



VILLAGE OF WINNEBAGO

COMMITTEE OF THE WHOLE

November 26, 2024 at 6:00 PM
108 West Main Street and Virtually

To access meeting from any device: <https://global.gotomeeting.com/join/856730805>

Or by (Toll Free): 1 877 309 2073 | Access Code: 856-730-805

1. **RECORDING OF THE MEETING**
2. **CALL TO ORDER**
3. **ROLL CALL**
4. **ESTABLISHMENT OF A QUORUM**
5. **MEETING GUIDELINES**

Discussion and Vote to Allow an Absent Trustee to Vote By Phone or Other Allowable Means.

6. **PUBLIC COMMENT**

It is recommended that a written request to address the Village Board by non-members should be submitted via mail, hand delivery, or the Village Website to the Village of Winnebago Office located at 108 West Main Street, Winnebago, Illinois, 61088, by 12:00 Noon on the day of the meeting scheduled by the Village authorities in which the speaker would like to participate. Alternatively, speakers may fill out the form at the meeting to sign up for public comment. Each speaker is limited to three (3) minutes. A maximum of thirty (30) minutes shall be allowed for public comment at each meeting.

7. **APPROVAL OF MINUTES**

[a.](#) Approval of the Committee of the Whole Meeting of October 23, 2024

8. **DISCUSSION**

[a.](#) Ordinance Authorizing the Village of Winnebago, Winnebago County, Illinois to Borrow Funds from the Public Water Supply Loan Program

[b.](#) 2025 Proposed Budget Review

9. **EXECUTIVE SESSION (CLOSED SESSION) Pursuant to 5ILCS 120/2(c)**

10. **NEW BUSINESS**

11. **ADJOURNMENT**

Posted: November 21, 2024 at 04:15 p.m. at 108 W. Main Street, Winnebago, IL
and online at www.villageofwinnebago.com Tel 815.335.2020 | Fax 815.415-8491

The Committee of the Whole Village of Winnebago was held on October 23, 2024, at 6:00 p.m. with President Franklin J. Eubank, Jr. presiding.

ROLL CALL: ACKERMAN, LEFEVRE, MCKINNON, PITNEY, SMITH – Present; KIM – Absent.

Guests in attendance: Attorney Mary Gaziano, Village Administrator Joseph Dienberg, Sergeant Nick Haff, Chief Jeff White, Public Works Director Chad Insko, Treasurer Dana Novinson, Deputy Clerk Kellie Symonds

A quorum was established.

#6 PUBLIC COMMENT – No one requested the opportunity to address the Board.

#7 APPROVAL OF MINUTES

A motion was made by MR. MCKINNON, seconded by MR. LEFEVRE to accept the minutes of the September 25, 2024, gathering as presented. Motion carried on a voice vote.

#8 DISCUSSION

- a. The Board discussed the planned budget overview for 2025. There are some changes needed for 2024 before the new software can be implemented January 1, 2025, because of inaccurate bookkeeping in the past. Mr. Dienberg complimented Ms. Novinson on her standards on completing the needed changes. Ms. Novinson thanked Attorney Gaziano for all her help with this project.
- b. The Board discussed the possible changes to the meeting schedule for 2025. It was recommended the meetings be scheduled for the first and third Wednesday at 6:00 p.m. Each meeting will begin as a Board Meeting which will be followed by a Committee of the Whole.
- c. Park Hills Church is discussing possibly expanding their building and adding a parking lot north of their building on Village Property.
- d. The Board discussed the IBC Code, and which level should be adopted. Additional input is needed from the Building Inspector regarding the code. It was also noted that a subscription for the code will probably be needed as will as hard copies of the codes.
- e. The adoption of the IBC Code will be needed before the UDO can be updated to amend the Sprinkler Ordinance.
- f. It was suggested that the Burning Ordinance be left as it.
- g. Because a grant was received to purchase tazers money is available to purchase rifles. The existing rifles are about twenty years old and are badly worn by regular qualification use. The money will be spent from 2024 funds available.

#9 EXECUTIVE SESSION – not needed

#10 NEW BUSINESS

MR. LEFEVRE is very concerned about the things missed by the Building Inspector, he questioned whether there is enough time in his schedule to complete inspections. President Eubank suggested the position could possibly be reevaluated.

Attorney Gaziano noted that Silo Communication is fiber optic only. Illinois Municipal League will be contacted for information on fiber optics.

October 23, 2024
Page 2 of 2

Quotes have been gathered for the grant received by the Winnebago Historical Society for the landscaping of Memorial Park.

Last Saturday there was a Battle of the Badges between the Win-Bur-Sew Fire Department and the Winnebago Police Department; the Police Department took first in the “Wing-off” event.

The next Committee of the Whole will be November 26, 2024.

A motion was made by MR. LEFEVRE, seconded by MR. SMITH to adjourn at 7:41 p.m. Motion carried on a voice vote.

DRAFT - UNAPPROVED

Sally Jo Huggins, Village Clerk

DRAFT



Agenda Item Executive Summary

Item Name IEPA Loan Application for Cunningham Road Water Main Project Committee or Board Committee

BUDGET IMPACT

Amount:	N/A	Budgeted:	N/A
List what fund:	N/A		

EXECUTIVE SUMMARY

The Committee of the Whole will review and discuss the next steps in the Illinois Environmental Protection Agency (IEPA) loan application process for the Cunningham Road Water Main Project. Attached is the draft debt authorizing ordinance, which outlines the legal framework for the Village of Winnebago to borrow up to \$2,200,000 through the IEPA's Public Water Supply Loan Program. This ordinance will need to be reviewed, completed with specific Village details, and included in the agenda for the next available Village Board meeting for approval.

Key highlights of the ordinance include:

- Authorization for the Village President to apply for and execute the loan agreement.
- Allocation of loan repayment from Water System operational and debt service revenues.
- Loan terms specifying a 20-year maturity period and compliance with applicable state statutes.

Completion of this ordinance is critical to securing the IEPA loan necessary to fund the Cunningham Road Water Main replacement, ensuring the project's timely advancement. Please review the attached ordinance and address any questions or required changes before its inclusion in the Board meeting agenda.

The loan application documents are expected to follow in the coming weeks.

ATTACHMENTS (PLEASE LIST)

Draft Ordinance

ACTION REQUESTED

- ☒ For Discussion Only
☐ Resolution
☒ Ordinance
☐ Motion:

MOTION:

Staff: Chad Insko, Director of Public Works Date: 11/26/2024

ORDINANCE No. 2024 - XX

**AN ORDINANCE AUTHORIZING THE VILLAGE OF WINNEBAGO,
WINNEBAGO COUNTY, ILLINOIS TO BORROW FUNDS FROM THE PUBLIC
WATER SUPPLY LOAN PROGRAM**

WHEREAS, the Village of Winnebago, Winnebago County, Illinois operates its public water supply system ("the System") and in accordance with the provisions of 65 ILCS 5/11-139-1 *et seq.* and the Local Government Debt Reform Act, 30 ILCS 350/1 (collectively, "the Act"); and,

WHEREAS, the VILLAGE PRESIDENT and BOARD OF TRUSTEES of the Village of Winnebago ("the Corporate Authorities") have determined that it is advisable, necessary and in the best interests of public health, safety, and welfare to improve the Water System, including the following: Water Main Replacement, together with any land or rights in land and all electrical, mechanical or other services necessary, useful or advisable to the construction and installation ("the Project"), all in accordance with the plans and specifications prepared by consulting engineers of the Village; which Project has a useful life of 50 years; and,

WHEREAS, the estimated cost of construction and installation of the Project, including engineering, legal, financial and other related expenses is \$2,200,000 and there are insufficient funds on hand and lawfully available to pay these costs; and,

WHEREAS, the loan shall bear an interest rate as defined by 35 Ill. Adm. Code 662, which does not exceed the maximum rate authorized by the Bond Authorization Act, as amended, 30 ILCS 305/0.01 *et seq.*, at the time of the issuance of the loan; and,

WHEREAS, the principal and interest payment shall be payable semi-annually, and the loan shall mature in 20 years, which is within the period of useful life of the Project; and,

WHEREAS, the costs are expected to be paid by a loan to the Village from the Public Water Supply Loan Program through the Illinois Environmental Protection Agency and the loan will be repaid from operational and debt service revenues of the Water System, and the loan is authorized to be accepted at this time pursuant to the Act; and,

WHEREAS, in accordance with the provisions of the Act, the Village is authorized to borrow funds from the Public Water Supply Loan Program in the aggregate principal amount of \$2,200,000 to provide funds to pay the costs of the Project; and,

WHEREAS, the loan to the Village shall be made pursuant to a Loan Agreement, including certain terms and conditions, between the Village of Winnebago and the Illinois Environmental Protection Agency.

NOW THEREFORE, BE IT ORDAINED by the Corporate Authorities of the Village of Winnebago, Winnebago County, Illinois, as follows:

SECTION 1. INCORPORATION OF PREAMBLES

The Corporate Authorities hereby find that the recitals contained in the preambles are true and correct, and incorporate them into this Ordinance by this reference.

SECTION 2. DETERMINATION TO BORROW FUNDS

It is necessary and in the best interests of the Village to construct the Project for the public health, safety and welfare, in accordance with the plans and specifications, as described; that the Water System continues to be operated in accordance with the provision of the Act; and that for the purpose of constructing the Project, it is hereby authorized that funds be borrowed by the Village in an aggregate principal amount (which can include construction period interest financed over the term of the loan) not to exceed \$2,200,000 .

SECTION 3. PUBLICATION

This Ordinance, together with a Notice in the statutory form (attached hereto as Exhibit A), shall be published once within ten (10) days after passage in *The Gazette*, a newspaper published and of general circulation in the Village, and if no petition, signed by electors numbering 10% or more of the registered voters in the Village (i.e., XX) asking that the question of improving the System as provided in this Ordinance and entering into the Loan Agreement therefore be submitted to the electors of the Village, is filed with the Village Clerk within 30 days after the date of publication of this Ordinance and notice, then this Ordinance shall be in full force and effect. A petition form shall be provided by the Village Clerk to any individual requesting one.

SECTION 4. ADDITIONAL ORDINANCES

If no petition meeting the requirements of the Act and other applicable laws is filed during the 30-day petition period, then the Corporate Authorities may adopt additional ordinances or proceedings supplementing or amending this Ordinance which provide for entering into the Loan Agreement with the Illinois Environmental Protection Agency, prescribing all the details of the Loan Agreement, and providing for the collection, segregation and distribution of the operating and debt service revenues of the Water System, so long as the maximum amount of the Loan Agreement as set forth in this Ordinance is not exceeded and there is no material change in the Project or purposes described herein. Any additional ordinances or proceedings shall in all instances become effective in accordance with the Act or other applicable law. This Ordinance, together with such additional ordinances or proceedings, shall constitute complete authority for entering into the Loan Agreement under applicable law.

However, notwithstanding the above, the Village may not adopt additional ordinances or amendments which provide for any substantive or material change in the scope and intent of this Ordinance, including but not limited to interest rate, preference, or priority of any other ordinance with this Ordinance, parity of any other ordinance with this Ordinance, or otherwise

alter or impair the obligation of the Village to pay the principal and interest due to the Public Water Supply Loan Program without the written consent of the Illinois Environmental Protection Agency.

SECTION 5. LOAN NOT INDEBTEDNESS OF VILLAGE

Repayment of the loan to the Illinois Environmental Protection Agency by the Village pursuant to this Ordinance is to be solely from the revenue derived from operating and debt service revenues of the Water System, and the loan does not constitute an indebtedness of the Village within the meaning of any constitutional or statutory limitation.

SECTION 6. APPLICATION FOR LOAN

The VILLAGE PRESIDENT is hereby authorized to make application to the Illinois Environmental Protection Agency for a loan through the Public Water Supply Loan Program, in accordance with the loan requirements set out in 35 Ill. Adm. Code 662.

SECTION 7. ACCEPTANCE OF LOAN AGREEMENT

The Corporate Authorities hereby authorize acceptance of the offer of a loan through the Public Water Supply Loan Program, including all terms and conditions of the Loan Agreement as well as all special conditions contained therein and made a part thereof by reference. The Corporate Authorities further agree that the loan funds awarded shall be used solely for the purposes of the project as approved by the Illinois Environmental Protection Agency in accordance with the terms and conditions of the Loan Agreement.

SECTION 8. OUTSTANDING BONDS

The Village has no outstanding bonds that are payable from revenues of the system, that are senior to the loan authorized by this Ordinance, and the Village establishes an account, coverage, and reserves equivalent to the account(s), coverage(s) and reserve(s) as the senior lien holders in accordance with 35 Ill. Adm. Code 662 *et seq.*

SECTION 9. AUTHORIZATION OF VILLAGE PRESIDENT TO EXECUTE LOAN AGREEMENT

The VILLAGE PRESIDENT is hereby authorized and directed to execute the Loan Agreement with the Illinois Environmental Protection Agency. The Corporate Authorities may authorize by Resolution a person other than the VILLAGE PRESIDENT for the sole purpose of authorizing or executing any documents associated with payment requests or reimbursements from the Illinois Environmental Protection Agency in connection with this loan.

SECTION 10. SEVERABILITY

If any section, paragraph, clause or provision of this Ordinance is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

SECTION 11. REPEALER

All ordinances, resolutions or orders, or parts thereof, which conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed.

SECTION 12 EFFECTIVE DATE

This Amending ordinance shall be in full force and effect from and after its passage and approval according to law.

ADOPTED this _____ day of _____, 2024.

APPROVED:

Franklin J. Eubank Jr., President of the Board
of Trustees of the Village of Winnebago, Illinois

AYES: _____

NAYS: _____

ABSENT:

Published in *The Gazette* on December XX, 2024.

Recorded in the Village Records on December XX, 2024.

ATTEST:

Sally Jo Huggins, Village Clerk

NOTICE OF INTENT TO BORROW FUNDS AND RIGHT TO FILE PETITION

NOTICE IS HEREBY GIVEN that, pursuant to **Ordinance Number 2024-_____**, adopted on **December __, 2024**, the Village of Winnebago, Winnebago County, Illinois (the "Village"), intends to enter into a Loan Agreement with the Illinois Environmental Protection Agency in an aggregate principal amount not to exceed \$2,200,000 and bearing annual interest at an amount not to exceed the maximum rate authorized by law at the time of execution of the Loan Agreement, for the purpose of paying the cost of certain improvements to the public water supply system of the Village. A complete copy of the Ordinance accompanies this Notice.

NOTICE IS HEREBY FURTHER GIVEN that if a petition signed by **XX or more electors** of the Village (being equal to 10% of the registered voters in the Village), requesting that the question of improving the public water supply system and entering into the Loan Agreement is submitted to the Village Clerk within 30 days after the publication of this Notice, the question of improving the public water supply system of the Village as provided in the Ordinance and Loan Agreement shall be submitted to the electors of the Village at the next election to be held under general election law on April 1, 2025. A petition form is available from the office of the Village Clerk.

Sally Jo Huggins, Village Clerk
Village of Winnebago, Winnebago County, Illinois

COMMUNITY DEVELOPMENT

Department Description

The Community Development Department serves the Village of Winnebago by guiding residents, developers, and businesses through planning, zoning, and development activities. The department is responsible for enforcing the Village's zoning ordinance, subdivision regulations, and building codes. It oversees inspections for new construction, remodeling projects, and property maintenance compliance while ensuring all permits, licenses, and plan reviews align with adopted regulations.

The department plays a crucial role in long-range community planning and facilitates development to improve the quality of life for residents. Staff supports the Village Board, Planning and Zoning Commission, and other advisory committees. They also collaborate with developers to ensure projects enhance the village, promoting both residential and commercial growth.

2025 Budget Highlights

The Community Development budget for 2024/25 focuses on maintaining essential services while implementing key initiatives to improve operational efficiency and support growth in the Village. Highlights include:

- **Staffing Adjustments:** A Community Development intern position has been added to this year's budget. The intern will

support the Village Administrator and department heads on Community and Economic Development initiatives, including researching development sites, building a database of business contacts, developing communication programs, identifying grants, and increasing revenue opportunities like the 4th of July Fund. They will also assist other departments with projects that enhance operational efficiency while gaining comprehensive experience across all Village functions. This graduate-level position spans two academic years, averaging 20 hours per week and not exceeding 999 hours.

- **Operational Efficiencies:** Funds are allocated to enhance software capabilities, including permitting modules in the LOCiS system, creating cost savings and simplified processes for staff. 2025 will focus on training and building of the software, with a 2026 rollout anticipated to go live for residents and staff.
- **Continued Development:** Staff will continue working through current developments in the village, including a national coffee chain interested in a site at Winnebago Corners as well as other sites that have seen interest. Upon the completion of the strategic plan, staff will assess the board's priorities, and begin making recommendations to implement development strategies for targeted regions/industries/etc. for the future.

COMMUNITY DEVELOPMENT

2024 Highlights

In 2024, the Community Development department achieved milestones. The department also continued and started many initiatives in the past year, including:

Memorial Park Enhancements: Upgrades to Memorial Park, including new equipment, landscaping improvements and basketball court renovations, were completed with support from grants and community partnerships. These enhancements demonstrate a commitment to improving public spaces and increasing recreational opportunities for residents. The Village's focus on park development highlights the importance of fostering community pride and providing quality amenities for all ages.

Streamlining Permitting Processes: The Village of Winnebago enhanced its administrative operations by streamlining and defining permit applications, including demolition, driveway, and sidewalk permits. These updates introduced standardized procedures and clear requirements, ensuring compliance while reducing processing times. By refining the Temporary Sales Permit Application, the Village facilitated a broader range of activities, supporting local businesses and temporary events, while ensuring compliance with village ordinances, protecting vendors and hosting property owners. These changes have improved efficiency and set a new standard for handling applications across village operations.

Zoning Updates and Ordinance Revisions: The Village adopted updates to its Unified Development Ordinance (UDO), with a goal to revise fire suppression requirements for non-residential and multi-family structures to facilitate development while staying in line with international safety standards. The Village Board anticipates adopting the final changes in 2025. The UDO was also amended adjusting zoning regulations to accommodate crematoriums and funeral homes.

Advancing Residential Growth: In the Winnebago Highlands subdivision, two village owned parcels were sold to an interested developer, with hopes of laying the groundwork for future residential projects. These efforts demonstrate the Village's commitment to fostering sustainable growth and leveraging existing assets. Strategies to revitalize the Willingham subdivision have taken center stage at the staff level, looking to highlight shovel-ready lots to developers in 2025 in conjunction with the village's strategic plan goals, with the goal of increasing interest in residential development.

Creation of the Village Administrator Position: The Village took a significant step in professionalizing its governance by creating the position of Village Administrator, the first staff person for the village with a focus on community development initiatives.

COMMUNITY DEVELOPMENT

Supporting Local Events and Engagement: The Village once again facilitated the successful execution of the 4th of July celebration and other key events, ensuring road closures, safety measures, and effective coordination with stakeholders. These efforts not only provided entertainment and cultural engagement for residents but also showcased the Village's ability to facilitate events that foster a sense of community and civic pride.

Strategic Planning for Long-Term Goals: The Village began the process of creating a strategic plan to establish clear priorities and guide future development. Input will be sought from residents, businesses, community groups, board members, and staff to ensure the plan reflects the needs and goals of the community. This initiative underscores the Village's commitment to long-term planning, sustainable growth, and proactive governance.

**PERSONNEL REQUEST DETAIL
FISCAL YEAR 2025 BUDGET**

DEPARTMENT: COMMUNITY DEVELOPMENT

Position Title/Justification	Annual Salary	Employee Group Insurance	IMRF	FICA
Community Development Intern The intern will primarily support the Village Administrator and other department heads with various village and Community and Economic Development projects, including researching and compiling reports on potential development sites, building a comprehensive database of business contacts, developing a structured business communication program, and researching available economic development programs and grants at the regional, county, state, and federal levels, and focusing on efforts to increase revenue for the 4th of July Fund. Additionally, the intern will take on other special projects related to Community Development as needed. The intern will also assist other departments with special projects providing valuable support on tasks that contribute to the efficiency and effectiveness of the department's operations. The Intern will get a comprehensive experience with all village departments. This position is intended for a graduate student who will commit to working with the Village over two full academic years, including summer periods. The Intern would work an average of 20 hours per week, not to exceed a total of 999 hours.	\$9,360.00	N/A	N/A	\$716.04
TOTALS	\$ 9,360	\$ -	\$ -	\$ 716

COMMUNITY DEVELOPMENT REVENUE									COMMENTS
Account		Actual			Estimated 2024	Budget 2024	Requested 2025	% Change	
Number	Description	2022	2023	2024 YTD					
17- COMMUNITY DEVELOPMENT									
307	DEVELOPMENT ESCROW	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 40,000.00	100%	Anticipated Development
329	PERMITS/INSPECTION FEES	\$ 8,972.00	\$ 34,890.00	\$ 23,090.15	\$ 23,090.15	\$ 15,500.00	\$ 20,000.00	29%	Matching Historical Norms
330	CODE ENFORCEMENT FINES	\$ -	\$ 100.00	\$ -	\$ -	\$ 1,500.00		-100%	
371	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
381	INTEREST	\$ 3,474.00	\$ 13,810.00	\$ 12,720.84	\$ 14,500.00	\$ 6,900.00	\$ 13,000.00	88%	Matching Historical Norms
382	VERIZON WATER TOWER RENT	\$ 9,750.00	\$ 9,075.00	\$ 8,250.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	0%	
385	LIGHTED DIAMOND FEES	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
386	UTV REGISTRATION FEES	\$ -	\$ -	\$ 2,700.00	\$ 2,700.00	\$ 5,000.00	\$ -	-100%	Now in 4th of July Fund
387	FRANCHISE FEES	\$ 22,535.00	\$ 18,772.00	\$ 16,477.70	\$ 16,477.70	\$ 23,000.00	\$ 16,000.00	-30%	Conservative Estimate
388	MISC INCOME	\$ 2,798.00	\$ 13,581.00	\$ 2,250.00	\$ 2,250.00	\$ 500.00	\$ 1,800.00	260%	
389	EXCISE TAX	\$ 5,895.00	\$ 5,971.00	\$ 4,623.96	\$ 5,400.00	\$ 5,800.00	\$ 4,800.00	-17%	Conservative Estimate
390	LIQUOR LICENSE FEES	\$ 16,617.00	\$ 18,333.00	\$ 19,250.00	\$ 19,250.00	\$ 20,250.00	\$ 14,250.00	-30%	Conservative Estimate
391	GAMING LICENSE FEE	\$ 30.00	\$ 30.00	\$ 20.00	\$ 20.00	\$ 30.00	\$ 20.00	-33%	
392	VIDEO GAMING	\$ 68,432.00	\$ 88,167.00	\$ 81,133.76	\$ 96,133.76	\$ 83,500.00	\$ 90,000.00	8%	Matching Historical Norms
399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ 182,150.00		-100%	Not an actual transfer, but utilization of Fund Balance for Park Project
TOTAL COMMUNITY DEVELOPMENT REV		\$138,503	\$202,729	\$170,516	\$189,722	\$374,030	\$209,770	-44%	

COMMUNITY DEVELOPMENT EXPENDITURES										COMMENTS
Account	Description	Actual			Estimated 2024	Budget 2024	Adj. Budget 2024	Requested 2024/25	% Change	
Number		2022	2023	2024 YTD						
17-47- COMMUNITY DEVELOPMENT										
421	OFFICE SALARIES	\$ 5,735.00	\$ 10,723.00	\$ 4,740.86	\$ 5,901.68	\$ 5,614.00	\$ 6,000.00	\$ 15,360.00	174%	Addition of Intern
422	CODE ENFORCEMENT OFFICER	\$ 12,480.00	\$ 10,560.00	\$ 10,560.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,480.00	4%	
423	BUILDING INSPECTOR	\$ 13,000.00	\$ 11,000.00	\$ 11,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00	8%	
424	ELECTRICAL INSPECTOR	\$ 3,510.00	\$ 3,735.00	\$ 3,759.75	\$ 4,500.00	\$ 8,650.00	\$ 8,650.00	\$ 4,500.00	-48%	Overestimated in 2024
429	VILLAGE ADMINISTRATOR	\$ -	\$ -	\$ 20,172.08	\$ 25,936.00	\$ 36,632.00	\$ 36,632.00	\$ 31,500.00	-14%	Overestimated in 2024
450	CODE ENFORCEMENT FINE COSTS	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0%	
451	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 8,175.00	\$ 3,289.00	\$ 3,725.00	-54%	Increase in Premiums
452	HEALTH INS. DEDUCTIBLE REIMBUR	\$ -	\$ -	\$ -	\$ -	\$ 334.00	\$ 334.00	\$ 2,000.00	499%	Not Budgeted for in 2024
453	IDES/UNEMPLOYMENT INSURANCE .0082	\$ 8.00	\$ 75.00	\$ 87.27	\$ 90.00	\$ 231.00	\$ 231.00	\$ 200.00	-13%	
461	ADM SOCIAL SECURITY	\$ 392.00	\$ 699.00	\$ 1,693.67	\$ 2,000.00	\$ 2,898.00	\$ 2,898.00	\$ 3,800.00	31%	Addition of Intern
463	ADM MEDICARE	\$ 92.00	\$ 163.00	\$ 396.06	\$ 475.00	\$ 678.00	\$ 678.00	\$ 900.00	33%	Addition of Intern
465	IMRF BENEFITS	\$ 492.00	\$ 785.00	\$ 1,955.16	\$ 2,330.16	\$ 3,880.00	\$ 3,880.00	\$ 3,138.75	-19%	Overestimated in 2024
512	OFFICE & COMPUTER EQUIPMENT	N/A	N/A	N/A		N/A	N/A	\$ 500.00	N/A	New Line Item - Intern Computer
529	IT SERVICES	N/A	N/A	N/A		N/A	N/A	\$ -	N/A	New Line Item
530	PROFESSIONAL FEES	\$ 8,992.00	\$ 3,901.00	\$ 2,657.31	\$ 6,000.00	\$ 2,000.00	\$ 6,000.00	\$ 3,000.00	50%	
532	ENGINEERING	\$ 1,082.00	\$ 2,859.00	\$ 3,257.75	\$ 4,000.00	\$ 3,500.00	\$ 4,000.00	\$ 5,000.00	43%	Anticipated Development Projects
533	LEGAL	\$ 7,040.00	\$ 4,954.00	\$ 3,838.80	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ 12,000.00	-40%	Matching Historical Norms
561	DUES/MEMBERSHIPS/SUBSCRIP	\$ 2,500.00	\$ 1,875.00	\$ 3,125.00	\$ 3,125.00	\$ 4,500.00	\$ 4,500.00	\$ 5,000.00	11%	
576	COM ED **	\$ 628.00	\$ 970.00	\$ 503.98	\$ 800.00	\$ 865.00	\$ 865.00	\$ 900.00	4%	
593	EQUIP/SOFTWARE MAINT/LEASE	N/A	N/A	N/A		N/A	N/A	\$ 3,800.00	N/A	New Line Item
658	MISC. EXPENSES	\$ -	\$ 37.00	\$ 3,363.88	\$ 5,000.00	\$ 5,123.00	\$ 5,123.00	\$ 2,200.00	-57%	
659	OFFICE SUPPLIES	N/A	N/A	N/A		N/A	N/A	\$ 300.00	N/A	New Line Item
660	PRINTING	N/A	N/A	N/A		N/A	N/A	\$ 200.00	N/A	New Line Item
701	COMMUNITY DEVELOPMENT	\$ 25,157.00	\$ 20,357.00	\$ 1,073.68	\$ 10,000.00	\$ 50,000.00	\$ 50,000.00	\$ 15,000.00	-70%	Overestimated in 2024
832	PARK EQUIPMENT SINKING FUND	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	-100%	Removing Line Item - Will be addressed as "Committed Fund Balance"
900	PRESIDENTIAL CONTINGENCY	\$ 951.00	\$ 969.00	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0%	
911	COMMUNITY EXPENSES	\$ 4,132.00	\$ 2,393.00	\$ 1,763.16	\$ 3,000.00	\$ 4,250.00	\$ 4,250.00	\$ 5,000.00	18%	Increased village participation in Community Events, etc.
912	COMMUNITY PROJECTS	\$ 3,069.00	\$ 2,962.00	\$ 167,010.21	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 4,000.00	-98%	Park Project Completed
950	BANK FEES/CHARGES	N/A	N/A	N/A	\$ -	N/A	N/A	\$ 2,400.00	N/A	New Line Item
953	GRANTS	\$ -	\$ -	\$ -		\$ -			0%	
959	TRANSFER OUT	\$ 15,000.00	\$ 8,625.00	\$ 17,700.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 15,000.00	-17%	UTV Fee Revenue Deposited Directly into 4th of July
998	DEVELOPMENT ESCROW RETURN	N/A	N/A	N/A		N/A	N/A	\$ 40,000.00	N/A	New Line Item
TOTAL COMMUNITY DEVELOPMENT EXP		\$106,260	\$89,642	\$258,659	\$300,158	\$374,030		\$207,604	-44%	

						COMMENTS
Description	Actual		Projected 2024	Requested 2025	% Change	
	2022	2023				
17- COMMUNITY DEVELOPMENT						
REVENUE TOTAL	\$ 138,503.00	\$ 202,729.00	\$ 189,721.61	\$ 209,770.00	11%	
FUND BALANCE UTILIZATION	N/A	N/A	\$ 182,150.00	\$ -	N/A	
EXPENSE TOTAL	\$ 106,260.00	\$ 89,642.00	\$ 300,157.84	\$ 207,603.75	-31%	
REVENUE OVER/(UNDER) EXPENDITURES	\$32,243	\$113,087	\$ 71,713.77	\$2,166	N/A	Park Equipment Capital Savings

**LINE ITEM JUSTIFICATION
FISCAL YEAR 2025 BUDGET**

DEPARTMENT: COMMUNITY DEVELOPMENT

Account Number	Description Detail	2024 Budget	2025 Budget Request
512	OFFICE & COMPUTER EQUIPMENT Intern Computer Cost Split 50/50 \$ 500.00 with General Fund	N/A	500
998	DEVELOPMENT ESCROW RETURN Unspent Amount will be returned to Developer upon completion of project, Spent amount will include a Line-Item Transfer to Line-Item the expenses occurred.	0	20,000

4TH OF JULY REVENUE									COMMENTS
Account	Description	Actual			Estimated 2024	Budget 2024	Requested 2025	% Change	
Number		2022	2023	2024 YTD					
90- 4TH OF JULY									
350	DONATIONS	\$ 10,657.00	\$ 1,068.00	\$ 3,941.00	\$ 3,941.00	\$ 2,000.00	\$ 2,500.00	25%	
351	FUNDRAISERS	\$ 131.00	\$ -	\$ -	\$ -	\$ -		N/A	
352	MERCHANDISE SALES	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
353	FESTIVAL SALES	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
381	INTEREST	\$ 238.00	\$ 467.00	\$ 185.00	\$ 200.00	\$ 280.00	\$ 200.00	-29%	
382	VENDOR FEES	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
386	UTV REGUSTRATION FEES						\$ 1,350.00	N/A	Added in 2025
387	SPONSOR ADS	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
388	MISC. INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
399	TRANSFER IN	\$ 15,000.00	\$ 8,625.00	\$ 17,700.00	\$ 17,700.00	\$ 18,000.00	\$ 15,000.00	-17%	
TOTAL 4TH OF JULY REV		\$26,026	\$10,160	\$21,826	\$21,841	\$20,280	\$19,050	-6%	

4TH OF JULY EXPENDITURES								COMMENTS	
Account		Actual			Estimated	Budget	Requested		%
Number	Description	2022	2023	2024 YTD					
90-48 4TH OF JULY									
423	FESTIVAL LABOR	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
530	SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
554	PUBLISHING/ADVERTISING	\$ 166.00	\$ -	\$ -	\$ -	\$ -		N/A	
560	ENTERTAINMENT	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
572	MERCHANDISE	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
651	OPERATIONS/ MISC SUPPLIES	\$ 190.00	\$ 120.00	\$ -	\$ -	\$ -		N/A	
655	CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
658	MISC EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	0%	
915	VENDOR TICKET SALES	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
916	FIREWORKS	\$ 17,350.00	\$ 17,350.00	\$ 18,100.00	\$ 18,100.00	\$ 18,100.00	\$ 18,100.00	0%	
TOTAL 4TH OF JULY EXP		\$17,706	\$17,470	\$18,100	\$18,100	\$18,250	\$18,250	0%	

						COMMENTS
Description	Actual		Projected 2024	Requested 2025	% Change	
	2022	2023				
90- 4TH OF JULY						
REVENUE TOTAL	\$ 26,026.00	\$ 10,160.00	\$ 21,841.00	\$ 19,050.00	-13%	
FUND BALANCE UTILIZATION	N/A	N/A	N/A	N/A	N/A	
EXPENSE TOTAL	\$ 17,706.00	\$ 17,470.00	\$ 18,100.00	\$ 18,250.00	1%	
REVENUE OVER/(UNDER) EXPENDITURES	\$8,320	(\$7,310)	#VALUE!	\$800	N/A	

STRATEGIC RESERVES REVENUE								COMMENTS	
Account Number	Description	Actual			Estimated 2024	Budget 2024	Requested 2025		% Change
		2022	2023	2024 YTD					
90- STRATEGIC RESERVES									
381	INTEREST	\$ -	\$ -	\$ 14,798.51	\$ 17,800.00	\$ 17,800.00	\$ 17,750.00	0%	
399	TRANSFER IN	\$ -	\$ -	\$ 346,000.00	\$ 346,000.00	\$ 346,000.00	\$ -	N/A	
396	FUND BALANCE UTILIZED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	N/A	Strategic Planning Consultant
TOTAL STRATEGIC RESERVES REV		\$0	\$0	\$360,799	\$363,800	\$363,800	\$42,750	-88%	

Strategic Planning Consultant

STRATEGIC RESERVES EXPENDITURES								COMMENTS	
Account Number	Description	Actual			Estimated 2024	Budget 2024	Requested 2024/25		% Change
		2022	2023	2024 YTD					
24- STRATEGIC RESERVES									Strategic Planning Consultant
530	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	N/A	
959	TRANSFER OUT	\$ -	\$ -	\$ 346,000.00	\$ -	\$ -	\$ -	N/A	
TOTAL STRATEGIC RESERVES EXP		\$0	\$0	\$346,000	\$0	\$0	\$25,000	N/A	

STRATEGIC RESERVES OVER(UNDER) EXPENDITURES						COMMENTS
Description	Actual		Projected 2024	Requested 2025	% Change	
	2022	2023				
24- STRATEGIC RESERVES						
REVENUE TOTAL	\$ -	\$ -	\$ 363,800.00	\$ 42,750.00	-88%	
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ 25,000.00	N/A	
REVENUE OVER/(UNDER) EXPENDITURES	\$0	\$0	\$363,800	\$17,750	N/A	