing as it relates to special events and commercial filming endeavors.
- Maintains official Village records, manages document archival system, drafts meeting minutes, processes Freedom of Information Act requests, processes and issues liquor licenses.
- Conducts communication efforts through the Village's community cable channel, website, social media, newsletters, and other publications.
- Plans for, acquires, and maintains information technology equipment and software to support operational needs. Strategically plans for technological advances including the development of and maintenance of the Village Geographic Information Services (GIS) system.
- Coordinates the assembly of Village Board meeting agenda packets and board presentations.

### FY2021-22 Achievements

- Coordinated the process of developing the Village's 2022-2025 Strategic Plan, which was ultimately adopted January 2022.
- Developed a 5 year capital plan for the maintenance and improvement of the Village's Information Technology network.
- Guided the Village's review of the Metropolitan Mayors Caucus Greenest Region Compact, development of draft work plan, and resolution endorsing the compact.
- Completed a comprehensive update to the Village's Fees, Fines, Insurance, Guarantees, and Regulatory Measures; greatly improving accessibility and clarity regarding provisions and best positioning Village for Enterprise Resource Planning integration.
- Continued response to COVID-19 pandemic following public health guidance; worked with the Village's Management Team to orchestrate safety protocols, PPE availability and protocols, and scheduling modifications.



- Furthered efforts to build and refine the Village's workforce to meet Village's mission and objectives including Police Officer recruitment at Western Illinois University, collaboration with departments to develop positions that best suit departmental needs.
- Collaborated with consultant and Finance Department in conducting an audit of telecom services, recapturing over \$29,000 in annual costs.
- Coordinated the transition of the Village's dental insurance provider from MetLife to Delta Dental; expanding provider network.
- Transitioned employee's employee assistance program from Perspectives to LifeWorks; improved administration of the program and ease of access for employees.
- Drafted update to Employee Handbook to reflect State of Illinois statutory requirements regarding Whistleblower Reporting and Anti-Retaliation policies.
- Managed the delivery and coordination of staff training programs, including safety compliance and trainings to meet State training mandates.
- Undertook efforts to market Lisle including partnerships with Choose DuPage and DuPage Convention and Visitors Bureau.
- Revised and updated Executive Assistant job description to establish the Administrative Coordinator position to best meet organizational needs; resulting in successful recruitment.
- Implemented an agreement with Benedictine University to allow the INET to serve as a backup service; included equipment installation and configuration.
- Migrated Village email and office products to Microsoft 365 platform.
- Customer Services Manager, Planning and Zoning Coordinator position were created to better suit the needs of the adapting Finance and Development Services departments.

### **FY2022-23 Objectives**

- Prepare an updated classification and compensation schedule based upon consultant's recommendation. Implement new plan and administration that includes an updated performance evaluation program.
- Regularly maintain classification and compensation plan through annual review of average salary costs and benefits, ranges and costs per full time employee.
- Sustain efforts with regional economic development partners to foster economic investment.
- Administer the policies appearing in the updated Employee Handbook, including a transition to a vacation accrual process which will reduce long-term financial liability.
- Continue development of a forward-looking workplace culture that encourages innovation and creates an environment that aids in the recruitment of high-performing staff members.
- Further incorporate efforts to expand diversity within the Village's workforce.
- Oversee survey development to capture metrics associated with the 2022-2025 Strategic Plan.
- Identify opportunities for process improvement and innovation training; coordinate the participation of staff in these trainings.
- Continue to increase efficiencies through the modernization of policies, processes and procedures; explore technology enhancements and process streamlining.
- Promote a culture of positivity, trust, and responsiveness amongst staff and between management and new labor representatives.



- Increase employee satisfaction and continue to develop efforts to foster succession planning and career advancement opportunities.

Village Manager's Office Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Salaries<sup>1</sup></b>	\$ 480,379	\$ 553,085	\$ 570,066	\$ 868,003
<b>Benefits<sup>2</sup></b>	—	192,802	205,718	303,552
<b>Contractual Services<sup>3</sup></b>	203,123	213,365	304,455	328,370
<b>Commodities</b>	1,656	1,478	1,975	2,050
<b>Miscellaneous</b>	4,477	—	—	30,000
	<b>\$ 689,636</b>	<b>\$ 960,730</b>	<b>\$ 1,082,214</b>	<b>\$ 1,531,975</b>

#### Budget Notes & Significant Changes

- <sup>1</sup> In previous fiscal years, a portion of salaries and benefits were charged directly to the Enterprise Funds. Beginning in FY2020/21, salaries and benefits will be charged entirely to the General Fund and an administrative fee will be charged to the Water & Sewer Fund. In FY2022/23 two new positions are budgeted to support economic development.
- <sup>2</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.
- <sup>3</sup> Legal fees represent the majority of contractual services and are budgeted and charged as needed.

Information Technology Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Contractual Services<sup>1</sup></b>	\$ 699,666	\$ 549,705	\$ 592,120	\$ 738,682
<b>Commodities</b>	27,304	29,554	23,600	64,700
<b>Capital Outlay<sup>1</sup></b>	—	876	531,000	—
	<b>\$ 726,970</b>	<b>\$ 580,135</b>	<b>\$ 1,146,720</b>	<b>\$ 803,382</b>

#### Budget Notes & Significant Changes

- <sup>1</sup> In FY2021/22, a new ERP system was budgeted. Ongoing support and maintenance charges for the new system are budgeted in FY2022/23.



Staffing Plan				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
Assistant Village Manager	1.0	1.0	1.0	1.0
Village Manager	1.0	1.0	1.0	1.0
Deputy Village Clerk	1.0	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0	1.0
Assistant to the Village Manager	1.0	1.0	1.0	1.0
Economic Development	0.0	0.0	0.0	1.0
Community Engagement Specialist	0.0	0.0	0.0	1.0
Administrative Coordinator	0.0	0.0	0.0	1.0
Executive Assistant	0.5	0.5	0.5	0.0
	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>8.0</b>

## Organization Chart



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>21-Village Manager's Office</b>					
01-21 511000	REGULAR SALARIES	\$ 471,681	\$ 540,458	\$ 558,966	\$ 852,903
01-21 511100	OVERTIME	3,088	5,985	4,000	8,000
01-21 511990	LONGEVITY	-	42	500	500
01-21 511993	VILLAGE MANAGER ALLOWANCES	5,610	6,600	6,600	6,600
01-21 521001	PROFESSIONAL SERVICES	870	27,882	65,950	36,020
01-21 521015	MEDICAL SERVICES	495	1,713	1,850	2,250
01-21 522010	LEGAL SERVICES	140,451	145,009	176,000	200,000
01-21 522105	DUES & MEMBERSHIPS	3,915	2,947	4,560	6,495
01-21 522125	PRINTING AND BINDING	14,523	11,265	11,560	22,400
01-21 522130	PUBLICATIONS	2,535	2,625	2,700	11,750
01-21 522133	POSTAGE	6,598	8,636	8,860	9,370
01-21 522149	OPERATIONAL SERVICES	26,227	11,027	25,465	26,075
01-21 522155	TELEPHONE	503	1,176	1,170	1,210
01-21 522170	BUSINESS TRAVEL	329	57	1,540	6,600
01-21 522175	TRAINING	1,447	257	3,800	5,200
01-21 522190	RENTALS	43	-	-	-
01-21 522340	MISCELLANEOUS EMPLOYEE EXPENSE	5,138	771	1,000	1,000
01-21 523310	IMRF VILLAGE CONTRIBUTION	-	72,243	78,963	93,778
01-21 523320	FICA VILLAGE CONTRIBUTION	-	32,564	35,313	49,949
01-21 523321	MEDICARE CONTRIBUTION	-	7,834	8,259	12,579
01-21 523340	HEALTH INSURANCE	-	74,227	75,658	133,088
01-21 523350	DEFERRED COMP VILLAGE CONTRIB	-	5,933	7,525	14,158
01-21 534105	OFFICE SUPPLIES	691	657	350	300
01-21 534110	OPERATIONAL SUPPLIES	-	525	475	1,350
01-21 534115	SUBSCRIPTIONS-PRINT MATERIALS	349	-	600	-
01-21 534170	FIRST AID SUPPLIES	-	287	400	400
01-21 534955	AWARDS	50	-	-	-
01-21 544005	OTHER OPERATIONAL EXPENSE	616	9	150	-
01-21 544505	COMMUNITY EVENTS	4,477	-	-	-
01-21 546000	MISCELLANEOUS	-	-	-	30,000
<b>21-Village Manager's Office Total</b>		<b>\$ 689,636</b>	<b>\$ 960,730</b>	<b>\$1,082,214</b>	<b>\$1,531,975</b>



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>30-Information &amp; Technology Services</b>					
01-30 521001	PROFESSIONAL SERVICES	\$ 414,341	\$ 385,499	\$ 386,570	\$ 421,600
01-30 522110	TECHNOLOGY SERVICES	232,450	145,711	175,070	293,672
01-30 522155	TELEPHONE	478	495	480	1,210
01-30 534105	OFFICE SUPPLIES	-	250	500	750
01-30 534270	SMALL TOOLS/EQUIPMENT	-	5,328	12,000	5,050
01-30 534515	COMPUTER HARDWARE	27,304	23,976	11,100	58,900
01-30 544060	INTERNET SERVICES	52,397	18,000	30,000	22,200
01-30 578505	COMPUTER HDWARE/SOF	-	876	531,000	-
<b>30-Information &amp; Technology Services Total</b>		<b>\$ 726,970</b>	<b>\$ 580,135</b>	<b>\$1,146,720</b>	<b>\$ 803,382</b>



The Finance Department is responsible for overseeing the fiscal operations of the Village, which includes efforts related to accounting, budgeting, payroll, accounts payable, utility billing, accounts receivable, and management of the Customer Service Center. The Department provides the framework for financial planning, participates in the development of sound fiscal policies, monitors and helps manage finances, analyzes budgetary trends, and provides financial advisement.

### Functions

- Compiles the Village's annual operating and capital budgets which encompasses 17 funds and 12 General Fund departments.
- Manages Village finances through sound cash management and investment programs.
- Administers and monitors the Village's purchasing process in a manner that derives the highest value to the Village at the lowest cost.
- Maintains accounting records in accordance with Generally Accepted Accounting Principles (GAAP).
- Directs the annual financial statement audit; provides information, resources, and review in working with auditors.
- Coordinates timely payments for goods and services received and prompt billing for amounts owed the Village.
- Provides for the billing of water and sewer services, accepts and processes payments.
- Coordinates and administers the Village's business licensing and registration programs.
- Provides guidance on building permit requirements, explains applications, reviews and processes building permit applications and issues permits.
- Coordinates the Village's commuter parking program, providing guidance on regulations and processing payments for quarterly and daily parking permits.
- Provides information, guidance and directory assistance to residents, businesses, and visitors.

### FY2021-22 Achievements

- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the second consecutive year.
- Prepared quarterly financial and monthly Treasurer's reports regarding the Village's finances.
- Implemented a new water rate structure, ensuring a seamless transition for Village water customers.
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the eighteenth consecutive year.
- Developed a Request for Proposal itemizing the Village's needs for a new Enterprise Resource Planning (ERP) software system; managed selection process and began system implementation with implementation team.
- Established consultant agreement and provided information for the audit of the Village's various tax revenue sources to ensure revenue is accurately assessed and collected.
- Collaborated in the design and production of a Popular Annual Financial Report (PAFR) to provide a readily understandable presentation of Village finances.
- Successfully onboarded a new auditing firm which provided for audited results in an efficient and detailed manner.
- Initiated an audit of telecom services, resulting in annual savings in excess of \$25,000.



- Continued to streamline Utility Billing services and audited accounts with large meters to ensure accounts were billed properly.

### FY2022-23 Objectives

- Develop a long-term financial plan to identify the Village's financial capacity and provide a framework for future financial prioritization and decision making.
- Implement an automated accounts payable solution that offers flexibility for various payment methods.
- Develop and initiate a process to send delinquent utility billing accounts to collection services.
- Participate in the review of commuter parking operations and implement changes to increase convenience, efficiency of back-end processing.
- Complete implementation of Financials, Utility Billing, and the Budgeting & Planning modules in the new ERP system, OpenGov.
- Evaluate, improve, and modernize organizational processes to utilize the full functionality of OpenGov.
- Successfully onboard two individuals for the Customer Service Manager and proposed Financial Analyst position.
- Provide training opportunities for Finance Department staff, including customer service training to ensure cross-training aimed at uninterrupted service delivery.
- Work with communications team to promote new online services to Village customers.
- Formalize and update documentation of procedures and the development of comprehensive manuals.

Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Salaries <sup>1</sup></b>	\$ 412,238	\$ 566,320	\$ 582,943	\$ 559,197
<b>Benefits <sup>2</sup></b>	—	194,338	219,170	198,443
<b>Contractual Services <sup>3</sup></b>	92,738	24,181	28,280	95,955
<b>Rentals &amp; Leasing</b>	10,153	9,955	10,350	10,800
<b>Commodities</b>	38,367	26,431	22,900	27,000
	<b>\$ 553,496</b>	<b>\$ 821,225</b>	<b>\$ 863,643</b>	<b>\$ 891,395</b>

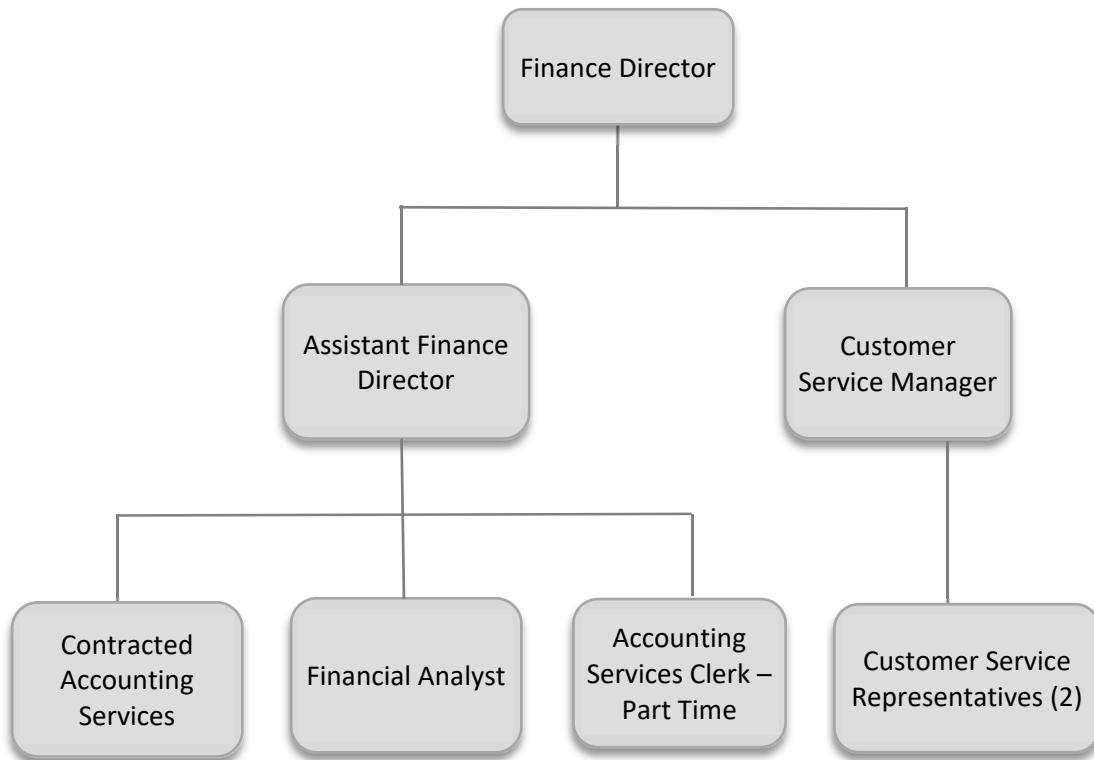
### Budget Notes & Significant Changes

- In previous fiscal years, a portion of salaries and benefits were charged directly to the Enterprise Funds. Beginning in FY2020/21, salaries and benefits will be charged entirely to the General Fund and an administrative fee will be charged to the Water & Sewer Fund.
- Beginning in FY2020/21, employee benefits are charged directly to the department.
- Outsourced accounting services are budgeted in FY2022/23.



Staffing Plan				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Accounting Services Clerk</b>	1.0	1.0	0.0	0.0
<b>Accounting Specialist</b>	0.0	0.0	1.0	0.0
<b>Assistant Finance Director</b>	1.0	1.0	1.0	1.0
<b>Customer Service Manager</b>	0.0	0.0	0.0	1.0
<b>Customer Service Representatives</b>	3.0	3.0	3.0	2.0
<b>Finance Director</b>	1.0	1.0	1.0	1.0
<b>Financial Analyst</b>	0.0	0.0	0.0	1.0
<b>Financial Services Manager</b>	0.0	0.0	1.0	0.0
<b>Procurement Services</b>	1.0	1.0	0.0	0.0
<b>Utility Billing Clerk</b>	1.0	1.0	0.0	0.0
<b>Accounting Services Clerk – Part Time</b>	1.0	1.0	1.0	1.0
	<b>9.0</b>	<b>9.0</b>	<b>8.0</b>	<b>7.0</b>



**Organization Chart**

## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>24-Finance Department</b>					
01-24 511000	REGULAR SALARIES	\$ 400,339	\$ 540,416	\$ 556,629	\$ 530,225
01-24 511100	OVERTIME	5,540	946	4,000	3,000
01-24 511900	PART TIME	5,979	24,483	22,114	25,472
01-24 511990	LONGEVITY	380	475	200	500
01-24 521001	PROFESSIONAL SERVICES	62,392	-	-	-
01-24 522040	ACCOUNTING & FINANCIAL SERVICES	19,304	19,130	18,400	33,215
01-24 522105	DUES & MEMBERSHIPS	1,102	725	925	825
01-24 522125	PRINTING AND BINDING	3,885	98	2,550	150
01-24 522130	PUBLICATIONS	881	645	735	935
01-24 522133	POSTAGE	4,045	3,294	4,120	3,650
01-24 522149	OPERATIONAL SERVICES	-	134	-	55,080
01-24 522170	BUSINESS TRAVEL	330	-	300	1,200
01-24 522175	TRAINING	799	155	1,250	900
01-24 522190	RENTALS	10,153	9,955	10,350	10,800
01-24 523310	IMRF VILLAGE CONTRIBUTION	-	69,632	77,753	57,641
01-24 523320	FICA VILLAGE CONTRIBUTION	-	33,351	36,130	34,640
01-24 523321	MEDICARE CONTRIBUTION	-	7,808	8,451	8,101
01-24 523340	HEALTH INSURANCE	-	79,186	93,229	94,100
01-24 523350	DEFERRED COMP VILLAGE CONTRIB	-	4,361	3,607	3,961
01-24 534105	OFFICE SUPPLIES	2,555	1,035	600	1,000
01-24 534110	OPERATIONAL SUPPLIES	30,760	25,396	22,300	26,000
01-24 544715	BAD DEBT EXPENSE	5,052	-	-	-
<b>24-Finance Department Total</b>		<b>\$ 553,496</b>	<b>\$ 821,225</b>	<b>\$ 863,643</b>	<b>\$ 891,395</b>



The Police Department provides public safety services in support of the Lisle community. The Department conducts daily patrols, responds to calls for service, and is an active partner with the community in fostering a high quality of life for Lisle residents. The Department is also responsible for the coordination of the Volunteers 4 Lisle Program, a large volunteer program dedicated to providing community support for both routine and emergency situations.

## Functions

- Provides high quality, professional police services that are proactive and focused on promoting community safety.
- Conducts crime prevention activities, engages and educates the public through newsletters and social media regarding criminal events and methods of safeguarding against crime.
- Investigates crimes and delivers the fair and equitable enforcement of laws.
- Coordinates the operations and security of large-scale events; participates in interagency collaboration efforts such as MERIT, SWAT and ILEAS Mobile Field Force.
- Manages and collaborates with the Volunteers 4 Lisle Program in providing support for Special Events and emergency responses.
- Conducts community outreach and engages the community through various events; establishes and maintains community partnerships such as the School Resource Officer program.
- Maintains and expands the expertise and knowledge of department personnel regarding de-escalation techniques, mental health understanding, crisis intervention and other modern policing techniques.

## FY2021-22 Achievements

- Collaborated with Village staff on the assessment of Police Department fleet vehicle needs; explored alternatives, replacement schedules, and other factors in calibrating vehicle fleet.
- Coordinated and implemented a Public Safety Academy for Lisle community members that provided education and training on Police and Fire operations.
- Completed an Illinois Law Enforcement Accreditation Program through the Illinois Association of Chiefs of Police.
- Enhanced the Village of Lisle Emergency Management response through increased scenario-based training and practice-drills; worked with the Village's EMA consultant to plan and coordinate training.
- Purchased equipment to support the needs of Police Department staff including body armor upgrades.
- Provided additional training for all Police Department employees to include officer safety, officer wellness, and high-profile police incident response.
- Successfully appointed personnel to the positions of Sergeant, Detective, Deputy Chief and School Resource Officer.
- Assisted community groups and others in special event security planning and coordination.
- Coordinated a mass-care shelter drill to better prepare for unexpected catastrophic events.
- Continued COVID-19 related safety procedures and protocols to ensure employee safety and without a reduction in police services.
- Provided additional training for all police department employees to include Rescue Task Force/Active Shooter and Tactical Emergency Casualty Care.



- Developed a new promotional testing procedure for the rank of Sergeant in conjunction with the National Testing Network
- Collaborated with the Development Services Department in training Community Service Officers to conduct property maintenance enforcement.

### **FY2022-23 Objectives**

- Continue to focus on diversity, equity, and inclusion while conducting recruitment, applicant testing, and appointment.
- Provide inventive approaches to community safety through neighborhood staff walks, collaborative events and crime prevention initiatives.
- Deliver innovative services through professional customer service, effective transparency, and robust police-community relations.
- Continue to collaborate on the assessment of Police Department fleet vehicle needs, leasing alternatives, and refinements to the fleet management process.
- Coordinate and implement a National Night Out event for Lisle community members that will provide an opportunity for residents to increase crime awareness in the Village.
- Complete an Illinois Law Enforcement Accreditation Program annual report to maintain accreditation.
- Enhance the Village of Lisle Emergency Management response through continual scenario-based training and practice-drills.
- Evaluate and recommend the purchase of equipment as needed to support the needs of Police Department staff, which includes body-worn cameras and digital forensic computer systems to aid in complex investigations.
- Provide necessary training for all Police Department employees to comply with new criminal justice mandates and legislation.
- Continue Department leadership succession planning.
- Assist community groups and others in special event security planning and coordination to promote a safe and welcoming community.



## Police Department Expenditure Budget Summary

	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Salaries</b>	\$ 4,675,794	\$ 4,440,733	\$ 4,823,559	\$ 5,113,897
<b>Benefits <sup>1</sup></b>	1,378,093	2,833,971	3,105,905	3,131,371
<b>Contractual Services</b>	615,589	515,189	682,365	678,823
<b>Rentals &amp; Leasing</b>	6,654	5,513	8,750	6,600
<b>Commodities</b>	142,607	94,231	118,050	129,187
<b>Interfund Transfers Out <sup>2</sup></b>	511,130	—	—	—
	<b>\$ 7,329,866</b>	<b>\$ 7,889,637</b>	<b>\$ 8,738,629</b>	<b>\$ 9,059,878</b>

## Budget Notes &amp; Significant Changes

<sup>1</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.

<sup>2</sup> Discontinued transfers for vehicle purchases.

## Emergency Services Expenditure Budget Summary

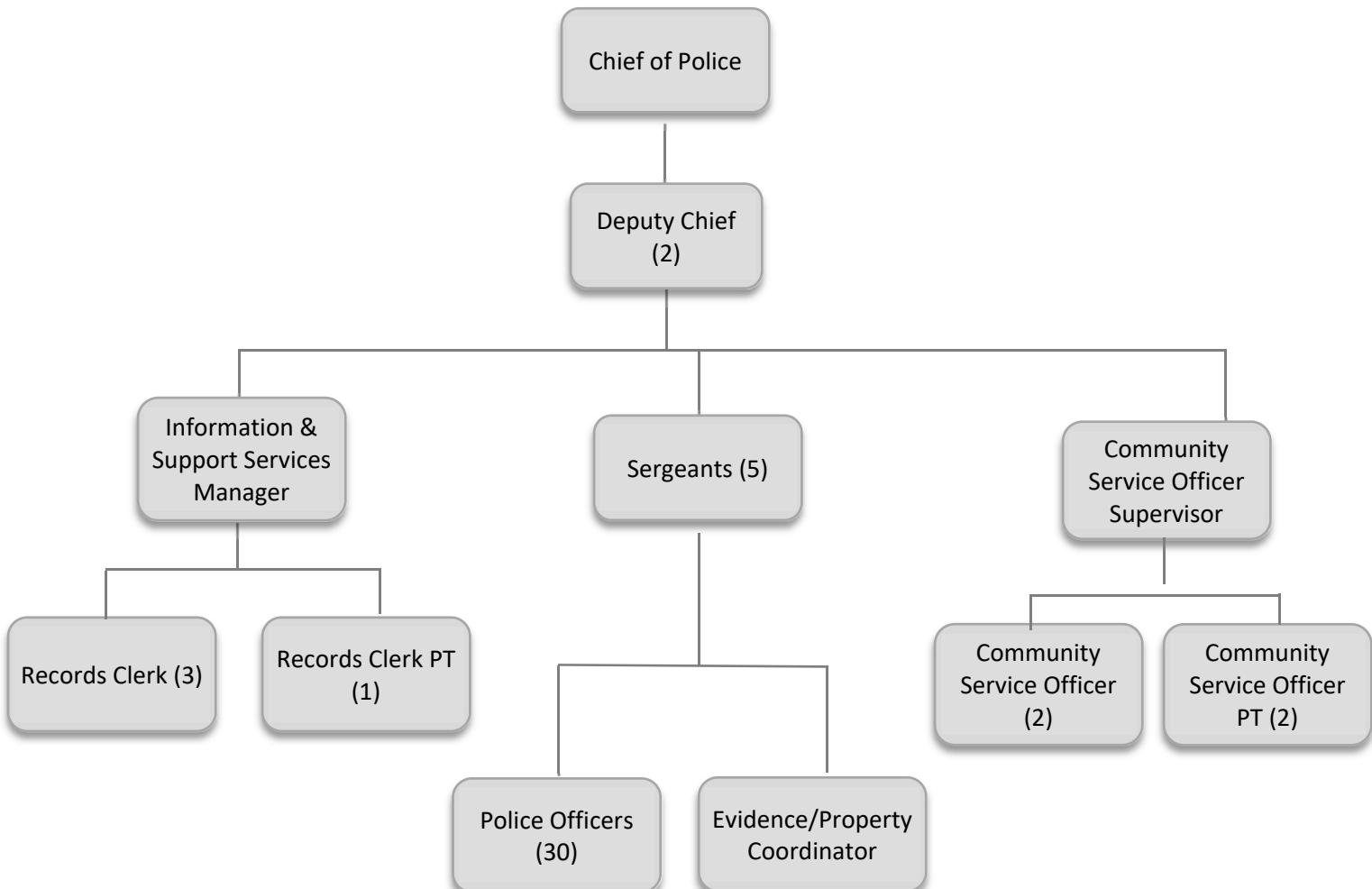
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Contractual Services</b>	\$ 18,456	\$ 28,010	\$ 32,190	\$ 31,780
<b>Commodities</b>	2,969	3,299	2,509	3,000
	<b>\$ 21,425</b>	<b>\$ 31,309</b>	<b>\$ 34,699</b>	<b>\$ 34,780</b>



Staffing Plan				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Community Service Officer</b>	2.0	2.0	2.0	2.0
<b>Community Service Officer Supervisor</b>	1.0	1.0	1.0	1.0
<b>Crossing Guard</b>	1.0	0.0	0.0	0.0
<b>Deputy Chief</b>	2.0	2.0	2.0	2.0
<b>Evidence/Property Coordinator</b>	1.0	1.0	1.0	1.0
<b>Executive Assistant</b>	0.5	0.5	0.5	0.0
<b>Police Chief</b>	1.0	1.0	1.0	1.0
<b>Office Manager</b>	1.0	1.0	0.0	0.0
<b>Information &amp; Support Services Manager</b>	0.0	0.0	1.0	1.0
<b>Police Officer</b>	30.0	30.0	30.0	30.0
<b>Records Clerk</b>	3.0	3.0	3.0	3.0
<b>Sergeant</b>	5.0	5.0	5.0	5.0
<b>Community Service Officer – Part Time</b>	2.0	2.0	2.0	2.0
<b>Records Clerk – Part Time</b>	2.0	2.0	2.0	1.0
	<b>51.5</b>	<b>50.5</b>	<b>50.5</b>	<b>49.0</b>



## Organization Chart



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>40-Police</b>					
01-40 511000	REGULAR SALARIES	\$4,120,320	\$4,014,112	\$4,339,638	\$4,596,098
01-40 511100	OVERTIME	477,156	373,974	375,000	415,000
01-40 511900	PART TIME	38,978	47,246	89,137	78,149
01-40 511950	SPECIAL DUTY REIMBURSABLE	29,623	-	-	-
01-40 511960	DETECTIVE ON CALL STIPEND	2,399	-	6,384	9,600
01-40 511961	CLOTHING ALLOWANCE	-	-	4,200	4,550
01-40 511990	LONGEVITY	-	-	1,700	1,500
01-40 511991	PHYSICAL FITNESS BONUS	4,500	5,400	7,500	9,000
01-40 521015	MEDICAL SERVICES	3,762	3,240	3,000	2,500
01-40 522105	DUES & MEMBERSHIPS	8,665	6,117	28,130	28,650
01-40 522110	TECHNOLOGY SERVICES	-	10,411	9,000	-
01-40 522125	PRINTING AND BINDING	3,044	3,001	3,500	3,500
01-40 522133	POSTAGE	2,474	3,123	2,520	3,450
01-40 522147	LAB TESTING	25,100	6,345	5,500	5,000
01-40 522149	OPERATIONAL SERVICES	48,766	63,181	71,742	58,750
01-40 522155	TELEPHONE	25,372	28,565	27,970	31,690
01-40 522170	BUSINESS TRAVEL	3,745	2,270	2,250	3,000
01-40 522175	TRAINING	21,750	31,159	39,243	33,493
01-40 522190	RENTALS	6,654	5,513	8,750	6,600
01-40 522205	MAINTENANCE - BUILDINGS	5,969	-	-	-
01-40 522210	MAINTENANCE - EQUIPMENT	6,310	9,076	9,600	9,600
01-40 522240	MAINTENANCE - CLEANING	4,095	-	-	-
01-40 522737	DU-COMM	456,538	348,700	479,910	499,190
01-40 523310	IMRF VILLAGE CONTRIBUTION	-	57,743	63,507	53,263
01-40 523320	FICA VILLAGE CONTRIBUTION	-	266,395	298,955	314,100
01-40 523321	MEDICARE CONTRIBUTION	-	62,724	69,923	74,132
01-40 523340	HEALTH INSURANCE	-	530,702	612,513	644,644
01-40 523350	DEFERRED COMP VILLAGE CONTRIB	-	22,034	22,375	22,390
01-40 534105	OFFICE SUPPLIES	5,588	6,074	8,000	5,332
01-40 534110	OPERATIONAL SUPPLIES	28,806	6,865	10,500	9,500
01-40 534115	SUBSCRIPTIONS-PRINT MATERIALS	490	646	1,000	1,000
01-40 534158	RADIO EQUIP & SUPPLIES	5,036	2,845	5,000	10,045
01-40 534165	FIELD EQUIPMENT	28,354	14,416	20,000	16,510
01-40 534170	FIRST AID SUPPLIES	473	3,957	3,200	2,450
01-40 534270	SMALL TOOLS/EQUIPMENT	-	2,690	1,000	15,500
01-40 534275	UNIFORMS	36,524	27,911	34,000	36,000
01-40 534810	EVIDENCE SUPPLIES	8,967	4,237	8,850	7,850



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>40-Police</b>					
01-40 534815	SPECIAL INVESTIGATIONS	2,593	299	1,000	1,000
01-40 534835	FIREARMS TRAINING MATERIALS	25,777	22,680	23,000	23,000
01-40 534955	AWARDS	2,818	1,612	2,500	1,000
01-40 555190	TRANSFER TO CAPITAL EQUIPMENT	197,500	-	-	-
01-40 555260	TRANSFER TO HEALTH INSURANCE	313,630	-	-	-
01-40 555285	CONTRIBUTION TO POLICE PENSION	1,378,093	1,894,373	2,038,632	2,022,842
<b>40-Police Total</b>		<b>\$7,329,866</b>	<b>\$7,889,637</b>	<b>\$8,738,629</b>	<b>\$9,059,878</b>

## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>72-Emergency Management</b>					
01-72 521001	PROFESSIONAL SERVICES	\$ 16,733	\$ 25,363	\$ 30,030	\$ 29,270
01-72 522175	TRAINING	-	32	100	100
01-72 522210	MAINTENANCE - EQUIPMENT	1,723	2,615	2,060	2,410
01-72 534110	OPERATIONAL SUPPLIES	2,034	2,339	2,000	2,000
01-72 534115	SUBSCRIPTIONS	-	-	100	-
01-72 534270	SMALL TOOLS/EQUIPMENT	935	960	409	1,000
<b>72-Emergency Management Total</b>		<b>\$ 21,425</b>	<b>\$ 31,309</b>	<b>\$ 34,699</b>	<b>\$ 34,780</b>



The Development Services Department maintains procedures and policies aimed at the orderly growth of the community and fostering quality economic development. The Department provides assistance to local businesses, residents and developers by offering services such as concept and building plan reviews, issuing permits, conducting inspections, overseeing code enforcement, and providing guidance regarding the entitlement process. The Department helps to ensure that building, zoning, stormwater, and property maintenance requirements are met.

### Functions

- Provides guidance and counseling in the development of long term Village planning documents; conducts economic development efforts, provides guidance and consultation in adhering to plan provisions.
- Addresses local business needs and encourages growth and investment in the community.
- Coordinates the Village's concept review, entitlement process, building permitting, and inspection services.
- Ensures the construction of buildings and utilities in a manner that meets Village Code standards.
- Coordinates the Village's property maintenance code enforcement efforts.
- Provides staff support to the Planning and Zoning Commission, Building Code Board of Appeals, Flood Information Committee, and Bicycle and Pedestrian Task Force.
- Manages the Village's Elevator Safety Program.

### FY2021-22 Achievements

- Performed a comprehensive rewrite of Title 5 of the Village Code; Zoning Ordinance that was subsequently adopted by the Village Board.
- Revised building permit and engineering fee schedules to better capture service delivery costs and simplify internal processing.
- Drafted amendments to Title 4 of the Village Code; Building Regulations. Amendments included adoption of the 2021 International Codes, 2020 National Electric Code, and a reduction of local amendments.

### FY2022-23 Objectives

- Amend Title 6 of the Village Code; Subdivision Regulations.
- Assist with the implementation of the Village's new ERP system's Citizen Services module.
- Initiate an update of the Village's Comprehensive Plan.
- Draft amendments to Title 3 of the Village Code; Business Regulations.
- Draft amendments to Title 1, Chapter 12, of the Village Code adopting an annexation policy.



Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Salaries <sup>1</sup></b>	\$ 400,137	\$ 476,970	\$ 495,745	\$ 519,386
<b>Benefits <sup>2</sup></b>	—	168,856	177,843	175,074
<b>Contractual Services <sup>3</sup></b>	143,106	30,629	50,532	280,851
<b>Rentals &amp; Leasing</b>	5,091	2,937	—	840
<b>Commodities</b>	2,421	1,020	1,475	1,475
<b>Miscellaneous</b>	2,745	2,500	2,500	2,500
<b>Interfund Transfers Out <sup>4</sup></b>	49,670	—	—	—
	<b>\$ 603,170</b>	<b>\$ 682,912</b>	<b>\$ 728,095</b>	<b>\$ 980,126</b>

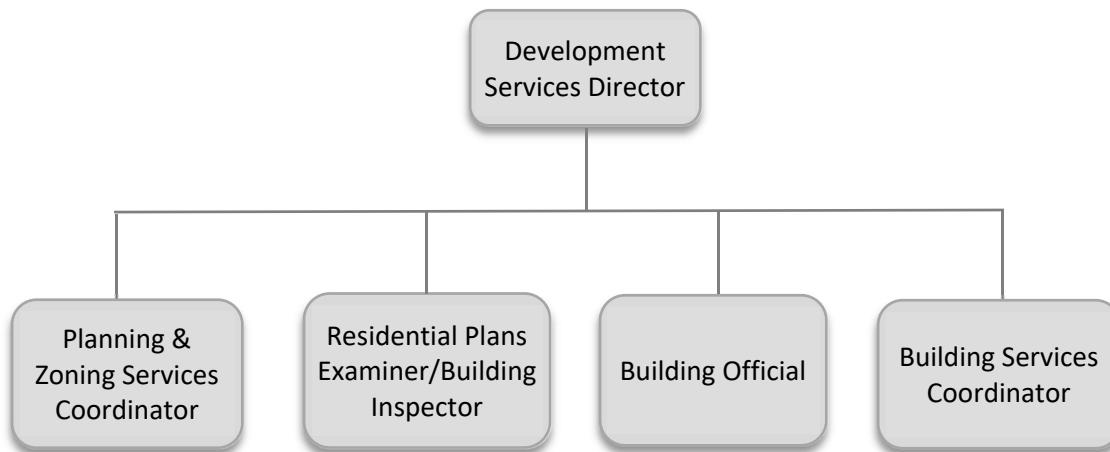
#### Budget Notes & Significant Changes

- <sup>1</sup> In previous fiscal years, a portion of salaries and benefits were charged directly to the Enterprise Funds. Beginning in FY2020/21, salaries and benefits will be charged entirely to the General Fund and an administrative fee will be charged to the Water & Sewer Fund.
- <sup>2</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.
- <sup>3</sup> Funding for a Village Comprehensive Plan update is included in the FY2022/23 budget. Beginning in FY2020/21, eliminate pass-through funding for reimbursable engineering and inspection services.
- <sup>4</sup> Beginning in FY2020/21, discontinue transfers for vehicle purchases.



Staffing Plan				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Building Official</b>	1.0	1.0	1.0	1.0
<b>Residential Plans Examiner / Building Inspector</b>	1.0	1.0	1.0	1.0
<b>Village Planner</b>	1.0	1.0	1.0	0.0
<b>Planning &amp; Zoning Services Coordinator</b>	0.0	0.0	0.0	1.0
<b>Permit/License Coordinator</b>	1.0	1.0	0.0	0.0
<b>Building Services Coordinator</b>	0.0	0.0	1.0	1.0
<b>Development Services Director</b>	1.0	1.0	1.0	1.0
<b>Plumbing Inspector – Part Time</b>	2.0	1.0	1.0	0.0
<b>Electrical Inspector – Part Time</b>	1.0	1.0	0.0	0.0
	<b>8.0</b>	<b>7.0</b>	<b>6.0</b>	<b>5.0</b>

### Organization Chart



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>50-Development Services</b>					
01-50 511000	REGULAR SALARIES	\$ 388,794	\$ 451,165	\$ 468,937	\$ 518,596
01-50 511100	OVERTIME	167	-	1,000	500
01-50 511900	PART TIME	10,966	25,805	25,518	-
01-50 511961	CLOTHING ALLOWANCE	-	-	290	290
01-50 521001	PROFESSIONAL SERVICES	13,151	14,011	16,000	258,000
01-50 522001	ENGINEERING SERVICES	110,071	-	-	-
01-50 522007	ELEVATOR INSPECTIONS	6,080	2,620	9,070	6,500
01-50 522105	DUES & MEMBERSHIPS	3,055	1,788	1,822	1,921
01-50 522125	PRINTING AND BINDING	82	182	10,400	400
01-50 522130	PUBLICATIONS	-	4,389	3,500	3,500
01-50 522133	POSTAGE	1,585	955	1,620	1,060
01-50 522149	OPERATIONAL SERVICES	3,320	3,832	4,600	5,600
01-50 522155	TELEPHONE	1,811	2,197	2,070	2,420
01-50 522170	BUSINESS TRAVEL	30	-	-	-
01-50 522175	TRAINING	3,920	656	1,450	1,450
01-50 522190	RENTALS	5,091	2,937	-	840
01-50 523310	IMRF VILLAGE CONTRIBUTION	-	59,093	64,664	55,697
01-50 523320	FICA VILLAGE CONTRIBUTION	-	28,646	30,735	32,202
01-50 523321	MEDICARE CONTRIBUTION	-	6,699	7,189	7,532
01-50 523340	HEALTH INSURANCE	-	69,938	69,109	71,850
01-50 523350	DEFERRED COMP VILLAGE CONTRIB	-	4,479	6,146	7,793
01-50 534105	OFFICE SUPPLIES	1,656	44	500	500
01-50 534110	OPERATIONAL SUPPLIES	-	425	500	500
01-50 534115	SUBSCRIPTIONS-PRINT MATERIALS	420	551	475	475
01-50 544005	OTHER OPERATIONAL EXPENSE	345	-	-	-
01-50 544570	EE/APPRECIATION AWARDS	210	-	-	-
01-50 544705	REFUND TO CUSTOMERS	2,745	-	-	-
01-50 545850	OVERHEAD SEWER REIMBURSEMENT	-	2,500	2,500	2,500
01-50 555170	TRANSFER TO CAPITAL EQUIPMENT	10,000	-	-	-
01-50 555260	TRANSFER TO HEALTH INSURANCE	39,670	-	-	-
<b>50-Development Services Total</b>		<b>\$ 603,170</b>	<b>\$ 682,912</b>	<b>\$ 728,095</b>	<b>\$ 980,126</b>



The Public Works Department is responsible for maintaining the Village's facilities, roadways, sidewalks, bridges, parkway trees, cemetery, stormwater systems, sanitary sewers, water supply and other infrastructure. Services provided include water and sewer system maintenance, oversight of roadway resurfacing and reconstruction projects, snow and ice control, leaf collection, branch pick up, and other services.

## Functions

- Maintains all publicly owned infrastructure including streets, sanitary sewers, storm sewers, street lights, parkway trees, and water system components.
- Maintains, repairs and replaces Village vehicles and other equipment including snow plows, salt spreaders, lawn mowers and specialty equipment.
- Oversees the operation and maintenance of the Village's potable water supply system.
- Develops the annual Capital Improvement Program for infrastructure maintenance and improvements.
- Maintains all Village owned facilities and buildings including Village Hall, the Police Station, Commuter Station and the Public Works buildings.
- Provides snow and ice removal for Village owned streets, downtown sidewalks, and the Commuter Station platforms.
- Conducts the Branch Pickup Program in the spring and fall, and the Leaf Collection Program in the fall.
- Operates and maintains the splash pad at Dragonfly Landing and the amenities at Prairie Walk Pond.
- Provides support for special events including Saturday night car shows, and the weekly French Market.

## FY2020-21 Achievements

- Completed approximately \$5.9 million in capital improvement projects including the annual road resurfacing program, Abbeywood and Green Trails Resurfacing Project, Burlington- River Drive Water Main Improvement, Southport Avenue Water Main Improvement, Indiana-Wellington Water Main Improvement, Chlorine Systems Improvements and the rehabilitation of Well No. 5.
- Completed design engineering for future stormwater capital improvements including the Rolling Avenue Stormwater Improvement, Gamble Drive Rear Yard Drainage Improvement, Kingston and Maple Stormwater Improvements, and the Village Center Stormwater Improvements.
- Maintain the urban forest by planting 84 trees on Village parkways, inspected 1,201 trees, and pruned 489 trees over the course of the year. Hosted the annual Arbor Day event which included celebrating the Village being named a Tree City USA for the 29<sup>th</sup> consecutive year.
- The Department distributed 930 million gallons of potable water, maintained 124 miles of water main and associated components.
- The Village Board approved a Project Partnership Agreement with the United States Army Corps of Engineers to rehabilitate the Lisle Levee.
- Procured equipment that is necessary to continue to provide the fall leaf collection program and maintain the Village's water system.
- Evaluated and expanded the Village's fleet leasing program to include police squad cars and heavy duty trucks.



- Collected 6,540 cubic yards of leaves, 413 cubic yards of branches, maintained 1,366 linear feet of roadside ditch grading, repaired or replaced 168 signs, cleaned 128 catch basins and manholes, and performed 1,689 square yard of pavement patching.

### FY2022-23 Objectives

- Continue implementation of the projects located in the adopted multi-year capital plans including the Annual Road Program, Village Center Stormwater Improvements, Kingston – Maple Stormwater Improvements, Ohio Street- Short Street Resurfacing Project, Rehm Court Water Main Improvements and Warrenville Pumping Station Improvements.
- Continue partnership with United States Army Corp of Engineers on the development of the Lisle Levee Improvement Project.
- Continue to improve infrastructure maintenance plans for Village owned infrastructure including sanitary sewer, storm sewer, roadway network, sidewalk network, and water system.
- Utilize communication channels to promote information regarding Capital Improvement Projects and service programs.
- Continue to provide high quality essential community-wide services including potable water delivery, sanitary sewer service, snow removal, leaf collection and branch-pickup services.

Public Works Operations Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Salaries <sup>1</sup></b>	\$ 990,857	\$1,526,191	\$ 1,631,767	\$ 1,707,499
<b>Benefits <sup>2</sup></b>	—	607,752	625,432	618,899
<b>Contractual Services <sup>3</sup></b>	815,934	927,358	1,197,170	1,363,949
<b>Rentals &amp; Leasing</b>	13,985	2,843	7,000	11,540
<b>Commodities <sup>4</sup></b>	267,528	244,234	303,362	344,428
<b>Interfund Transfers Out <sup>5</sup></b>	285,530	—	—	—
	<b>\$ 2,373,834</b>	<b>\$ 3,308,378</b>	<b>\$ 3,764,731</b>	<b>\$ 4,046,315</b>



**Budget Notes & Significant Changes**

- <sup>1</sup> In previous fiscal years, a portion of salaries and benefits were charged directly to the Enterprise Funds. Beginning in FY2020/21, salaries and benefits will be charged entirely to the General Fund and an administrative fee will be charged to the Water & Sewer Fund.
- <sup>2</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.
- <sup>3</sup> Beginning in FY2020/21, engineering services that had been performed in-house were outsourced. Additionally, some services that were reduced in FY2020/21 in response to the pandemic have been restored to pre-pandemic levels in later budget years.
- <sup>4</sup> Inflationary increases in commodity costs are reflected in budgeted numbers.
- <sup>5</sup> Beginning in FY2020/21, discontinue transfers for vehicle purchases.

<b>Facilities Expenditure Budget Summary</b>				
	<b>FY2019/20 Actual</b>	<b>FY2020/21 Actual</b>	<b>FY2021/22 Budget</b>	<b>FY2022/23 Budget</b>
<b>Salaries <sup>1</sup></b>	\$ 104,805	\$ 106,735	\$ 117,438	\$ 123,230
<b>Benefits <sup>2</sup></b>	—	50,507	52,298	52,009
<b>Contractual Services <sup>3</sup></b>	176,137	188,860	222,783	260,155
<b>Commodities</b>	21,451	26,477	25,450	20,889
<b>Interfund Transfers Out <sup>4</sup></b>	10,000	—	—	—
	<b>\$ 312,393</b>	<b>\$ 372,579</b>	<b>\$ 417,989</b>	<b>\$ 456,283</b>

**Budget Notes & Significant Changes**

- <sup>1</sup> In previous fiscal years, a portion of salaries and benefits were charged directly to the Enterprise Funds. Beginning in FY2020/21, salaries and benefits will be charged entirely to the General Fund and an administrative fee will be charged to the Water & Sewer Fund.
- <sup>2</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.
- <sup>3</sup> Inflationary increases in Contractual Services are reflected in budgeted numbers.
- <sup>4</sup> Beginning in FY2020/21, discontinue transfers for vehicle purchases.



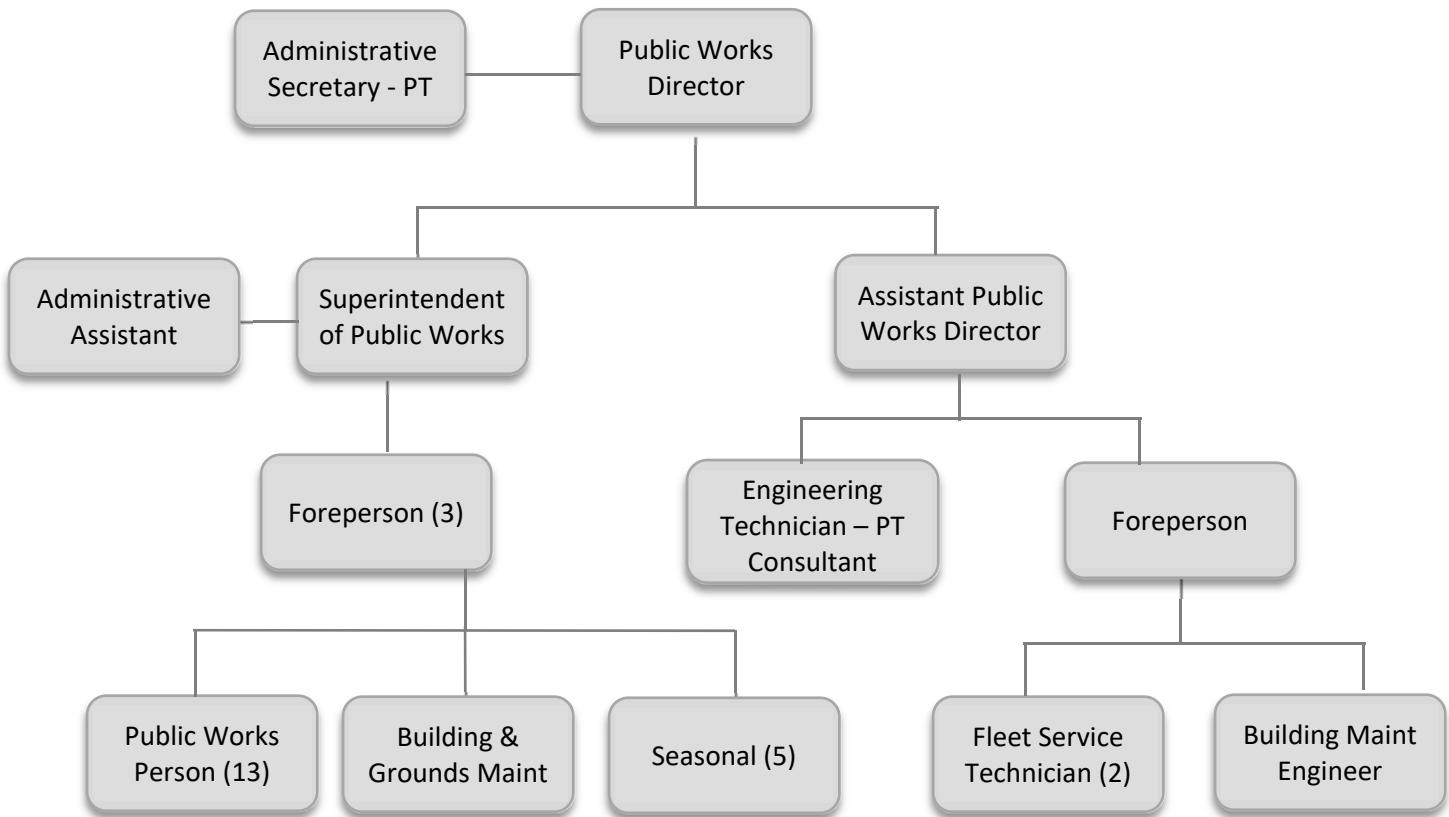
Fleet Services Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Salaries <sup>1</sup></b>	\$ 211,823	\$ 184,841	\$ 188,617	\$ 220,870
<b>Benefits <sup>2</sup></b>	—	64,827	68,457	69,756
<b>Contractual Services</b>	81,366	92,936	71,500	78,225
<b>Rentals &amp; Leasing <sup>3</sup></b>	—	9,864	220,948	224,817
<b>Commodities <sup>4</sup></b>	263,592	262,129	252,440	371,100
<b>Interfund Transfers Out <sup>5</sup></b>	66,680	—	—	—
	<b>\$ 623,462</b>	<b>\$ 614,596</b>	<b>\$ 801,962</b>	<b>\$ 964,768</b>

#### Budget Notes & Significant Changes

- <sup>1</sup> In previous fiscal years, a portion of salaries and benefits were charged directly to the Enterprise Funds. Beginning in FY2020/21, salaries and benefits will be charged entirely to the General Fund and an administrative fee will be charged to the Water & Sewer Fund.
- <sup>2</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.
- <sup>3</sup> A vehicle leasing program began in FY2020/21.
- <sup>4</sup> Inflationary increases in commodities is reflected in budgeted numbers.
- <sup>5</sup> Beginning in FY2020/21, discontinue transfers for vehicle purchases.



## Organization Chart



Staffing Plan				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Administrative Assistant</b>	1.0	1.0	1.0	1.0
<b>Assistant Public Works Director</b>	1.0	1.0	1.0	1.0
<b>Building &amp; Grounds Maintenance</b>	1.0	1.0	1.0	1.0
<b>Building Maintenance Engineer</b>	1.0	1.0	1.0	1.0
<b>Engineering Technician</b>	1.0	1.0	0.0	0.0
<b>Facilities/Fleet Manager</b>	1.0	1.0	1.0	0.0
<b>Fleet Services Technician</b>	2.0	2.0	2.0	2.0
<b>Foreperson</b>	3.0	3.0	3.0	4.0
<b>Public Works Director</b>	1.0	1.0	1.0	1.0
<b>Public Works Person</b>	11.0	11.0	11.0	12.0
<b>Public Works Superintendent</b>	1.0	1.0	1.0	1.0
<b>Senior Public Works Person</b>	2.0	2.0	2.0	1.0
<b>Administrative Secretary – Part Time</b>	1.0	1.0	1.0	1.0
<b>Seasonal – Part Time</b>	5.0	5.0	5.0	5.0
	<b>32.0</b>	<b>32.0</b>	<b>31.0</b>	<b>31.0</b>



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>60-Public Works Operations</b>					
01-60 511000	REGULAR SALARIES	\$ 933,053	\$1,430,541	\$1,488,606	\$1,577,177
01-60 511100	OVERTIME	39,140	73,755	100,000	75,000
01-60 511200	SEASONAL	7,679	-	-	-
01-60 511900	PART TIME	10,985	19,024	37,831	49,472
01-60 511961	CLOTHING ALLOWANCE	-	2,795	4,930	5,350
01-60 511990	LONGEVITY	-	75	400	500
01-60 521001	PROFESSIONAL SERVICES	750	22,635	1,000	11,000
01-60 521015	MEDICAL SERVICES	2,102	2,140	2,000	2,000
01-60 522001	ENGINEERING SERVICES	80,754	184,418	288,695	335,254
01-60 522105	DUES & MEMBERSHIPS	1,750	1,561	2,850	4,150
01-60 522125	PRINTING AND BINDING	-	894	1,000	500
01-60 522133	POSTAGE	907	910	930	1,010
01-60 522140	ELECTRICITY	86,020	71,682	102,300	110,600
01-60 522146	WATER	29,599	-	38,590	40,520
01-60 522149	OPERATIONAL SERVICES	1,785	22,663	46,000	46,000
01-60 522155	TELEPHONE	5,722	6,557	6,950	7,225
01-60 522170	BUSINESS TRAVEL	156	250	1,000	700
01-60 522175	TRAINING	555	225	2,000	3,260
01-60 522190	RENTALS	13,985	2,843	7,000	11,540
01-60 522210	MAINTENANCE - EQUIPMENT	12,658	2,480	10,800	6,600
01-60 522215	PEST ABATEMENT	46,470	46,470	41,000	41,000
01-60 522245	MAINTENANCE - GROUNDS	70,441	80,786	92,001	88,890
01-60 522250	MOWING	26,095	29,697	36,444	37,980
01-60 522593	MAINTENANCE - INFRASTRUCTURE	158,326	184,135	163,000	191,560
01-60 522605	REFUSE REMOVAL	5,585	11,356	20,450	23,800
01-60 522607	LEAF DISPOSAL	33,800	27,950	33,920	44,000
01-60 522613	PAVEMENT STRIPING	43,444	38,232	40,000	40,000
01-60 522615	SNOW AND ICE REMOVAL	17,723	26,880	45,100	47,400
01-60 522645	STREET SWEEPING	55,833	55,477	61,810	68,400
01-60 522660	CRACK FILLING	-	29,000	70,000	70,000
01-60 522665	DRAINAGE	38,579	27,958	28,280	46,000
01-60 523310	IMRF VILLAGE CONTRIBUTION	-	206,322	220,697	179,180
01-60 523320	FICA VILLAGE CONTRIBUTION	-	96,091	101,148	104,219
01-60 523321	MEDICARE CONTRIBUTION	-	22,509	23,654	24,753
01-60 523340	HEALTH INSURANCE	-	273,718	270,524	299,064
01-60 523350	DEFERRED COMP VILLAGE CONTRIB	-	9,112	9,409	11,683
01-60 523505	TREE SERVICES	96,881	53,002	61,050	96,100



## EXPENDITURE BUDGET LINE ITEM DETAIL - CONTINUED

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>60-Public Works Operations</b>					
01-60 534105	OFFICE SUPPLIES	1,495	705	700	700
01-60 534110	OPERATIONAL SUPPLIES	52,297	41,021	47,100	50,400
01-60 534170	FIRST AID SUPPLIES	1,510	2,148	1,650	1,900
01-60 534250	CLEANING SUPPLIES	1,465	341	1,600	1,350
01-60 534270	SMALL TOOLS/EQUIPMENT	7,974	8,416	20,872	36,478
01-60 534275	UNIFORMS	6,767	4,625	6,600	6,600
01-60 534405	SALT	144,201	143,186	166,340	173,100
01-60 534451	BULK MATERIALS	26,591	20,914	28,000	34,900
01-60 534510	STREET LIGHT SUPPLIES	19,177	17,686	23,000	25,500
01-60 534605	DRAINAGE MATERIALS	5,592	5,192	7,500	13,500
01-60 544005	OTHER OPERATIONAL EXPENSE	461	-	-	-
01-60 555170	TRANSFER TO CAPITAL EQUIPMENT	155,000	-	-	-
01-60 555260	TRANSFER TO HEALTH INSURANCE	130,530	-	-	-
<b>60-Public Works Operations Total</b>		<b>\$2,373,834</b>	<b>\$3,308,378</b>	<b>\$3,764,731</b>	<b>\$4,046,315</b>



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>28-Facilities</b>					
01-28 511000	REGULAR SALARIES	\$ 104,220	\$ 106,033	\$ 116,293	\$ 121,795
01-28 511100	OVERTIME	585	640	1,000	1,000
01-28 511961	CLOTHING ALLOWANCE	-	63	145	435
01-28 521001	PROFESSIONAL SERVICES	5,284	-	14,000	18,000
01-28 522001	ENGINEERING SERVICES	-	-	5,432	-
01-28 522105	DUES & MEMBERSHIPS	514	244	500	500
01-28 522133	POSTAGE	33	14	30	20
01-28 522140	ELECTRICITY	-	30,683	23,580	39,220
01-28 522146	WATER	6,373	-	-	-
01-28 522149	OPERATIONAL SERVICES	1,973	2,080	-	2,520
01-28 522150	NATURAL GAS	34,722	15,969	15,650	17,610
01-28 522155	TELEPHONE	1,581	1,663	1,650	2,010
01-28 522175	TRAINING	375	-	-	-
01-28 522205	MAINTENANCE - BUILDINGS	63,911	47,271	46,200	59,095
01-28 522206	REPAIR- BUILDINGS	-	22,182	29,851	30,000
01-28 522215	PEST ABATEMENT	1,811	1,755	1,670	1,750
01-28 522240	MAINTENANCE - CLEANING	38,701	48,860	54,210	56,100
01-28 522245	MAINTENANCE - GROUNDS	16,603	13,018	23,110	26,180
01-28 522250	MOWING	4,257	5,122	6,900	7,150
01-28 523310	IMRF VILLAGE CONTRIBUTION	-	14,855	16,236	13,322
01-28 523320	FICA VILLAGE CONTRIBUTION	-	6,755	7,281	7,640
01-28 523321	MEDICARE CONTRIBUTION	-	1,580	1,703	1,787
01-28 523340	HEALTH INSURANCE	-	26,339	26,068	26,853
01-28 523350	DEFERRED COMP VILLAGE CONTRIB	-	978	1,010	2,407
01-28 534110	OPERATIONAL SUPPLIES	4,958	581	7,750	500
01-28 534115	SUBSCRIPTIONS-PRINT MATERIALS	138	-	-	-
01-28 534250	CLEANING SUPPLIES	5,822	4,940	6,600	5,139
01-28 534265	BULIDING MAINTENANCE SUPPLIES	9,540	20,474	10,000	13,750
01-28 534270	SMALL TOOLS/EQUIPMENT	455	326	600	1,000
01-28 534275	UNIFORMS	500	156	500	500
01-28 544005	OTHER OPERATIONAL EXPENSE	39	-	-	-
01-28 555170	TRANSFER TO CAPITAL EQUIPMENT	10,000	-	-	-
<b>28-Facilities Total</b>		<b>\$ 312,393</b>	<b>\$ 372,579</b>	<b>\$ 417,969</b>	<b>\$ 456,283</b>



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>62-Fleet Services</b>					
01-62 511000	REGULAR SALARIES	\$ 211,544	\$ 184,640	\$ 185,692	\$ 219,945
01-62 511100	OVERTIME	279	-	2,500	500
01-62 511961	CLOTHING ALLOWANCE	-	200	425	425
01-62 522105	DUES & MEMBERSHIP	-	1,884	900	900
01-62 522149	OPERATIONAL SERVICES	4,822	8,064	7,200	8,500
01-62 522155	TELEPHONE	-	24	-	25
01-62 522175	TRAINING	995	-	-	-
01-62 522196	VEHICLE LEASE	-	9,864	220,948	224,817
01-62 522210	MAINTENANCE - EQUIPMENT	3,068	12,697	7,400	10,800
01-62 522621	MAINTENANCE - VEHICLES	72,481	70,266	56,000	58,000
01-62 523310	IMRF VILLAGE CONTRIBUTION	-	24,406	25,834	23,877
01-62 523320	FICA VILLAGE CONTRIBUTION	-	10,978	11,695	13,693
01-62 523321	MEDICARE CONTRIBUTION	-	2,602	2,735	3,202
01-62 523340	HEALTH INSURANCE	-	24,631	25,899	26,598
01-62 523350	DEFERRED COMP VILLAGE CONTRIB	-	2,209	2,294	2,386
01-62 534105	OFFICE SUPPLIES	233	333	150	150
01-62 534110	OPERATIONAL SUPPLIES	5,152	8,845	6,500	5,500
01-62 534115	SUBSCRIPTIONS-PRINT MATERIALS	91	-	-	-
01-62 534215	FUEL	150,278	150,492	172,590	259,000
01-62 534225	OIL - LUBRICANTS	4,351	2,893	6,500	7,500
01-62 534270	SMALL TOOLS/EQUIPMENT	9,324	6,575	8,000	3,000
01-62 534275	UNIFORMS	150	-	-	-
01-62 534361	VEHICLE SUPPLIES	56,336	51,823	36,200	48,200
01-62 534371	TIRES	22,906	15,123	12,500	22,000
01-62 534807	EQUIPMENT SUPPLIES	14,770	26,044	10,000	25,750
01-62 555170	TRANSFER TO CAPITAL EQUIPMENT	45,000	-	-	-
01-62 555260	TRANSFER TO HEALTH INSURANCE	21,680	-	-	-
<b>62-Fleet Services Total</b>		<b>\$ 623,462</b>	<b>\$ 614,596</b>	<b>\$ 801,962</b>	<b>\$ 964,768</b>



Administrative Services provides for the accounting of expenses that are not related to a specific department, but rather to the operations of the Village as a whole. This includes liability insurance, sales tax rebates, contingency funds and transfers to other funds.

Expenditure Budget Summary				
	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>Benefits <sup>1</sup></b>	\$ 945,375	\$ —	\$ —	\$ —
<b>Contractual Services <sup>2</sup></b>	58,153	330,226	268,644	387,502
<b>Rentals &amp; Leasing</b>	5,160	4,667	5,240	3,840
<b>Commodities</b>	14,210	2,354	3,495	2,920
<b>Miscellaneous <sup>3</sup></b>	1,055	126,327	280,762	82,050
<b>Interfund Transfers Out <sup>4</sup></b>	1,374,556	9,050	9,050	1,132,360
	<b>\$ 2,398,509</b>	<b>\$ 472,624</b>	<b>\$ 567,191</b>	<b>\$ 1,608,672</b>

#### Budget Notes & Significant Changes

- <sup>1</sup> Beginning in FY2020/21, employee benefits are charged directly to the department.
- <sup>2</sup> Beginning in FY2020/21, liability insurance and worker's compensation premiums are allocated to the applicable funds based on employee costs.
- <sup>3</sup> Included funding for economic development initiatives in FY2021/22.
- <sup>4</sup> Includes transfers to capital funds based on the multi-year capital plan.



EXPENDITURE BUDGET LINE ITEM DETAIL								
Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23			
		Actual	Actual	Budget	Budget			
<b>20-Administrative Services</b>								
01-20 521001	PROFESSIONAL SERVICES	\$ -	\$ 1,142	\$ 730	\$ -			
01-20 522105	DUES & MEMBERSHIP	-	-	500	500			
01-20 522125	PRINTING AND BINDING	-	433	1,150	500			
01-20 522149	OPERATIONAL SERVICES	7,041	13,979	15,750	12,244			
01-20 522155	TELEPHONE	23,197	32,392	30,860	35,690			
01-20 522175	TRAINING	-	-	-	6,500			
01-20 522190	RENTALS	5,160	4,667	5,240	3,840			
01-20 523210	LIABILITY INSURANCE	-	282,279	219,654	332,068			
01-20 523310	IMRF VILLAGE CONTRIBUTION	361,101	-	-	-			
01-20 523320	FICA VILLAGE CONTRIBUTION	534,916	-	-	-			
01-20 522335	FSA REIMBURSEMENT	27,915	-	-	-			
01-20 523350	DEFERRED COMPENSATION	49,357	-	-	-			
01-20 534105	OFFICE SUPPLIES	14,210	1,659	1,825	900			
01-20 534110	OPERATIONAL SUPPLIES	-	695	1,200	1,550			
01-20 534115	SUBSCRIPTIONS-PRINT MATERIALS	-	-	470	470			
01-20 544005	OTHER OPERATIONAL EXPENSE	-	93	100	-			
01-20 544550	SALES TAX REBATE	-	-	70,000	66,000			
01-20 544705	REFUND TO CUSTOMERS	1,055	-	-	-			
01-20 544715	BAD DEBT EXPENSE	-	3,305	1,050	1,050			
01-20 546000	MISCELLANEOUS	-	122,929	209,612	15,000			
01-20 547000	CONTINGENCY	-	-	-	-			
01-20 555120	TRANSFER TO OTHER FUNDS	210,000	-	-	-			
01-20 555150	TRANSFER TO CAPITAL	200,000	-	-	-			
01-20 555170	TRANSFER TO CAPITAL EQUIP REPL	91,250	-	-	-			
01-20 555175	TRANSFER TO IMRF	316,700	-	-	-			
01-20 555205	TRANSFER TO INSURANCE	153,066	-	-	-			
01-20 555220	TRANSFER TO I-NET CONSORTIUM	9,050	9,050	9,050	9,050			
01-20 555260	TRANSFER HEALTH INSURANCE	394,490	-	-	-			
01-20 555281	TRANSFER TO STORMWATER	-	-	-	1,123,310			
<b>20-Administrative Services Total</b>		<b>\$2,398,509</b>	<b>\$ 472,624</b>	<b>\$ 567,191</b>	<b>\$1,608,672</b>			





FISCAL YEAR 2022/2023

# Other Funds

The Capital Improvement Fund accounts for the resources provided for capital improvement project expenditures, such as roads, buildings, and other infrastructure improvements. This fund also accounts for the purchase of equipment, including vehicle replacements. Funding is provided by the General Fund, Motor Fuel Taxes, Utility Taxes, and the Navistar TIF Surplus. Additional detailed information regarding capital improvements can be found in the Capital Improvements section of this document.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Utility Tax	\$ 1,272,528	\$ 1,518,419	\$ 1,526,554	\$ 1,522,413
Sales Tax	575,030	-	-	-
Charges for Services	30,000	593,622	-	-
Grants	-	-	53,633	50,369
Investment Income	367,145	29,152	70,300	71,700
Miscellaneous Revenue	90,293	271,281	64,773	141,000
Interfund Transfers In <sup>1</sup>	1,108,750	9,108,282	1,300,000	1,300,000
 Total Revenue	 \$ 3,443,746	 \$ 11,520,756	 \$ 3,015,260	 \$ 3,085,482

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services	\$ 461,844	\$ 19,894	\$ 131,000	\$ 130,000
Miscellaneous - Expenditures	7,850	8,085	-	-
Capital Outlay	2,417,883	2,010,763	2,865,068	2,079,387
Debt Service	61,588	-	-	-
Interfund Transfers Out <sup>2</sup>	-	260,000	-	-
 Total Expenditures	 \$ 2,949,164	 \$ 2,298,743	 \$ 2,996,068	 \$ 2,209,387

### Budget Notes & Significant Changes

<sup>1</sup> In FY2020/21, interfund transfers reflect activity related to the consolidation of capital funds into the Capital Improvement Fund.

<sup>2</sup> In FY2020/21, funds were transferred from the Capital Improvement Fund to the Stormwater Fund to provide funding for stormwater projects.



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>04-Capital Improvement Fund</b>					
04-00 521001	PROFESSIONAL SERVICES	-	-	50,000	-
04-00 522001	ENGINEERING SERVICES	387,161	19,894	80,000	130,000
04-00 522031	CONTRIBUTION TO PARK DISTRICT	74,683	-	-	-
04-00 522149	OPERATIONAL SERVICES	-	-	1,000	-
04-00 545880	INTEREST EXPENSE	61,588	-	-	-
04-00 546000	MISCELLANEOUS	7,850	8,085	-	-
04-00 555281	TRANSFER TO STORMWATER	-	260,000	-	-
04-00 578105	BUILDING IMPROVEMENT	164,112	300,497	169,365	290,000
04-00 578130	BRIDGE REPAIR/REPLACEMENT	-	36,800	-	-
04-00 578305	MACHINERY & EQUIPMENT	122,922	254,044	216,000	-
04-00 578505	HARDWARE/SOFTWARE	67,383	-	-	-
04-00 578605	VEHICLES	142,688	130,065	-	-
04-00 579410	STREET CONSTRUCTION	1,908,201	1,289,358	2,312,147	1,789,387
04-00 579428	CURB REPLACEMENT	12,577	-	-	-
04-00 579450	SIDEWALK EXTENSIONS	-	-	167,556	-
<b>04-Capital Improvement Fund Total</b>		<b>\$2,949,164</b>	<b>\$2,298,743</b>	<b>\$2,996,068</b>	<b>\$2,209,387</b>



The Stormwater Fund accounts for the resources assigned to enable major improvements to the Village's storm water facilities. Funding is provided by the General Fund or Capital Improvement Fund and grants when applicable. Additional detailed information regarding stormwater improvements can be found in the Capital Improvements Section of this document.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Utility Tax	\$ 241,089	\$ -	\$ -	\$ -
Grants <sup>1</sup>	12,874	7,864	1,581,711	-
Investment Income	67,567	7,521	13,900	14,200
Miscellaneous Revenue	-	-	27,500	-
Interfund Transfers In <sup>2</sup>	-	260,000	-	1,123,310
 Total Revenue	 \$ 321,529	 \$ 275,385	 \$ 1,623,111	 \$ 1,137,510

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services	\$ 37,514	\$ 57,751	\$ 139,104	\$ 35,090
Commodities	6,686	3,663	5,000	5,000
Capital Outlay <sup>3</sup>	209,578	460,642	3,340,759	3,990,000
 Total Expenditure	 \$ 253,778	 \$ 522,056	 \$ 3,484,863	 \$ 4,030,090

### Budget Notes & Significant Changes

- <sup>1</sup> FY2021/22 estimate includes \$1,581,711 in American Rescue Plan Act (ARPA) grant proceeds.
- <sup>2</sup> Instead of allocating a portion of utility tax to the Fund, funds are transferred from the Capital Improvement Fund or General Fund to the Stormwater Fund as needed.
- <sup>3</sup> Details regarding Capital Outlay can be found in the Capital section of this document.



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>10-Stormwater Fund</b>					
10-00 521001	PROFESSIONAL SERVICES	\$ -	\$ 4,850	\$ 105,314	\$ -
10-00 522001	ENGINEERING SERVICES	-	23,090	-	-
10-00 522105	DUES & MEMBERSHIP	-	3,361	3,500	3,500
10-00 522245	MAINTENANCE - GROUNDS	34,948	23,377	26,150	27,300
10-00 522250	MOWING	2,566	3,073	4,140	4,290
10-00 544005	OTHER OPERATIONAL EXPENSE	6,686	3,663	5,000	5,000
10-00 579360	STORM WATER PROJECTS	209,578	460,642	3,340,759	3,990,000
<b>10-Stormwater Fund Total</b>		<b>\$ 253,778</b>	<b>\$ 522,056</b>	<b>\$3,484,863</b>	<b>\$4,030,090</b>



The Motor Fuel Tax Fund accounts for the Village's share of the State-imposed tax on gasoline. This funding is restricted for use in road maintenance and improvement programs authorized by the State and the Illinois Department of Transportation (IDOT). The funds are transferred during the fiscal year to the Capital Improvement Fund to fund the Village's Annual Road Program.

IDOT had been authorized to implement a \$1.5 billion grant program using proceeds from general obligation bonds authorized in the REBUILD Illinois capital program to provide local public agencies with the funds for capital projects. IDOT intends to award and disburse REBUILD Illinois grants twice each year over a period of 3 years. The final receipt of grant funds is budgeted in the FY2022/23 budget year.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Motor Fuel Tax	\$ 869,921	\$ 888,074	\$ 984,585	\$ 947,965
Grants	-	772,394	514,929	257,465
Investment Income	45,932	6,223	6,300	6,400
 Total Revenue	 \$ 915,853	 \$ 1,666,691	 \$ 1,505,814	 \$ 1,211,830

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Interfund Transfers Out <sup>1</sup>	\$ -	\$ 1,200,000	\$ 1,300,000	\$ 1,300,000
 Total Expenditures	 \$ -	 \$ 1,200,000	 \$ 1,300,000	 \$ 1,300,000

### Budget Notes & Significant Changes

<sup>1</sup> In previous fiscal years, the Annual Street Rehabilitation Program was funded by Motor Fuel Tax every other year and was paid for within the Fund. Beginning in FY2020/21, Motor Fuel Tax revenue will be transferred to the Capital Improvement Fund to fund a portion of the Program.

EXPENDITURE BUDGET LINE ITEM DETAIL					
Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>06-Motor Fuel Tax Fund</b>					
06-00 555150	TRANSFER TO CAPITAL	\$ -	\$ 1,200,000	\$ 1,300,000	\$ 1,300,000
<b>06-Motor Fuel Tax Fund Total</b>		<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>



The Liability Insurance Fund accounts for resources required to pay liability insurance premiums. Funding is provided by a restricted portion of the annual property tax levy. The revenue collected from the property tax levy is transferred to the Insurance Fund to pay a portion of the Village's annual contribution to the Intergovernmental Risk Management Agency (IRMA) for liability insurance coverage.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Property Tax	\$ 101,637	\$ 100,949	\$ 100,000	\$ 100,000
Investment Income	60	6	-	-
<b>Total Revenue</b>	<b>\$ 101,697</b>	<b>\$ 100,955</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services	\$ 27,931	\$ -	\$ -	\$ -
Interfund Transfers Out <sup>1</sup>	-	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>\$ 27,931</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

### Budget Notes & Significant Changes

<sup>1</sup> In previous fiscal years, a portion of the liability insurance expense was budgeted within the Fund. Beginning in FY2020/21, the property tax revenue will be transferred to the Insurance Fund where the liability insurance payments will be expensed.

#### EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>28-Liability Insurance Fund</b>					
28-00 523210	LIABILITY INSURANCE	\$ 27,931	\$ -	\$ -	\$ -
28-00 555205	TRANSFER TO INSURANCE	-	100,000	100,000	100,000
<b>28-Liability Insurance Fund Total</b>		<b>\$ 27,931</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>



The I-Net Consortium Fund accounts for the expenses of the Institutional Network (I-Net) shared by the Consortium members. Members are billed annually for operating expenses and a capital contribution based on the number of sites per organization. The Village funds its portion of the fees through an interfund transfer from the General Fund.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Intergovernmental Revenue	\$ 30,770	\$ 21,720	\$ 21,720	\$ 21,720
Investment Income	9,142	911	900	900
Miscellaneous Revenue	-	-	4,570	-
Interfund Transfers In <sup>1</sup>	-	9,050	9,050	9,050
 Total Revenue	 \$ 39,912	 \$ 31,681	 \$ 36,240	 \$ 31,670

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services <sup>2</sup>	\$ -	\$ -	\$ 3,700	\$ 52,500
Commodities <sup>2</sup>	-	3,382	56,810	-
 Total Expenditures	 \$ -	 \$ 3,382	 \$ 60,510	 \$ 52,500

### Budget Notes & Significant Changes

- <sup>1</sup> Funds are transferred from the General Fund to the I-Net Consortium Fund instead of billing through the Accounts Receivable process.
- <sup>2</sup> Additional costs budgeted in FY2021/22 and FY2022/23 are associated with planned improvements to the network.

EXPENDITURE BUDGET LINE ITEM DETAIL						
Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget	
<b>29-I-Net Consortium Fund</b>						
29-00 521001	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 52,500	
29-00 522010	LEGAL SERVICES	-	-	1,200	-	
29-00 534270	SMALL TOOLS/EQUIPMENT	-	-	2,500	-	
29-00 579445	INFRASTRUCTURE	-	3,382	56,810	-	
<b>29-I-Net Consortium Fund Total</b>		<b>\$ -</b>	<b>\$ 3,382</b>	<b>\$ 60,510</b>	<b>\$ 52,500</b>	



The Hotel/Motel Tax Fund accounts for the collection of the tax assessed on hotel and motel guests for overnight stays. The hotel/motel tax rate is 5%, of which 3% is accounted for in this fund. These funds are restricted for the promotion of tourism, conventions and special events within the Village. Annual expenditures include funding the DuPage Convention Bureau membership, July 4th fireworks, seasonal decorations, the business grant program, bike path improvements, and the maintenance, setup, marketing, and operations of Village special events.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Hotel/Motel Tax <sup>1</sup>	\$ 491,901	\$ 108,365	\$ 271,660	\$ 343,794
Investment Income	6,951	620	4,300	4,400
 Total Revenue	 \$ 498,852	 \$ 108,985	 \$ 275,960	 \$ 348,194

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services <sup>2</sup>	\$ 88,118	\$ 65,431	\$ 335,015	\$ 202,350
Commodities	37,815	2,991	5,735	5,900
Miscellaneous <sup>3</sup>	-	67,152	157,251	-
Capital Outlay	17,654	13,391	155,580	-
Interfund Transfers Out <sup>4</sup>	-	-	200,000	57,371
 Total Expenditures	 \$ 143,587	 \$ 148,965	 \$ 853,581	 \$ 265,621

### Budget Notes & Significant Changes

- <sup>1</sup> The impact on hotel/motel tax due to the COVID-19 pandemic is reflected in the changes in hotel/motel tax collections.
- <sup>2</sup> Contractual Services details are noted in the Line Item Detail section on the next page.
- <sup>3</sup> A portion of the Lisle Economic Development Partnership funding was previously budgeted here.
- <sup>4</sup> In FY2022/23, a transfer to the General Fund is budgeted to fund a portion of salaries related to economic development.



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>39-Hotel/Motel Tax Fund</b>					
39-00 522105 DUES & MEMBERSHIP		\$ -	\$ 26,626	\$ 25,000	\$ 15,000
39-00 522130 PUBLICATIONS		-	4,000	4,000	4,000
39-00 522149 OPERATIONAL SERVICES		7,840	-	6,015	5,350
39-00 522245 MAINTENANCE - GROUNDS		-	34,805	40,000	40,000
39-00 523120 LISLE CVB		4,834	-	-	-
39-00 523123 DUPAGE CVB		45,444	-	-	-
39-00 523127 4TH OF JULY FIREWORKS		30,000	-	30,000	33,000
39-00 523135 BUSINESS GRANT PROGRAM		-	-	230,000	105,000
39-00 534110 OPERATIONAL SUPPLIES		37,815	2,991	5,735	5,900
39-00 546000 MISCELLANEOUS		-	67,152	157,251	-
39-00 555010 TRANSFER TO GENERAL FUND		-	-	-	57,371
39-00 555282 TRANSFER TO PLEDGED HOTEL/MOTEL		-	-	200,000	-
39-00 578205 IMPROVEMENTS OTHER THAN BLDGS		-	13,391	155,580	-
39-00 578905 SPECIAL PROJECTS		17,654	-	-	-
<b>39-Hotel/Motel Tax Fund Total</b>		<b>\$ 143,587</b>	<b>\$ 148,965</b>	<b>\$ 853,581</b>	<b>\$ 265,621</b>



The Criminal Forfeiture Fund accounts for restricted resources forfeited to the Village as a result of criminal prosecutions. Expenditure of funds from the Criminal Forfeiture Fund are used for supporting community policing activities, training, and other law enforcement operations.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Fines & Penalties <sup>1</sup>	\$ 148,965	\$ -	\$ 26,500	\$ 101,500
Investment Income	722	72	100	100
<b>Total Revenue</b>	<b>\$ 149,688</b>	<b>\$ 72</b>	<b>\$ 26,600</b>	<b>\$ 101,600</b>

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Commodities <sup>2</sup>	\$ 204,804	\$ 60,037	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 204,804</b>	<b>\$ 60,037</b>	<b>\$ -</b>	<b>\$ -</b>

### Budget Notes & Significant Changes

- <sup>1</sup> The budget for funds received from the Department of Justice Equitable Sharing program has been reduced due to the impact of the COVID-19 pandemic.
- <sup>2</sup> Expenditures are not budgeted in this fund since annual funding is dependent upon forfeited funds.

EXPENDITURE BUDGET LINE ITEM DETAIL						
Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget	
<b>56-Criminal Forfeiture Fund</b>						
56-00 534168	EQUITABLE SHARING EXPENSE	\$ 204,804	\$ 52,884	\$ -	\$ -	
56-94 534110	OPERATIONAL SUPPLIES	-	43	-	-	
56-94 534165	FIELD EQUIPMENT	-	5,393	-	-	
56-94 534270	SMALL TOOLS/EQUIPMENT	-	270	-	-	
56-94 534515	COMPUTER HDWARE/SOFTWARE	-	1,448	-	-	
<b>56-Criminal Forfeiture Fund Total</b>		<b>\$ 204,804</b>	<b>\$ 60,037</b>	<b>\$ -</b>	<b>\$ -</b>	



The Navistar TIF Fund accounts for the redevelopment activities of the tax increment financing district for the Warrenville Road TIF project area. The fund derives revenues from incremental property tax growth that is held in this fund and restricted for development uses within the boundaries of the district.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Property Tax - TIF	\$ 1,138,918	\$ 1,085,988	\$ 1,056,284	\$ 1,060,000
Investment Income	2	-	100	100
<b>Total Revenue</b>	<b>\$ 1,138,920</b>	<b>\$ 1,085,988</b>	<b>\$ 1,056,384</b>	<b>\$ 1,060,100</b>

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services	\$ 5,593	\$ 3,023	\$ 5,200	\$ 5,000
TIF Distribution <sup>1</sup>	1,612,882	966,925	1,020,000	950,000
<b>Total Expenditures</b>	<b>\$ 1,618,475</b>	<b>\$ 969,948</b>	<b>\$ 1,025,200</b>	<b>\$ 955,000</b>

### Budget Notes & Significant Changes

<sup>1</sup> In F2019/20, Navistar's first reimbursement request was completed under the terms of the RDA which covered tax years 2014-2017.

### EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>63-Navistar TIF Fund</b>					
63-00 521001	PROFESSIONAL SERVICES	\$ 5,593	\$ 3,023	\$ 5,200	\$ 5,000
63-00 545700	TIF SURPLUS DISTRIBUTION	799,331	796,215	810,000	800,000
63-00 545710	REDEVELOPMENT DISTRIBUTION	813,551	170,711	210,000	150,000
<b>63-Navistar TIF Fund Total</b>		<b>\$1,618,475</b>	<b>\$ 969,948</b>	<b>\$1,025,200</b>	<b>\$ 955,000</b>



The UTI TIF Fund accounts for revenues and expenditures associated with the UTI TIF project area. The fund derives revenues from incremental property tax growth that is held in this fund and restricted for development uses within the boundaries of the district.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Property Tax - TIF	\$ 837,486	\$ 833,919	\$ 833,919	\$ 835,000
<b>Total Revenue</b>	<b>\$ 837,486</b>	<b>\$ 833,919</b>	<b>\$ 833,919</b>	<b>\$ 835,000</b>

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services	\$ 3,768	\$ 3,023	\$ 4,700	\$ 5,000
TIF Distribution	544,143	511,546	550,000	525,000
<b>Total Expenditures</b>	<b>\$ 547,911</b>	<b>\$ 514,570</b>	<b>\$ 554,700</b>	<b>\$ 530,000</b>

### EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>64-UTI TIF Fund</b>					
64-00 521001	PROFESSIONAL SERVICES	\$ 3,768	\$ 3,023	\$ 4,700	\$ 5,000
64-00 545710	REDEVELOPMENT DISTRIBUTION	544,143	511,546	550,000	525,000
<b>64-UTI TIF Fund Total</b>		<b>\$ 547,911</b>	<b>\$ 514,570</b>	<b>\$ 554,700</b>	<b>\$ 530,000</b>



The Downtown TIF Fund was established in 2015 and encompasses the property bounded by Ogden Avenue on the North, Main Street on the West, School Street on the South and Center on the East, plus the School Street Fire District property. The fund derives revenues from incremental property tax growth that is held in this fund and restricted for development uses within the boundaries of the district.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Property Tax - TIF	\$ 16,351	\$ 24,379	\$ 24,379	\$ 25,000
Total Revenue	<u>\$ 16,351</u>	<u>\$ 24,379</u>	<u>\$ 24,379</u>	<u>\$ 25,000</u>

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services <sup>1</sup>	\$ 5,393	\$ 988	\$ 35,200	\$ 60,000
Total Expenditures	<u>\$ 5,393</u>	<u>\$ 988</u>	<u>\$ 35,200</u>	<u>\$ 60,000</u>

### Budget Notes & Significant Changes

<sup>1</sup> TIF services related to proposed redevelopment in the downtown area is budgeted in FY2022/23.

EXPENDITURE BUDGET LINE ITEM DETAIL						
Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget	
<b>65-Downtown TIF Fund</b>						
65-00 521001	PROFESSIONAL SERVICES	\$ 5,393	\$ 988	\$ 35,200	\$ 60,000	
<b>65-Downtown TIF Fund Total</b>		<b>\$ 5,393</b>	<b>\$ 988</b>	<b>\$ 35,200</b>	<b>\$ 60,000</b>	



The Pledged Hotel/Motel Tax Fund accounts for the resources required for the payment of principal and interest on the Village's 2016 General Obligation Debt Alternate Revenue Source Bonds. Funding is provided by a portion of the Village's hotel/motel taxes (2%) which is restricted for debt service.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Hotel/Motel Tax <sup>1</sup>	\$ 327,268	\$ 72,243	\$ 181,110	\$ 229,196
Interfund Transfers In <sup>2</sup>	-	-	200,000	-
<b>Total Revenue</b>	<b>\$ 327,268</b>	<b>\$ 72,243</b>	<b>\$ 381,110</b>	<b>\$ 229,196</b>

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Debt Service	\$ 284,600	\$ 285,500	\$ 286,300	\$ 287,000
<b>Total Expenditures</b>	<b>\$ 284,600</b>	<b>\$ 285,500</b>	<b>\$ 286,300</b>	<b>\$ 287,000</b>

### Budget Notes & Significant Changes

- <sup>1</sup> The impact on incremental hotel/motel tax due to the COVID-19 pandemic is reflected in the changes in hotel/motel tax collections.
- <sup>2</sup> Funds were budgeted to be transferred from the Hotel Motel Tax Fund to ensure funds are available for future debt service payments.

EXPENDITURE BUDGET LINE ITEM DETAIL					
Account	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Number		Actual	Actual	Budget	Budget
<b>66-Pledged Hotel/Motel Fund</b>					
66-00 545885	PRINCIPAL PAYMENTS	\$ 205,000	\$ 210,000	\$ 215,000	\$ 220,000
66-00 545890	INTEREST EXPENSE	79,150	75,050	70,850	66,550
66-00 545895	PAYING AGENT FEE	450	450	450	450
<b>66-Pledged Hotel/Motel Fund Total</b>		<b>\$ 284,600</b>	<b>\$ 285,500</b>	<b>\$ 286,300</b>	<b>\$ 287,000</b>



The Water and Sewer Fund accounts for the revenue and expenses associated with the provision of water services to Village customers. The Fund also accounts for the revenue and expenses associated with collecting and transporting sewage to the regional treatment facility on a user-charge basis. Funding is provided by user fees which supports activities including administration, operations, billing and collection, maintenance and improvement of facilities.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Utility Sales	\$ 5,326,284	\$ 5,351,230	\$ 5,524,752	\$ 5,598,775
Charges for Services	372,958	395,107	377,070	315,818
Investment Income	298,463	39,854	52,700	53,800
Miscellaneous Revenue <sup>1</sup>	91,862	154,732	7,000	3,000
Interfund Transfers In <sup>2</sup>	746,602	6,441,367	-	-
 Total Revenue	 \$ 6,836,169	 \$ 12,382,290	 \$ 5,961,522	 \$ 5,971,393

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Salaries <sup>3</sup>	\$ 817,302	\$ -	\$ -	\$ -
Contractual Services	4,009,244	4,405,544	4,662,772	4,762,641
Commodities	93,302	52,014	72,728	159,917
Miscellaneous	-	4,240	51,500	-
Capital Outlay <sup>4</sup>	113,457	46,023	1,894,120	1,845,000
Interfund Transfers Out <sup>3</sup>	481,480	-	-	-
Administrative Fee <sup>3</sup>	23,779	1,327,804	1,256,468	1,265,119
Depreciation <sup>5</sup>	1,131,225	1,132,714	-	-
 Total Expenditures	 \$ 6,669,790	 \$ 6,968,339	 \$ 7,937,588	 \$ 8,032,677

### Budget Notes & Significant Changes

- <sup>1</sup> Contributions from developers are recorded as an audit entry as necessary.
- <sup>2</sup> In FY2020/21, interfund transfers reflect activity related to the consolidation of water & sewer funds into a single Water & Sewer Fund.
- <sup>3</sup> In previous fiscal years, salaries & benefits were charged directly to the Fund and an interfund transfer was completed to the Insurance Fund. Beginning in FY2020/21, salaries and benefits are charged to the General Fund and an administrative fee is charged to the Water & Sewer Fund.
- <sup>4</sup> The majority of capital outlay is transferred to an asset as part of year end audit entries.
- <sup>5</sup> Depreciation is not budgeted with the Fund.



EXPENDITURE BUDGET LINE ITEM DETAIL						
Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget	
<b>03-Water &amp; Sewer Fund</b>						
03-00 511000	REGULAR SALARIES	\$ 817,302	\$ -	\$ -	\$ -	
03-00 522040	ACCOUNTING & FINANCIAL SERVICES	10,307	9,369	10,600	11,430	
03-00 522133	POSTAGE	15,503	16,163	15,810	17,830	
03-00 522149	OPERATIONAL SERVICES	10,849	48,414	109,154	67,142	
03-00 522155	TELEPHONE	-	1,917	1,850	2,190	
03-00 523210	LIABILITY INSURANCE	-	76,517	83,020	113,564	
03-00 544715	BAD DEBT EXPENSE	-	2,063	-	-	
03-00 544720	DEPRECIATION EXPENSE	-	1,132,714	-	-	
03-00 547000	CONTINGENCIES	-	-	50,000	-	
03-00 555120	TRANSFER TO OTHER FUNDS	50,000	-	-	-	
03-00 555175	TRANSFER TO IMRF	77,460	-	-	-	
03-00 555210	TRANSFER TO SEWER DEPRECIATION	50,150	-	-	-	
03-00 555240	TRANSFER TO HEALTH INSURANCE	212,470	-	-	-	
03-00 555260	TRANSFER TO HEALTH INSURANCE	91,400	-	-	-	
03-00 555290	ADMINISTRATIVE TRANSFER	-	1,305,085	1,233,295	1,223,732	
03-00 555295	VEHICLE TRANSFER	23,779	22,719	23,173	41,387	
03-91 521015	MEDICAL SERVICES	520	-	500	500	
03-91 522105	DUES & MEMBERSHIPS	263	252	300	300	
03-91 522125	PRINTING AND BINDING	-	29	250	250	
03-91 522148	SEWER JULIE FEES	-	1,760	1,800	1,800	
03-91 522149	OPERATIONAL SERVICES	1,592	385	1,200	-	
03-91 522150	NATURAL GAS	1,124	1,195	1,340	1,320	
03-91 522155	TELEPHONE	98	-	-	-	
03-91 522175	TRAINING	-	-	1,000	1,000	
03-91 522190	RENTALS	264	-	1,000	6,080	
03-91 522205	MAINTENANCE - BUILDINGS	8,029	2,653	1,950	1,540	
03-91 522210	MAINTENANCE - EQUIPMENT	2,208	2,613	6,000	1,000	
03-91 522215	PEST ABATEMENT	270	293	280	290	
03-91 522240	MAINTENANCE - CLEANING	1,663	-	-	-	
03-91 522545	SEWER TV & CLEANING	35,724	30,148	30,000	40,000	
03-91 522593	MAINTENANCE - INFRASTRUCTURE	-	7,175	-	-	
03-91 522605	REFUSE REMOVAL	1,027	317	5,500	6,600	
03-91 534105	OFFICE SUPPLIES	67	113	150	150	
03-91 534110	OPERATIONAL SUPPLIES	4,942	1,312	4,100	4,200	
03-91 534170	FIRST AID SUPPLIES	852	1,017	750	750	
03-91 534250	CLEANING SUPPLIES	609	-	-	-	
03-91 534265	BUILDING SUPPLIES	24	-	200	200	
03-91 534270	SMALL TOOLS/EQUIPMENT	5,161	143	6,864	29,300	
03-91 534275	UNIFORMS	2,371	1,165	2,500	2,550	



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>03-Water &amp; Sewer Fund</b>					
03-91 534451	BULK MATERIALS	463	628	1,600	1,600
03-91 534605	DRAINAGE MATERIALS	-	861	2,000	4,500
03-91 534955	AWARDS	35	-	-	-
03-91 544720	DEPRECIATION EXPENSE	258,523	-	-	-
03-91 578305	MACHINERY & EQUIPMENT	122,922	-	59,500	-
03-91 578307	MACHINERY & EQUIPMENT CONTRA	(122,922)	-	-	-
03-91 579205	SEWER MAIN REPLACEMENT	-	134,087	150,000	150,000
03-91 579206	SEWER MAIN REPLACEMENT CONTRA	-	(134,087)	-	-
03-92 521001	PROFESSIONAL SERVICES	-	3,894	-	-
03-92 521015	MEDICAL SERVICES	1,010	-	500	500
03-92 522001	ENGINEERING SERVICES	-	4,570	9,268	5,000
03-92 522105	DUES & MEMBERSHIPS	586	735	800	1,300
03-92 522125	PRINTING AND BINDING	522	29	250	250
03-92 522140	ELECTRICITY	50,668	53,386	51,690	56,380
03-92 522146	WATER	3,726,262	3,945,822	4,050,000	4,140,000
03-92 522147	LAB TESTING	6,787	9,254	10,000	12,000
03-92 522148	JULIE FEES	-	1,543	3,300	3,300
03-92 522149	OPERATIONAL SERVICES	2,640	-	4,000	5,500
03-92 522150	NATURAL GAS	1,906	5,294	2,140	5,840
03-92 522155	TELEPHONE	1,719	-	-	-
03-92 522175	TRAINING	460	311	1,450	1,700
03-92 522190	RENTALS	335	129	250	250
03-92 522205	MAINTENANCE - BUILDINGS	7,430	2,197	1,950	11,540
03-92 522210	MAINTENANCE - EQUIPMENT	6,574	28,661	132,200	92,200
03-92 522215	PEST ABATEMENT	270	293	280	290
03-92 522240	MAINTENANCE - CLEANING	1,380	-	-	-
03-92 522245	MAINTENANCE - GROUNDS	230	230	230	250
03-92 522250	MOWING	1,746	2,049	2,760	2,860
03-92 522505	METER READING CHARGES	31,596	33,958	35,000	35,350
03-92 522593	MAINTENANCE - INFRASTRUCTURE	73,689	102,717	64,200	89,295
03-92 522605	REFUSE REMOVAL	3,991	11,275	20,950	26,000
03-92 534105	OFFICE SUPPLIES	706	247	150	150
03-92 534110	OPERATIONAL SUPPLIES	21,164	31,762	30,000	59,950
03-92 534170	FIRST AID SUPPLIES	1,218	1,429	1,650	1,650
03-92 534250	CLEANING SUPPLIES	712	-	700	700
03-92 534265	BUILDING SUPPLIES	24	-	200	200
03-92 534270	SMALL TOOLS/EQUIPMENT	8,384	3,774	6,864	32,717
03-92 534275	UNIFORMS	2,018	1,165	2,500	2,600
03-92 534451	BULK MATERIALS	6,123	8,398	12,500	18,700
03-92 534955	WATER AWARDS	113	-	-	-



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>03-Water &amp; Sewer Fund</b>					
03-92 544005	OTHER OPERATIONAL EXPENSE	13,010	2,177	1,500	-
03-92 544720	DEPRECIATION EXPENSE	872,701	-	-	-
03-92 578305	MACHINERY & EQUIPMENT	122,922	5,155	92,500	950,000
03-92 578505	HARDWARE/SOFTWARE	14,413	-	-	-
03-92 578605	VEHICLES	113,294	85,708	-	-
03-92 578606	VEHICLES CONTRA ACCOUNT	(236,215)	(85,708)	-	-
03-92 578705	WATER METERS	25,308	19,149	20,000	20,000
03-92 579305	DISTRIBUTION SYSTEM IMPROVEMENTS	108,727	784,501	1,399,160	725,000
03-92 579306	DISTRIBUTION SYSTEM IMPR CONTRA	-	(777,102)	-	-
03-92 579315	STORAGE SYSTEM IMPROVEMENTS	332,016	14,320	172,960	-
03-92 579316	STORAGE SYSTEM CONTRA ACCOUNT	(341,699)	-	-	-
<b>03-Water &amp; Sewer Fund Total</b>		<b>\$6,669,790</b>	<b>\$6,968,339</b>	<b>\$7,937,588</b>	<b>\$8,032,677</b>



The Commuter Parking Fund accounts for revenues and expenses associated with the provisioning of commuter parking spaces near the Lisle commuter train station. Funding is provided by the rental of these parking spaces. Activities in the Fund include administration, operations, collection, maintenance and improvements of the parking facility.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Charges for Services <sup>1</sup>	\$ 451,514	\$ 319,088	\$ 286,176	\$ 316,000
Investment Income	9,890	986	1,000	1,000
Miscellaneous Revenue	(15,290)	-	-	-
 Total Revenue	 \$ 446,113	 \$ 320,074	 \$ 287,176	 \$ 317,000

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Salaries <sup>2</sup>	\$ 64,216	\$ -	\$ -	\$ -
Contractual Services	74,297	70,241	106,823	124,738
Commodities	22,069	26,212	31,305	32,600
Miscellaneous - Exp	1,074	-	-	-
Interfund Transfers Out <sup>2</sup>	33,800	-	-	-
Administrative Fee <sup>2</sup>	-	114,487	117,570	119,732
Depreciation <sup>3</sup>	158,470	152,080	-	-
 Total Expenditures	 \$ 353,926	 \$ 363,020	 \$ 255,698	 \$ 277,070

### Budget Notes & Significant Changes

- <sup>1</sup> Impacts on commuter parking fees related to the COVID-19 pandemic are reflected in the charges for services.
- <sup>2</sup> In previous fiscal years, salaries & benefits were charged directly to the Fund and an interfund transfer was completed to the Insurance Fund. Beginning in FY2020/21, salaries and benefits will be charged to the General Fund and an administrative fee will be charged to the Commuter Parking Fund.
- <sup>3</sup> Depreciation is not budgeted within the Fund.



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
<b>07-Commuter Parking Fund</b>					
07-00 511000	REGULAR SALARIES	\$ 64,216	\$ -	\$ -	\$ -
07-00-521001	PROFESSIONAL SERVICES	-	-	-	3,000
07-00 522125	PRINTING AND BINDING	2,001	2,149	3,670	3,150
07-00 522133	POSTAGE	790	703	800	780
07-00 522140	ELECTRICITY	7,581	7,286	7,730	7,350
07-00 522145	SEWER	261	-	500	280
07-00 522146	WATER	451	-	-	-
07-00 522149	OPERATIONAL SERVICES	-	102	-	-
07-00 522150	NATURAL GAS	2,184	3,192	2,590	3,520
07-00 522155	TELEPHONE	1,983	2,708	2,020	2,950
07-00 522205	MAINTENANCE - BUILDINGS	13,799	5,157	8,870	7,940
07-00 522215	PEST ABATEMENT	540	585	560	590
07-00 522240	MAINTENANCE - CLEANING	6,606	7,145	7,520	7,590
07-00 522245	MAINTENANCE - GROUNDS	10,550	664	13,890	12,860
07-00 522250	MOWING	1,481	1,707	2,300	2,380
07-00 522593	MAINTENANCE - INFRASTRUCTURE	4,676	1,862	1,000	10,500
07-00 522615	SNOW AND ICE REMOVAL	17,723	26,880	45,100	47,400
07-00 522645	STREET SWEEPING	3,674	4,923	4,990	7,600
07-00 523210	LIABILITY INSURANCE	-	5,178	5,283	6,848
07-00 534110	OPERATIONAL SUPPLIES	1,215	-	1,300	800
07-00 534250	CLEANING SUPPLIES	593	-	1,000	700
07-00 534260	MAINT MATERIALS - GROUNDS	600	-	-	-
07-00 534265	BUILDING SUPPLIES	252	171	1,000	1,200
07-00 534270	SMALL TOOLS/EQUIPMENT	251	-	-	-
07-00 534405	SALT	19,159	26,041	28,005	29,900
07-00 544705	REFUND TO CUSTOMERS	1,074	-	-	-
07-00 544720	DEPRECIATION EXPENSE	158,470	152,080	-	-
07-00 555175	TRANSFER TO IMRF	12,500	-	-	-
07-00 555260	TRANSFER TO HEALTH INSURANCE	21,300	-	-	-
07-00 555290	ADMINISTRATIVE TRANSFER	-	114,487	117,570	119,732
07-00 578105	BUILDING IMPROVEMENT	43,208	-	-	-
07-00 578106	BUILDING IMPROVEMENT CONTRA	(43,208)	-	-	-
<b>07-Commuter Parking Fund Total</b>		<b>\$ 353,926</b>	<b>\$ 363,020</b>	<b>\$ 255,698</b>	<b>\$ 277,070</b>



The Cemetery Operations Fund accounts for the revenue and expenses associated with the daily operation and maintenance of the Village-owned cemetery. Activities in the Fund include administration, operation, collection, maintenance and improvement of the cemetery.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Charges for Services	\$ 30,175	\$ 35,075	\$ 25,600	\$ 32,550
Investment Income	5,267	201	2,000	2,000
 Total Revenue	 \$ 35,442	 \$ 35,276	 \$ 27,600	 \$ 34,550

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Salaries <sup>1</sup>	\$ 3,217	\$ -	\$ -	\$ -
Contractual Services	13,629	12,183	14,923	15,530
Miscellaneous	-	222	500	500
Administrative Fee <sup>1</sup>	-	13,443	13,458	13,505
Depreciation <sup>2</sup>	1,563	1,392	-	-
 Total Expenditures	 \$ 18,409	 \$ 27,240	 \$ 28,881	 \$ 29,535

### Budget Notes & Significant Changes

<sup>1</sup> In previous fiscal years, salaries & benefits were charged directly to the Fund and an interfund transfer was completed to the Insurance Fund. Beginning in FY2020/21, salaries and benefits will be charged to the General Fund and an administrative fee will be charged to the Cemetery Fund.

<sup>2</sup> Depreciation is not budgeted with the Fund.



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>46-Cemetery Operations</b>					
46-00 511000	REGULAR SALARIES	\$ 3,217	\$ -	\$ -	\$ -
46-00 522149	OPERATIONAL SERVICES	11,300	9,225	11,000	11,000
46-00 522250	MOWING	2,329	2,732	3,680	3,810
46-00 523210	LIABILITY INSURANCE	-	226	243	720
46-00 544005	OTHER OPERATIONAL EXPENSE	-	222	500	500
46-00 544720	DEPRECIATION EXPENSE	1,563	1,392	-	-
46-00 555290	ADMINISTRATIVE TRANSFER	-	13,443	13,458	13,505
<b>46-Cemetery Operations Total</b>		<b>\$ 18,409</b>	<b>\$ 27,240</b>	<b>\$ 28,881</b>	<b>\$ 29,535</b>



The Insurance Fund accounts for resources required to pay liability insurance premiums and claims for the Village. The Fund also accounts for resources required to pay health, vision, dental, and life insurance for Village employees and retirees. Premiums are paid into the Insurance Fund by other funds and are available to pay for the costs of the Village's insurance program. Funds are also transferred from the Liability Insurance Fund to pay a portion of the Village's annual contribution to the Intergovernmental Risk Management Agency (IRMA) for liability insurance coverage.

### Revenue Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Estimate	Budget
Charges for Services	\$ 394,807	\$ 419,317	\$ 452,743	\$ 476,522
Investment Income	45,557	4,268	10,600	10,800
Miscellaneous Revenue <sup>1</sup>	142,207	1,579,997	1,499,040	1,869,397
Interfund Transfers In <sup>1</sup>	1,272,700	1,471,772	100,000	100,000
 Total Revenue	 \$ 1,855,271	 \$ 3,475,354	 \$ 2,062,383	 \$ 2,456,719

### Expenditure Summary

	FY2019/20	FY2020/21	FY2021/22	FY2022/23
	Actual	Actual	Budget	Budget
Contractual Services <sup>2</sup>	\$ 1,966,017	\$ 2,180,551	\$ 2,092,875	\$ 2,428,064
 Total Expenditures	 \$ 1,966,017	 \$ 2,180,551	 \$ 2,092,875	 \$ 2,428,064

### Budget Notes & Significant Changes

<sup>1</sup> Beginning in FY2020/21, insurance costs are charged to the individual departments and transferred to the Insurance Fund through an Administrative Fee. In previous fiscal years, multiple interfund transfers were completed to fund a portion of the insurance costs.

<sup>2</sup> Insurance costs are budgeted based on past experience with inflationary increases.



EXPENDITURE BUDGET LINE ITEM DETAIL						
Account Number	Description	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget	
<b>51-Insurance Fund</b>						
51-00 511650	WORKERS COMPENSATION	\$ 218,369	\$ 175,392	\$ 100,000	\$ 120,000	
51-00 521001	PROFESSIONAL SERVICES	-	796	3,900	3,500	
51-00 522330	FLEXIBLE SPENDING ANNUAL FEES	600	-	-	-	
51-00 523221	INSURANCE CONTRIBUTION	84,767	278,900	308,200	403,200	
51-00 523222	INSURANCE CLAIMS	142,524	165,556	75,000	130,000	
51-00 523225	HEALTH INSURANCE	1,519,756	1,559,908	1,605,775	1,771,364	
<b>51-Insurance Fund Total</b>		<b>\$1,966,017</b>	<b>\$2,180,551</b>	<b>\$2,092,875</b>	<b>\$2,428,064</b>	



The Police Pension Fund accounts for the accumulation of resources to be used for retirement annuity payments made to eligible fund participants. Funding is provided by the annual property tax levy, interest income, and contributions from members.

### Revenue Summary

	FY2019/20 Actual	FY2020/21 Actual	FY2021-22 Estimate	FY2022/23 Budget
Property Tax - Police Pension <sup>1</sup>	\$ 1,378,093	\$ 1,894,373	\$ 2,038,632	\$ 2,022,842
Employee Contributions	432,934	452,923	387,391	399,013
Investment Income	(17,026)	8,982,917	500,100	500,100
Miscellaneous Revenue	1,621	74,000	795	-
 Total Revenue	 \$ 1,795,622	 \$ 11,404,214	 \$ 2,926,918	 \$ 2,921,955

### Expenditure Summary

	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Budget
Pension Benefits <sup>2</sup>	\$ 1,926,510	\$ 2,051,730	\$ 2,331,109	\$ 2,465,999
Contractual Services	131,923	151,229	138,400	160,000
 Total Expenditures	 \$ 2,058,433	 \$ 2,202,959	 \$ 2,469,509	 \$ 2,625,999

### Budget Notes & Significant Changes

<sup>1</sup> The increase in property taxes is per the recommended contribution per the actuarial valuation.  
<sup>2</sup> Benefit increases are due to additional retirees and annual cost of living increases.



## EXPENDITURE BUDGET LINE ITEM DETAIL

Account Number	Description	FY2019/20	FY2020/21	FY2021/22	FY2022/23
		Actual	Actual	Budget	Budget
<b>14-Police Pension Fund</b>					
14-00 510100	REFUND TO WTHDRAW MEMBER	\$ 65,102	\$ 6,514	\$ 40,000	\$ 25,000
14-00 510223	SERVICE PENSIONS	1,338,221	1,463,911	1,676,280	1,738,266
14-00 510224	SURVIVING SPOUSE PENSIONS	283,346	349,683	383,874	383,874
14-00 510251	DISABILITY PENSIONS	239,842	231,622	230,955	318,859
14-00 521015	MEDICAL SERVICES	148	16,389	4,000	12,500
14-00 522010	LEGAL SERVICES	3,973	3,671	7,500	7,500
14-00 522040	ACCOUNTING & FINANCIAL SERVICES	111,537	121,209	104,500	129,600
14-00 522105	DUES & MEMBERSHIPS	795	1,590	900	900
14-00 522149	OPERATIONAL SERVICES	5,555	171	12,000	-
14-00 522170	BUSINESS TRAVEL	1,624	-	1,000	1,000
14-00 522175	TRAINING	2,525	1,020	2,500	2,500
14-00 523227	FIDUCIARY INSURANCE	5,766	5,783	6,000	6,000
14-00 544005	OTHER OPERATIONAL EXPENSE	-	1,395	-	-
<b>14-Police Pension Fund Total</b>		<b>\$2,058,433</b>	<b>\$2,202,959</b>	<b>\$2,469,509</b>	<b>\$2,625,999</b>





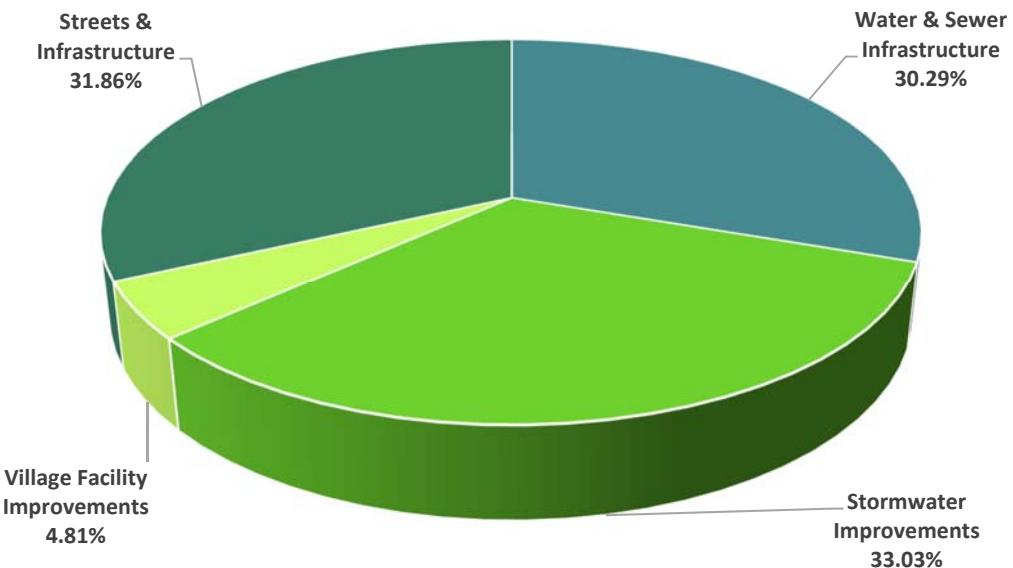
FISCAL YEAR 2022/2023

# Capital Improvement Plan

The total fiscal year 2022/23 capital improvement budget for the Village is \$8,024,387, a 24.98% increase from the fiscal year 2021/22 adopted capital budget of \$6,420,364. The increase is primarily due to the \$2,000,000 for the floodplain property acquisition and demolition program included in the fiscal year 2022/23 capital budget. The capital improvement budget for fiscal year 2022/23 represents approximately 18.4% of the total fiscal year 2022/23 budget. Detailed information related to all capital projects is included on the following pages.

### Where the Money Goes (Uses)

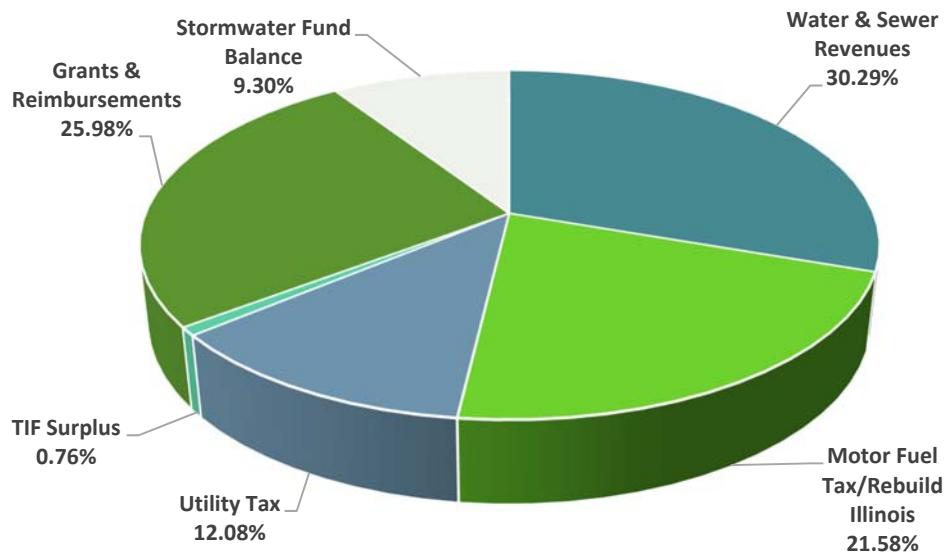
FY2022/23 Capital	
Uses	Expenditures
Water & Sewer Infrastructure	\$ 1,825,000
Stormwater Improvements	3,990,000
Village Facility Improvements	290,000
Streets & Infrastructure	1,919,387
	<b>\$ 8,024,387</b>



The capital improvement budget will be funded through a combination of revenue sources.

### Where the Money Comes From (Sources)

FY2022/23 Capital	
Sources	Revenues
Water & Sewer Revenues	\$ 1,825,000
Motor Fuel Tax/Rebuild Illinois	1,300,000
Utility Tax	728,018
TIF Surplus	46,000
Grants & Reimbursements	1,565,369
Stormwater Fund Balance	2,560,000
	<hr/>
	<b>\$ 8,024,387</b>



### Water & Sewer Infrastructure

Description	Funding Source	Budget
Water Main Improvements - Construction	Water & Sewer	\$ 425,000
Water Main Improvements - Engineering	Water & Sewer	70,000
Annual Valve Insertion Program	Water & Sewer	30,000
Well #5 Improvements	Water & Sewer	200,000
Automated Metering Infrastructure Conversion	Water & Sewer	950,000
Sanitary Sewer Lining Rehabilitation Program	Water & Sewer	150,000
	Water & Sewer Infrastructure Total	\$ 1,825,000

### Stormwater Improvements

Description	Funding Source	Budget
Stormwater Improvements - Kingston & Maple Avenue Construction Engineering	Stormwater Fund Balance	\$ 60,000
Stormwater Improvements - Kingston & Maple Avenue Construction	Stormwater Fund Balance	500,000
Stormwater Improvements - Village Center Phase I Construction Engineering	American Rescue Plan Act Grant Funds	130,000
Stormwater Improvements - Village Center Phase I Construction	American Rescue Plan Act Grant Funds	1,300,000
Floodplain Property Acquisition & Demolition Program	Stormwater Fund Balance	2,000,000
	Stormwater Improvements Total	\$ 3,990,000

### Facility Improvements

Description	Funding Source	Budget
MASC Door Entry System Replacement	Capital Improvement Revenues	\$ 160,000
Public Works Operations Facility Update	Capital Improvement Revenues	130,000
	Facility Improvements Total	\$ 290,000

### Streets and Infrastructure

Description	Funding Source	Budget
Annual Street Rehabilitation Program - Construction	Motor Fuel Tax/Rebuild Illinois	\$ 1,300,000
Annual Street Rehabilitation Program - Engineering	Capital Improvement Revenues	100,000
Annual Street Rehab Program - Construction Engineering	Capital Improvement Revenues	80,000
Ohio Street/Ohio Court/Short Street Resurfacing Project - Construction Engineering	Grants & Reimbursements - \$50,369/Capital Improvement Revenues - \$21,586	71,955
Ohio Street/Ohio Court/Short Street Resurfacing Project - Construction	Capital Improvement Revenues	237,432
Old Tavern Road - Culvert Replacement - Phase II Engineering	Capital Improvement Revenues	60,000
Pedestrian Canopy - Community Park - Phase II Engineering	Capital Improvement Revenues/Park District Reimbursement	70,000
	Streets and Infrastructure Total	\$ 1,919,387



## Rehm Court Water Main Improvements



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$495,000

**Project Description:**

Distribution system improvements are programmed annually as provided for in the Water Systems Assessment, and are prioritized utilizing a number of factors including main break, fire flow improvement or water main size increases. This budget request provides for the replacement of approximately 500 linear feet of 8" inch water main located on Rehm Court.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	--	\$70,000	--	--	--	--
Construction	--	\$425,000	--	--	--	--
<b>Total Annual Cost</b>	--	<b>\$495,000</b>	--	--	--	--
<b>Cumulative Project Cost</b>	--	<b>\$495,000</b>	<b>\$495,000</b>	<b>\$495,000</b>	<b>\$495,000</b>	<b>\$495,000</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Water & Sewer Fund	--	\$495,000	--	--	--	--
<b>Total</b>	--	<b>\$495,000</b>	--	--	--	--



## Annual Valve Insertion Program



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$30,000

**Project Description:**

Identified within the Village's 10-year Water System Capital Improvement Program is planned insertion of additional valves within the Village's water system. The placement of additional valves in the system will allow the Village to complete emergency shut-offs when repairing water mains without removing water service for large stretches of the community.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Construction	--	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
<b>Total Annual Cost</b>	--	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
<b>Cumulative Project Cost</b>	--	\$30,000	\$60,000	\$90,000	\$120,000	\$150,000

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Water & Sewer Fund	--	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
<b>Total</b>	--	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000



## Well No. 5 Improvements – Motor Control Unit Construction



Department:

Public Works

Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$200,000

**Project Description:**

The project will consist of the replacement of the motor control console (MCC). The work to replace the MCC will consist of replacements of the well pump motor circuit and chemical feed pump motor circuit. In addition, this work will include provisions for future SCADA connection to the Village's water monitoring system. The work will also prepare the site for installation of a back-up generator power at a future date.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	\$23,400	--	--	--	--	--
Construction	--	\$200,000	--	--	--	--
<b>Total Annual Cost</b>	<b>\$23,400</b>	<b>\$200,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cumulative Project Cost</b>	<b>\$23,400</b>	<b>\$223,400</b>	<b>\$223,400</b>	<b>\$223,400</b>	<b>\$223,400</b>	<b>\$223,400</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Water & Sewer Fund	\$23,400	\$200,000	--	--	--	--
<b>Total</b>	<b>\$23,400</b>	<b>\$200,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>



## Automated Metering Infrastructure Conversion



Department:

Public Works

Project Lead:

Public Works Director

FY 2022/23 Requested  
Amount:

\$950,000

**Project Description:**

Replacing water meters and the meter reading system is a key component of the Village's planned water system improvements identified in the Village's Water System Needs Assessment. Over the next two years, working jointly with DuPage County, the Village will begin a comprehensive installation of the necessary components for Automated Metering Infrastructure (AMI). New AMI technology reads meters remotely through a cellular tower or a fixed radio network. AMI also enhances water conservation efforts by allowing both the utility and the customer to monitor water leaks and high-water usage.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Meter Installation	--	\$950,000	\$950,000	--	--	--
<b>Total Annual Cost</b>	--	\$950,000	\$950,000	--	--	--
<b>Cumulative Project Cost</b>	--	\$950,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Water & Sewer Fund	--	\$950,000	\$950,000	--	--	--
<b>Total</b>	--	\$950,000	\$950,000	--	--	--



## Sanitary Sewer Lining Rehabilitation Program



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$150,000

**Project Description:**

Lining of sanitary sewer mains eliminates ground water infiltration into the sanitary sewer system. Older clay tile pipe has multiple joints that deteriorate over time, resulting in cracks and openings for water to infiltrate. Cured in place lining installs a resin liner between manholes that results in a joint free pipe, and extends the life of the sewer line by an additional 50 years. This process is done without the need for excavation. This is a recurring annual program.

## Project Timeline and Cost by Phase

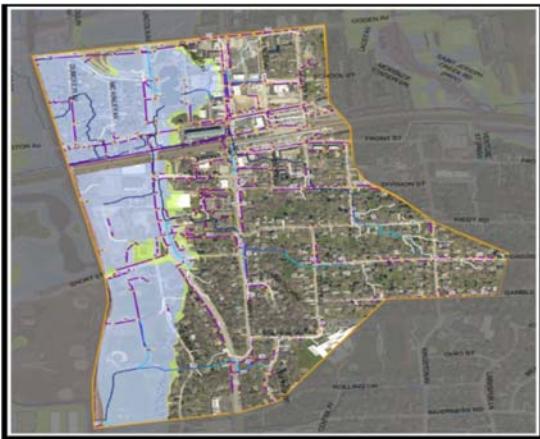
Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Construction	--	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total Annual Cost</b>	--	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Cumulative Project Cost</b>	--	\$150,000	\$300,000	\$450,000	\$600,000	\$750,000

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Water & Sewer Fund	--	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total</b>	--	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000



## Village Center and Main Street Stormwater Improvements



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$1,430,000

**Project Description:**

The Village has identified a project to address structural flooding, yard flooding and nuisance drainage in the residential properties in three areas of the Village center sub watershed. Phase I and II engineering is underway and will create a detailed hydraulic and hydrologic model that can be used to determine the best stormwater infrastructure solution.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	\$225,000	\$130,000	\$130,000	\$130,000	--	--
Construction	--	\$1,300,000	\$1,300,000	\$1,300,000	--	--
<b>Total Annual Cost</b>	<b>\$225,000</b>	<b>\$1,430,000</b>	<b>\$1,430,000</b>	<b>\$1,430,000</b>	<b>--</b>	<b>--</b>
<b>Cumulative Project Cost</b>	<b>\$225,000</b>	<b>\$1,655,000</b>	<b>\$3,085,000</b>	<b>\$4,515,000</b>	<b>\$4,515,000</b>	<b>\$4,515,000</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Stormwater Fund	\$225,000	--	--	--	--	--
ARPA Funds	--	1,430,000	\$1,430,000	\$306,690	--	--
General Fund	--	--	--	\$1,123,310	--	--
<b>Total</b>	<b>\$225,000</b>	<b>\$1,430,000</b>	<b>\$1,430,000</b>	<b>\$1,430,000</b>	<b>--</b>	<b>--</b>



## Kingston and Maple Stormwater Improvements



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$560,000

**Project Description:**

The Village has completed design for stormwater improvements, located within the residential properties at the intersection of Maple and Kingston. During larger rainfall events, the existing storm sewer system surcharges at the lowest rim elevation located in the sidewalk. When this inlet surcharges, the stormwater from Inverness Rd. and Kingston Ave. floods the properties at the northwest corner of the Maple-Kingston intersection. Potential solutions include super-elevating the road, adding a gutter, elevating the sidewalk or upsizing the Inverness storm sewers and ditches to capture more runoff so it does not overtop the right-of-way and reach this intersection as frequently.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	\$50,000	\$60,000	--	--	--	--
Construction	--	\$500,000	--	--	--	--
<b>Total Annual Cost</b>	<b>\$50,000</b>	<b>\$560,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cumulative Project Cost</b>	<b>\$50,000</b>	<b>\$610,000</b>	<b>\$610,000</b>	<b>\$610,000</b>	<b>\$610,000</b>	<b>\$610,000</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Stormwater Fund	\$50,000	\$560,000	--	--	--	--
<b>Total</b>	<b>\$50,000</b>	<b>\$560,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>



## Master Access Control System Door Entry Replacement



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$160,000

**Project Description:**

The Village utilizes a Master Access Control System to provide for security and access in all Village facilities. This project replaces the Village's door access control program, furnishes and installs new controllers and sub controllers, and integrates with the Village's security camera monitoring system.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Construction	--	\$160,000	--	--	--	--
<b>Total Annual Cost</b>	--	\$160,000	--	--	--	--
<b>Cumulative Project Cost</b>	--	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Capital Improvement Revenues	--	\$160,000	--	--	--	--
<b>Total</b>	--	\$160,000	--	--	--	--



## Public Works Operations – Locker Room Remodel



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$130,000

**Project Description:**

The Public Works Department conducts work out of two buildings located at 4905 and 4907 Yackley Avenue. These buildings were constructed in the 1980's and have remained relatively unchanged since that time. The current age of the building and operational needs warrant facility improvements to provide for a safe and productive work environment that meets current regulations. The proposed improvement will remodel the existing locker room at the 4905 building which is heavily used by public works employees.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Architectural Planning and Design	\$9,700	--	--	--	--	--
Construction	--	\$130,000	--	--	--	--
<b>Total Annual Cost</b>	<b>\$9,700</b>	<b>\$130,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cumulative Project Cost</b>	<b>\$9,700</b>	<b>\$139,700</b>	<b>\$139,700</b>	<b>\$139,700</b>	<b>\$139,700</b>	<b>\$139,700</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Capital Improvement Revenues	\$9,700	\$130,000	--	--	--	--
<b>Total</b>	<b>\$9,700</b>	<b>\$130,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>



## Annual Street Rehabilitation Program



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$1,380,000

**Project Description:**

The Village completes an annual rehabilitation program on a portion of our approximately 70 centerline miles of local streets. The scope of proposed improvements include roadway grinding and resurfacing, concrete curb repair, and ancillary curb and sidewalk removal/replacements at crossings to comply with ADA requirements. The expected useful life of an asphalt pavement surface is 15 to 20 years in this climate area.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	\$100,000	\$80,000	--	--	--	--
Construction	--	\$1,300,000	--	--	--	--
<b>Total Annual Cost</b>	<b>\$100,000</b>	<b>\$1,380,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cumulative Project Cost</b>	<b>\$100,000</b>	<b>\$1,480,000</b>	<b>\$1,480,000</b>	<b>\$1,480,000</b>	<b>\$1,480,000</b>	<b>\$1,480,000</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Motor Fuel Tax/Rebuild Illinois	--	\$1,300,000				
Township Reimbursement	--	\$50,000				
Capital Improvement Revenues	\$100,000	\$30,000	--	--	--	--
<b>Total</b>	<b>\$100,000</b>	<b>\$1,380,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>



## Annual Road Program – Design Engineering



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$100,000

**Project Description:**

Each year, the Village engages an engineering consultant to prepare contract documents (plans and specifications) for the annual street rehabilitation program. Documents are prepared in the fall in preparation for the following summer's program. The scope of the proposed improvements typically include roadway grinding and resurfacing, concrete curb repair, and some ancillary curb and sidewalk removal/replacements at crossings to comply with ADA requirements.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	--	\$100,000	--	--	--	--
<b>Total Annual Cost</b>	--	\$100,000	--	--	--	--
<b>Cumulative Project Cost</b>	--	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Capital Improvement Revenues	--	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Total</b>	--	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000



## Ohio Street – Short Street Resurfacing Project



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$309,387

**Project Description:**

This project would resurface Ohio Street/Short Street with limits between Yackley Avenue and IL Route 53. These streets provide access to the industrial district, Lisle Police Department, Lisle Senior High School, Lisle Community Park, Sea Lion Aquatic Park, Lisle Park District Senior Center as well as other commercial properties. The scope of proposed improvements include roadway grinding and resurfacing, concrete curb repair, and ancillary curb and sidewalk removal/replacements at crossings to comply with ADA requirements. The Village is anticipated to receive 70% of the project funded through a CRRSAA grant.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	\$113,212	\$71,955	--	--	--	--
Construction	--	\$237,432	--	--	--	--
<b>Total Annual Cost</b>	<b>\$113,212</b>	<b>\$309,387</b>	--	--	--	--
<b>Cumulative Project Cost</b>	<b>\$113,212</b>	<b>\$422,599</b>	<b>\$422,599</b>	<b>\$422,599</b>	<b>\$422,599</b>	<b>\$422,599</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Capital Improvement Revenues	\$113,212	\$259,018	--	--	--	--
CRSSA Grant	--	\$50,369	--	--	--	--
<b>Total</b>	<b>\$113,212</b>	<b>\$309,387</b>	--	--	--	--



## Old Tavern Road Culvert Replacement Project



Department:

Public Works

Project Lead:

Assistant Public Works  
DirectorFY 2022/23 Requested  
Amount:

\$60,000

**Project Description:**

A culvert inspection underneath Old Tavern Road completed in the summer determined that sections of the interior top of the culvert were delaminated with surface spalling and reinforcement corrosion. The condition of the top slab of the culvert was evaluated in accordance with the Illinois Structure Information and Procedure Manual (2021). Based on the criteria in the manual the Condition Rating of the culvert is “Poor” (Code 4) due to the condition of the bottom of the top slab under the roadway. This project will consist of design plans to remove the top of the culvert, complete a repair and resurface the roadway above.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering	--	\$60,000	--	--	--	--
Construction	--	--	TBD	--	--	--
<b>Total Annual Cost</b>	--	\$60,000	--	--	--	--
<b>Cumulative Project Cost</b>	--	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Capital Improvement Revenues	--	\$60,000	--	--	--	--
<b>Total</b>	--	\$60,000	--	--	--	--



## Pedestrian Canopy – Community Park Improvement

**Department:**

Public Works

**Project Lead:**Assistant Public Works  
Director**FY 2022/23 Requested  
Amount:**

\$70,000

**Project Description:**

The Village currently maintains a pedestrian path that is located underneath the BNSF rail line. This pedestrian path serves as an entryway into Community Park. In 1981, the Village was granted an access Agreement by BNSF. In order for the Village to continue to utilize the path, BNSF has requested that a protective canopy be installed under the rail line to prevent ballast from falling onto the path below. The Lisle Park District has agreed to split (50/50) the cost of the canopy project. In addition, the Village has received a \$250,000 grant from the Department of Commerce and Economic Opportunity to construct the new canopy.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Engineering/Feasibility Study	\$17,040	\$70,000	--	--	--	--
Construction	--	--	\$250,000	--	--	--
<b>Total Annual Cost</b>	<b>\$17,040</b>	<b>\$70,000</b>	<b>\$250,000</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cumulative Project Cost</b>	<b>\$17,040</b>	<b>\$87,040</b>	<b>\$337,040</b>	<b>\$337,040</b>	<b>\$337,040</b>	<b>\$337,040</b>

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Capital Improvement Revenues	\$17,040	\$35,000	--	--	--	--
DCEO Grant	--	--	\$250,000	--	--	--
Park District Reimbursement	--	\$35,000	--	--	--	--
<b>Total</b>	<b>\$17,040</b>	<b>\$70,000</b>	<b>\$250,000</b>	<b>--</b>	<b>--</b>	<b>--</b>



## Floodplain Property Acquisition and Demolition Program



Department:

Public Works/  
Development Services

Project Lead:

Development Services  
DirectorFY 2022/23 Requested  
Amount:

\$2,000,000

**Project Description:**

The Floodplain Property Acquisition and Demolition Program seeks to provide a sustainable solution to reoccurring flooding. The program targets homes that have experienced substantial damage, have repetitive losses, are flood prone, or require substantial improvements. Under the program, homes are acquired, razed, and the parcel is returned to a vegetative state. Program administration will include an annual grant application which will be reviewed and scored by the Village Engineer in compliance with the applicable program policy. Applications that score the highest will be slated for the program.

## Project Timeline and Cost by Phase

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Property Acquisition/Demolition	--	\$2,000,000	--	--	--	--
<b>Total Annual Cost</b>	--	\$2,000,000	--	--	--	--
<b>Cumulative Project Cost</b>	--	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000

## Project Funding

Description	Prior FY	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Stormwater Fund	--	\$2,000,000				
<b>Total</b>	--	\$2,000,000	--	--	--	--





FISCAL YEAR 2022/2023

# Appendix

The Village maintains a classification and compensation plan for non-represented employees and routinely examines the plan to ensure market competitiveness. The proposed Fiscal Year 2022-2023 Compensation Plan was developed in conjunction with a consultant and entailed a comprehensive analysis of the included positions and the labor market. Classifications within the plan have been reduced from 34 grades to 12 that are broken into three tiers. Salary ranges developed at the 50<sup>th</sup> percentile of ranges acquired from comparable communities.

Development of the plan is geared towards enabling the Village to not only recruit the best and brightest employees but to retain them in a competitive marketplace. Overall, the plan seeks to maximize the benefit of investing in employees and the corresponding institutional and community knowledge acquired by employees during their tenures. The plan continues the Village's pay-for-performance philosophy through the inclusion of a variable merit program that has increased 1% for up to a potential 4% salary increase for high performance. Additionally, maintenance of the plan includes an annual review of comparable communities to determine if range and salary adjustments are warranted based on market conditions.

The plan makes efficient use of the revenue dedicated to the payment of personnel costs and supports the Innovative Service Delivery – Lisle Empowers Staff to Deliver High Quality Innovative Services, and other, key performance areas identified by the 2022-2023 Strategic Plan.

ADMINISTRATIVE AND TECHNICAL					
Authorized Staffing	Grade	Position Title	Minimum	Midpoint	Maximum
13	PW-1	Public Works Person	\$45,240	\$55,358	\$65,475
1	1	Building and Grounds Maintenance	48,500	56,988	65,475
3.5	1	Records Clerk	48,500	56,988	65,475
2	1	Customer Service Representative	48,500	56,988	65,475
0.5	1	Accounting Services Clerk	48,500	56,988	65,475
1	1	Administrative Assistant	48,500	56,988	65,475
0.5	1	Administrative Secretary	48,500	56,988	65,475
3	2	Community Service Officer	53,350	62,687	72,023
1	2	Financial Analyst	53,350	62,687	72,023
1	3	Administrative Coordinator	58,685	68,955	79,225
1	3	Evidence and Property Coordinator	58,685	68,955	79,225
2	3	Fleet Services Technician	58,685	68,955	79,225
1	3	Community Engagement Specialist	58,685	68,955	79,225
1	3	Planning & Zoning Services Coordinator	58,685	68,955	79,225
SUPERVISORS AND ADVANCED TECHNICAL					
1	4	Residential Plans Examiner/Bldg. Inspector	\$62,500	\$74,219	\$85,938
1	3	Building Maintenance Engineer	62,500	74,219	85,938
1	4	Deputy Village Clerk	62,500	74,219	85,938
1	4	Building Services Coordinator	62,500	74,219	85,938
30	PD-1	Police Officer	66,138	86,170	106,201
1	5	Community Service Officer Supervisor	67,188	79,786	92,383
1	5	Assistant to the Village Manager	67,188	79,786	92,383
1	6	Information Support Services Manager	67,188	79,786	92,383



SUPERVISORS AND ADVANCED TECHNICAL (CONTINUED)					
Authorized Staffing	Grade	Position Title	Minimum	Midpoint	Maximum
1	6	Customer Service Manager	\$67,188	\$79,786	\$92,383
1	6	Economic Development Manager	67,188	79,786	92,383
4	7	Public Works Foreperson	77,644	92,202	106,760
1	7	Building Official	77,644	92,202	106,760
1	8	Assistant Finance Director	83,467	99,117	114,767
1	9	Human Resources Manager	89,727	106,551	123,374
5	9	Police Sergeant	89,727	106,551	123,374
1	9	Public Works Superintendent	89,727	106,551	123,374
DIRECTORS AND SENIOR MANAGER					
1	10	Assistant Public Works Director	\$97,000	\$116,400	\$135,800
1	11	Assistant Village Manager	107,185	128,622	150,059
2	11	Deputy Chief of Police	107,185	128,622	150,059
1	11	Finance Director	107,185	128,622	150,059
1	11	Development Services Director	107,185	128,622	150,059
1	12	Public Works Director	118,439	142,127	165,815
1	12	Chief of Police	118,439	142,127	165,815



The annual budget document contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a glossary has been included in this document.

Term	Definition
Abatement	A partial or complete cancellation of a tax levy imposed by the Village.
Account	A term used to identify an individual asset, liability, expenditure, revenue, 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.
Accrual Basis	A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.
Appropriation	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended.
Assessed Valuation	A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes.
Assets	Property owned by a government which has a monetary value.
Audit	A formal examination of the financial statements to determine if the statements are presented fairly.
Balance Sheet	A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.
Balanced Budget	The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to or greater than expenditures.
Board of Trustees	The governing body responsible for the oversight of the municipality.
Bond	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.
Bonded Refinancing	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
Budget	A plan of financial operation embodying an estimate of proposed revenue and expenditures for a specific period of time (budget fiscal year),
Budget Adjustment	A legal procedure utilized by the Village staff and the Village Board to revise the budget.
Budget Document	The instrument used by the budget-making authority to present a comprehensive financial plan of operations of the Village Board.



Budget Message	The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous years, and the views and recommendations of the Village Manager and Finance Director.
Budgetary Control	The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Assets	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. The Village has established a level of \$20,000 for an item to be considered an asset; below \$20,000, the item is considered to be an operating expense.
Capital Expenditures/Outlay	Expenditures which result in the acquisition of or addition to capital assets.
Capital Improvement Plan	A plan for capital outlay to be incurred each year over a fixed number of years to meet the long-term capital needs of the Village.
CARES Act	The Coronavirus Aid, Relief, and Economic Security (CARES) Act was a \$2 trillion stimulus bill passed in March 2020 by U.S. lawmakers to reduce the impact of an economic downturn set in motion by the global coronavirus pandemic.
Cash Basis	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
Certificate of Excellence in Financial Reporting	An award presented to Governmental units and public employee retirement systems whose comprehensive annual financial reports are judged by the Government Finance Officer Association of the United States and Canada to substantially conform to certain program standards.
Chart of Accounts	The classification system used by the Village to organize the accounting for various funds.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
COVID-19	A highly contagious respiratory disease caused by the SARS-CoV-2 virus.
Debt Service	The expenditure for principal and interest payments on loans, notes, and bonds.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.
Delinquent Taxes	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
Department	A major administrative division of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area.



Depreciation	(1) Expiration in the service life of capital assets attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a capital asset charged as an expense during a particular period. NOTE: The cost of such assets prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.
Disbursement	Payments for goods and services in cash or by check.
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.
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
Enterprise Fund	A governmental accounting fund in which services provided are financed and operated similar to those of a private business--where the intent is that the costs (expenses, including depreciation or debt service payments) of providing goods and services be financed or recovered through user fees.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year.
Expenditure	Decrease in net total assets. Expenses represent the total cost of operations during a period of time regardless of the timing of the related expenditures. Note: An encumbrance is not an expenditure but a reserve of funds to be expended.
FEMA	The Federal Emergency Management Agency (FEMA) is a federal agency that coordinates the response to disasters in the U.S.
Fiduciary Funds	Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.
Financial Plan	A multi-year, long-range approach to assessing the Village's revenue and expenditure needs which becomes the basis for formulating the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.
Fiscal Year	The time period designated by the Village signifying the beginning and ending period for recording financial transactions. The Village of Lisle has specified May 1 to April 30 as its fiscal year.
Full Faith and Credit	A pledge of the general taxing power of government to repay debt obligations (typically used in reference to general obligation bonds).
Fund	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or functions.
Fund Balance	The excess of assets over liabilities; also known as surplus funds



Fund Type	In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording; encompassing the conventions, rules, and procedures that define accepted accounting principles.
GASB	Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund.
General Obligation Bonds	Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government,
GFOA	Government Finance Officers Association. An organization representing municipal finance officers and other individuals and organizations associated with public finance.
Governmental Fund	A fund used to account for the governmental activities, including the acquisition or construction of governmental capital assets and the servicing of general long term debt. Typically, governmental funds derive some or all of their revenue from taxes.
Grant	A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes used for general purposes.
IPBC	The Intergovernmental Personnel Benefit Cooperative (IPBC) is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance.
Infrastructure	The physical assets of the Village (streets, water, sewer, and public buildings).
Interfund Transfer	Amounts transferred from one fund to another fund.
Internal Service Funds	A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.
IRMA	The Intergovernmental Risk Management Agency (IRMA) is a member-owned, self-governed public risk pool.
LEDP	Lisle Economic Development Partnership. A recently established public/private economic development (501 C 6) organization which is dedicated to expanding economic opportunities across an array of business sectors to further the sustainability of the community for residents and businesses.



Levy	To impose taxes for the support of Village activities
Liability	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
Major Fund	A business or governmental fund that is reported as a separate column in the basic fund financial statements and which receives a separate opinion in the independent auditor's report. Typically, major funds are designated as such due to their size relative to other funds. However, qualitative factors can also be used to designate funds as major.
Modified Accrual Basis	A basis of accounting in which revenues are recognized in the period they become available and measurable; expenditures are recognized in the period in which fund liability is incurred, if measurable
Obligations	Amounts which a government may be legally required to meet out of its resources. They include not only liabilities, but also encumbrances not yet paid.
OPEB (Other Post-Employment Benefits)	Benefits payable to retired employees and their eligible dependents which include medical, dental and vision insurance benefits.
Operating Budget	The portion of the budget that pertains to daily operations that provides the basic government services.
Ordinance	A formal legislative enactment by the governing board of a municipality.
Personnel Services	Costs related to compensating Village employees, including salaries, wages and benefits.
Property Tax	Property taxes are levied on real property according to the property's valuation and the tax rate.
Proprietary Fund	A fund which reports on operating income, changes in net position, financial position, and cash flows. The Village's proprietary funds can be classified as either enterprise funds or internal service funds.
Rebuild Illinois Grant	The Illinois Department of Transportation (IDOT) has been authorized to implement a \$1.5 billion grant program using proceeds from general obligation bonds authorized in the REBUILD Illinois capital program to provide Local Public Agencies (LPAs) with the funds for capital projects. IDOT is authorized to use these funds to make grants "for planning, engineering, acquisition, construction, reconstruction, development, improvement, extension, and all construction-related expenses of the public infrastructure and other transportation improvement projects." Thus, the grants may be used by LPAs only for those purposes.
RFP (Request for Proposal)	Request for proposal is an invitation for providers of a product or service to bid on the right to supply that product or service to the entity that issued the proposal.



Reserve	An account used to indicate that a portion of a fund balance is restricted for a specific purpose.
Revenue	Funds that the Village receives as income.
Revenue Bonds	This type of bond is backed only by revenues from a specific enterprise or project.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
STP – Surface Transportation Program	A Federal grant, funding source, where the local share is 30% of construction cost of a road project. This funds programs in the Motor Fuel Tax Fund.
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 services purposes specified in the Tax Levy Ordinance.
Tax Levy Ordinance	An ordinance by means of which taxes are levied.
TIF	Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.
Transfer In/Out	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
Water & Sewer Fund	A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

