AGENDA
President and Board of Trustees
Village of Arlington Heights
Committee-of-the-Whole
Board Room
33 S. Arlington Heights Road, Arlington Heights, IL 60005
March 13, 2023
7:00 PM

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL OF MEMBERS

IV. NEW BUSINESS

A. Proposed 2022 General Fund Surplus Transfers

B. Proposed Increase in Cook County Loss Factor

C. 2023 Budget Encumbrance Rollover

V. OTHER BUSINESS

VI. ADJOURNMENT

Any member of the public wishing to speak will be given the opportunity to do so. If the item is on the Agenda, that opportunity will be while that Agenda item is being discussed. Any member of the public wishing to speak on an item not on the Agenda will be given the opportunity during the Other Business portion of the meeting. Please limit comments to three minutes.

Persons with disabilities requiring auxiliary aids or services, such as an American Sign Language interpreter or written materials in accessible formats, should contact Erin Mercado, at 33 S. Arlington Heights Road, Arlington Heights, Illinois 60005, emercado@vah.com or (847)368-5793.

Committee-of-the-Whole
3/13/2023

Item: Proposed 2022 General Fund Surplus Transfers

Department: Finance

Due to pent up demand and upward inflationary pressure during 2022, General Fund revenues exceeded substantially the 2022 Budget. A significant portion of these revenue increases have already been incorporated into the 2023 Budget. However, it is recommended that the 2022 General Fund surplus funds be used to support Village infrastructure needs, to offset a portion of the 2022 pension fund investment losses, and to provide a $1.6 million property tax abatement from the 2022 tax levy payable in 2023.

ATTACHMENTS:

Description	Type
Proposed 2022 General Fund Surplus Transfers	Memorandum
2022 General Fund Analysis	Exhibits

INTER

OFFICE

MEMO

To: Randy Recklaus, Village Manager
From: Tom Kuehne, Finance Director/Treasurer
Date: March 6, 2022
Subject: **PROPOSED 2022 GENERAL FUND SURPLUS TRANSFERS**

Background

The Village's General Fund has continued to experience very favorable revenue results, due primarily to pent up demand for goods and services and upward inflationary pressure during 2022. As shown in Exhibit A, Food & Beverage (+12%), Home-Rule Sales (+27%), Sales (+17%), Income (+36%), Replacement (+190%), and Interest Income (+104%) receipts outpaced 2022 budget projections. The Replacement, or Personal Property Replacement Tax (PPRT) receipts are received directly from the State. These receipts are derived from corporate income, and as such are directly related to the economy. Exhibit A also shows that the 2023 General Fund revenue budget already incorporates a large portion of the substantial 2022 revenue gains. Village Staff continues to be wary of expecting linear revenue gains in future years, as this business cycle will inevitably run out of steam. However, a surplus is still projected for 2023.

On the expenditure side, 2022 total General Fund expenditures came in (2.6%) under budget. This is a fairly normal result as the Village conservatively budgets for full employment with no vacancies. This past year the Village experienced a somewhat higher number of vacancies, but these savings were offset somewhat by higher material and fuel costs.

As with the prior couple years since the beginning of the pandemic, other Village funds have not fared as well as the General Fund did in 2022. Fortunately, the recent General Fund surpluses have allowed the Village to transfer needed funds to reduce or stabilize the unfunded liability in our public safety pension funds. This has helped the Village maintain a consistent public safety fund tax levy over the last few years. However, the 2022 investment losses in these funds will put upward pressure on these levies in the future. Significant cost increases and extended delivery times for the Village's scheduled fleet replacement also affect the funded position of the Fleet Operations Fund. This internal service fund is funded through annual depreciation charges to the departments based on the most recent purchase price of the vehicle. As new vehicle costs have increased by at least 15% over the last two years, the replacement costs are now covered in part through Fleet Fund reserves. Other capital funds are also seeing price increases for our planned street, water, and sewer projects.

Municipal Parking Fund revenues continued to underperform, as some form of remote work has continued to exist for many downtown Chicago businesses. In 2019, Village public parking fees brought in $1.3 million. In 2020, these revenues amounted to $883,688 and dipped lower to $800,104 in 2021. Last year, surplus monies were transferred to the Parking Fund to cover the

2021 under performance of revenues. In 2022, parking revenues amounted to $848,000, or $452,000 less than the Village's pre-pandemic experience. During 2023, Staff will prepare an analysis for Board review of alternative revenue forecasts and potential expenditure changes, that reflects a sustainable operating and capital plan for the fund over the long-term.

As of the beginning of 2022, General Fund reserves were already at a sufficient 40% level. The projected 2022 General Fund surplus allows the Village an opportunity to bolster the abovementioned funds, as well as to address other one-time capital projects that have been identified by Department Heads. It is proposed that the Village consider making the following 2022 transfers totaling $12.4 million from the General Fund:

1. **$500,000 General Fund Transfer to the Municipal Parking Fund**

   To help maintain the Parking Fund's financial position by replacing reduced revenue due to the continuation of nation-wide remote work employment options in 2022.

2. **$2,000,000 General Fund Transfer to the Fleet Fund**

   As noted above, vehicle replacement costs have gone up over the last two years by around 15%. This cash infusion would cover some of the additional cost of the planned vehicle purchases over the next couple of years. This would help protect the Fleet's Fund's funded position, which was planned to increase to 75% in 2022 due to the prior allocation of ARPA grant funds.

3. **$2 million General Fund Transfer to the Firefighters' Pension Fund**
4. **$2 million General Fund Transfer to the Police Pension Fund**

   Year-end results for the Police and Fire Pension Funds reflect market losses of around $15 million for each fund. This follows three years of results which were significantly higher than the assumed rate of return of 6.75%. Gains and losses for these funds are smoothed over three years as part of the actuary's calculation of the Village's annual required contribution. By transferring additional monies to the public safety funds at this time, the Village will help offset some of 2022's market decline.

5. **$3,000,000 General Fund Transfer to the Lead Service Line Replacement Fund**

   By State law, the Village is required to submit an inventory of all lead water service lines in the water distribution service to the IEPA no later than April 15, 2024. The legislation requires further that the Village remove and replace these service lines by 2044. Lead water service lines are located on about 5,000 or 24% of the services in the Village. This includes lines on just public property, on both public and private property, and just private property. Public Works/Water Staff have been developing an inventory list with the help of a consultant.

   The Village has applied for IEPA's 0% loan program to help cover a portion of this new capital program's costs. However, to date, these funds have been allocated to communities with more pressing financial needs. The Village will continue to apply for these and any other state or federal grant funds that become available for lead service line replacement. In 2024, the Village will have another bond opportunity as a portion of our existing debt will mature. Current plans call for a large portion of the 2024 bond issue to be used toward the lead service line replacement program, but **$2 million** in surplus funds used for this program would help free up potential bond proceeds for other needed capital projects.

An additional **$1 million** transfer to this fund is suggested to be used as seed money to develop a private lead line replacement incentive program, similar to the Village's overhead sewer program incentive.

6. **$1,200,000 General Fund Transfer to the Water & Sewer Fund**

The Water & Sewer Fund is currently experiencing a high level of capital project costs. One of these projects, the water meter replacement project, is quite costly but has a twenty-year life cycle. To help ease the current financial burden on this fund for this project, Staff recommends that this proposed transfer-in be made.

7. **$100,000 General Fund Transfer to the Capital Projects Fund:**

Transfer to the Capital Projects Fund for the following uses:

- $32,000 for a new UPS battery system for emergency network power at the Village Hall.
- $25,000 toward the refurbishment of the Fire Department's old 1961 Seagrave Engine housed at Station One. This engine is a big attraction at open houses and the July 4th Parade. The balance of this estimated $50,000 rehab project would be funded by the Foreign Fire Insurance Fund Board.
- $25,000 to modernize the technology in the Siegel and Commissions meeting rooms through the installation of new touch monitors, conference cameras, and wireless presentation equipment.
- $18,000 to Capital Project Fund reserves.

8. **$1,600,000 of 2022 General Fund Surplus Monies Used to Abate the Village's 2022 Tax Levy Payable in 2023.**

In order to provide Village residents and businesses some tax relief, it is recommended that this proposed tax abatement be approved. The effect of this abatement on an average homeowner with a $375,000 home value would be a savings of about $50. Cook County will accept a property tax abatement ordinance from the Village up until April 1, 2023, and the abatement would be reflected on a homeowner's second installment property tax payment due later this year. This money would not be transferred out of the General Fund in 2022, but would remain in the 2022 reserves, and accounted for as a reduction in General Fund property tax receipts in 2023.

If approved, Staff would add the transfer recommendations to the 2022 year-end adjustment through a 2022 budget amendment included on the March 20th Village Board Meeting agenda. By accounting for the proposed transfers in 2022, the Village would avoid showing a large General Fund surplus in 2022, and a subsequent deficit in 2023.

Additional Potential Relief for Taxpayers - In addition to the proposed General Fund surplus transfers-out and the proposed 2022 property tax abatement, Staff is also reviewing its ongoing revenue stream versus projected expenditures. Any formal recommendations from this review will be included as part of the annual upcoming budget planning process, which starts with the three-year projections and 2024 Budget Ceiling discussion at the June 2023 Committee-of-the-Whole Meeting. However, given the current discussion on the 2022 surplus Staff believes it is appropriate to note at this time, that unless a dramatic reduction in Village revenues occurs, Staff is planning on recommending the elimination of Village vehicle stickers and dog licenses in 2024 and beyond. Regardless of the final decision on that recommendation, residents are still required to purchase and display their 2023 vehicle sticker, and those individuals who have not yet purchased their 2023 sticker will be subject to enforcement.

GENERAL FUND **EXHIBIT A**

(Pre-Audit 3-6-23)

	2022 Budget	2022 Actual - Before Transfers-Out	**2022 Actual - After Transfers-Out**	Diff.	% Incr (Decr)	2023 Budget
Revenues						
Property Taxes	25,917,300	25,791,194	25,791,194	(126,106)	-0.5%	26,045,000
Food & Beverage Tax	2,009,800	2,301,416	2,301,416	291,616	14.5%	2,422,000
HMR Sales Tax	5,600,000	7,207,064	7,207,064	1,607,064	28.7%	7,100,000
Telecommunications Tax	1,371,400	1,651,598	1,651,598	280,198	20.4%	1,544,000
Elec and Nat Gas Utility Taxes	5,300,000	4,921,899	4,921,899	(378,101)	-7.1%	5,000,000
Sales Tax	13,700,000	15,993,182	15,993,182	2,293,182	16.7%	16,661,000
Use Tax	3,000,000	3,151,457	3,151,457	151,457	5.0%	3,045,000
Income Tax	9,299,000	12,657,093	12,657,093	3,358,093	36.1%	12,595,000
Replacement Tax	550,000	1,652,822	1,652,822	1,102,822	200.5%	1,600,000
Other Taxes	1,263,000	1,218,433	1,218,433	(44,567)	-3.5%	1,035,000
Licenses & Permits	4,177,000	4,252,704	4,252,704	75,704	1.8%	4,105,600
Intergovernmental	615,104	724,438	724,438	109,334	17.8%	628,100
Charges for Services	2,260,400	2,270,076	2,270,076	9,676	0.4%	1,563,200
Fines and Fees	5,697,100	7,274,305	7,274,305	1,577,205	27.7%	6,121,100
Interest Income	160,000	425,423	425,423	265,423	165.9%	160,000
Rents/Reimburseables	125,000	101,435	101,435	(23,565)	-18.9%	210,000
Miscellaneous	358,100	596,343	596,343	238,243	66.5%	362,000
Interfund Transf-In	200,000	200,000	200,000	0	0.0%	200,000
Total Revenue	81,603,204	92,390,882	92,390,882	10,787,678	13.2%	90,397,000
Expenditures						
Personal Services	65,374,925	64,212,559	64,212,559	(1,162,366)	-1.8%	67,436,100
Contractual Services	12,590,510	12,254,447	12,254,447	(336,063)	-2.7%	13,151,900
Commodities	2,578,493	2,500,721	2,500,721	(77,772)	-3.0%	2,861,000
Other Charges	1,294,013	1,011,019	1,011,019	(282,994)	-21.9%	1,761,400
Total Expenditures	81,837,941	79,978,746	79,978,746	(1,859,195)	-2.3%	85,210,400
Transfer to Other Funds	0	**0**	**12,400,000**			0
Total Expends/Transfers- Out	81,837,941	79,978,746	92,378,746			85,210,400
Surplus (Deficit)	(234,737)	**12,412,136**	**12,136**			5,186,600
Beginning Fund Balance	32,182,651	32,182,651	32,182,651			32,194,787
Ending Fund Balance	31,947,914	44,594,787	32,194,787			37,381,387
Fund Bal % of Expends	39.04%	55.76%	40.25%			43.87%

Committee-of-the-Whole
3/13/2023

Item: Proposed Increase in Cook County Loss Factor

Department: Finance

The Cook County Clerk has a standing policy to add a 5% loss factor to the debt service levy, and a 3% loss factor to all other fund tax levies of government agencies in Cook County, unless directed otherwise by the government agency. The purpose of adding a loss factor to an agency's tax levies, is to offset the loss in tax collections due to appeals or other tax actions, thereby providing taxing districts the ability to collect the amount levied.

Sometime in the past, the Village of Arlington Heights reduced the standard loss factor to 1% for all tax levies. However, as shown on page 166 of the 2021 Audit (attached), the Village has only received an average of 98.39% of its tax levy over the past ten years. The tax levy receipt disparity was upended further a few years ago, when the State mandated that Police and Fire Pension Fund levies were required to be funded 100% from a community's tax receipts. That has meant that the Village's other tax levies have been reduced further, to ensure that 100% of the public safety pension fund levies are funded.

Per the attached Northwest Municipal Conference Cook County Property Tax Survey, of the 20 communities responding, 8 follow Cook County's standard loss factor policy of 5% for debt service and 3% for all other levies. Of the remaining responses 4 use 2% for all levies, 3 use 1% for all levies, 1 uses 0%, and 3 use 2-3% just for debt service levies.

To ensure that the Village's tax levy collections match its tax levies more closely, Staff recommends that the loss factor applied by Cook County be revised to 2% for all Village levies. It is further recommended that this be applied to the 2023 tax levy payable in 2024. The Village would be required to send an approved resolution to Cook County authorizing this suggested change.

ATTACHMENTS:

Description	**Type**
Page 166 of 2021 Audit	Exhibits
NWMC Loss Factor Survey	Exhibits

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2011	$ 29,534,588	$ 29,031,124	98.30%	$ 20,219	$ 29,051,343	98.36%
2012	30,348,788	29,791,964	98.17%	84,649	29,876,613	98.44%
2013	31,463,571	30,820,062	97.95%	-	30,820,062	97.95%
2014	31,778,207	31,203,688	98.19%	-	31,203,688	98.19%
2015	33,248,168	33,087,784	99.52%	-	33,087,784	99.52%
2016	34,236,930	33,676,536	98.36%	-	33,676,536	98.36%
2017	35,851,769	35,067,225	97.81%	-	35,067,225	97.81%
2018	36,923,947	36,039,985	97.61%	-	36,039,985	97.61%
2019	37,535,586	37,163,947	99.01%	-	37,163,947	99.01%
2020	37,908,532	37,533,200	99.01%	-	37,533,200	99.01%

Data Source

Cook County Tax Extension Office

Cook County Property Tax Levy Survey

Municipality	What percentage does your municipality use for Levy Amount Loss and Cost on Cook County Property Taxes?
Barrington	Only for the Debt Service Levy, 2%.
Buffalo Grove	Loss = .8%
Deerfield	3% Corporate 5% Bonds & interest.
Des Plaines	Corporate - 3% Bonds - 5%.
Elk Grove Village	1%
Evanston	2%
Glencoe	3% General Corporate, Police Pension, and Fire Pension PA 93-0689 (actual percent limited by tax caps), 5% for debt service. Glencoe is non-home rule.
Glenview	3% for Levy other than Debt Service, 5% for the Debt Service portion of the Levy.
Hanover Park	3% 5% for Bonds.
Hoffman Estates	2%
Kenilworth	2%
Lincolnwood	2%
Northfield	None but I will be requesting we reinstate some percentage for our bonds.
Palatine	3% - Debt Service 1% - All Others.
Rolling Meadows	3% for Corporate/Other Levies 5% for Debt Service.
Schaumburg	Levy loss amount is +/- 0.5%, we generally collect near 100%. Cook county cost is 1% & 5% on Bonds & Interest levy.
Streamwood	We follow the Cook County extension of 3%.
Wheeling	3% for the corporate and pension levies and 5% for debt service.
Wilmette	0.5% on operating levy and 1% on debt service levy.
Winnetka	Usually about 3-5%

Committee-of-the-Whole
3/13/2023

Item: 2023 Budget Encumbrance Rollover

Department: Finance

On an annual basis, the Village approves a budget encumbrance rollover. This represents existing purchase orders and commitments for goods and services which have not been received at the end of each year, but still need to be properly budgeted and accounted for in the following year.

The annual budget encumbrance rollover is typically included on a Village Board agenda under the consent portion of the agenda. However, for informational purposes staff wanted to advise the Board that the 2023 Budget Encumbrance Rollover is much higher than normal due to ongoing supply chain issues. Significant delays in the Village's road projects, water and sewer projects, and vehicle replacement deliveries are the key causes of this increase.

ATTACHMENTS:

Description	Type
Encumbrance Carryover Memo	Memorandum
Encumbrance Carryover 2022 to 2023	Exhibits

NovusAGENDA

Item: 2023 Budget Encumbrance

Department: Finance

BACKGROUND

The appropriation of resources by a governing board represents the legal right to incur expenditures for its activities. Encumbrance accounting is designed to improve the control over government expenditures and to ensure that total actual expenditures do not exceed budgeted amounts.

Encumbrances are purchase orders or other commitments for goods or services that have not yet been received and which become expenditures only upon receipt of those goods and services. Encumbrances are formally recorded in the general ledger as budgetary control accounts. The budget line is reduced by that amount so the line item is not overspent. When the goods are received, the encumbrance is removed and the true expense is recorded.

Encumbrances on the books at the end of the year present a problem. Legally, appropriations lapse at year end; however, we have ordered goods or entered into contracts that we have not yet paid for. If we intend to honor those contracts-in-progress at year-end, we must “rebudget” for them. Generally accepted accounting principles do not allow us to include these items as expenses in the old fiscal year. Therefore, within our accounting system we will remove the encumbrance from last fiscal year and reserve the fund balance for the amount of the encumbrances. Since we did not “spend” this amount last year even though it was budgeted and purchase orders were issued, the cash is available to be rebudgeted. We increase the amount of the new year budget by the amount of the encumbrances using the reserved fund balance as the source of funds. In effect, we have rebudgeted for items that were properly budgeted and ordered in the old year, but will be paid for in the new year. By increasing the new year budget to cover these expenditures, we maintain our budget controls and try to ensure that the new year budget will not be exceeded.

Attached is a schedule listing the account numbers and the amount of the encumbrances that need to be carried over to 2023. The encumbrance’s total amount is $15,212,092. Major projects include road projects ($3,733,892), Water & Sewer Fund capital projects ($3,140,306), ERP Replacement ($2,349,581), Fleet equipment and vehicles ($1,934,150), Parking capital ($597,047) and Storm Water projects ($586,810). All other capital improvements and equipment from the prior year total $2,287,551. The balance of $582,755 is for regular operating expenses.

RECOMMENDATION:

It is recommended that the Village Board approve the attached Ordinance amending the 2023 Budget to include prior year encumbrances in the amount of $15,212,092.

SUMMARY

2023 BUDGET AMENDMENTS
DUE TO PRIOR YEAR ENCUMBRANCE CARRYOVER

FUND		AMOUNT
General	$	286,290
MFT		1,834,928
Criminal Investigation		195,291
Parking Operations		607,146
TIF IV		5,008
TIF V		87,958
Hickory Kensington TIF		965,000
S Arlington Heights Rd TIF		1,701
Capital Projects		3,051,810
Storm Water Control		586,810
Water & Sewer		3,212,772
Arts, Entertainment & Events		80,047
Fleet Operations		1,947,750
Information Technology		2,349,581
TOTAL BUDGET AMENDMENTS DUE TO PRIOR YEAR ENCUMBRANCE CARRYOVER:	**$**	**15,212,092**

PURPOSE		AMOUNT
Road Projects	$	3,733,892
Storm Water Control		586,810
Other Capital Improvements & Equipment		10,308,635
Operating Expenses		582,755
TOTAL BUDGET AMENDMENTS DUE TO PRIOR YEAR ENCUMBRANCE CARRYOVER:	**$**	**15,212,092**

BUDGET AMENDMENT for 2023
DUE TO PRIOR YEAR ENCUMBRANCE CARRYOVER

Account #	Project String	Account Name	Project Name	Vendor	Amount
General Fund					
101-3001-522030		Other Cont Svcs Training		Kiesler Police Supply	$ 8,007
101-3001-522100		Other Cont Svcs Printing		Total Print Solutions	2,772
101-3001-530350		Genl Supp Clothing		JG Uniforms	3,003
101-3001-533250		Other Supplies Oper Supplies		Branding Touchpoint	9,998
101-3001-533250		Other Supplies Oper Supplies		Kiesler Police Supply	3,405
101-3001-533250		Other Supplies Oper Supplies		Merakal LLC	2,800
101-3001-533300		Other Supplies Comm Service		Branding Touchpoint	3,318
101-3501-521020		Prop Svcs Equipment Maint		Dinges Fire Company	7,840
101-3501-522030		Other Cont Svcs Training		Harper College	380
101-3501-522030		Other Cont Svcs Training		Northeastern IL Public Safety	7,725
101-3501-522030		Other Cont Svcs Training		Romeoville Fire Department	10,310
101-3501-530350		Genl Supp Clothing		WS Darley & Co	3,690
101-3501-531650		PW Supp Other Equip & Supplies		Motorola Solutions Inc	2,331
101-3501-531850		PW Supp Small Tools and Equip		Dinges Fire Company	5,700
101-3501-531850		PW Supp Small Tools and Equip		Duo Safety Ladder	1,071
101-3501-533500		Other Supplies Medical		Henry Schein Matrix Medical	1,956
101-3501-533500		Other Supplies Medical		Penncare	3,324
101-3501-533500		Other Supplies Medical		Stryker Sales Co	2,444
101-4001-520050		Prof Tech Svcs Prof Svcs		TKB Associates Inc	14,849
101-4001-540400		Other Charges Pro Econ Bus Dev		Baxter & Woodman	2,700
101-4001-540400		Other Charges Pro Econ Bus Dev		Cornett Publishing Inc	2,285
101-4001-540400		Other Charges Pro Econ Bus Dev		Costar Realty Information Inc	10,620
101-4001-540400		Other Charges Pro Econ Bus Dev		Global Aerial Video Inc	600
101-4001-540400		Other Charges Pro Econ Bus Dev		Imaging Essential	3,995
101-4001-540410		Other Charges Discover Arlngtn		Daily Herald	3,233
101-4001-540410		Other Charges Discover Arlngtn		Spring Board Brand & Creative	6,375
101-7101-520050		Prof Tech Svcs Prof Svcs		Engineering Enterprises Inc	19,962
101-7101-520050		Prof Tech Svcs Prof Svcs		Engineering Resources Associates	30,194
101-7101-520050		Prof Tech Svcs Prof Svcs		Hampton Lenzini & Renwick Inc	23,330
101-7101-521020		Prop Svcs Equipment Maint		Complete Cleaning Co Inc	10,850
101-7101-521020		Prop Svcs Equipment Maint		Stone Group	3,927
101-7101-521110		Prop Svcs Bldg Maint		Alpha Building Maintenance	4,967
101-7101-521110		Prop Svcs Bldg Maint		American Door & Dock	4,580
101-7101-521110		Prop Svcs Bldg Maint		Best Technology	30,485
101-7101-521550		Prop Svcs Tree Services		Christopher B Burke Ltd	1,733
101-7101-521650		Prop Svcs Other Services		Microsystems	7,769
101-7101-531700		PW Supp Traffic Signal Suppl		Traffic Control Corp	3,900
101-7101-531900		PW Supp Street & Sidewalk Supp		Compass Minerals	19,863
				Total General Fund	**$ 286,290**
Motor Fuel Tax Fund					
211-7101-550400	ST9009 -STREETS -CONSTRUCT -	Capital Pavement Crack Seal	Street Rehab Program	Builders Paving LLC	$ 1,629,264
211-7101-550400	ST9009 -STREETS -CONSTRUCT -	Capital Pavement Crack Seal	Street Rehab Program	Johnson Paving Co	205,664
				Total Motor Fuel Tax Fund	**$ 1,834,928**
Criminal Investigation Fund					
231-3003-540110	VH2201 -VEHICLES - -	Other Charges Exp Justice	Police Surveillance Van	Point Blank Enterprises Inc	$ 195,291
				Total Criminal Investigation Fund	**$ 195,291**
Municipal Parking Fund					
235-3001-522100		Other Cont Svcs Printing		Total Print Solutions	$ 693
235-7101-550250	BL0006 -BUILDING -CONSTRUCT -PRK	Capital Const in Progress	Parking Structure Repairs/Maintenance	Agae Contractors	19,781
235-7101-550250	BL0006 -BUILDING -CONSTRUCT -PRK	Capital Const in Progress	Parking Structure Repairs/Maintenance	Anderson Lock	7,305
235-7101-550250	BL0006 -BUILDING -CONSTRUCT -PRK	Capital Const in Progress	Parking Structure Repairs/Maintenance	Mid American Elevator Co Inc	545,148
235-7101-550250	BL0006 -BUILDING -CONSTRUCT -PRK	Capital Const in Progress	Parking Structure Repairs/Maintenance	Midway Flooring	10,863
235-7101-550250	BL0006 -BUILDING -CONSTRUCT -PRK	Capital Const in Progress	Parking Structure Repairs/Maintenance	Suburban Trim & Glass	13,950
235-7304-521020		Prop Svcs Equipment Maint		Affiliated Customer Service Inc	9,406
				Total Municipal Parking Fund	**$ 607,146**
TIF IV Fund					
263-4001-520050		Prof Tech Svcs Prof Svcs		Kane Mckenna & Associates	$ 5,008
				Total TIF IV Fund	**$ 5,008**
TIF V Fund					
264-4001-550300	ST1720 -STREETS -CONSTRUCT -TIF5	Capital Road Projects	Rand Rd Corridor Enhancment	Haeger Engineering	$ 4,400
264-4001-550300	ST1720 -STREETS -CONSTRUCT -TIF5	Capital Road Projects	Rand Rd Corridor Enhancment	Hampton Lenzini & Renwick Inc	6,069
264-4001-550300	ST1720 -STREETS -CONSTRUCT -TIF5	Capital Road Projects	Rand Rd Corridor Enhancment	Michael's Signs	77,490
				Total TIF V Fund	**$ 87,958**
Hickory/Kensington TIF Fund					
266-4001-550250	BL1801 -BUILDING -CONSTRUCT -HKTF	Capital Const in Progress	Hickory/Kensington Redevelopment	Builders Paving LLC	$ 165,000
266-4001-550250	BL1801 -BUILDING -CONSTRUCT -HKTF	Capital Const in Progress	Hickory/Kensington Redevelopment	4 North Hickory LLC	800,000
				Total Hickory/Kensington TIF Fund	**$ 965,000**

BUDGET AMENDMENT for 2023
DUE TO PRIOR YEAR ENCUMBRANCE CARRYOVER

Account #	Project String	Account Name	Project Name	Vendor	Amount
S Arlington Heights Rd TIF Fund					
267-4001-550250		Capital Const in Progress		RJN Group Inc	$ 1,701
				Total S Arlington Heights Rd TIF Fund	**$ 1,701**
Capital Projects Fund					
401-0601-550150	EQ0103 -EQUIP -OPSIT -	Property Other Equipment	Operational Equipment - IT	Dell Marketing LP	$ 275
401-3001-550150	EQ9501 -EQUIP -OPSPOL -CPF	Property Other Equipment	Operational Equipment - Police	Applied Concepts Inc	5,365
401-3001-550150	EQ9501 -EQUIP -OPSPOL -CPF	Property Other Equipment	Operational Equipment - Police	Daniel Defence Inc	4,122
401-3001-550150	EQ9501 -EQUIP -OPSPOL -CPF	Property Other Equipment	Operational Equipment - Police	Itouch Biometrics Llc	17,800
401-3001-550150	EQ0803 -EQUIP -OPSPOL -CPF	Property Other Equipment	Patrol Vehicle Equipment Replacement	Ultra Strobe Communications	13,849
401-3501-550100	EQ9503 -EQUIP -OFCFIRE -	Property Office Equipment	Office Equipment	Floor Coverings Intl Of Oakbrook	4,652
401-3501-550100	EQ9503 -EQUIP -OFCFIRE -	Property Office Equipment	Office Equipment	Hardroc Inc	2,741
401-3501-550150	EQ9502 -EQUIP -OPSFIRE -	Property Other Equipment	Operational Equipment - Fire	Advanced Plm Sales Inc	1,916
401-3501-550150	EQ9502 -EQUIP -OPSFIRE -	Property Other Equipment	Operational Equipment - Fire	Alexis Fire Equipment	44,948
401-3501-550150	EQ9502 -EQUIP -OPSFIRE -	Property Other Equipment	Operational Equipment - Fire	Line X Of Northern Illinois	1,850
401-3501-550150	EQ9502 -EQUIP -OPSFIRE -	Property Other Equipment	Operational Equipment - Fire	Motorola Solutions Inc	744
401-3501-550150	EQ9502 -EQUIP -OPSFIRE -	Property Other Equipment	Operational Equipment - Fire	Mpc Communication & Lighting Inc	23,369
401-3501-550150	EQ9502 -EQUIP -OPSFIRE -	Property Other Equipment	Operational Equipment - Fire	REBUDGET*	126,000
401-4001-550300	ST1702 -STREETS -CONSTRUCT -	Capital Road Projects	Davis St/Sigwalt Fence	Flecks Landscaping	4,450
401-4001-550300	ST1535 -STREETS -CONSTRUCT -	Capital Road Projects	Downtown Streetscape Improvements	Arrow Road Construction	115,348
401-4001-550300	ST1720 -STREETS -CONSTRUCT -	Capital Road Projects	Rand Rd Corridor Enhancment	Haeger Engineering	7,200
401-4001-550300	ST1720 -STREETS -CONSTRUCT -	Capital Road Projects	Rand Rd Corridor Enhancment	Michael's Signs	77,490
401-4001-550300	ST1903 -STREETS -CONSTRUCT -	Capital Road Projects	S AH Rd Corridor Study	Hampton Lenzini & Renwick Inc	8,201
401-4001-550300	ST1903 -STREETS -CONSTRUCT -	Capital Road Projects	S AH Rd Corridor Study	Kane Mckenna & Associates	2,077
401-7101-550150	EQ9401 -EQUIP -OPSPW -	Property Other Equipment	Operational Equipment - PW	Excel Ltd Inc	13,960
401-7101-550200	EQ2102 -EQUIP -OPSIT -	Property Building Improvements	AV Systems Upgrades	Avi-Spl LLC	292,481
401-7101-550200	BL9603 -BUILDING -MAINT -	Property Building Improvements	Brick Bldg Exterior Maint	Berglund Construction Co	119,900
401-7101-550200	BL9603 -BUILDING -MAINT -	Property Building Improvements	Brick Bldg Exterior Maint	Building Consultants Ltd	6,406
401-7101-550200	BL9603 -BUILDING -MAINT -	Property Building Improvements	Brick Bldg Exterior Maint	Tims Glass & Mirror Inc	9,627
401-7101-550200	BL9504 -BUILDING -MAINT -	Property Building Improvements	Building Equipment Replacement	Fisher Scientific Company Llc	1,453
401-7101-550200	BL9601 -BUILDING -MAINT -	Property Building Improvements	Heating Plant Replacement	Building Automation Solutions	12,700
401-7101-550200	BL9601 -BUILDING -MAINT -	Property Building Improvements	Heating Plant Replacement	Hayes Mechanical	45,610
401-7101-550200	BL9601 -BUILDING -MAINT -	Property Building Improvements	Heating Plant Replacement	Windy City Representatives	103,200
401-7101-550200	BL9604 -BUILDING -MAINT -	Property Building Improvements	Historical Society Building Repairs	Chicago Stucco Co	2,520
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Abt Electronics	12,664
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Affiliated Customer Service Inc	14,177
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Brakur Custom Cabinetry	11,911
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Fgm Architects And Engineers	6,300
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Floor Coverings Intl Of Oakbrook	9,712
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Henricksen & Company Inc	6,904
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	K Kucia Carpentry LlC	9,100
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Lowes Commercial Services	5,466
401-7101-550200	BL9505 -BUILDING -MAINT -	Property Building Improvements	Municipal Buildings Refurbishing	Walker Consultants	4,200
401-7101-550200	EQ2101 -EQUIP -OPSIT -	Property Building Improvements	Phone System Upgrade	Forerunner Technologies Inc	120,189
401-7101-550200	BL1601 -BUILDING -CONSTRUCT -	Property Building Improvements	Professional Service - Police Facility	Legat Architects	123,967
401-7101-550200	BL9302 -BUILDING -MAINT -	Property Building Improvements	PW Annex Redevelopment	Esscoe Llc	6,768
401-7101-550200	BL2002 -BUILDING -CONSTRUCT -	Property Building Improvements	Senior Center Study	Bkv Group	3,122
401-7101-550300	SG1701 -SIGNALS -CONSTRUCT -	Capital Road Projects	Algonquin/New Wilke Intersection	City Of Rolling Meadows	93,500
401-7101-550300	SG1801 -SIGNALS -CONSTRUCT -	Capital Road Projects	Bike/Pedestrian Crossing	IL Dept Of Transportation	25,073
401-7101-550300	ST1620 -STREETS -CONSTRUCT -	Capital Road Projects	NW Hwy Landscape	Christopher B Burke Ltd	2,241
401-7101-550300	ST1620 -STREETS -CONSTRUCT -	Capital Road Projects	NW Hwy Landscape	Midwest Groundcovers	6,510
401-7101-550300	ST1620 -STREETS -CONSTRUCT -	Capital Road Projects	NW Hwy Landscape	Possibility Place Nursery	5,991
401-7101-550300	ST1620 -STREETS -CONSTRUCT -	Capital Road Projects	NW Hwy Landscape	Union Pacific Railroad	12,000
401-7101-550300	ST0501 -STREETS -CONSTRUCT -	Capital Road Projects	Paver Brick Maintenance	Haeger Engineering	39,500
401-7101-550300	ST0501 -STREETS -CONSTRUCT -	Capital Road Projects	Paver Brick Maintenance	Lurvey Landscape Supply	1,643
401-7101-550300	ST1801 -STREETS -CONSTRUCT -	Capital Road Projects	Roadway Improvements	Il Dept Of Transportation	139,207
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	Arrow Road Construction Co	9,333
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	Baxter & Woodman	160,257
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	Builders Paving LLC	262,086
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	Civiltech Engineering	8,228
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	Construction & Geotechnical	29,400
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	Dimeo Brothers Inc	22,146
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	IL Dept Of Transportation	114,236
401-7101-550300	ST9008 -STREETS -CONSTRUCT -	Capital Road Projects	Street Resurfacing Program	John Neri Contstruction Company	609,504
401-7101-550300	SG1410 -SIGNALS -CONSTRUCT -	Capital Road Projects	Trafifc Signal Pedestrian Upgrades	Village Of Mt Prospect	52,260
401-7101-550300	ST2101 -STREETS -CONSTRUCT -	Capital Road Projects	Windsor Road Diet	Civiltech Engineering	3,126
401-7101-550600	BL2201 -BUILDING -CONSTRUCT -CPF	Capital Sustainability Project	Electric Vehicle Chargers	Connelly Electric	21,384
401-7101-550600	BL2201 -BUILDING -CONSTRUCT -CPF	Capital Sustainability Project	Electric Vehicle Chargers	Semaconnect	17,770
401-7501-550150	EQ9701 -EQUIP -OPSPW -	Property Other Equipment	Operational Equipment - Fleet	Regional Truck Equipment Co	11,682
				Total Capital Projects Fund	**$ 3,051,810**
Storm Water Control Fund					
426-7101-550250	SW2001 -SEWER -CONSTRUCT -STRM	Capital Const in Progress	Area C/NW Burr Oak/Burning Tree	John Neri Contstruction Company	$ 377,621
426-7101-550250	SW2002 -SEWER -CONSTRUCT -STRM	Capital Const in Progress	Area C/SE Hintz West of AH Rd	Crawford Murphy And Tilly	23,008
426-7101-550250	SW1102 -SEWER -CONSTRUCT -STRM	Capital Const in Progress	Backyard Drainage Improvements	Christopher B Burke Ltd	1,505
426-7101-550250	SW1520 -SEWER -CONSTRUCT -STRM	Capital Const in Progress	Storm Water Rehab/Replacement	Baxter & Woodman	20,000
426-7101-550250	SW1520 -SEWER -CONSTRUCT -STRM	Capital Const in Progress	Storm Water Rehab/Replacement	Culy Contracting	5,350
426-7101-550250	SW1520 -SEWER -CONSTRUCT -STRM	Capital Const in Progress	Storm Water Rehab/Replacement	Redzone Robotics Inc	159,326
				Total Storm Water Control Fund	**$ 586,810**

BUDGET AMENDMENT for 2023
DUE TO PRIOR YEAR ENCUMBRANCE CARRYOVER

Account #	Project String	Account Name	Project Name	Vendor	Amount
Water & Sewer Fund					
505-7201-520050		Prof Tech Svcs Prof Svcs		Engineering Resources Associates	$ 8,750
505-7201-520050		Prof Tech Svcs Prof Svcs		HR Green Inc	10,280
505-7201-520050		Prof Tech Svcs Prof Svcs		Manhard Consulting	9,700
505-7201-520050		Prof Tech Svcs Prof Svcs		RJN Group Inc	8,500
505-7201-521020		Prop Svcs Equipment Maint		Cleveland Tramrail Chicago	4,598
505-7201-521110		Prop Svcs Bldg Maint		PF Construction	5,850
505-7201-521350		Prop Svcs Meter Installation		Taylor Plumbing	8,446
505-7201-531020		PW Supp Meter Backflow Devices		HBK Water Meter Service Inc	16,343
505-7201-550150	EQ9902 -EQUIP -OPSPW -	Property Other Equipment	Emergency Generator Upgrades	Burns Mcdonnell	15,585
505-7201-550150	EQ9401 -EQUIP -OPSPW -WTR	Property Other Equipment	Operational Equipment - Water Utility	Midwest Meter Inc	25,960
505-7201-550150	EQ1530 -EQUIP -OPSPW -WTR	Property Other Equipment	Pump/Motor Control Rehab	Aecom	4,113
505-7201-550150	EQ1530 -EQUIP -OPSPW -WTR	Property Other Equipment	Pump/Motor Control Rehab	Dreisilker Electric Motors	6,026
505-7201-550200	BL9302 -BUILDING -MAINT -WTR	Property Building Improvements	PW Annex Redevelopment	Gabriel Environmental Services	14,100
505-9001-550250	WA0302 -WATER -MAINT -WTR	Capital Const in Progress	Auto Meter Reading System	Midwest Meter Inc	375,000
505-9001-550250	WA0302 -WATER -MAINT -WTR	Capital Const in Progress	Auto Meter Reading System	United Systems	660,000
505-9001-550250	WA2001 -WATER -MAINT -WTR	Capital Const in Progress	Commercial Meter Replacement	Midwest Meter Inc	285,810
505-9001-550250	WA2101 -WATER -OTHERCAP -WTR	Capital Const in Progress	Risk & Resiliency Plan	Aecom	15,584
505-9001-550250	WA1101 -WATER -MAINT -WTR	Capital Const in Progress	Water Tank Repainting	Era Valdivia Contractors Inc	1,557,100
505-9001-550250	WA1101 -WATER -MAINT -WTR	Capital Const in Progress	Water Tank Repainting	Fourbridge Solutions	54,100
505-9001-550250	WA1101 -WATER -MAINT -WTR	Capital Const in Progress	Water Tank Repainting	Robinson Engineering Ltd	10,245
505-9001-550250	WA9001 -WATER -CONSTRUCT -WTR	Capital Const in Progress	Watermain Replacement Program	Mauro Sewer Construction	116,682
				Total Water & Sewer Fund	**$ 3,212,772**
Arts, Entertainment & Events Fund					
515-2005-550550	EQ2204 -EQUIP -METROPOLIS-	Capital Other Outlay	Metropolis AC Replacement	Atomatic Mechanical Services Inc	$ 65,300
515-2005-550550	EQ1703 -EQUIP -METROPOLIS-	Capital Other Outlay	Metropolis Clearcom Equipment	TC Furlong Inc	345
515-2005-550550	EQ1805 -EQUIP -METROPOLIS-	Capital Other Outlay	Metropolis Wireless Microphones	TC Furlong Inc	14,402
				Total Arts, Entertainment & Events Fund	**$ 80,047**
Fleet Operations Fund					
621-7501-521020		Prop Svcs Equipment Maint		Gabriel Environmental Services	$ 13,600
621-9003-550050	VH9504 -VEHICLES - -	Capital Vehicle Equipment	Vehicle Replacement - Fire	Natl Auto Fleet Group	56,051
621-9003-550050	VH9504 -VEHICLES - -	Capital Vehicle Equipment	Vehicle Replacement - Fire	North Central Fire Apparatus	332,519
621-9003-550050	VH9506 -VEHICLES - -	Capital Vehicle Equipment	Vehicle Replacement - Fleet	Currie Motors	46,500
621-9003-550050	VH9503 -VEHICLES - -	Capital Vehicle Equipment	Vehicle Replacement - Police	Currie Motors	274,624
621-9003-550050	VH9503 -VEHICLES - -	Capital Vehicle Equipment	Vehicle Replacement - Police	Sutton Ford Incorporated	223,055
621-9003-550050	VH9501 -VEHICLES - -	Capital Vehicle Equipment	Vehicles/Special Equipment - PW	Currie Motors	144,758
621-9003-550050	VH9501 -VEHICLES - -	Capital Vehicle Equipment	Vehicles/Special Equipment - PW	EJ Equipment Inc	206,054
621-9003-550050	VH9501 -VEHICLES - -	Capital Vehicle Equipment	Vehicles/Special Equipment - PW	Rush Truck Centers Of Illinois Inc	80,860
621-9003-550050	VH9501 -VEHICLES - -	Capital Vehicle Equipment	Vehicles/Special Equipment - PW	Standard Truck Center	270,743
621-9003-550050	VH9501 -VEHICLES - -	Capital Vehicle Equipment	Vehicles/Special Equipment - PW	Versalift Forestry	156,346
621-9003-550050	VH9502 -VEHICLES - -	Capital Vehicle Equipment	Vehicles/Special Equipment - Water Utility	Currie Motors	142,641
				Total Fleet Operations Fund	**$ 1,947,750**
Technology Fund					
625-0601-550100	EQ1904 -EQUIP -HW/SW -	Property Office Equipment	Village ERP Software Replacement	Plante & Moran	$ 104,110
625-0601-550100	EQ1904 -EQUIP -HW/SW -	Property Office Equipment	Village ERP Software Replacement	Tyler Technologies Inc	2,245,472
				Total Technology Fund	**$ 2,349,581**
				TOTAL BUDGET AMENDMENTS DUE TO PRIOR YEAR ENCUMBRANCE CARRYOVER:	**$ 15,212,092**

Year End Encumbrance Carryover

Fiscal Year		Total Encumbrance carry over from prior year	
2006-07	$	4,373,360	Watermain Repl $1.3M; AMR $523K; L.A. Hanson $355K
2007-08	$	6,564,508	Municipal Campus $2.5M; Lynnwood $1M; TIF I Development $1M
2008-09	$	2,941,746	Vehicles $608K; Municipal Campus $418K; Sewer/Watermain $608K
2009-10	$	1,455,156	Vehicles $222K; Sewer Rehab $131K; All Road Projects $392K
2010-11	$	2,344,749	Vehicles $301K; Downtown Devl $420; Sewer Rehab $260K; Watermain Rehab $259K; All Road Projects $357K
2011-12	$	1,324,284	All Road Projects $286K; Roof Maint Program $127K
2012-13	$	1,543,873	All Road Projects $569K; Water Tank Painting $181K; Vehicle Equipment $171K
2013-14	$	2,894,482	Vehicles $681K; Parkway Ash Tree Removal/Replacement $356K; Road Projects $535K; Roof Maintenance Program $181K; Flood Control $174K
2014-15	$	3,046,057	Road Projects $1.3M; Parkway Ash Tree Removal/Replacement $550K; Flood Control $326.5K; Vehicles $208K
8-Month Per. End. Dec. 2015	$	4,746,933	Road Projects $1.5M; Parkway Ash Tree Removal/Replacement $632K; Vehicles $2.1M
2016	$	4,965,455	Road Projects $1.4M; Storm Water Control $841K; Vehicles $1.5M
2017	$	6,211,858	Road Projects $1.3M; Police Station $697K; Emergency Generator $822K; Vehicles $1.6M
2018	$	11,192,160	Police Station $8,080K; Road Projects $1.0M; Storm Water Control $905K
2019	$	6,184,100	Police Station $2,769K; Vehicles $1,026K; Storm Water Control $812K; Road Projects $705K; Watermain Replacement $209K
2020	$	7,280,126	Storm Water Control $1,922K; Vehicles $1,910K; Road Projects $1,556K; Water & Sewer Capital $780K; Parking Guidance & Signs $410K
2021	$	4,217,297	Storm Water Control $1,589K; Road Projects $895K; Fleet Equipment & Vehicles $891K
2022	$	7,056,194	ERP Replacement $3,050K; Road Projects $1,548K; Fleet Equipment & Vehicles $475K; Storm Water Control $394K
2023	$	15,212,092	Road Projects $3,734K; Water & Sewer Capital $3,140K; ERP Replacement $2,350K; Fleet Equipment & Vehicles $1,934K; Parking Capital $597K; Storm Water Control $587K