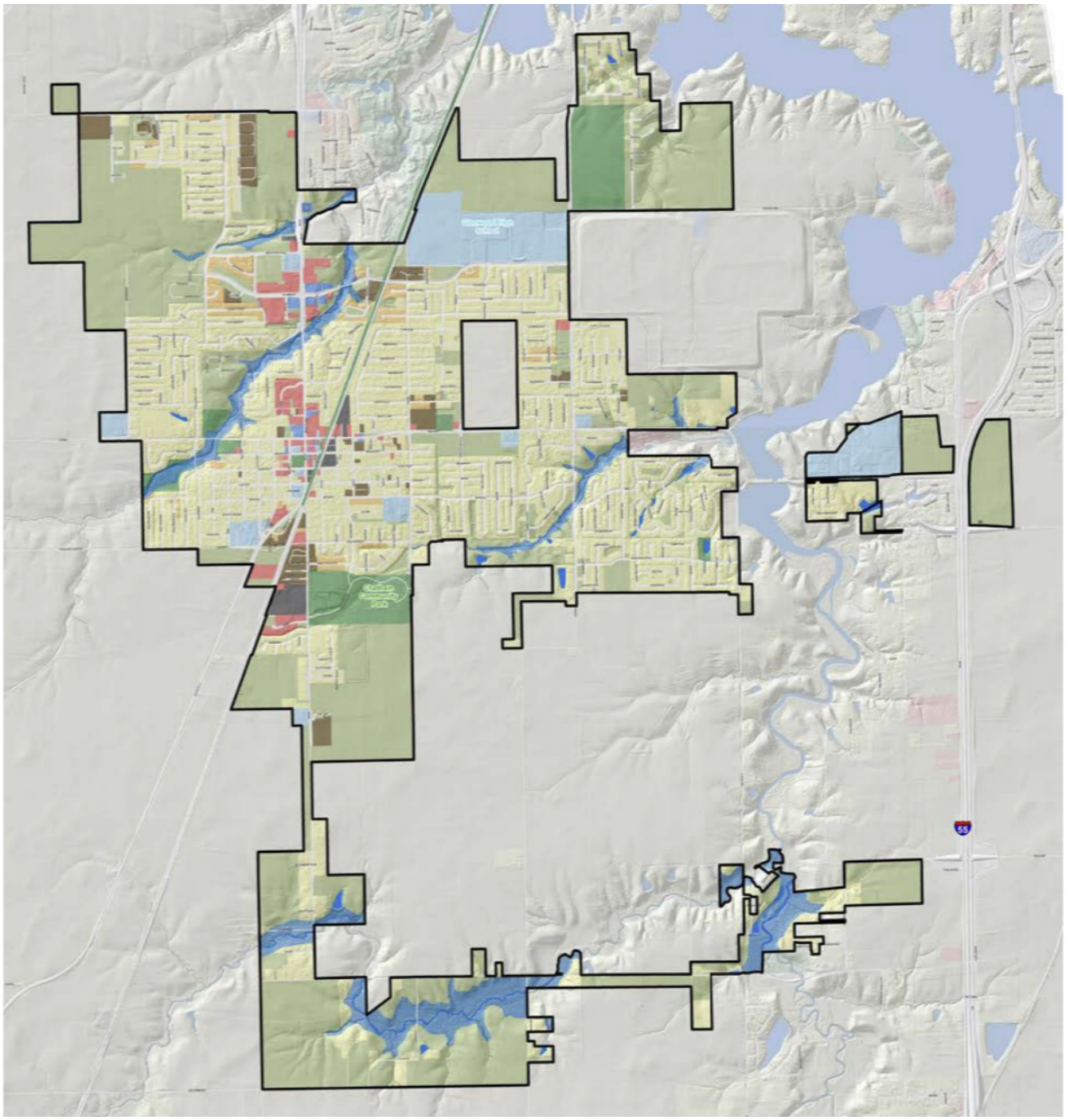
Village of Chatham, Illinois Fiscal Year 2022 Annual Budget



Final version

Last updated 10/18/21

TABLE OF CONTENTS

Introduction **3**
Transmittal Letter and Budget Message 4
Government Finance Officers Association (GFOA) Award 13
Location 14
History of City 15
Organization Chart 16
Village Services Overview 17
Demographics 18
Budget Process 25
Fund Structure 27
Basis of Budgeting 30
Financial Policies 31
Budget Overview **34**
Strategic Planning 35
Short-term Factors 36
Goals, Priorities & Issues 37
Personnel Changes 44
Fee Schedule 45
Property Taxes 47
Trends and Projections 49
Long-Term Financial Planning 58
Fund Balance 66
Fund Summaries **68**
All Funds 69
General Fund 78
Electric Fund 89
Water & Sewer Fund 97
Capital Projects Fund 105
Yard Waste, Recycling and Refuse Fund 111
Police & Public Works Utility Tax Fund 115
Cemetery Perpetual Care Fund 121
Police Pension Fund 125
Veteran's Memorial Fund 130
Motor Fuel Tax Fund 134
Departments **138**
Administration Department 139
Cemetery Department 149
Parks and Recreation Department 154
Street Department 162
Police Department 173
Electric Department 183
Water and Sewer Department 189
Debt **196**
Government-wide Debt and Fund Overview 197
Debt by Type Overview 201
Capital Improvements **211**
Introduction 212
Multi-year plan 215
Appendix **224**
Street Requests 225
Water & Sewer Requests 259
Parks and Recreation Requests 275
Electric Requests 294
Police Requests 304
Administration Requests 315
Glossary 327

INTRODUCTION

Transmittal Letter and Budget Message

Village of Chatham - Family, Community, Prosperity

July 27, 2021

Dear Village President Kimsey and Members of the Village Board:

I am pleased to submit to you the proposed Fiscal Year 2022 Budget. The Budget is presented by fund, with each fund's budget summarized by expense type, including department and fund totals.

One of the single most important things the Village does each year is adopt a budget. Besides providing for the obvious appropriation authority, the annual budget identifies the Village's goals, accomplishments, long-term financial outlook, and five-year capital plan to name a few. Much time, energy and commitment is spent by both the elected officials and the staff to provide a comprehensive budget. The budget is the organizational foundation from which everything we do is built upon.

As staff was beginning to put together the prior year Fiscal Year 2021 budget, the COVID-19 pandemic required the Village to put the process on hold in order observe trends and gather information to adjust revenue projections. The proposed consolidated budget Fiscal Year 2021 still concentrated on the Village of Chatham's goals of customer service, performance, economic development and quality of life. At the same time the Village held off on non-critical spending. During this Fiscal Year the Village continued to monitor the budget closely to look for any changes or fluctuations that would require an adjustment to the Village's spending plan.

The Village was fortunate to have built up adequate fund reserves in all of its major operating funds, the General Fund, Electric fund and Water and Sewer Fund. In Fiscal Year 2021, despite the pandemic the Village had increases in state shared revenues, utility revenues and also received funding from the Local Government CURES program.

The Village develops a budget based on conservative revenue estimates and strives to maintain a low operating budget, utilizing reserves when necessary. Economic factors considered during the budget process;

- Property taxes have provided the Village with a stable revenue source, although the source is subject to an annual tax cap the Village still is experiencing growth due to new residential developments
- The impact the State of Illinois budget has on the distributions of state shared revenues from the Local Government Distributive Fund. The most recent Illinois Municipal League projections were used in preparation of the Fiscal Year 2022 Budget
- The Village annually reviews utility rates and passes along supplier rate increases in order to ensure the health and stability of the Village's utility funds. The Village's growth in residents translates to growth in the Village Electric and Water and Sewer utility

Budget Development

The Fiscal Year (FY) 2022 Budget was developed by the Village's Management team consisting of the Village Manager, Chief Fiscal Officer, Chief of Police, Electric and Streets General Foreman, Water and Parks General Foreman, Administrative Assistant and the Accountant. The Chief Fiscal Officer, the Village Manager and the Accountant lead this process. The Village's FY 2022 Budget focuses on the Village's long-term strategic goals of customer service, performance, economic development, and quality of life. These themes are further clarified by the Village's desire to improve property values and stabilize or lower property taxes in the Village. As part of the budget development the management team also looks at the following short-term strategies; maintain financial stability and organizational excellence, enhance communication efforts, pursue economic development, collaboration of efforts to provide efficient services and installation of infrastructure.

Table 1. Village of Chatham, Illinois Statement of Revenues and Expenditures-All Funds

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Actual	FY 2022 Budget
Revenues	$23,878,808	$24,969,642	$27,255,917	$28,563,966
Expenditures	21,739,608	24,159,340	22,308,102	26,864,547
Total Operating Revenues over Recurring Expenditures	2,139,200	(810,302)	4,947,815	1,699,419
Non-Operating and Non-Recurring Revenues	64,447	346,341	1,603,139	15,400
Non-Operating and Non-Recurring Expenditures and Transfers	(1,567,729)	(3,129,374)	(2,211,536)	(4,055,908)
Net Revenues over Expenditures or (Expenditures over Revenue)	$635,918	$(1,972,731)	$4,339,418	$(2,341,089)

The Village's statements of revenue over expenditures are listed in Table 1. Although a deficiency is shown in the budget columns, these are attributable to one-time expenditures, transfers and capital expenditures intended to be financed with fund reserves.

Budgetary Trends

Although the Village's revenues and expenditures exhibit signs of stability, it is important to examine trends throughout the budget in order to best plan for any future issues.

- Utility revenues for FY 2022 remain stable. An increase in electric rates and sanitary sewer rates will be passed along to utility customers. Penalty income in the Utility Funds has also increased. The Village will be resuming normal collection procedures after amending collection terms in FY 2021 related to the COVID-19 pandemic.
- State shared revenues have increased for the FY 2022 Budget. The estimate for income tax and local use tax are based on the per capita estimates published by the Illinois Municipal League. The 2022 Budget amounts for income tax and local use tax are both higher than the estimated revenues for FY 2022. Although not incorporated in the Village's budget the state shared revenues will likely increase once the 2020 census numbers are finalized.

Table 2. General Fund Statement of Revenue and Expenditures

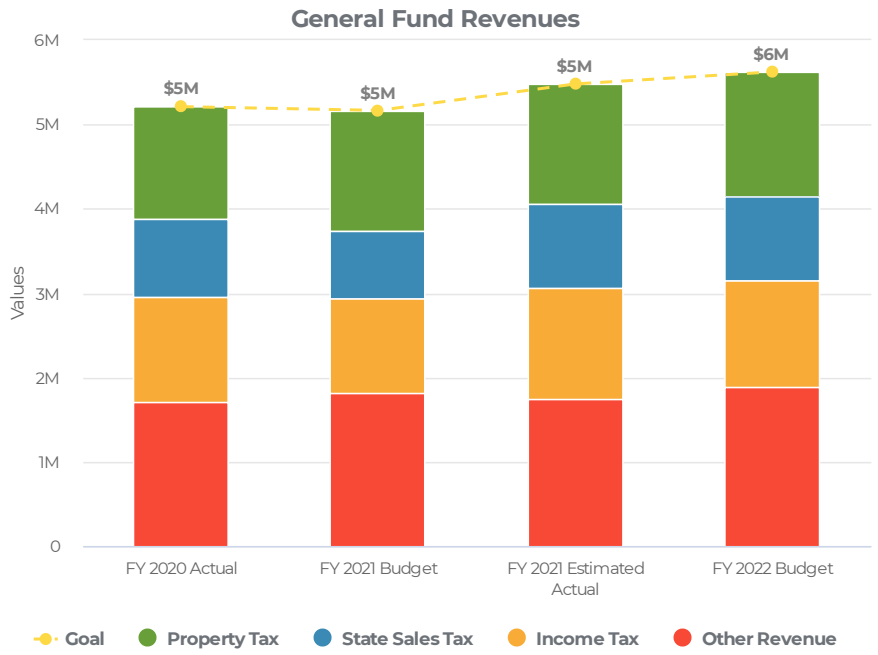
General Fund

The Village's General Fund is the main operating fund for the Village and includes Administration, Cemetery, Parks and Recreation, Police, and Streets. The Chatham Emergency Management Agency (CEMA) and Code Enforcement costs are also paid from the General Fund. The Village's FY 2022 General Fund operating budget, as presented, is utilizing reserves of $1,046,300 built up over time to transfer to the Capital Projects Fund to fund the Village's Capital Improvement Plan. Also budgeted in Fiscal Year 2022, is a transfer of $364,500 in bond proceeds to pay for road project improvements. Non-recurring expenditures are to be funded with reserves. The FY 2021 Budget was amended in January 2021 and April 2021.

	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget
Operating Revenues				
Property Taxes	$1,325,565	$1,420,635	$1,417,623	$1,480,976
State Sales Tax	929,878	807,100	999,904	988,000
Income Tax (LGDF)	1,246,420	1,118,950	1,318,329	1,275,350
Other Revenues	1,708,872	1,819,785	1,744,794	1,879,042
Total Revenues	5,210,735	5,166,470	5,480,650	5,623,368
Recurring Expenditures				
Administration	723,487	984,461	767,258	1,000,267
Cemetery	30,007	38,505	28,781	42,858
Parks and Recreation	459,461	489,312	403,243	470,326
Streets	613,373	707,518	555,176	676,176
Police	2,989,362	3,023,230	2,923,384	3,243,938
Total Recurring Expenditures	4,815,690	5,243,026	4,677,842	5,433,565
Total Operating Revenues over Recurring Expenditures	395,045	(76,556)	802,808	189,803
Nonrecurring Revenues	-	-	1,019,416	-
Nonrecurring Expenditures	(169,727)	(873,609)	(586,208)	(1,877,871)
Total Revenues Over Expenditures	$225,318	$(950,165)	$1,236,016	$(1,688,068)

Nonrecurring Revenues included above in Fiscal Year 2021 Actual include the receipt of CUREs grant funds in the amount of $209,416 and proceeds from the General Obligation Bond refinancing of $810,000. Nonrecurring Expenditures included above include amounts budgeted and expended for accrued time payouts, police restricted account expenditures, transfers to the Capital Projects Fund, and in the Fiscal Year 2021 Budget and actual columns include the payoff of the 2017 General Obligation bond.

General Fund Revenues



General Fund Revenues

The Village's General Fund is the main operating fund for the Village and includes Administration, Cemetery, Parks and Recreation, Police, and Streets. The Chatham Emergency Management Agency (CEMA) and Code Enforcement costs are also paid from the General Fund. The Village's FY 2022 General Fund operating revenues are up approximately 8% over the prior year budget. General Fund Budgeted Operating revenues for FY 2021 were budgeted lower due to the uncertainty of the impact of COVID-19. , as presented, is utilizing a small amount of reserves due to the impact of COVID-19 revisions. The major General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 67% of the overall revenue in the General Fund FY 2022 Budget.

Property Taxes

FY 2022 total property tax revenues of $1,480,976 are $60,341 or 4.25% higher than the prior year budget primarily due to the increase in the Village's assessed equalized valuation and the addition of the value of new construction and annexed property within the Village.

Sales Taxes

State sales tax revenues are estimated to increase $180,900 or 22.41% from the FY 2021 budgeted amount and about 1% less than the 2021 estimated actual amount. The reduction between budgeted numbers is due to the estimated effect of the COVID-19 pandemic in FY 2021 on the Village's sales tax revenue. The Village's top five categories of sales tax generators are drugs and miscellaneous retail, food, automotive and filling stations, drinking and eating places and lumber and hardware.

Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. Estimates are derived from data provided by the Illinois Municipal League. FY 2022 income tax receipts are estimated at $1,275,350 which represents an increase of $156,400 from the FY 2021 budget amount.

Other Revenues

Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues.

General Fund Expenditures

General Fund expenditures are shown in the graphs below for both recurring and nonrecurring expenditures have increased $1,194,801 or 19.5%, from last year's budget. The increase is mostly attributed to the transfers to the Capital Projects totaling $1,410,800. As part of this year's budget, a transfer of $1,046,300 to the Capital Project is included to provide funding for the current and future year's Capital Improvement Plan. In addition, a transfer of $364,500 is also included in the FY 2022 budget and represents the transfer of bond proceeds held in the General Fund at the end of Fiscal Year 2021 that will be transferred into the Capital Projects Fund as costs are incurred for the designated street project.

Administration

The Village's comprehensive plan is planned to be completed within Fiscal Year 2022. As the Village returns to normal operations, increases in personnel costs, engineering and legal expenses are budgeted. The Village has $99,800 budgeted in engineering costs for general consulting and planning and costs related to the review of new subdivision developments. A portion of these costs are reimbursed by developers. The Village will continue with the process of annexations and will explore options for the future municipal complex.

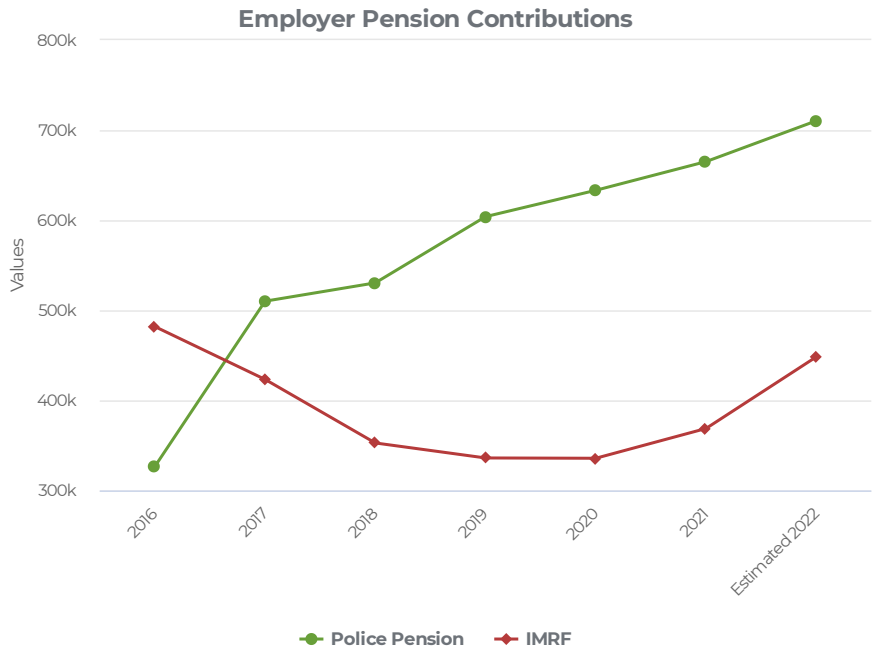
Police

The Police Department's budget has increased $277,279 over the prior year budget. The increase is attributed to an increase in the number of positions funded in the Department's budget. The Department also has $41,371 budgeted to be expensed out of restricted accounts.

Public Properties and Public Works

The Parks and Recreation Department budget decreased by $19,486. The amount budgeted for personnel costs has decreased due to the reduction of part-time staff. The Street Department operating budget decreased $458,842. In Fiscal Year 2021, the Street Department had $442,800 budgeted for the payoff of the 2017 General Obligation bonds as part of the 2021 bond refinancing transaction.

Pension Funding



The Village is covered by two defined-benefit pension plans that cover all qualifying employees. The funds include the Police Pension Fund (covering sworn police officers) and one statewide fund, the Illinois Municipal Retirement Fund (IMRF), which covers all other qualified employees. The benefits of both pension plans are governed by state law and may only be amended through acts of the Illinois General Assembly.

Above is a history of the Village's pension contributions since 2016. IMRF contributions have fluctuated since 2016, due to accelerated payments required upon the retirement of individuals with significant accrued time accumulated. The Police Pension Contribution began to increase in 2016 due to changes in funding assumptions and the actuarial approach reflective of the implementation of GASB 67 and 68.

Yard Waste Recycling and Refuse Fund

The Green Program monthly fee is the primary source of revenue for the fund. In Fiscal Year 2020, the Village decided to contract out the services of leaf bag and branch pickup. The existing program was not allowing Street Department staff to devote enough time to street maintenance. The program includes the Village annual clean-up and has been expanded to include street sweeping. In order to fund the program, the Program Fee was increased to $4 a month.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund is the primary source of revenue for the Village's Street Improvement Plan. The Motor Fuel Tax is distributed to municipalities by the State based on population. For Fiscal Year 2022, the Motor Fuel Tax Fund also contains Rebuild Illinois Funds distributed from the State of Illinois.

Capital Projects Fund

The Capital Projects Fund accounts for monies for infrastructure projects for the Village's governmental funds. In FY 2022, The Village has budgeted to transfer a total of $1,410,800 funds from the General Fund to the Capital Projects Fund. $364,500 of the transfer is from proceeds from the refinancing of the General Obligation bonds the remaining $1,046,300 is earmarked to pay for equipment and special project purchases for the current Fiscal Year 2022 and for projects in future years.

Electric Fund

The Village's Electric Fund is one of the Village's proprietary Funds. This fund accounts for providing and billing electric service to the Village's 6100 electric customers. This Department also installs electrical infrastructure for new subdivisions within the Village limits. The Electric Department provides the residents and businesses of Chatham with reliable and economic service. An electric rate increase is planned for fiscal year 2022 in response to an increase in supplier costs in the prior two fiscal years.

- The hiring of a lineman to plan for future department retirements and the fully funding of a separate locator position that will only work on the Electric Department locates. In Fiscal Year 2021, position was shared and funded by both the Electric and Water and Sewer Departments.
- The purchase of a forklift in the amount of $30,000 is planned during Fiscal Year 2022
- Continue the installation of electric infrastructure including meters and transformers to extend service to new customers and upgrade existing distribution system.
- Continue work on Mansion Road project to install underground three-phase line running down Route 4 and west on Mansion Rd project cost estimated at $349,000.

Table 3. Electric Fund Statement of Revenues and Expenses

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Actual	FY 2022 Budget
Operating Revenues				
User Charges	$9,996,029	$10,349,250	$10,157,777	$10,572,000
Other Revenue	60,320	88,200	80,067	58,300
Total Revenues	10,056,349	10,437,450	10,237,844	10,630,300
Operating Expenses	9,354,251	9,757,368	9,624,569	9,985,409
Total Expenses	9,354,251	9,757,368	9,624,569	9,985,409
Operating Revenues over Operating Expenditures excluding Depreciation	702,098	680,082	613,275	644,891
Interfund Loan Revenue	89,707	89,707	89,707	89,707
Investment Income	26,519	28,190	14,169	11,180
Grant Income	-	45,000	151,969	-
Debt Proceeds	-	259,751	254,751	-
Debt Service Expense	(388,364)	(363,380)	(362,571)	(399,240)
Capital Expenses	(180,245)	(903,807)	(610,873)	(696,696)
Other Non-Recurring Expenses	(75,926)	(218,500)	(86,951)	(300,000)
Total Revenues over Total Expenses excluding Depreciation	$173,789	$(382,957)	$63,476	$(650,158)

Water and Sewer Fund

In FY 2015, the Village board approved a new rate structure for water and sewer rates. This rate structure eliminated the inclusion of a minimum number of gallons within the monthly facility charge and established a flat facility charge that did not include any consumption with a rate per 1000 gallons for consumption. This structure alleviated consumption risk experienced by the Water and Sewer Fund making it less reliant on high usage to balance the fund and shifted more of the cost to a fixed monthly portion to be able to fund capital improvements as well as provide rate stabilization. Prior to the FY 2015 rate increase the Village's Water Fund had borrowed $358,828 from the Village's Electric Fund to fund the operations of the Water and Sewer Fund. The Village began repaying the debt during FY 2019. The FY 2022 budget includes the final payment of $89,707 of the four-year repayment plan. In FY 2018, the Village Board approved to extend a $2.50 monthly facility charge to be effective through August 31, 2027 to fund the painting of both the water tower and the ground storage tank. For FY 2022 a sewer rate increase of $.19 per 1000 gallons and $.16 in the monthly facility charge is included, this represents a pass-through rate increase from the Village's sanitary sewer supplier the Sangamon County Water Reclamation District.

- Hire a water maintainer to serve as a locator for the Water and Sewer Department.
- Purchase locating and listening device equipment for a total cost of $11,200 as well as purchase a 1-ton truck for $50,000 carried forward from the Fiscal Year 2021 Budget
- Continue the installation of water and sewer infrastructure including meters to extend service to new customers and upgrade the existing distribution system.
- The final payment of the four-year repayment plan to the Electric Fund for funds advanced to pay for costs of operations.

Table 4 Water and Sewer Fund Statement of Revenues and Expenses

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Actual	FY 2022 Budget
Operating Revenues				
User Charges	$6,717,673	$7,058,475	$7,261,587	$7,611,700
Other Revenue	142,121	163,000	94,522	130,000
Total Revenues	6,859,794	7,221,475	7,356,109	7,741,700
Expenses				
Operating Expenses	6,240,048	6,981,507	6,891,280	7,235,015
Total Expenses	6,240,048	6,981,507	6,891,280	7,235,015
Operating Revenues over Operating Expenses excluding Depreciation	619,746	239,968	464,829	506,685
Investment Income	12,289	13,400	5,378	4,220
Debt Proceeds	25,640	-	-	-
Grant Income	-	-	157,456	-
Interfund Loan Payment	(89,707)	(89,707)	(89,707)	(89,707)
Debt Service Expense	(351,016)	(353,028)	(330,970)	(343,610)
Capital Expenses	(380,136)	(301,550)	(210,679)	(301,991)
Other Non-Recurring Expenses	(22,365)	(115,500)	(23,285)	(136,500)
Total Revenues over Total Expenses excluding Depreciation	$(185,549)	(606,417)	$(26,978)	$(360,903)

Conclusion

The Village's budget adequately funds the needs of the Village and sets the appropriate spending policies for the Village's 2022 Fiscal Year. Included in the Budget Document is a five-year Capital Improvement Plan that enables the Village to forecast capital costs, funding, and timing for large projects. Each member of the management team has played an important and valuable role in the development of the budget. I encourage you to review the documents and discuss the budget with members of the Village Management team.

Sincerely,

Patrick M. McCarthy
Village Manager

Government Finance Officers Association (GFOA) Award

Distinguished Budget Award The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Chatham, Illinois for its annual budget for the fiscal year beginning May 1, 2020. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and as a communications device. This award is valid for a period of only one year. The Village believes the current budget continues to conform to program requirements and will be submitting the budget document to the GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Chatham
Illinois

For the Fiscal Year Beginning

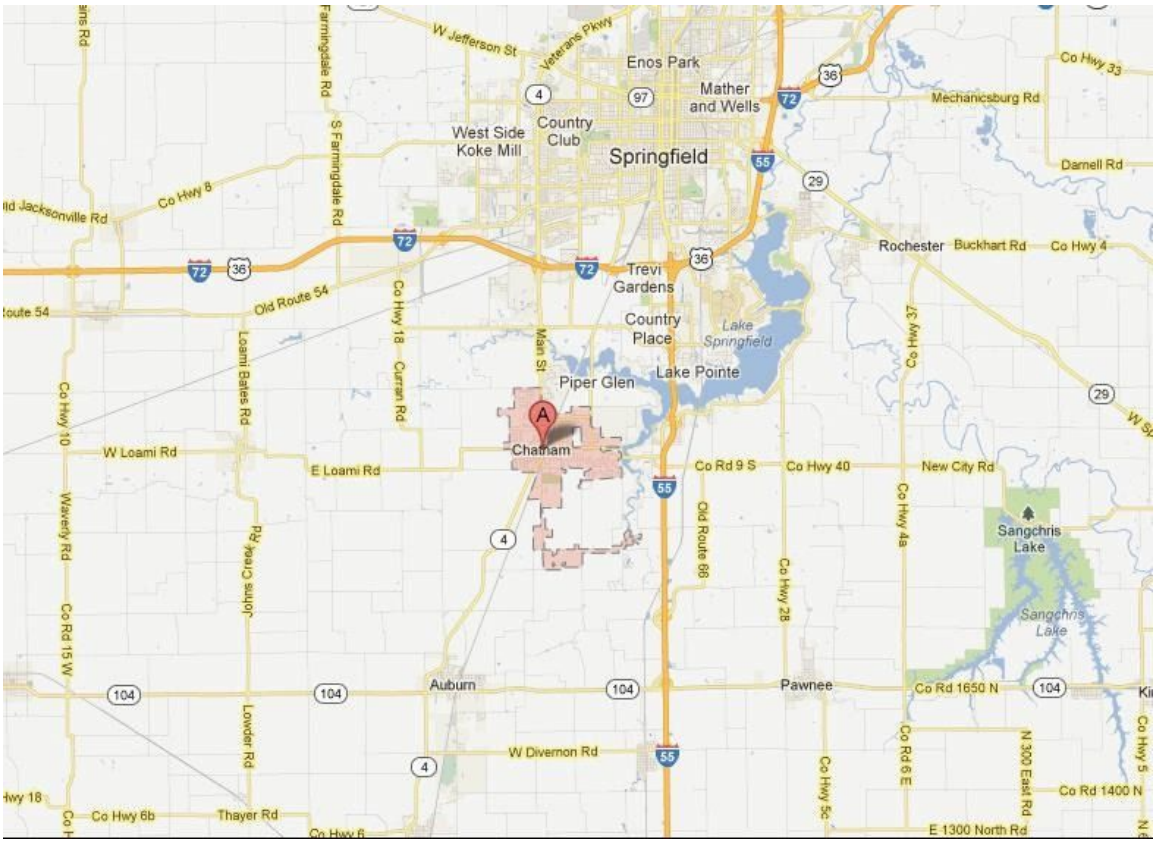
May 01, 2020

Christopher P. Morrill

Executive Director

Location of Chatham, IL

Chatham is a village located in Sangamon County, Illinois, approximately 3 miles south of the Illinois State Capitol Springfield. The Village lies along the original alignment of historic U.S. Route 66 (https://en.wikipedia.org/wiki/U.S._Route_66) (Illinois Route 4 (https://en.wikipedia.org/wiki/Illinois_Route_4)). Chatham is approximately 4 miles south of exit 93 off Interstate-72 and 2 miles west of exit 88 off Interstate-55.



History of City

The first settlers arrived in the Chatham area in 1816. The Village of Chatham received its name October 22, 1836. Chatham is located in what was once open prairie between Lick Creek and Panther Creek in Sangamon County, which at that time was about the center of the new state of Illinois, approximately ten miles south of Springfield. The Village was officially incorporated on March 23, 1874.

Farmers and their families settled Chatham. Splendid fields of corn, almost without exception from ten to fifteen feet high sprang up over the area. The high degree of fruitfulness attracted many to settle in the area. The lives of many Chatham people were interwoven with Abraham Lincoln. In 1837, two state senators and seven representatives from Sangamon County managed to convince the General Assembly to move the State Capitol from Vandalia to Springfield. These legislators called the "Long Nine", included Lincoln and John Dawson. Lincoln was a good friend of Rev. Josiah Porter, minister of the Chatham Presbyterian church. Dr. John Lewis, of Chatham, and Lincoln surveyed and purchased rights to build the railroad from Springfield through Chatham to St. Louis.

Organization Chart

VILLAGE OF CHATHAM, ILLINOIS
PRINCIPAL VILLAGE OFFICIALS

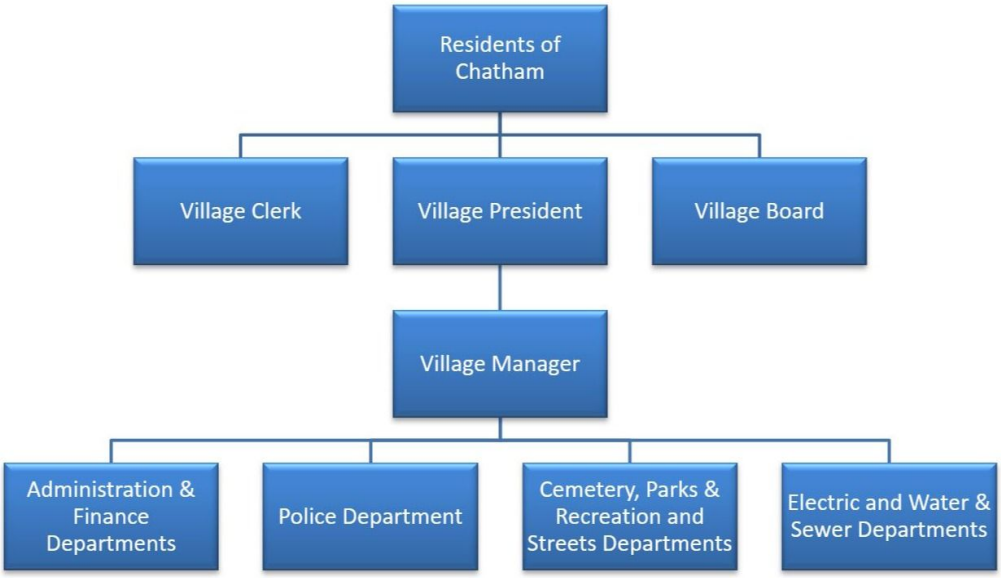
VILLAGE PRESIDENT
Dave Kimsey

BOARD OF TRUSTEES
Kristin Chiaro
Andrew Detmers
Meredith Ferguson
Brett Gerger
Matt Mau
Paul Scherschel

VILLAGE CLERK
Dan Holden

VILLAGE MANAGER
Patrick McCarthy

DEPARTMENT DIRECTORS:
Sherry Dierking, Chief Fiscal Officer
Vern Foli, Chief of Police
Shane Hill, Public Utilities Manager and General Foreman Electric and Street Departments
Dustin Patterson, General Foreman Water and Parks Departments
Jill Butler, Administrative Assistant
Ryan Crawford, Code Enforcement Manager



Village Services Overview

Police

Police operations focus on the prevention of crime in the Village, enforcement of the law, parking and animal control, coordination of criminal investigations and maintenance of public order. Sworn personnel respond to calls for service and provide community and public safety services to Chatham residents. Fire Services are provided by the Chatham Fire Protection District an entity seperate from the Village of Chatham.

Public Properties and Public Works

The Village of Chatham's Public Properties and Public Works Departments are comprised of three departments that include Cemeteries, Parks and Recreation and Streets. The Cemetery and Parks and Recreation Departments are responsible for maintaining the Village's cemeteries and parks. The Street Department oversees the maintenance of the Village's infrastructure and right-of-ways.

Public Utilities

The Village of Chatham's Public Utilities are comprised of the Electric and Water and Sewer Departments. The Departments are responsible for providing and billing utility services. The Department also installs and maintains utility infrastructure.

Population Overview

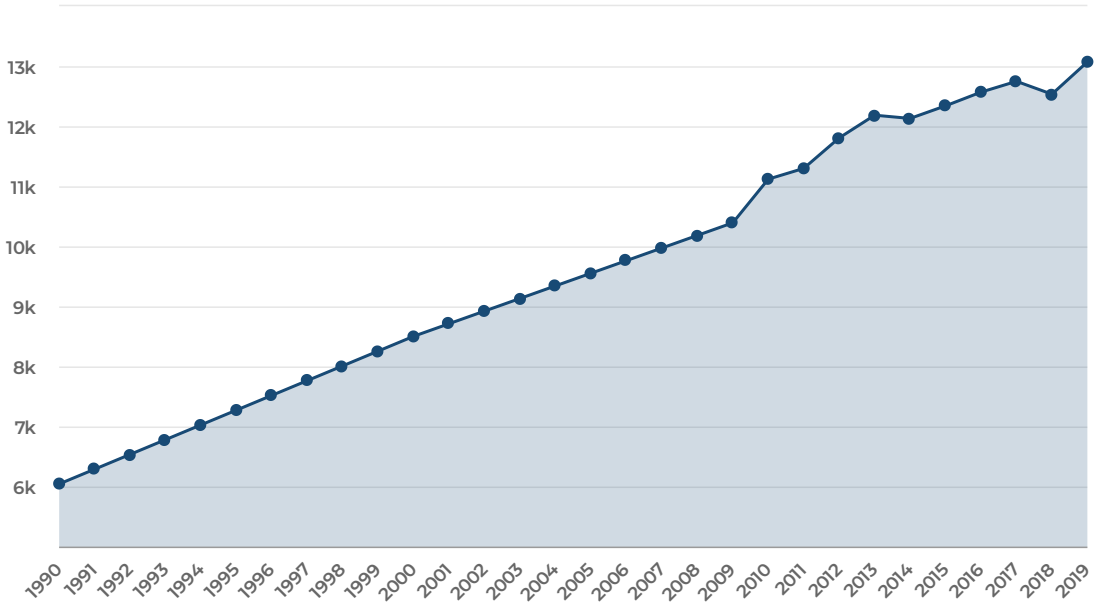
TOTAL POPULATION

13,072

▲ 4.3%
vs. 2018

GROWTH RANK

597 out of **2727**
Municipalities in Illinois



** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

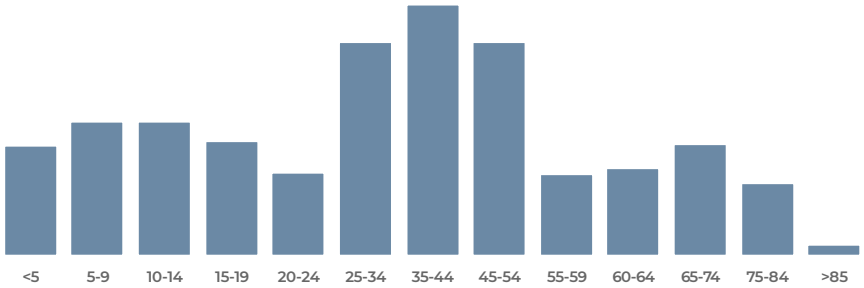
DAYTIME POPULATION

8,499

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

POPULATION BY AGE GROUP



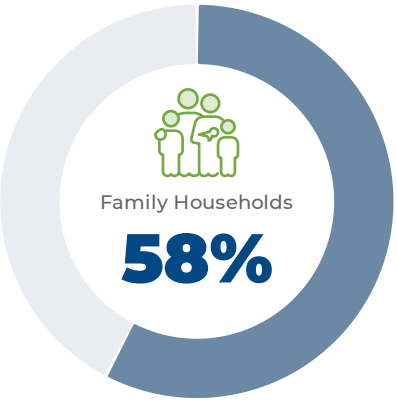
** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Household Analysis

TOTAL HOUSEHOLDS

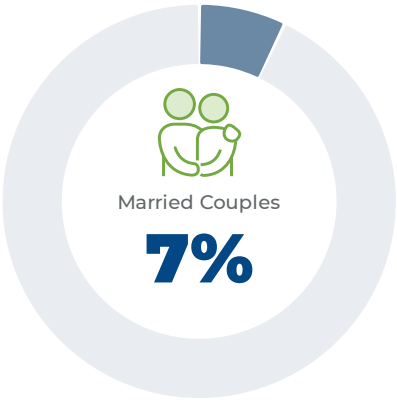
4,849

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



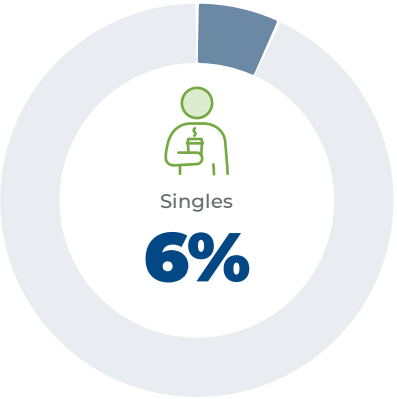
▲ 22%

higher than state average



▲ 14%

higher than state average



▲ 19%

higher than state average

▼ 32%

lower than state average

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Above $200,000

7%

▼ 16%
lower than state average

Median Income

$88,822

▲ 35%
higher than state average

Below $25,000

6%

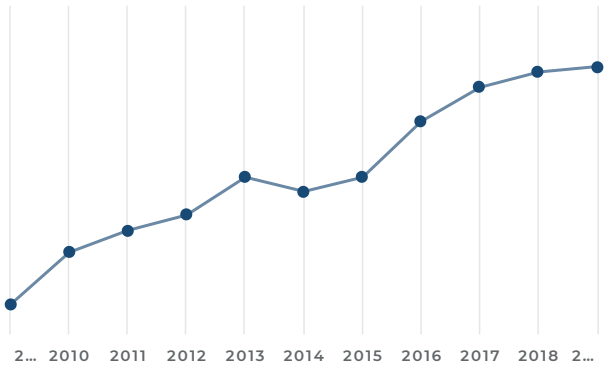
▼ 66%
lower than state average

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Housing Overview

2019 MEDIAN HOME VALUE

$188,900

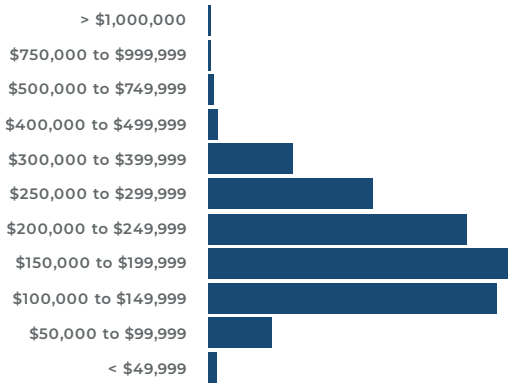


** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

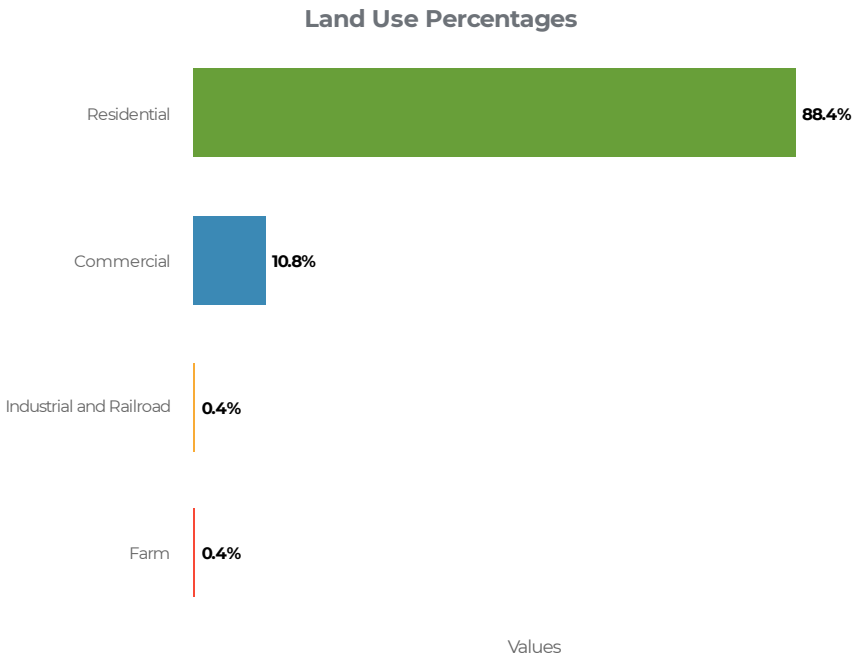
** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

LAND USE PERCENTAGES



* Source Sangamon County Property Tax System

Other Community Statistics

Unemployment Rate	8.0%

Other Community Statistics

Building Permits-Single Family	Homes New Construction
Fiscal Year	Number Issued
2012	69
2013	69
2014	69
2015	79
2016	78
2017	62
2018	40
2019	29
2020	41
2021	34

Utility Services	
Electric Utility	
Number of Customers served as of 4/30/2021	6,098
Kilowatt-hours provided	77,705,139
Residential Electric Rate	
Monthly Facility Charge as of 4/30/2021	$11.57
Monthly Facility Charge as of 10/1/2021	$11.92
Rate per kwh as of 4/30/2021	$.1135
Rate per kwh as of 10/1/2021	$.1169
Water and Sewer Utility	
Number of Water Customers Served as of 4/30/2021	6,090
Gallons of Water Billed FY 2021	309,180,479
Residential Inside Village Limits Water Rates	
Monthly Facility Charge	$25.99
Water Tank Maintenance Fee expires 8/31/2027	$2.50
Charge per 1000 gallons consumption	$9.72
Number of Sewer Customers Served as of 4/30/2021	5,845
Gallons of Sewer Billed FY 2021	285,640,211
Residential Sewer Rates	
Monthly Facility Charge	$11.88
Charge for 1000 gallons of consumption	$5.08

Other Community Statistics Continued

Taxes	
Sales Tax	
General Merchandise (includes 1% County Schools Facilities Tax)	7.25%
Qualifying Food and Drugs	1.00%
Vehicle (ST-556)	6.25%
Use Tax	
General Merchandise	6.25%
Qualifying Food and Drugs	1.00%
Vehicle (ST-556)	6.25%
Simplified Telecommunications Tax	13.00%
Property Tax per 100 of Equalized Assessed Value - 2020 Tax Year All Taxing Bodies (Chatham's rate is .4747 or 6% of the total rate listed below)	
Ball Township	7.7718
Chatham Township	7.8420
Woodside Township	8.1055

Budget Timeline

The Village of Chatham follows the Appropriation process as set forth in Chapter 50 of the Illinois Compiled Statutes. It requires that the Village pass an Annual Appropriation Ordinance within the first quarter of the fiscal year. The Village of Chatham expands on this requirement by developing an Annual Budget that provides supporting documentation for the Annual Appropriation Ordinance. Prior to the beginning of the fiscal year and the adoption of the Annual Appropriation Ordinance and Annual Budget, the Village board adopts an ordinance authorizing expenditures based on the appropriation of the preceding fiscal year.

The Annual Appropriation Ordinance and the supporting Annual Budget Document upon adoption by the Village President and Board of Trustees, becomes the official financial plan for the Village's operating departments. Accordingly, preparation of the budget is one of the most important administrative functions performed each year. This budget process summary is designed to provide residents, elected officials and employees with an overview of the budget process. Since the budgetary process involves all operating departments it does not include every aspect of the budget process. However, it can be used as a guide in understanding how the Village creates its annual budget. The budget process ends after the Village Board conducts public meetings to review and approve the proposed budget. For the Fiscal Year 2022 Budget, the Village Board adopted the proposed budget as presented there were no differences between the proposed and adopted budget.

Feb 1, 2021

During the month of February 2021, the Village Manger along with the Village President review upcoming budget goals, long-range financial and capital plans. Estimates for revenues. personal service, debt service electric, water and sewer expenses are completed. Preliminary budget numbers input for all other operating line items are estimated using a 3% increase over the Fiscal Year 2021 budget amounts.

Mar 1, 2021

During the month of March 2021, the preliminary budget results reviewed with the Village Manager and Budget materials assembled.

Apr 1, 2021

In the month of April 2021, the Village Management Team conducts several meetings discuss the Fiscal Year 2022 Budget. Discussions on items needed for operations as well as for upcoming and future capital expenditures. On April 27, 2021, the Village Board adopts an ordinance authorizing expenditures pending the adoption of the Fiscal Year 2022 annual appropriation ordinance based on the appropriation of the preceding Fiscal Year 2021.

May 1, 2021

In May 2021, work continues on a preliminary budget document to be presented to the Village Board. The document includes the recommended budget along with fund summaries, department operation details and other information.

Jun 1, 2021

Review of items included in the budget continue along with work on Budget Document.

Jul 13, 2021

At the July 13, 2021 Board Meeting, a PowerPoint is presented that includes a summary of items included in the Fiscal Year 2022 Budget. During this presentation the public has the opportunity to comment on the proposed budget.

Jul 27, 2021

As required by State Statute, a public hearing is held to allow the public a final opportunity to provide input regarding the budget. The public hearing occurs prior to the meeting that the Appropriation Ordinance is scheduled to be passed. The Annual Appropriation Ordinance and supporting Budget Document is then approved. The Appropriation Ordinance and the Budget Document are available for review on the Village's website.

Budget Monitoring

During the fiscal year, monthly financial reports are prepared that compare the budgeted amounts by expenditure category and compare revenues to expenditures. These reports are reviewed by the Village Board and Management. Management and Department staff can obtain budget status reports by detail expenditure line item as often as they deem necessary. Variances from the budgeted amounts are examined. Budget transfers or amendments may be made during the fiscal year if necessary.

Transfers or Supplemental Appropriation

All transfers between line items must be approved by the Village Board. The Village Board usually approves line item transfers in the months of January and April. A supplemental appropriation is necessary if a fund's budget needs to be increased over what was originally appropriated. Supplemental appropriations are completed in April before the end of the fiscal year. No supplemental appropriation increasing the total budget of a fund may be made unless funds are available for the purpose of the revision.

Fund Structure

The financial transactions of the Village are reported in individual funds. A Fund is a fiscal and accounting entity with a self-balancing set of accounts that records transactions that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds are organized into three categories: governmental, proprietary, and fiduciary funds. Additionally, under GASB Statement No. 34, funds within these categories are considered major or nonmajor. The following major funds are budgeted:

Governmental Funds

- General Fund

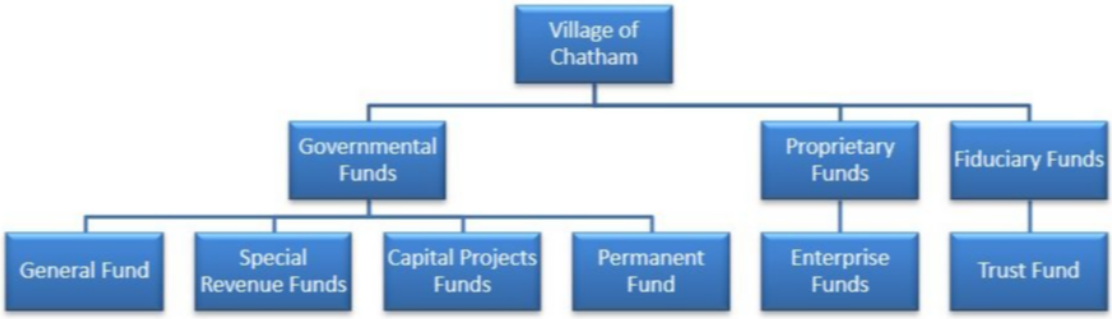
Proprietary Fund

- Electric Fund
- Water and Sewer Fund

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.



GOVERNMENTAL FUNDS

The Village maintains the following governmental funds:

General Fund

The **General Fund (100)** accounts for resources traditionally associated with the Village's operations which are not required legally or by sound financial management to be accounted for in another fund including Administration, Cemetery, Parks and Recreation, Streets and Police.

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The **Motor Fuel Tax Fund (500)** is the Village's largest Special Revenue Fund which accounts for the expenditures for street maintenance, improvements and construction authorized by the Illinois Department of Transportation. Financing is provided from the Village's share of State motor fuel taxes. State law requires that these taxes be used to maintain streets. Other special revenue funds of the Village are the **Yard Waste, Recycling and Refuse Fund (120),** the **Police and Public Works Utility Tax Fund(150**) and the **Veteran's Memorial Fund(420).**

Capital Projects Fund

Capital Projects Fund(110) is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Permanent Fund

The Village has one permanent fund the **Cemetery Perpetual Care Fund(410)** that is used to account for assets received and held for the perpetual care of the Village cemetery.

PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Village Board is that the cost of providing these services be financed or recovered through user charges. The Village maintains two enterprise funds; the **Electric Fund(600)** and the **Water and Sewer Fund (700).** All activities necessary to provide such services are accounted for in these funds including, but not limited to, administration, operations, billing and collection, maintenance and capital improvements.

FIDUCIARY FUNDS

Trust Funds

Trust funds are used to account for assets held by the Village in a trustee capacity. The Village has one trust fund that is used to account for assets held in a trustee capacity by the Village for police pension benefit payments. The **Police Pension Fund (300)** accounts for the accumulation of resources to pay pensions to the participants. Resources for this fund are contributed by employees at a rate fixed by law and by the Village through an annual property tax levy based on an actuarial analysis.

USE OF FUNDS BY DEPARTMENT

Funds	Administration Department	Cemetery Department	Parks & Recreation Department	Street Department	Police Department	Electric Department	Water & Sewer Department
General Fund – Appropriated	✓	✓	✓	✓	✓		
Electric Fund – Appropriated						✓	✓
Water & Sewer Fund – Appropriated							
Capital Projects – Appropriated	✓		✓	✓	✓		
Yard Waste Recycling & Refuse Fund – Appropriated				✓			
Police & Public Works Utility Tax Fund – Appropriated				✓	✓		
Police Pension Fund – Appropriated					✓		
Cemetery Perpetual Care Fund – Appropriated		✓					
Veteran's Memorial Fund – Appropriated			✓				
Motor Fuel Tax Fund – Appropriated				✓			

Basis of Budgeting

The Village approves an appropriation for each of the Village's Funds.

Governmental Funds (General, Special Revenue Permanent and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources.

Proprietary and Fiduciary Funds (Enterprise, Pension Trust) are accounted for in accordance with GAAP, on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but expended for budget purposes.
- Debt proceeds are accounted for as liabilities in the financial statements, however, are included as revenue in the budget.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expenses in the budget.

Financial Policies

The Village of Chatham's Financial Policies are the basic guidelines for the management and the Village's financial operations and have been developed within the parameters set forth in the Illinois State Statute and the Village of Chatham Municipal Code. These policies assist the Village Board and management in preparing the budget and managing the Village's fiscal affairs throughout the year. The polices will be reviewed during the budget process and modified as appropriate to accommodate changing fiscal conditions, environmental challenges and Village of Chatham initiatives. In addition to these financial policies, the Village has separate policies on travel, investments, purchasing and fixed assets. The Village's Police Pension Board has separately issued and approved an investment policy.

Financial Planning Policies

1. The fiscal year of the Village will begin on May 1st of each year and end on April 30th of the following year. All accounting and budgeting functions of the Village will occur in conjunction with this fiscal time period.
2. The Village Manager and Chief Fiscal Officer will present a balanced budget to the Village Board annually. A balanced budget means that current operating expenditures, excluding major capital expenditures, accrued time payouts and special projects and initiatives are funded with current revenues. The use of reserves to cover current operating expenditures should be avoided.
3. The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as postponing expenditures, accruing future year's revenues or rolling over short-term debt.
4. The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
5. The Budget will provide for adequate funding of all retirement systems, with a uniform reduction of unfunded liabilities, in accordance with either state requirements or an independent actuarial study.
6. The Village will prepare a budget document that contains a budget summary describing projects to be undertaken during the budget period, the Village's organization-wide goals, an estimate of revenues and budgeted expenditures by line item, departmental goals and capital improvements. A multi-year budget projection for the Village's three major funds (General, Electric and Water and Sewer) will be included, as well as a five-year Capital Improvement Plan.
7. The Village will maintain a budgetary control process, assisted by a financial accounting software system.
8. The Village will prepare a monthly financial report comparing actual revenues and expenditures to the approved budgeted amounts on a summary basis. The monthly report will provide financial analysis highlighting the Village's revenue and expenditure activity.

Revenue Policies

1. The Village will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any single revenue source.
2. The Village will estimate its annual revenues conservatively, using an objective analytical approach, taking into account available information.
3. Potential revenue sources will be examined annually.
4. One-time revenues will not be used to fund ongoing expenditures.
5. The Village will set user fees and user charges for the Electric and Water and Sewer Fund at a level that supports the cost of the utilities, including the costs associated with capital improvements.
6. The Village will review other user charges and fees on an annual basis in order to attempt to recover the cost of providing the service.

Expenditure Policies

1. The Village will fund all operating expenditures in a particular fund from operating revenues generated by the fund. In developing the budget, the management team will consider if service level adjustments may be necessary to meet this objective. Service levels will not be expanded beyond the Village's ability to utilize current revenues to pay for the expansion of services.

2. The Village will assess its organization and service provision efforts in order to provide service enhancements or cost reductions by increasing efficiency or effectiveness. The Village will strive to provide the same quality of service using the most efficient means possible. During each budget process the Village will assess its current organization and make adjustments if it is determined that a particular enhancement would improve operations or reduce cost.
3. The Village will provide sufficient resources to train employees and thereby develop the specialized knowledge and expertise necessary to maintain and improve the quality of Village operations.
4. The Village will strive to adopt new technologies that will improve efficiency and allow the Village to maintain or improve the level of service provided to residents.

Fund Balance and Reserve Policies

1. **Policy:** It is the policy of the Village of Chatham to operate with sound financial management and to provide a stable financial base for the Village at all times in order to maintain sufficient balances to fund operations and protect against the need to reduce service levels or programs.
2. **Scope**: This fund balance policy is established for the governmental funds of the Village of Chatham as accounted for in the Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.*
3. **Definitions**: The following individual components constitute the fund balance for all the Village's funds

   Nonspendable - Represents fund balances that cannot be spent because of their form or because the fund balance is either legally or contractually required to be maintained intact.

   Restricted - Represents fund balances which are subject to externally enforceable limitations imposed by external parties or enabling legislation.

   Committed - Represents fund balances that have self-imposed limitations put in place by formal action by the Village Board.

   Assigned - Represents fund balances that have limitations due to being earmarked for an intended use. Authority to assign fund balances is delegated to the Village's Chief Fiscal Officer.

   Unassigned – Represents the residual classification for the General Fund. This is the fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report a deficit fund balance as unassigned.
4. **Committing Fund Balance:** In order to commit fund balance, the Board of Trustees, as the highest level of decision-making authority, must incorporate in an ordinance or resolution of the commitment of funds for specific purposes . These funds must be fully expended for their committed purpose or a separate action by the Board of Trustees for the funds to become uncommitted.
5. **Assigning Fund Balance:** In order to assign a fund balance, the Board of Trustees designates the Chief Fiscal Officer as the authority to assign a fund balance.
6. **Order of Resource Use:** The Village requires the most restricted fund balances to be utilized first in the following order.

   Restricted
   Committed
   Assigned
   Unassigned
7. **Annual Review and Determination of Fund Balance Policy:** Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process. Actual final classification of restricted, committed, assigned, non-spendable and unassigned fund balances shall be determined during the annual fiscal year-end process for presentation in the Village's Comprehensive Annual Financial Report.
8. **General Unassigned Fund Balance and Unrestricted Cash Balance:** In the General Fund, the Village will strive to maintain an unassigned fund balance and unrestricted cash balance of a minimum of 17% to 25% of budgeted annual expenditures of the most recently approved budget. In the Village's two enterprise funds, the Village will also strive to maintain unrestricted cash balances of a minimum of 17% to 25% of the budgeted annual expenditures for the most recently approved budget. This reserve is intended to provide for the Village in the event of an emergency or due to the loss of or reduction of a major revenue source and to provide adequate coverage for variations in cash flows due to the timing of receipts and disbursements.

Capital Improvements

1. The Village will make all capital improvements in accordance with an adopted Capital Improvement Plan(CIP).

2. The CIP will include all capital equipment and improvements with a value of $20,000 or more.
3. The Village will develop a five-year plan for capital improvements and update it annually. As part of this process, the Village will assess the condition of all major capital assets and infrastructure, at a minimum, buildings, streets, storm sewers, electric distribution system, water mains and sanitary sewer lines.
4. The Village will enact an annual capital budget based on the five-year Capital Improvement Plan.
5. The Village will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget projections.
6. The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
7. The Village will determine the least costly financing method for each new project.

Debt Policies

1. The Village will limit long-term borrowing to capital improvements or projects to a time period not greater than the useful life of the asset financed by the debt.
2. The Village will not use long-term debt to finance current operations.
3. When feasible and economical, the Village will utilize a competitive private placement with an area financial institution.
4. Consider refunding debt when a savings of at least 3% of the net present value can be obtained.
5. Level or declining debt service shall be employed unless operational matters dictate otherwise.

Accounting and Financial Reporting Policies

1. The Village will establish and maintain a high standard of accounting practices.
2. The Village will issue a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles(GAAP). The Annual Report shall also satisfy all criteria for the Government Finance Officers Association's Certificate for Achievement for Excellence in Financial Reporting.
3. Monthly financial reports shall be prepared and submitted to the Village Board. The reports shall include a summary of financial activity.
4. An independent certified public accounting firm will perform an annual audit in accordance with generally accepted auditing standards and will issue a financial opinion.

BUDGET OVERVIEW

Long-Term Strategic Goals

At the start of each annual budget process, Village Management and Officials review the primary long-term strategic goals of the Village, the short-term strategies related to accomplishing those goals and the status of the prior year's budget priorities. New priorities are set for the new fiscal year budget. Throughout the budget process additional priorities and issues may be identified and included in the plan for the new fiscal year budget.

The primary long-term objective of the Village is to improve property values and stabilize or lower property taxes in the Village of Chatham. The following long-term strategic goals or themes were developed to enhance property values, stabilize property taxes and improve the community.

- **Customer Service**- Provide outstanding customer service for our residents, business community and visitors.
- **Performance**- Provide efficient and streamlined services and processes for the community that are sustainable and which effectively utilize technology.
- **Economic Development-** Continue economic development efforts to provide financial stability by attracting businesses to the area.
- **Quality of Life-** Make Chatham a place where people want to live, work, and play and create a legacy where people want to stay in the community after they "grow-up" and raise their own children.

Short-Term Strategies Related to Long-Term Goals

Maintain Financial Stability & Organizational Excellence Customer Service, Performance

- Improve and enhance information technology infrastructure & systems to ensure employees have the resources to carry out their jobs efficiently to ensure high levels of customer service

Enhance Communication Efforts Customer Service, Performance

- Continue community-wide communication efforts with Chatham Taxing Bodies
- Continue communication with the community through:
  - Continue to provide improvements to Village website
  - Continue use of Chatham 311 "app"
  - As staffing allows implement Open Gov application
  - Continue outreach and incorporation of community feedback through completion of the comprehensive plan

Economic Development Economic Development

- Continue to move forward in economic development efforts including
  - Concentrate on attracting new businesses to Chatham
  - Continue efforts to annex property to Chatham

Collaboration efforts for providing efficient services Performance, Customer Service

- Evaluate participation in shared code enforcement hearing officer with other communities
- Continue to evaluate other shared services with taxing bodies

Infrastructure Quality of Life

- Evaluate existing roadways to identify projects for inclusion in either the Motor Fuel Tax Program or the Capital Improvement Plan
- American's with Disabilities Act Plan and Self Evaluation

Village Goals, Priorities & Issues

The following pages include a table that outlines the Village's priorities and issues and how they relate to the Village's long-term strategic goals and its short-term strategies to achieve these goals.

		Strategy Maintain Financial Stability & Organizational Excellence	Strategy Enhance Communication Efforts	Strategy Economic Development	Strategy Collaboration Efforts for Providing Efficient Services	Strategy Infrastructure	Status	Results
Department	Objective	**Goal Customer Service, Performance**	**Goal Customer Service, Performance**	**Goal Economic Development**	**Goal Performance, Customer Service**	**Goal Quality of Life**		
Administration	Completion of a comprehensive plan and performance audit	X			X		In-Progress	Performance audit is completed and accepted by the board, incorporating appropriate suggestions as applicable. Comprehensive plan is at a draft stage. Group size limitations and need for public engagement and hearing has been limited by COVID-19 restrictions. Steering Committee to resume meetings and reviews in July 2020
Administration	Continue with the process of annexations			X			On-Going	Annexations are processed as requested, and driven from consistent outreach to the next adjacent property owners after securing the Curry Trust and Glenwood Lake Estates, as well as successfully lobbying for change in state law that led the ability to annex two schools and Southwind's, the prospect of large chunks at once slows to a meticulous parcel by parcel approach, absent a significant adjacent development.
Administration	Work on succession plan by hiring an additional accountant	X	X		X		In-Progress	The proposed budget has funds marked for the hiring of an accountant to begin succession planning for the retirement of the Village's Chief Fiscal Officer.
Administration	Implement Open Gov transparency information solution	X	X				In-Progress	OpenGov has progressed to internal views and sharing with village board, historical information uploaded and the system is beginning to be used. Public transparency site expected to be launched during Fiscal Year 2022
Administration	Explore other components of utility payment software as staffing permits	X	X				In-Progress	During Fiscal Year 2020, the Village implemented the telephone payment feature of the Springbrook Integrated Voice Response system and in 2021, the Village plans to implement the outbound message component to send notifications by phone to the Village's utility customers.
Administration	Development and updating of service manuals as staffing permits	X					In-Progress	Completed revision of utilities customer service manual with board approval and adoption of relevant policy changes. Completed updating of the Village Personnel Manual.
Administration	Begin planning and exploring options for future municipal complex						In-Progress	Multiple exploratory conversations with potential partners, site reviews, strategic adaptation possibilities for existing facilities, and initial planning on space needs. Potential funding sources still need to be identified.

		Strategy Maintain Financial Stability & Organizational Excellence	Strategy Enhance Communication Efforts	Strategy Economic Development	Strategy Collaboration Efforts for Providing Efficient Services	Strategy Infrastructure	Status	Results
Department	Objective	**Goal Customer Service, Performance**	**Goal Customer Service, Performance**	**Goal Economic Development**	**Goal Performance, Customer Service**	**Goal Quality of Life**		
Administration	Implement a plan to fund future capital equipment and projects requests	X				X	New	
Administration	Pursue funding for capital projects without a funding source including Interstate -55 interchange project and Walnut Street improvements					X	Ongoing	The Village will continue to look at funding opportunities for projects included in the Capital Improvement Plan for which a funding source has not been identified.
Administration	$15,000 earmarked for Economic Development and Recruitment					X	New	
Administration	Look into utilizing funds built up in Cemetery Perpetual Care Fund for improving Cemetery infrastructure					X	Ongoing	The Village is looking to improve their cemeteries with funds on hand designated for the care and maintenance of the cemeteries.
Parks and Recreation	Costs for completion of the Chatham Parks Master Plan to help Village pursue grants for park development projects					X	In-Progress	Parks Master Plan was completed this past year. Developed initial estimates on pond construction to provide recreational and conservation enhancements. Working with CWLP and Soil and Water Conservation on grant development and project feasibility. Began preliminary plans for a dog park for the Village.
Parks and Recreation	Upgrade Parks Road					X	New	Upgrade road within South Park due to needed repairs
Parks and Recreation	Install Park Shop Floor					X	New	Upgrade existing dirt floor to a solid surface in Park Shop located in South Park
Parks and Recreation	Purchase a pull behind tractor and a used vehicle					X	New	Purchase necessary equipment items to aid staff in maintaining the Village's parks
Parks and Recreation	Complete Village-wide Parks improvement project funded by grant					X	New	
Streets	Purchase truck from Chatham Township					X	Carried Forward FY 2021	Purchase of the truck is expected to be completed within first quarter of Fiscal Year 2022

		Strategy Maintain Financial Stability & Organizational Excellence	Strategy - Enhance Communication Efforts	Strategy Economic Development	Strategy Collaboration Efforts for Providing Efficient Services	Strategy Infrastructure	Status	Results
Department	Objective	**Goal Customer Service, Performance**	**Goal Customer Service, Performance**	**Goal Economic Development**	**Goal Performance, Customer Service**	**Goal Quality of Life**		
Streets	Purchase Bobcat, Trailer, Power Screed and Mini Excavator					X	New	Purchase necessary equipment items to aid staff in maintaining the Village's streets
Streets	Street maintenance and repair project funded by Motor Fuel Tax Funds					X	Ongoing	Each year the Village along with their engineer reviews road conditions and puts together a road maintenance and improvement program
Streets	Oakbrook Avenue project to be funded by proceeds from Fiscal Year 2021 Bond refinancing					X	New	
Streets	Complete sidewalk infrastructure in the Willows and NorthPointe subdivisions					X	Ongoing	The completion of sidewalks in the Willows and NorthPointe subdivisions is funded by a settlement with the developer
Police	Evaluate the need to fill existing vacancies based on review of performance audit results				X		Ongoing	Filled needed positions and proactively trained to prepare for upcoming vacancies and retirements to preserve CPD staffing budget by controlling overtime.
Police	Continue existing safety and crime prevention programs		X				Ongoing	Maintained and continued to enhance community outreach programs with partnership with the CAPLD and BCSD as well as numerous community partners.
Police	Utilize existing communication tools (website and Facebook) as part of a well-rounded outreach campaign on timely important issues		X				Ongoing	Ongoing community outreach continues to increase reach, support, and confidence in cooperation with CPD.
Police	Continue participating in the Illinois Department of Transportation's traffic safety grant program, funds staff hours for traffic safety stops during designated enforcement dates.				X		Ongoing	The Department has participated in the traffic grant safety program since Fiscal Year 201

		Strategy Maintain Financial Stability & Organizational Excellence	Strategy Enhance Communication Efforts	Strategy Economic Development	Strategy Collaboration Efforts for Providing Efficient Services	Strategy Infrastructure	Status	Results
Department	Objective	**Goal Customer Service, Performance**	**Goal Customer Service, Performance**	**Goal Economic Development**	**Goal Performance, Customer Service**	**Goal Quality of Life**		
Police	Fill two patrolman positions within Police Department at mid-year	X			X		New	Fill needed positions and proactively trained to prepare for upcoming vacancies and retirements to preserve CPD staffing budget by controlling overtime.
Police	Purchases of equipment from Police Department restricted cash $41,371					X	Ongoing	Purchase necessary equipment items from restricted revenue sources to aid Police Department in maintaining the Village's public safety
Police	Purchase of 3 police vehicles					X	New	Purchase necessary equipment items to aid Police Department in maintaining the Village's public safety
Police	Purchase radios and tasers		X			X	New	Purchase necessary equipment items to aid Police Department in maintaining the Village's public safety
Electric	Hire lineman to plan for future department retirements				X		New	Contingent on adoption of 3% rate increase
Electric	Dedicate existing locator position to do locates for the Electric Dept to be funded entirely by Electric Fund				X		New	
Electric	Continue installing new service connections and replace existing meters with fixed network meters	X		X		X	Ongoing	Installed new service connections in Glendale Estates, Iron Bridge, the Highlands, Cardinal Ridge. Approximately 50% percentage of village now on fixed network for meter reading. Electric replace moves slower due to new meters are installed on new construction and new residents at existing homes, or replaced if a problem arises.
Electric	Continue replacement of overhead electric lines with underground services					X	Ongoing	Removed overhead lines and installed underground on Downing, Mayfield and Deerfield streets and Willow Glen Subdivisions

		Strategy Maintain Financial Stability & Organizational Excellence	Strategy Enhance Communication Efforts	Strategy Economic Development	Strategy Collaboration Efforts for Providing Efficient Services	Strategy Infrastructure	Status	Results
Department	Objective	**Goal Customer Service, Performance**	**Goal Customer Service, Performance**	**Goal Economic Development**	**Goal Performance, Customer Service**	**Goal Quality of Life**		
Electric	Upgrades to existing electric distribution system as system approaches capacity					X	In-Progress	Spec and bid equipment for Route 4 and Mansion Road service loop to provide for redundancy and additional connection points on newly available commercial property on Route 4 to aid in system reliability and enhanced economic development potential, completion should be in fiscal year 2022.
Electric	Purchase of 3 warning sirens partially funded by grant from state agency					X	Completed	Installation to be completed during Fiscal Year 2021.
Electric	Capacitor for substation at a cost of $26,000 to be reimbursed by IMEA					X	In-Progress	Installation has been carried forward to Fiscal Year 2022
Electric	Asset purchases of a new line truck through a capital lease in the amount of $259,751 and the purchase of a truck and truck bed in the amount of $45,074					X	Completed	
Electric	Increase electric rates by 3% to pass along rate increases from the Village's electric supplier that were experienced during past two Fiscal Years 2020 and 2021	X					New	
Electric	Purchase of a forklift					X	New	
Water and Sewer	Pass along rate increases from Village's sanitary sewer supplier	X					In-Progress	The Village's sanitary sewer provider passed a 10-year plan of rate increases after the beginning of fiscal year 2020. The Village passed a resolution in August 2020 for annual rate increases through April 2022. The Village will re-evaluate the need to further increase rates during Fiscal Year 2022 in correlation to the sanitary sewer providers scheduled rates.

		Strategy Maintain Financial Stability & Organizational Excellence	Strategy Enhance Communication Efforts	Strategy Economic Development	Strategy Collaboration Efforts for Providing Efficient Services	Strategy Infrastructure	Status	Results
Department	Objective	**Goal Customer Service, Performance**	**Goal Customer Service, Performance**	**Goal Economic Development**	**Goal Performance, Customer Service**	**Goal Quality of Life**		
Water and Sewer	Continue water main flushing program by flushing a quarter of the system					X	Ongoing	Completed first quadrant – held further flushing through summer and as a cost control measure while bills were being deferred during COVID-19 response.
Water and Sewer	Install new service connections and replace existing meters with fixed network meters	X		X		X	Ongoing	Installed new service connections in Glendale Estates, Iron Bridge, the Highlands, Cardinal Ridge. Established service loop in Foxx Creek extension. Approximately 95% percentage of village now on fixed network for meter reading
Water and Sewer	Continue with plans to make infrastructure improvements to the Village's water mains to increase pressure and availability			X		X	Ongoing	Loop and service enhancements made by moving service taps from older mains and transferring them over to newer mains.
Water and Sewer	Upgrade SCADA software to Windows 10 compatibility	X					In-Progress	Work started at the end of Fiscal Year 2020 and expected to be complete in early Fiscal Year 2022.
Water and Sewer	Hire additional tier 2 maintainer as locator for the Water and Sewer Department to be funded entirely by Water and Sewer Fund				X		New	
Water and Sewer	Continue paying to General Fund an Administration Fee, increasing fee to 3% of estimated revenues in Fiscal Year 2022	X					In-Progress	During Fiscal Year 2020 the Village began reassessing the Administration fee at 2% of estimated revenues. Increasing the fee to 3% of estimated revenues will have both utilities contributing at the same level.

		Strategy Maintain Financial Stability & Organizational Excellence	Strategy Enhance Communication Efforts	Strategy Economic Development	Strategy Collaboration Efforts for Providing Efficient Services	Strategy Infrastructure	Status	Results
Department	Objective	**Goal Customer Service, Performance**	**Goal Customer Service, Performance**	**Goal Economic Development**	**Goal Performance, Customer Service**	**Goal Quality of Life**		
Water and Sewer	Purchase needed vehicle in the amount of $50,000 for the Water Department carried forward from FY 2021					X	Carry forward from FY 2021	
Water and Sewer	Purchase of utility locating device and water leak detection listening device					X	New	
All Departments	Continue to pursue grant funding available to the Village as part of the COVID19 Relief legislation	X		X		X	New	
All Departments	Continue to upgrade and improve the Village's Information technology hardware and software	X				X	Ongoing	Continuing to upgrade the Village's technology will allow the Village to serve its citizens in a more efficient manner

Personnel Changes

Department/Position	Actual 2020	Actual 2021	Budgeted 2022	Total Change 2021 to 2022
Administration and Finance				
Village Manager	1	1	1	0
Administrative Assistant	1	1	1	0
Chief Fiscal Officer	1	1	1	0
Code Enforcement Officer	1	1	1	0
Accountant	1	1	2	1
Utilities Administration Manager	1	1	1	0
Senior Utility Clerk	2	2	2	0
Utility Clerk	1	1	1	0
GIS Technician/Maintainer	1	1	1	0
Police				
Sworn Police				
Chief of Police	1	1	1	0
Deputy Chief of Police	1	1	1	0
Sergeants	3	3	3	0
Police Officers	11	10	12	2
Non-Sworn Police				
Senior Dispatcher	1	1	1	0
Dispatcher	5	5	5	0
Public Utilities				
General Foreman-Electric	1	1	1	0
Line Foreman-Electric	1	1	1	0
Lineman	3	2	3	1
Lineman 1st Year Apprentice	1	0	0	0
Underground Specialist	1	1	1	0
Meter Reader/Helper	1	1	1	0
Meter Reader/Locator	1	1	1	0
General Foreman-Water	1	1	1	0
Lead Worker-Water	1	1	1	0
Maintainer-Water	4	4	4	0
Locator-Water	0	0	1	1
Public Properties and Public Works				
Lead Worker-Streets	1	1	1	0
Lead Worker-Parks	1	1	1	0
Maintainer-Streets	5	4	4	0
Maintainer-Parks	2	2	2	0
Mechanic	1	0	0	0
Total Village	57	52	57	5

Proposed changes include hiring two police officers, filling the lineman's position in the Electric Department, adding a separate locator position in the Water and Sewer Department and hiring an additional accountant as part of succession planning.

Fee Schedule

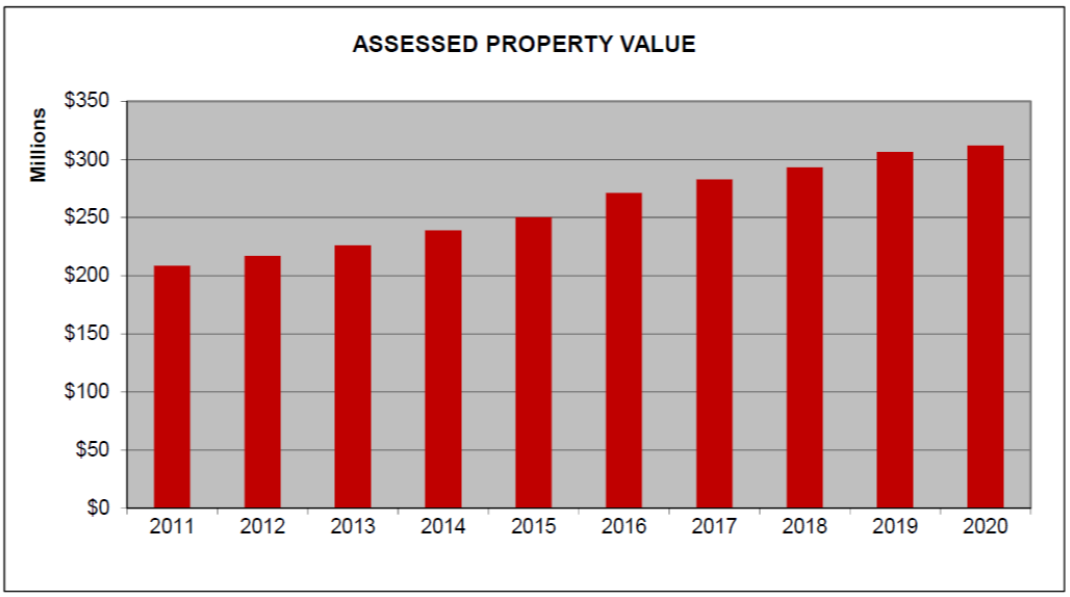
	2021 Budget	2022 Budget	Change
Permits			
Building Permit Charge per square footage	the greater of $.20 per square ft. or $85	the greater of $.20 per square ft. or $85	No Change
Building Permit Electric Meter Fee	$140	$140	No Change
Building Permit Electric Inspection Fee	$85	$85	No Change
Building Permit Mechanical Inspection Fee	$85	$85	No Change
Building Permit Plumbing Inspection Fee	$85	$85	No Change
Building Permit Water Tap Fee	$1,150	$1,150	No Change
Contractor Annual Registration	$25	$25	No Change
Contractor Tree Trimming Permit	$30	$30	No Change
Cemetery			
Cemetery Cornerstones	$60	$60	No Change
Cemetery Lot	$500	$500	No Change
Cemetery Opening and Closing of gravesite	$650	$650	No Change
Utilities			
Customer Deposit Commercial Electric	$200	$200	No Change
Customer Deposit Residential Owner Electric	$100	$100	No Change
Customer Deposit Residential Tenant Electric	$200	$200	No Change
Customer Deposit Commercial Water	$100	$100	No Change
Customer Deposit Residential Owner Water	$50	$50	No Change
Customer Deposit Residential Tenant Water	$100	$100	No Change
Electric Standard Residential Rate			
Rate per kwh	$0.1135	$0.1169	$.0034
Monthly Facility Charge	$11.57	$11.92	$.35
Senior Citizen Electric Residential			
Rate per kwh	$0.1022	$0.1053	$.0031
Monthly Facility Charge	$11.57	$11.92	$.35
Village Park Electric Service Rate			
Rate per kwh	$0.1022	$0.1053	$.0031
Monthly Facility Charge	$11.57	$11.92	$.35
Governmental Electric Service			
Rate per kwh	$0.1022	$0.1053	$.0031
Demand Charge	$6.2738/multiplier/ demand unit	$6.4620/multiplier/ demand unit	$.1882
Monthly Facility Charge	$24.87	$25.62	$.75
General Electric Service Commercial Without Demand			
Rate per kwh	$0.1339	$0.1379	$.004
Monthly Facility Charge - Single Phase	$11.57	$11.92	$.35
Monthly Facility Charge - Three Phase	$25.87	$26.65	$.78

	2021 Budget	2022 Budget	Change
General Electric Service Commercial With Demand			
Rate per kwh	$0.1061	$0.1092	$.0031
Demand Charge	$6.2738/multiplier/ demand unit	$6.4620/multiplier/ demand unit	$.1882
Monthly Facility Charge - Single Phase	$11.57	$11.92	$.35
Monthly Facility Charge - Three Phase	$24.87	$25.62	$.75
Industrial Electric Service			
Rate per kwh	$0.0928	$0.0956	$.0028
Demand Charge	$8.3543/multiplier/ demand unit	$8.6049/multiplier/ demand unit	$.2506
Monthly Facility Charge - Single Phase	$19.90	$20.50	$.60
Monthly Facility Charge - Three Phase	$49.75	$51.24	$1.49
Security Light Monthly Rate	$8.45	$8.70	$.25
Green Program Monthly Fee	$4.00	$4.00	No Change
Water Inside Village			
Monthly Facility Charge - Zero Consumption	$9.99	$9.99	No Change
Monthly Facility Charge - Consumption >1	$25.99	$25.99	No Change
Additional Monthly Facility Charge Painting Water Tanks	$2.50	$2.50	No Change
Consumption charge per 1000 gallons	$9.72	$9.72	No Change
Water Outside Village			
Monthly Facility Charge - Zero Consumption	$9.99	$9.99	No Change
Monthly Facility Charge - Consumption >1	$32.49	$32.49	No Change
Additional Monthly Facility Charge Painting Water Tanks	$2.50	$2.50	No Change
Consumption charge per 1000 gallons	$13.34	$13.34	No Change
Sewer Service			
Monthly Facility Charge	$11.72	$11.88	$.16
Consumption charge per 1000 gallons	$4.89	$5.08	$.19
Fines			
Cannabis	$200	$250	$50
Code Violation	$100 and up	$100 and up	No Change
Dog Fines	$50-$750	$50-$750	No Change
Drug Paraphernalia	$200	$250	$50
Parking	$15-$500	$15-$500	No Change
Tow fee	$250	$250	No Change
Facility Rental Fees	$2.50-$75/hour	$2.50-$75/hour	No Change
Fingerprinting	$52.50	$52.50	No Change
Liquor license	$150-$1,000 annually	$150-$1,000 annually	No Change
Recycling Bin	$13	$13	No Change
Veteran's Memorial Bricks	$50	$50	No Change

Property Taxes

	2017 Extended	2018 Extended	2019 Extended	2020 Extended
General Fund	$ 631,917	$ 660,440	$ 720,430	$ 724,109
Police Pension	$ 604,307	$ 634,351	$ 666,497	$ 710,382
Total Corporate Levy	$ 1,236,224	$ 1,294,791	$ 1,386,927	$ 1,434,491
Bond and Interest Levy	$ 33,381	$ 33,125	$ 33,708	$ 46,485
Total Levy	$ 1,269,605	$ 1,327,916	$ 1,420,635	$ 1,480,976
Property Tax Rate	$ 0.4488	$ 0.4530	$ 0.4636	$ 0.4747

Property tax revenues of $1,480,976 from the 2020 levy are included in the fiscal year 2022 budget. This represents an increase of $60,341 or 4%, which is primarily due to the increase in the Village's assessed equalized valuation and the addition of the value of new construction and annexed property within the Village.

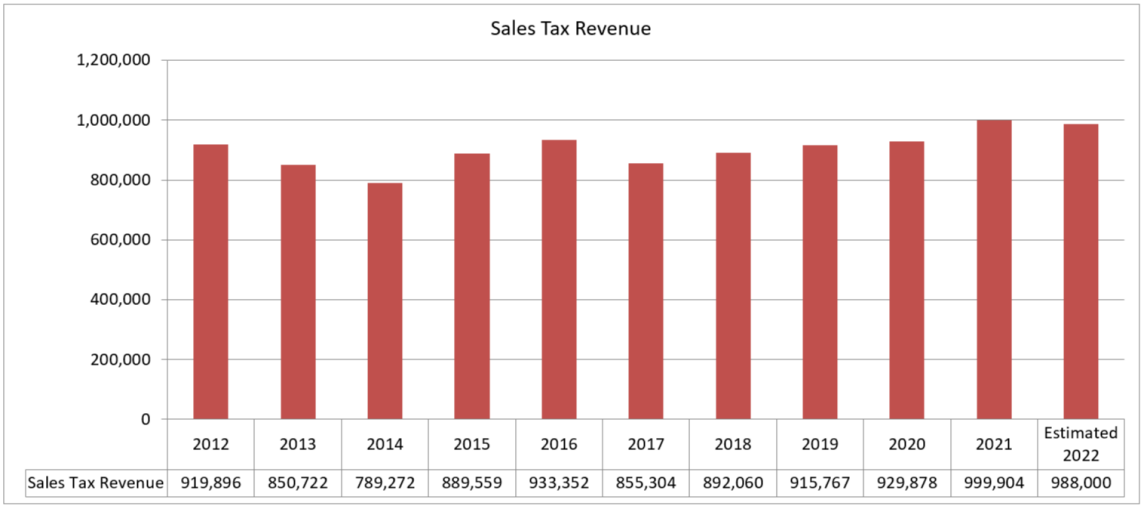


Assessed values have increased 50.0% between 2011 and 2020. The average increase during this period was 4.66%, with the highest growth in 2016 of 8.37% due to the addition of the equalized assessed value of the TIF District that was closed in November of 2015. The lowest increase of 1.81% occurred in 2020.

Property Tax Distribution Rate 2020 (Tax Year)

Trends and Projections

Sales Tax



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
Sales Tax Revenue	919,896	850,722	789,272	889,559	933,352	855,304	892,060	915,767	929,878	999,904	988,000

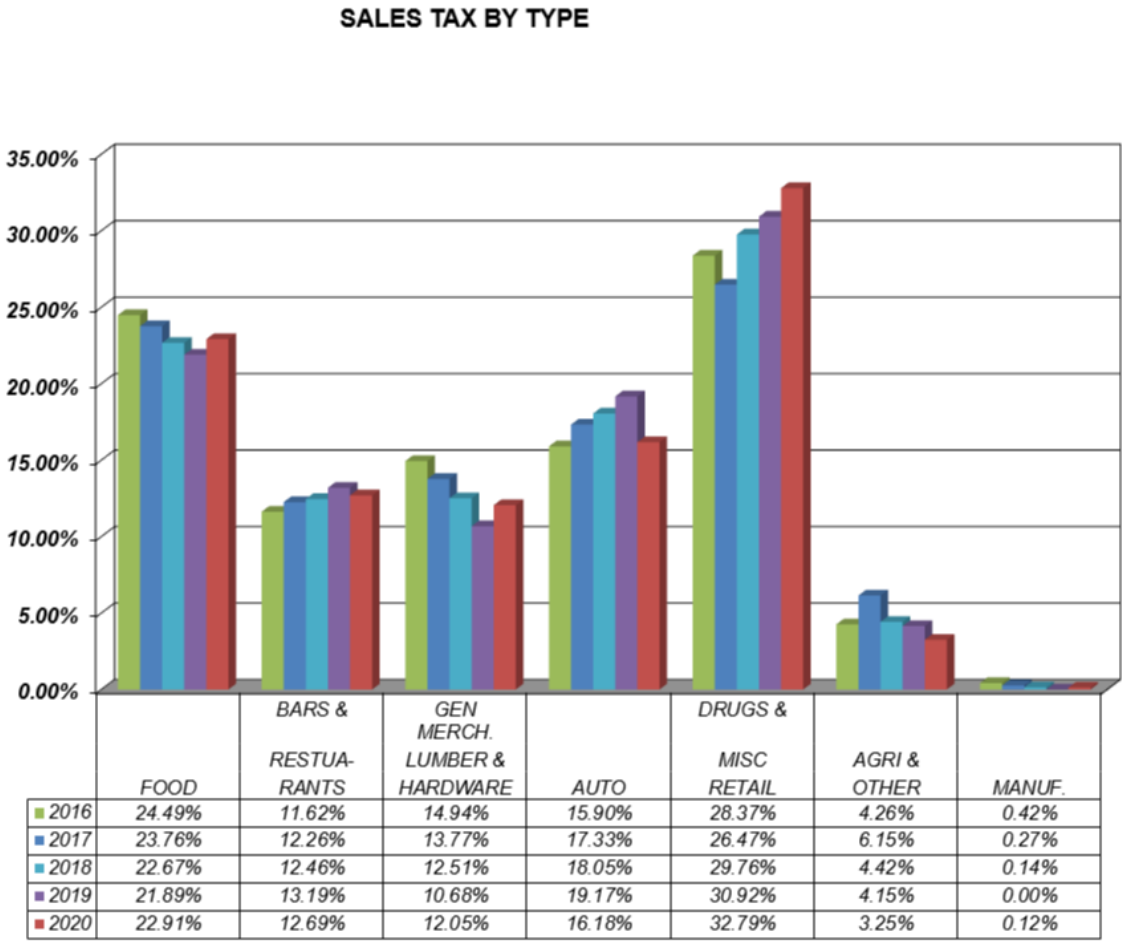
Sales tax revenues are from the local portion of the State sales tax rate. The Village receives one cent ($0.01) per dollar of retail sales, which is collected by the State and then distributed to the Village. The Municipal Sales Tax is on all retail sales including food and drugs.

This source of revenue is directly related to economic development activity within the Village and is also influenced by general economic conditions. FY 2021 sales tax revenue ended up being much higher than projected most likely due to people staying closer to home and purchasing more locally than usual during the COVID-19 pandemic. Sales tax revenue saw a decline in FY 2017, which was likely a result of a cautious consumer environment due to the lack of a State Budget. The Village will continue to explore economic development opportunities to increase this revenue source.

State sales tax revenues are estimated to decrease $98,452 or 9% from the FY 2021 actual amount. The Village's top five categories of sales tax generators are drugs and miscellaneous retail, food, automotive and filling stations, drinking and eating places and lumber and hardware.

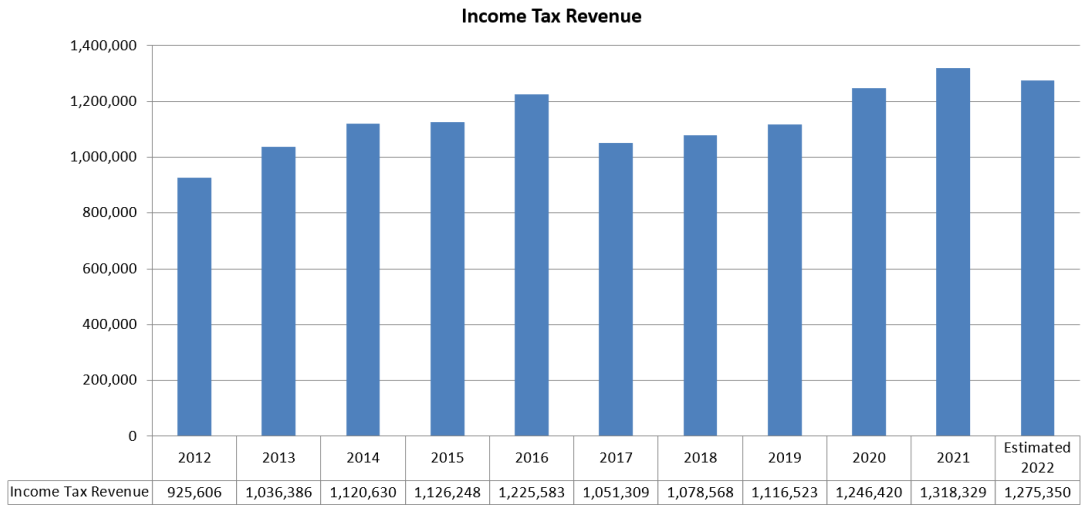
Four-Year Comparison of Sales Tax by Type of Sale

The purpose of this graph is to visually display the sources of sales tax revenue received by the Village. Percentages reported reflect the category percent of the total 1% collected. The Illinois Department of Revenue was the source of the information. The data represents the calendar years 2016 through 2020.



	FOOD	BARS & RESTUA-RANTS	GEN MERCH. LUMBER & HARDWARE	AUTO	DRUGS & MISC RETAIL	AGRI & OTHER	MANUF.
2016	24.49%	11.62%	14.94%	15.90%	28.37%	4.26%	0.42%
2017	23.76%	12.26%	13.77%	17.33%	26.47%	6.15%	0.27%
2018	22.67%	12.46%	12.51%	18.05%	29.76%	4.42%	0.14%
2019	21.89%	13.19%	10.68%	19.17%	30.92%	4.15%	0.00%
2020	22.91%	12.69%	12.05%	16.18%	32.79%	3.25%	0.12%

State Income Tax



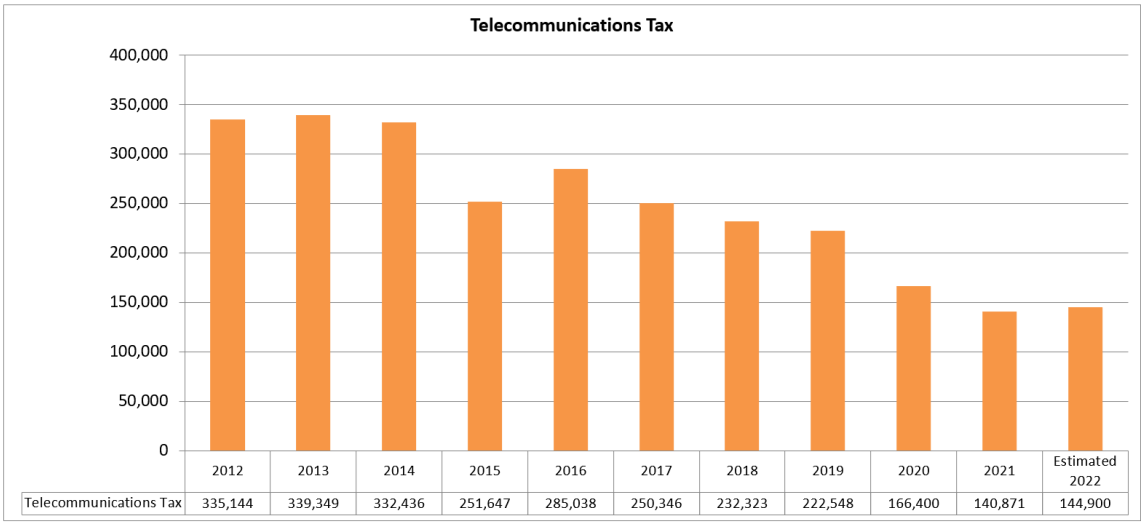
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
Income Tax Revenue	925,606	1,036,386	1,120,630	1,126,248	1,225,583	1,051,309	1,078,568	1,116,523	1,246,420	1,318,329	1,275,350

The tax data above shows the state income tax distribution from the State of Illinois. State income tax is distributed to municipalities based on population. During the time period reflected above income tax has been affected by increases in the Village's population, changes in economic conditions, delays in payments from the State of Illinois and changes in the income tax rate. Income tax made up anywhere from 21 to 29 percent of the General Fund Revenues for the years shown above.

Through December 2010 local governments received one-tenth of the net collections of all income taxes received. As of January 2011, municipalities receive an adjusted percentage set to 6% to equal prior year allocations. In 2015 rates dropped to 3.75% for individuals and 5.25% for corporations. In July of 2017 rates increased to 4.95% for individuals and 7% for corporations.

Estimates are derived from data provided by the Illinois Municipal League. FY 2022 income tax receipts are estimated at $1,275,350 which represents an increase of $156,400 from the FY 2021 budget amount.

Telecommunications Tax

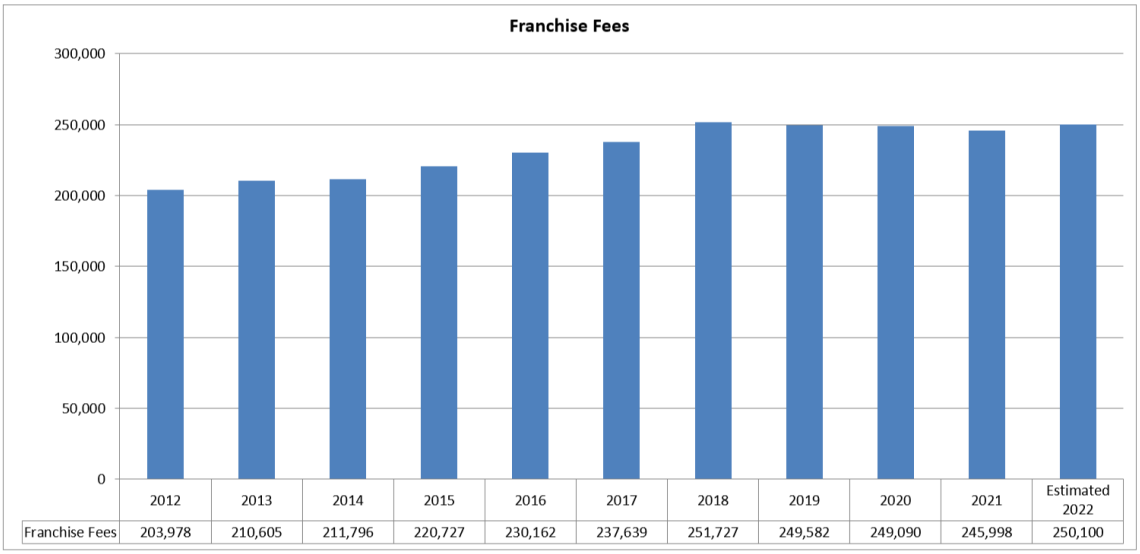


	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
Telecommunications Tax	335,144	339,349	332,436	251,647	285,038	250,346	232,323	222,548	166,400	140,871	144,900

The Simplified Municipal Telecommunications Tax Act effective July 1, 2002 repealed the municipal infrastructure maintenance fee and established the simplified municipal telecommunications tax. Under this Act, the Illinois Department of Revenue collects the tax and distributes 99.5% of it to municipalities The Village's tax rate for the Simplified Telecommunications Tax is 6%. The tax is collected by the State of Illinois and remitted to the Village monthly. The Simplified Telecommunications Tax was consistent until Fiscal Year 2015 when a reduction of revenue incurred due to the settlement of a class action lawsuit. The revenue source rebounded slightly in fiscal year 2016, but has experienced a decline in the following years with a significant decline of 26% in fiscal year 2020. This reduction is likely due to the bundling of services and a reduction in landlines.

Telecommunication tax revenues are allocated between the General Fund and the Police and Public Works Utility Tax Fund. These fees currently represent 1.7% of the revenues in the General Fund and a 100% of the revenues in the Police and Public Works Utility Tax Fund. In the Police and Public Works Utility Tax Fund this revenue source funds equipment purchases for the Police, Parks and Street Departments.

Franchise Fees



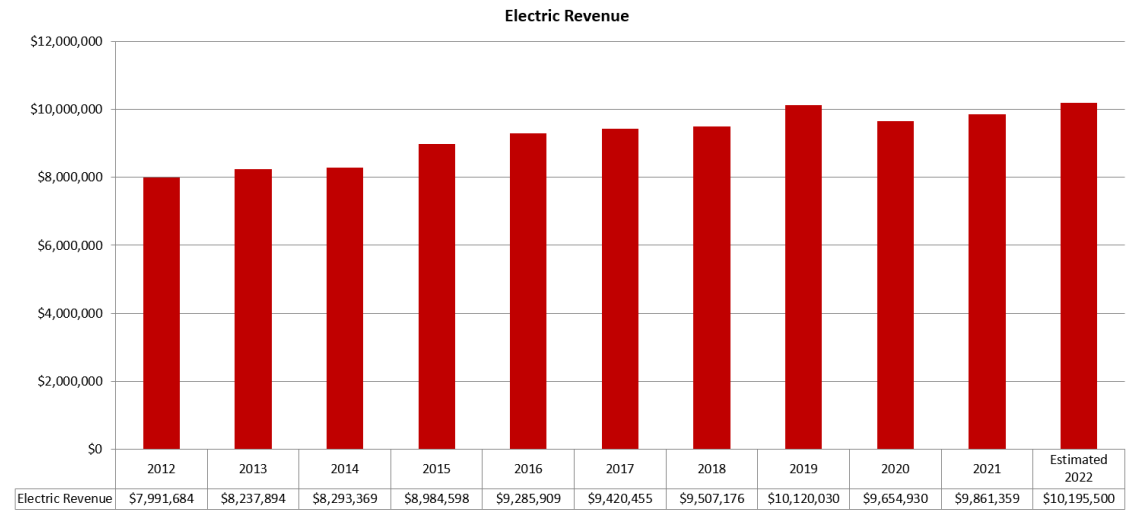
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
Franchise Fees	203,978	210,605	211,796	220,727	230,162	237,639	251,727	249,582	249,090	245,998	250,100

Franchise fees are a revenue source within the General Fund. The franchise fees collected are the result of the privilege granted by the Village of Chatham to Ameren/CILCO and Comcast that allows these investor-owned utilities to have facilities on public property. Franchise fees currently make up 4.5% of the 2022 General Fund Revenues Budget.

Franchise fees include 1.0039 per therm of natural gas sold and 5% assessed on cable fees. Franchise fees assessed on natural gas revenue are affected by weather, gas prices, and vacancies. Franchise fees assessed on cable charges are affected by changes in customer preferences changing and bundling of services.

The decrease in franchise fees in the fiscal year 2022 budget is 4.94% under the prior year budget. This amount is estimated based on review of the most recent quarterly payment from Comcast for franchise fees and the most recent Ameren/CILCO payment.

Electric Revenue



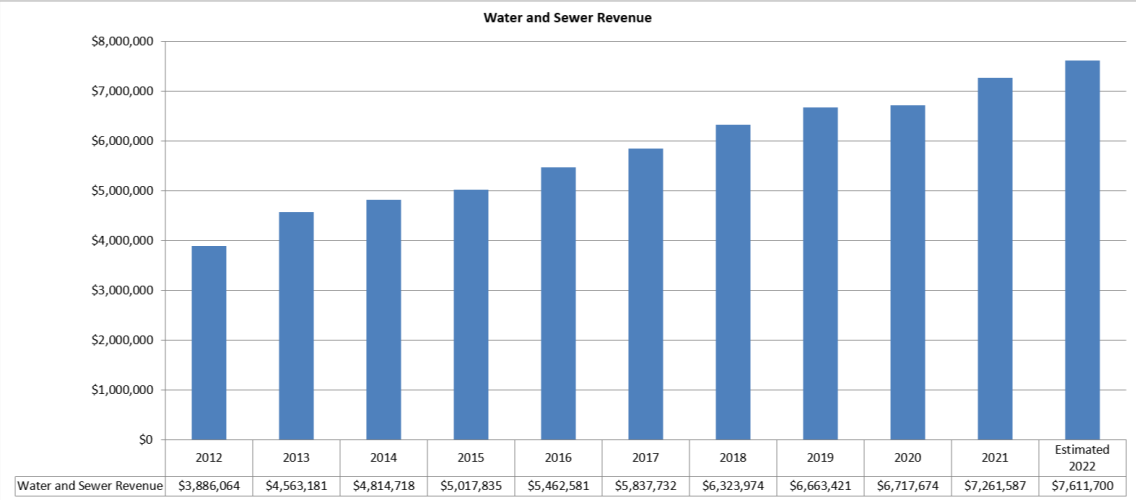
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
Electric Revenue	$7,991,684	$8,237,894	$8,293,369	$8,984,598	$9,285,909	$9,420,455	$9,507,176	$10,120,030	$9,654,930	$9,861,359	$10,195,500

Customers, including residents and businesses, are billed monthly for electric services. Electric revenues are based on the amount of electricity used. Electric rates are developed to recover the cost of providing electricity to users. The Village purchases electricity from the Illinois Municipal Electric Agency (IMEA). The Village's electric rate to their customers is affected by the IMEA's rate to the Village. Electric consumption is also affected by summer and winter weather conditions. Hotter summers and colder winters are associated with higher consumption.

Electric rates were increased in fiscal year 2014. Along with this rate increase was the provision that rates would be annually adjusted based on the Supply Average Participant Cost from the IMEA as determined each January. Rates increased again in August 2015 as a result of this provision. The IMEA did not project any increases in the Supply Average Cost for fiscal years 2017 and 2018, thus electric rates stayed the same. In 2019, the IMEA indicated a slight increase in the Supply Average Cost this combined with an increase in other operating costs resulted in an electric rate increase of 3% for both facility charges and consumption charges. The rate increase was not implemented until the 2nd quarter of fiscal year 2019.

A rate increase of 3% on both facility charges and consumption charges is planned for the fiscal year 2022 budget. In projecting electric revenue for fiscal year 2022, estimated future energy purchase information is obtained from the IMEA. This information is compared to the consumption and revenue for the past 5 fiscal years. An average consumption is determined and applied to the existing rate schedule to calculate a conservative estimate for electric revenue.

Water and Sewer Revenue



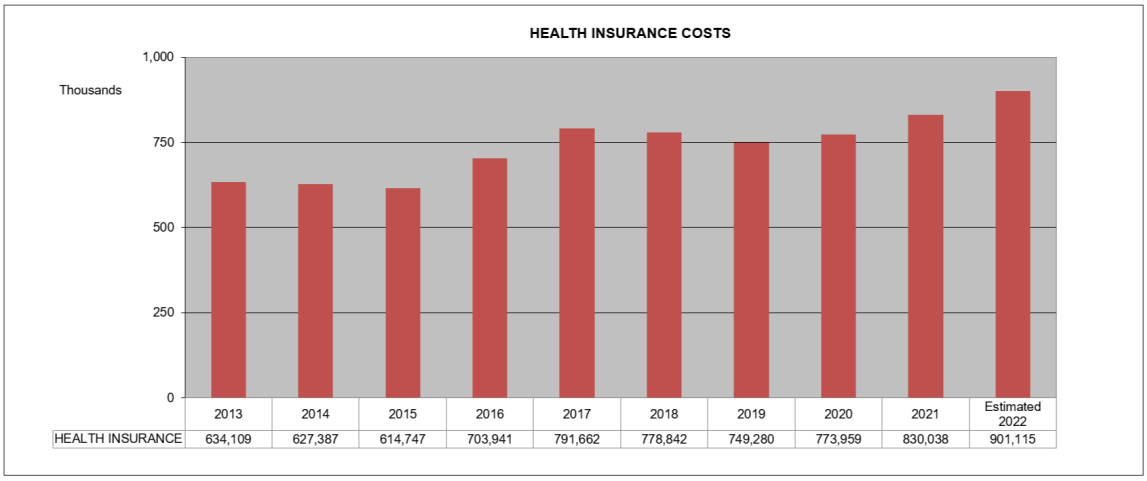
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
Water and Sewer Revenue	$3,886,064	$4,563,181	$4,814,718	$5,017,835	$5,462,581	$5,837,732	$6,323,974	$6,663,421	$6,717,674	$7,261,587	$7,611,700

Customers, including residents and businesses, are billed monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water and sewer rates are developed to recover the cost of providing water to users. The Village receives its water from the South Sangamon Water Commission (SSWC) and the Village pays the Sangamon County Water Reclamation District (SCWRD) for sanitary sewer service. The Village's water and sewer rates to their customers are affected by the SSWC's water rate and the SCWRD's sewer rate to the Village.

During 2010, the Village had a water and sewer rate study and forecast performed for fiscal years 2011 through 2015. The new rate structure adopted in January of 2011 for the water and sewer utilities was designed to build cash balances within the fund as well as produce a net income provided expenditures stay within the parameters used in the study. In September 2013, the Village increased their water rates to pass along a rate increase from the Village's water supplier. Water and Sewer rates were then restructured in 2015 with an effective date of August 2015. The restructuring eliminated a minimum charge that included some gallons of consumption and adopted a rate structure with a monthly facility charge and a separate consumption charge for all consumption. The restructuring was adopted to alleviate consumption risk experienced by the Water and Sewer Fund and to make the utility less reliant on high usage to balance funds by shifting more of the cost to a fixed monthly portion. In August 2016, the facility charge was increased $2.50 a month for the duration of one year to fund the initial Village-wide flushing program. The 2018 budget included a rate increase of $1.41 per 1000 gallons that is the result of passing along the rate increase the Village received from their supplier the SSWC as well as a continuation of the $2.50 monthly facility for ten years to fund the painting of both the ground storage tank and the water tower. The 2019 and 2020 budgets include rate increases of .88 and .14 per 1000 gallons that is the result of passing along a rate increase from the SSWC. The 2022 Budget includes a sewer rate increase of .16 in the monthly facility charge and .19 per 1000 gallon consumption charge increase to pass along year two of a multi-year rate increase the Village received from their sanitary sewer service provider.

In estimating fiscal year 2022 Water and Sewer Revenue, a review of consumption and the number of customers is completed and is applied to the existing rate schedules to calculate a conservative estimate for water and sewer revenue.

Health Insurance

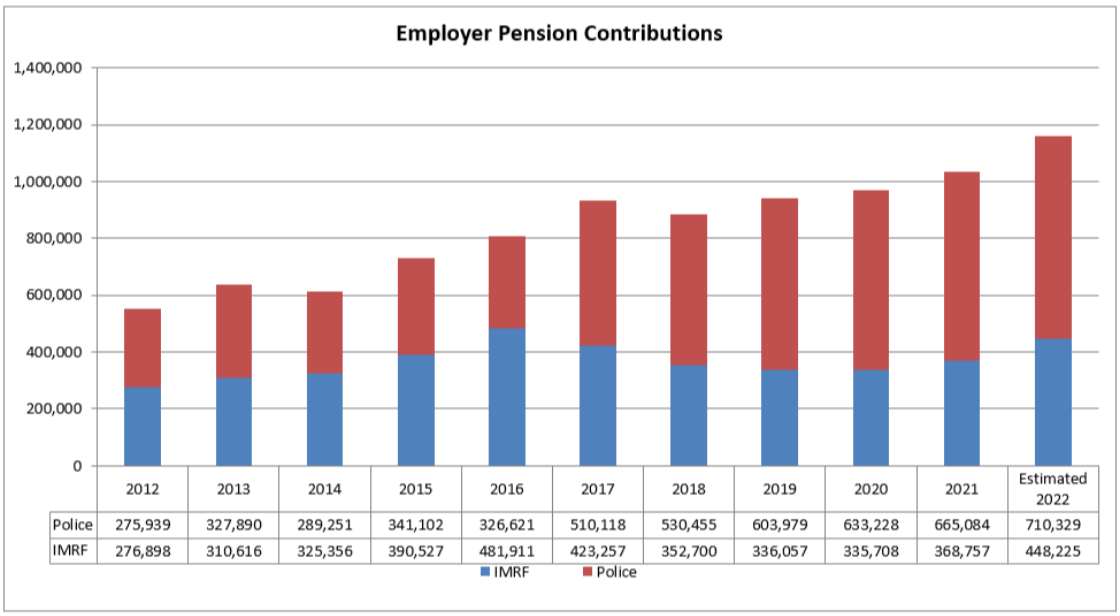


	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
HEALTH INSURANCE	634,109	627,387	614,747	703,941	791,662	778,842	749,280	773,959	830,038	901,115

The Village provides health, dental and vision insurance to employees. From Fiscal Year 2011 through 2018, the Village currently paid 100% of the employee's coverage and 80% towards the dependent or family health coverage. During Fiscal Year 2019 the Village began shifting more costs of the dependent care coverage to the employee by only paying 78% of dependent care coverage for most employee groups. For the Fiscal Year 2020, this percentage decreased to 76% of dependent care coverage and in Fiscal Year 2021, this percentage decreased to 74%. The majority of employees will have 72% to 74% of dependent care coverage for Fiscal Year 2022. The projected budget for Fiscal Year 2022 has increased approximately $71,077 over the 2021 actual expense due to more individuals being covered overall.

Retirees meeting certain length of service requirements are eligible to remain on the Village's health insurance plan until the retiree is Medicare age. The Village pays either a portion or all of their individual coverage depending on their length of service. Retiree dependents may also remain on the Village's health insurance plan, the retiree is responsible for 100% of the cost of their dependent's health insurance. The Village does not pay for retiree dental or vision. The retiree has the option to remain on the plan at their own expense.

Employer Pension Contributions



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Estimated 2022
Police	275,939	327,890	289,251	341,102	326,621	510,118	530,455	603,979	633,228	665,084	710,329
IMRF	276,898	310,616	325,356	390,527	481,911	423,257	352,700	336,057	335,708	368,757	448,225

The Village funds two pensions the Police Pension and the Illinois Municipal Retirement Fund (IMRF). The IMRF plan covers all full-time and eligible part-time non-sworn municipal employees. The fiscal year 2022 budget includes contributions for 40 employees in IMRF and 17 in the Police Pension Plan.

Police pension expenses increased from 2017 to 2022 due to a change in funding assumptions and actuarial approach due to the implementation of GASB 67 and 68. IMRF contributions spiked in 2015 and 2016 with an increase in contributions related to accelerated payments required upon the retirement of individuals with significant accrued time accumulated. The increase in IMRF from 2021 to 2022 is due to potential accelerated payments for employees eligible for retirement during Fiscal Year 2022.

Long Term Financial Planning

The Village recognizes the importance of long-term financial planning. This year's budget process includes both a five–year Capital Improvement Plan and a five-year Financial Projection for the Village's three major funds; the General Fund, the Electric Fund and the Water and Sewer Fund. The purpose of formulating these projections is to aid the Village in its long-term planning, to assist in reviewing revenue sources, fund balances, levels of service and to focus on the Village's long-term goals of customer service, performance, economic development and quality of file. It will allow the Village to proactively address future financial challenges, identify areas of concern and consider the long-term effects of current decisions.

Capital Improvement Plan

The Capital Improvement Program (CIP) is a plan for the Village's capital investments over a five (5) year period. The CIP has been incorporated as part of the Village's Annual Budget Document. The CIP allows the Village to forecast capital costs, funding, and timing for large projects. Each year the CIP is reviewed by the Village's Management Staff and the Village Board within the context of ongoing Village, County, and State programs, as well as the Village's planning document (Comprehensive Plan).

Five-Year Financial Projection

The Village's five-year financial projection is based on estimates of future revenue and expenditure assumptions. The projection is prepared for the General Fund, Electric Fund and Water and Sewer Fund.
The projection includes prior year estimated results and projected results for the current year and following four years.

Revenue Assumptions

Financial trends and currently known information are used in preparing the revenue projections. Actual results may vary based on revenue performance, future economic development or future changes in fees or rates.

General Fund

The Village is a non-home rule community and is subject to the State of Illinois' Property Tax Limitation Law. This law limits the increase in the Village property tax levy to the lesser of 5% or the increase in the December to December change in the Consumer Price Index(CPI). An exception to this limit is allowed for new property growth. The Village is a community that has been consistently experiencing growth in new property for several years. Due to this, an estimated increase rate of 4% has been used in projecting property tax revenue. This is above the current CPI increase rate of 2%. The state income tax distribution and the local use tax distribution are based on the Village's population. The current distribution is based on the Village's 2010 population of 11,500. The Village preliminary 2020 census population is 14,377. An increase in both income tax and local use tax is reflected in the fiscal year 2022. Beginning in Fiscal Year 2021, the Utility Administration Fee assessed to the Water and Sewer Fund began transitioning from 2% of to 3% of Water and Sewer Fund revenues. The rate assessed to the Electric Fund is 3% of Electric revenues.

Electric Fund

Electric rates are based on the cost of providing electric service to customers, the cost to maintain existing infrastructure as well as the cost to extend services to new customers. The Village purchases electricity from the Illinois Municipal Electric Agency (IMEA). In 2015, the Village established by ordinance a process for setting utility rates. This process dictates that the Village will raise rates based on the IMEA's supply average participant cost. Electric rates increased in Fiscal Year 2019 and will see an increase in Fiscal Year 2022. Revenue from electric user charges are then projected to increase at a rate of 2% a year for fiscal years 2023 through 2026 due to growth in the number of electric customers.

Water and Sewer Fund

Water and Sewer rates are based on the cost of providing water and sanitary sewer service to customers, the cost of maintaining existing infrastructure, as well as the cost to extend services to new customers. The Village purchases water from the South Sangamon Water Commission (SSWC) and sanitary sewer services from the Sangamon County Water Reclamation District (SCWRC). In 2015, the Village established by ordinance a process for setting utility rates. This process dictates that the Village will pass along any rate increases that it receives from their suppliers. During Fiscal Year 2020, The Sangamon County Water Reclamation District passed a multi-year rate increase for Fiscal Years 2020 through 2029. The Village's projected sewer income reflects passing on these rate increases to the Village's customers. No increases are currently anticipated for water services. Both water and sanitary sewer revenue are projected using a 2% increase in usage due to customer growth.

Expenditure Assumptions

Salaries and Employee Benefits

Personal service expense is the largest portion of the General Fund budget and the second largest expense of the Electric and Water and Sewer Fund budgets. The Village employees are covered by two labor contracts; Police Officers – Fraternal Order of Police and the Electric Department personnel – International Brotherhood of Electric Workers. All other employees are not covered by a contract. Contracts with the Fraternal Order of Police and the International Union of Operating Engineers expired in April 2021 and a new contract was adopted effective May 1, 2021, expiring April 30, 2025. The contract with the International Brotherhood of Electrical Workers expires on April 30, 2022. The Village has worked to decrease the cost of salaries and employee benefits by limiting the amount the Village will pay going forward for dependent care insurance and implementing a Tier 2 employment package for new hires not covered by a union contract and for employees covered under the International Brotherhood of Electrical Workers.

Projected Results

General Fund
The General Fund projections show operating surpluses for Fiscal Years 2022 through 2026. In Fiscal Year 2023, the General Fund is projected to have an increase in revenue related to an anticipated increase in per capita distribution of income and local use tax due to an anticipated increase in the population from the 2020 census. For Fiscal Years 2023 through 2026, revenues as well as expenditures other than salaries and other payroll expense, debt and capital expenditures were estimated with a growth rate of 2%. In Fiscal Year 2022, employee salaries and other payroll expenses were budgeted with the assumption that existing vacant positions would be filled throughout the Fiscal Year. Beginning in Fiscal Year 2021, the Utility Administration fee will transition to being assessed to both utility funds at a rate of 3% of utility fund revenues. For Fiscal Years 2023 through 2026, employee salaries and other payroll expenses were estimated at a growth rate of 3%. In Fiscal Year 2023, when the Village's per capita revenues increase due to the increase in population for the census, a long-term borrowing is planned in the amount of $1,333,333 for the construction of a new municipal hall. The Electric and Water and Sewer Fund will share in this project. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced operating budget is presented each year. Additional revenue sources should be explored to fund improvements to the Village's aging equipment and infrastructure as well as to consider an increase in staffing levels to meet the demands of a growing community.

Electric Fund
The Electric Fund projections shows operating deficits in Fiscal Years 2022 and 2023 through 2026. Revenue for Fiscal year 2022 was projected by reviewing estimated kilowatt hour information provided by the IMEA. Revenue for Fiscal Years 2023 thru 2026 was projected at a customer growth rate of 2%. Expenditures were projected using a rate of 2% per year with the exception of employee salary, other payroll expense, debt service and capital expenditures. Employee salary and other payroll expense were estimated at a growth rate of 3%. A long-term borrowing is planned in Fiscal Year 2023 in the amount of $1,333,333 for the construction of a new municipal hall. Additional rate increases may be necessary if the Village's electric supplier increases rates or the Village's operating or capital expenditures require the rates be reviewed and adjusted.

Water and Sewer Fund

The Village's Water and Sewer Fund is showing projected budget deficits for Fiscal Years 2022 and 2023. For Fiscal Year 2022, revenue was projected assuming no growth in existing customers using historical consumption rates per customer. In Fiscal Years 2023 through 2026, a growth rate of 2% was projected. Due to the Sangamon County Water Reclamation Districts multi-year rate increase and the Village's policy to pass along rate increases to customers, both sewer revenue and expenses have been increased to reflect this. Other expenditures were projected using a rate of 2% per year except for employee salaries, other payroll expense, debt service and capital expenditures. Employee salary and other payroll expenses were estimated at a growth rate of 3%. Beginning in 2021, the assessment of Utility Administration Fee payable to the Village's General Fund began transitioning to a rate of 3% of Water and Sewer Fund revenues. The rate in 2021 was assessed at 2.5% and for the 2022 budget was assessed at 3.5% for fiscal year 2023 and later the rate will be 3%. A long-term borrowing is planned in Fiscal Year 2023 in the amount of $1,333,333 for the construction of a new municipal hall. Additional rate increases may be necessary if the Village's water rates or the Village's operating or capital expenditures require the rates to be reviewed and adjusted.

General Fund Projection Summary

Description	2020-2021 Estimated Actual	2021-2022 Budget	2022-2023 Projected	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected
REVENUES	$1,417,623	$1,480,976	$1,540,215	$1,601,824	$1,665,897	$1,732,532
Property Tax	24,673	24,700	25,194	25,698	26,212	26,736
Road and Bridge Tax	999,904	988,000	928,819	947,395	966,343	985,670
Sales Tax	1,318,329	1,275,350	1,594,409	1,626,297	1,658,823	1,692,000
State Income Tax	514,158	511,750	639,777	652,572	665,623	678,936
Franchise Tax	245,998	250,100	255,102	260,204	265,408	270,716
Business License	20,275	23,670	24,143	24,626	25,119	25,621
Building Permits	55,573	47,000	47,940	48,899	49,877	50,874
Traffic Fines	38,272	40,000	40,800	41,616	42,448	43,297
Other Fines	39,817	42,250	43,095	43,957	44,836	45,733
Personal Property Replacement	3,051	2,500	2,550	2,601	2,653	2,706
Plan Review-Engineering Fees	500	-				
Telecommunications Tax	112,745	116,000	118,320	120,686	123,100	125,562
Opening and Closing	12,300	11,350	11,577	11,809	12,045	12,286
Cornerstone Sales	1,130	1,230	1,255	1,280	1,305	1,331
Interest Income	12,150	13,575	13,847	14,123	14,406	14,694
Sale of Services	388	365	372	380	387	395
Miscellaneous Revenue	21,214	38,800	39,576	40,367	41,174	41,999
Contractors Registration	3,350	4,000	4,080	4,162	4,245	4,330
Crime Prevention Revenue	4,530	7,500	7,650	7,803	7,959	8,118
MFT Reimbursement	-	-	-	-	-	-
Gaming Tax Distribution	70,085	64,120	65,402	66,710	68,045	69,406
Local Share Cannabis Use Tax	9,400	10,695	10,909	11,127	11,350	11,577
Utility Fund Administration Fee	490,725	635,514	572,459	589,685	603,570	617,788
Zoning Fees	1,000	800	816	832	849	866
Park Use Fee	780	650	663	676	690	704
Federal Grants - IDOT	9,790	19,000	19,380	19,768	20,163	20,566
Federal Grants - DOJ	-	4,583	4,675	4,768	4,864	-
Federal Grants - DCEO	259,416	-	-	-	-	
Other Grants	2,887	8,890	9,068	9,249	9,434	-
Loan/Bond Proceeds	810000	-	1,333,333	-	-	-
TOTAL REVENUES	$6,500,066	$5,623,368	$7,355,426	$6,179,114	$6,336,825	$6,484,443
EXPENSES						
Administration Department						
Employee Salaries	$248,134	$296,000	$304,880	$ 314,026	$323,447	$333,151
Salaries - Officials	51,600	53,000	53,000	53,000	53,000	53,000
Other Payroll Expense	86,280	103,130	105,193	107,296	109,442	111,631
Travel & Training	4,403	9,270	9,455	9,645	9,837	10,034
Legal Expenses	111,524	131,840	134,477	137,166	139,910	142,708
Professional services	72,525	161,101	164,323	167,609	170,962	174,381
Annual Audit Fee	3,443	3,710	3,784	3,860	3,937	4,016
Buildings & Grounds Maintenance	18,104	19,647	20,040	20,441	20,850	21,267
Vehicle & Equipment Maintenance	320	2,327	2,374	2,421	2,469	2,519
Emergency Services	-	3,643	3,716	3,790	3,866	3,943
Office Expense	22,641	66,802	68,138	69,501	70,891	72,309
IT	32,841	24,617	25,109	25,612	26,124	26,646
Code Enforcement	38,432	67,310	68,656	70,029	71,430	72,859
General Insurance	30,777	30,250	30,855	31,472	32,102	32,744
Refunds	553	4,120	4,202	8,000	8,160	8,323
Grant Expense	50,000	56,000	-	-	-	-
Debt Service	-	-	-	90,000	90,000	90,000
ADMINISTRATION DEPARTMENT TOTAL	771,576	1,032,767	998,200	1,113,869	1,136,425	1,159,528

General Fund Projection Summary - Continued

Description	2020-2021 Estimated Actual	2021-2022 Budget	2022-2023 Projected	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected
Cemetery Department						
Employee Salaries	$12,993	$20,000	$20,600	$21,218	$21,855	$22,510
Other Payroll Expense	4,983	7,060	6,841	7,086	7,342	7,610
Buildings & Grounds Maintenance	11,210	18,998	19,378	19,766	20,161	20,564
CEMETERY DEPARTMENT TOTAL	$29,186	$46,058	$46,819	$48,069	$49,358	$50,685
Employee Salaries	$229,973	$278,800	$287,164	$295,779	$304,652	$313,792
Other Payroll Expense	79,579	88,190	103,495	107,145	113,625	114,957
Travel & Training	-	515	525	536	547	557
Professional services	-	30,900	-	-	-	-
Buildings & Grounds Maintenance	70,652	55,897	57,015	58,155	59,318	60,505
Recreation Program	-	-	-	-	-	-
4th of July	7,400	7,622	7,774	7,930	8,089	8,250
Vehicle & Equipment Maintenance	21,440	34,420	35,108	35,811	36,527	37,257
Office Expense	2,714	4,150	4,233	4,318	4,404	4,492
Equipment purchase	2,917	9,782	9,687	9,881	10,078	10,280
Uniforms & Supplies	2,922	5,550	5,661	5,774	5,890	6,007
PARKS AND RECREATION DEPARTMENT TOTAL	$417,597	$515,826	$510,663	$525,328	$543,131	$556,097
Street Department						
Employee Salaries	$274,118	$331,700	$341,651	$ 351,901	$ 362,458	$ 373,331
Other Payroll Expense	140,930	163,350	193,875	201,989	210,518	219,488
Travel & Training	-	1,000	1,020	1,040	1,061	1,082
Buildings & Grounds Maintenance	7,914	13,420	13,688	13,962	14,241	14,526
Vehicle & Equipment Maintenance	57,740	116,314	118,640	121,013	123,433	125,902
Office Expense	741	2,591	2,643	2,696	2,750	2,805
General Insurance	22,665	22,161	22,604	23,056	23,517	23,988
Equipment purchase	1,456	4,824	4,920	5,019	5,119	5,222
IT	-	1,500	1,530	1,561	1,592	1,624
Uniforms & Supplies	8,496	14,404	14,692	14,986	15,286	15,591
Debt Service	500,725	79,912	58,680	58,552	58,409	58,751
STREET DEPARTMENT TOTAL	$1,014,785	$751,176	$773,944	$795,774	$818,386	$842,309
Police Department						
Employee Salaries	$1,545,421	$1,923,700	$1,981,411	$2,040,853	$2,102,079	$2,165,141
Other Payroll Expense	524,275	600,700	582,226	609,763	638,803	669,436
Police Pension Contribution	665,084	710,329	738,742	768,292	799,024	830,984
Travel & Training	11,324	14,421	14,709	15,004	15,304	15,610
Professional services	4,935	5,403	5,511	5,621	5,734	5,848
Buildings & Grounds Maintenance	14,364	11,843	12,080	12,321	12,568	12,819
Vehicle & Equipment Maintenance	52,177	56,882	58,020	59,180	60,364	61,571
Police Restricted Account Expense	2,755	41,371	42,198	43,042	43,903	44,781
Office Expense	54,986	65,569	66,880	68,218	69,582	70,974
IT	10,532	7,374	7,521	7,672	7,825	7,982
General Insurance	44,034	42,200	43,044	43,905	44,783	45,679
Equipment purchase	25,977	22,626	23,079	23,540	24,011	24,491
Uniforms & Supplies	31,823	42,591	43,443	44,312	45,198	46,102
Debt Service	4,409	9,800	9,996	10,196	10,400	10,608
POLICE DEPARTMENT TOTAL	$2,992,096	$3,554,809	$3,628,861	$3,741,725	$3,879,577	$4,012,026

General Fund Projection Summary - Continued

Description	2020-2021 Estimated Actual	2021-2022 Budget	2022-2023 Projected	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected
Transfers						
Transfer to Capital Projects Fund Administration	$-	$1,046,300	$1,333,333	$-	$-	$-
Transfer to Capital Projects Fund Parks	-	-		-	-	-
Transfer to Capital Projects Fund Streets	38,809	364,500	-	-	-	-
TRANSFERS TOTAL	38,809	1,410,800	1,333,333	-	-	-
EXPENDITURE TOTAL:	$5,264,050	$7,311,436	$7,291,820	$6,224,763	$6,426,877	$6,620,645
General Fund Surplus (Deficit) Before Utilizing Cash on Hand for Accrued Time Payouts:	$1,236,016	$(1,688,068)	$63,606	$(45,649)	$(90,052)	$(136,202)
EXPENDITURES TO BE PAID FROM CASH ON HAND OR RESTRICTED CASH ACCOUNTS						
Use of Cash on Hand to pay costs related to accrued benefits	-	425,700	425,700	425,700	425,700	425,700
Use of Restricted Cash on Hand to pay costs related to Police expenses	-	41,371	-	-	-	-
Transfer Capital Plan to Capital Projects	-	1,046,300	-	-	-	-
Transfer Debt Proceeds to Capital Projects	-	364,500	-	-	-	-
SUBTOTAL	$-	$1,877,871	$425,700	$425,700	$425,700	$425,700
OPERATING BUDGET SURPLUS/ (DEFICIT)	$1,236,016	$189,803	$489,306	$380,051	$335,648	$289,498

Electric Fund Projection Summary

Description	2020-2021 Estimated Actual	2021-2022 Budget	2022-2023 Projected	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected
REVENUES						
Electric Sales	$9,861,359	$10,195,500	$10,399,410	$10,607,398	$10,819,546	$11,035,937
Penalties	45,775	116,500	124,793	127,289	129,835	132,431
Interest	14,169	11,180	11,404	11,632	11,864	12,102
Reimbursement of Expense	7,840	13,300	13,566	13,837	14,114	14,396
Miscellaneous Revenue	72,227	45,000	45,900	46,818	47,754	48,709
Development Fees	-	-	40,000	40,800	41,616	42,448
Other Grants	151,969	-	-	-	-	-
Debt Proceeds	254,751	-	1,333,334	-	-	-
Utility Tax Collected	250,643	260,000	265,200	270,504	275,914	281,432
Interfund Loan Payment	89,707	89,707	-	-		-
TOTAL REVENUES	$10,748,440	$10,731,187	$12,233,607	$11,118,278	$11,340,645	$11,567,456
EXPENSES						
Electric Fund						
Employee Salaries	$1,020,964	$1,325,125	$1,364,879	$1,405,825	$1,448,000	$1,491,440
Other Payroll Expense	358,756	480,200	489,804	499,600	509,592	519,784
Travel & Training	1,100	11,330	11,557	11,788	12,023	12,264
Professional Services	-	30,000	-	-	-	-
Annual Audit Fee	15,124	13,596	13,868	14,145	14,428	14,717
Buildings & Grounds Maintenance	142,872	224,959	229,458	234,047	238,728	243,503
Vehicle & Equipment Maintenance	46,637	59,741	60,936	62,155	63,398	64,666
Office Expense	121,879	150,274	153,279	156,345	159,472	162,661
IT & GIS	5,244	16,995	17,335	17,682	18,035	18,396
General Insurance	90,667	88,700	90,474	92,736	95,054	97,431
Equipment purchase	417,696	151,833	89,600	50,000	51,000	52,020
Uniforms & Supplies	23,391	50,768	51,783	52,819	53,875	54,953
Street Maintenance	-	2,060	2,101	2,143	2,186	2,230
Construction Expense	170,572	475,122	1,560,552	231,763	236,399	241,127
Meter and Transformer Expense	136,287	174,579	178,070	181,632	185,265	188,970
IMEA Electric Expense	7,253,053	7,160,989	7,304,209	7,450,293	7,599,299	7,751,285
Utility Tax Expense	245,515	260,000	269,280	274,666	280,159	285,762
Debt Service	323,207	321,800	321,760	422,559	428,134	430,014
Refunds	-	515	515	515	515	515
Bad Debt Expense	-	56,000	56,000	56,000	56,000	56,000
General Fund Administration Fee	312,000	326,759	333,294	339,960	346,759	353,694
EXPENDITURES TOTALS:	$10,684,964	$11,381,345	$12,598,754	$11,556,672	$11,798,322	$12,041,431
Electric Fund Surplus (Deficit) Before Utilizing Cash on Hand for Accrued Time Payouts:	$63,476	$(650,158)	$(365,148)	$(438,395)	$(457,678)	$ (473,975)
EXPENDITURES TO BE PAID FROM CASH ON HAND OR RESTRICTED CASH ACCOUNTS						
Use of Cash on Hand to pay costs related to accrued benefits	-	345,000	300,000	300,000	300,000	300,000
Use of funds for expenses carried forward from prior year	-	200,000	-	-	-	-
SUBTOTAL	$ -	$545,000	$300,000	$300,000	$300,000	$300,000
OPERATING BUDGET SURPLUS/(DEFICIT)	$63,476	$(105,158)	$(65,148)	$(138,395)	$(157,678)	$ (173,975)

Water and Sewer Fund Projection Summary

Description	2020-2021 Estimated Actual	2021-2022 Budget	2022-2023 Projected	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected
REVENUES						
Water Sales	$ 5,030,523	$5,200,000	$5,304,000	$5,410,080	$5,518,282	$5,628,647
Bulk Water Sales	2,123	2,200	2,244	64,921	66,219	67,544
Sewer Income	2,198,424	2,331,500	2,449,474	2,628,383	2,750,656	2,877,214
Penalties	30,517	78,000	79,560	81,151	82,774	84,430
Interest	5,378	4,220	4,304	4,390	4,478	4,568
Sales of Services	69,400	100,000	102,000	104,040	106,121	108,243
Miscellaneous Revenue	25,122	30,000	30,600	31,212	31,836	32,473
Federal Grants	157,456	-	-	-	-	-
Debt Proceeds	-	-	1,333,333	-	-	-
TOTAL REVENUES	$7,518,945	$7,745,920	$9,305,515	$8,324,179	$8,560,365	$8,803,119
EXPENSES						
Water and Sewer Fund						
Employee Salaries	$737,102	$896,500	$923,395	$951,097	$979,630	$1,009,019
Other Payroll Expense	300,462	348,289	355,255	362,360	369,607	376,999
Travel & Training	108	3,142	3,205	3,269	3,334	3,401
Professional services	63,860	48,680	49,654	50,647	51,660	52,693
Audit	15,124	13,596	13,868	14,145	14,428	14,716.75
Buildings & Grounds Maintenance	109,806	110,646	112,859	115,116	117,418	119,767
Vehicle & Equipment Maintenance	31,648	42,436	43,285	44,150	45,033	45,934
Office Expense	114,457	119,500	121,890	124,328	126,814	129,351
IT	11,142	21,991	22,431	22,879	23,337	23,804
General Insurance	39,529	37,900	38,658	39,624	40,615	41,630
Vehicle Expense	-	50,000	51,000	52,275	53,582	54,921
Equipment purchase	15,609	28,648	29,221	29,805	30,401	31,010
Uniforms & Supplies	17,322	22,557	23,008	23,468	23,938	24,416
Street Maintenance	12,964	14,420	14,708	15,003	15,303	15,609
Construction Expense	122,865	155,000	1,491,433	161,262	164,487	167,777
Meter Expense	76,672	75,000	76,500	78,030	79,591	81,182
Electric expense	38,172	44,290	45,176	46,079	47,001	47,941
Water Expense	3,743,596	3,720,000	3,850,200	3,927,204	4,005,748	4,085,863
Sewer Expense	1,495,631	1,578,000	1,693,257	1,772,027	1,853,558	1,938,841
Debt Service	330,970	343,610	276,000	366,000	366,000	366,000
Refunds	450	2,781	2,781	2,781	2,781	2,781
Bad Debt Expense	-	31,375	31,375	31,375	31,375	31,375
General Fund Administration Fee	178,725	308,755	239,165	249,725	256,811	264,094
Interfund Loan Payment	89,707	89,707	-	-	-	-
EXPENDITURES TOTALS:	$7,545,922	$8,106,823	$9,457,324	$8,430,378	$8,648,873	$8,874,202
Water and Sewer Fund Surplus (Deficit) Before Utilizing Cash on Hand	$(26,977)	$(360,903)	$(151,809)	$(106,199)	$(88,508)	$(71,083)
EXPENDITURES TO BE PAID FROM CASH ON HAND						
Interfund Loan Payback	89,707	89,707	-	-	-	-
Cost of Accrued Time Payouts	-	141,000	136,500	136,500	136,500	136,500
SUBTOTAL	$89,707	$230,707	$136,500	$136,500	$136,500	$136,500
OPERATING BUDGET SURPLUS(DEFICIT)	$62,730	$(130,196)	$(15,309)	$30,301	$47,992	$65,417

Estimated Changes in Fund Balance and Net Position

	General Fund	Electric Fund	Water and Sewer Fund	Capital Projects Fund	Yard Waste, Recycling and Refuse Fund	Police and Public Works Utility Tax Fund	Cemetery Perpetual Fund	Veteran's Memorial Fund	Motor Fuel Tax Fund	Police Pension Fund
Budgeted Revenues	$5,623,368	$10,731,187	$7,745,920	$2,461,025	$297,380	$28,930	$16,560	$1,200	$580,466	$1,093,330
Budgeted Expenditures	(7,311,436)	(11,381,345)	(8,106,823)	(1,789,609)	(344,354)	(27,998)	(83,639)	(1,200)	(780,721)	(1,093,330)
Excess (Deficit) of Revenues over Expenditures	(1,668,068)	(650,158)	(360,903)	671,416	(46,974)	932	(67,079)	-	(200,255)	-
Fund Balance/Net Position April 30, 2021	3,678,412	11,134,934	10,017,648	73,669	285,636	12,777	486,056	12,038	1,032,435	10,546,789
Estimated Fund Balance/Net Position April 30, 2022	1,990,344	10,484,776	9,656,745	745,085	238,662	13,709	418,977	12,038	832,180	10,546,789
Estimated Unrestricted Cash Balance April 30, 2022	1,810,071	2,792,915	1,086,800							
Estimated Fund Balance/Net Position to Budgeted Expenditures	27.22%									
Estimated Unrestricted Cash to Budgeted Expenditures	24.48%	24.54%	13.41%							

Note 1 The Village's Financial Policies require that the General Fund Unassigned Fund Balance and the General Fund Unrestricted Cash Balance be maintained at a minimum of 17% to 25% of total budgeted annual expenditures. For the Fiscal Year 2022 the budget meets this requirement.

Note 2 The Village's Financial Policies require that the Electric and Water and Sewer Unrestricted Cash Balances be maintained at a minimum of 17% to 25% of total budgeted annual expenditures. For the Fiscal Year 2022 the Electric Fund budget meets this requirement, the Water and Sewer Fund Budget falls slightly below. It is unlikely that 100% of the Water and Sewer Fund budget will be spent, however if the balance does fall below the target, the Village will adjust spending in the upcoming years to bring the balances back within the targeted range.

Note 3 No minimum Assigned Fund Balance is required of the Capital Projects Fund.

Note 4 Special revenue funds, the Cemetery Perpetual Care Fund and the Police Pension Trust Funds do not have a minimum fund balance requirement. The Cemetery Perpetual Care Fund Fiscal Year 2022 includes spending down $83,639 of funds accumulated in the fund committed for cemetery care.

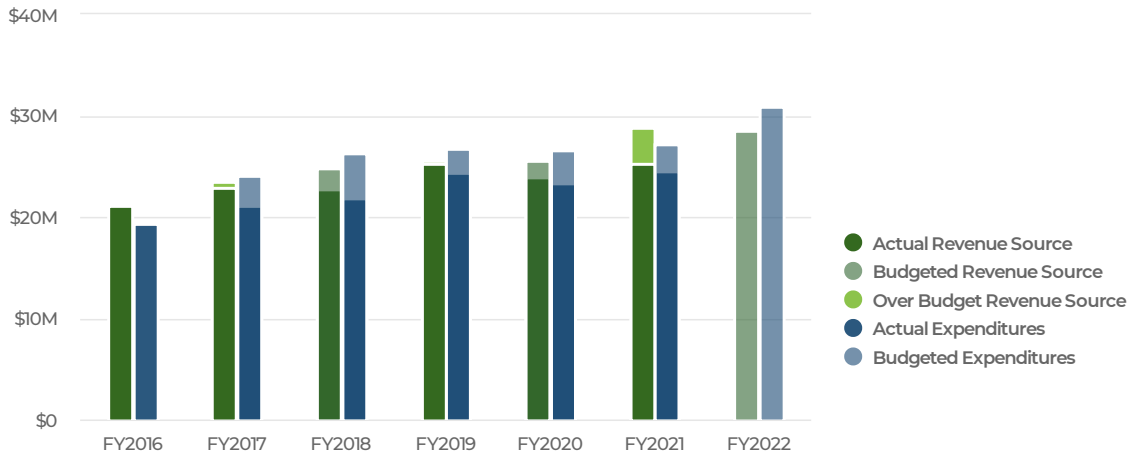
Increases or Decreases exceeding 10%:

The estimated decrease in fund balance is $1.688,068 or 46%. Included in the General Fund budget is $1,877,871 of nonrecurring expenditures and expenditures carried forward from prior periods. $425,700 is related to potential accrued time payoffs that are eligible for payout but may not occur and $1,410,800 is for capital project transfers and expenditures from restricted funds. The estimated increase of 911% in the Capital Projects Fund is due to the capital plan set for the Fiscal Year 2022 budget which will fund projects for this year and future years. The estimated decrease of 19% in the Motor Fuel Tax Fund is due to the spending down of funds to pay for road improvements. Also the estimated decrease of 14% in the Cemetery Perpetual Care Fund is due to the spending down of the fund for cemetery maintenance and improvements.

FUND SUMMARIES

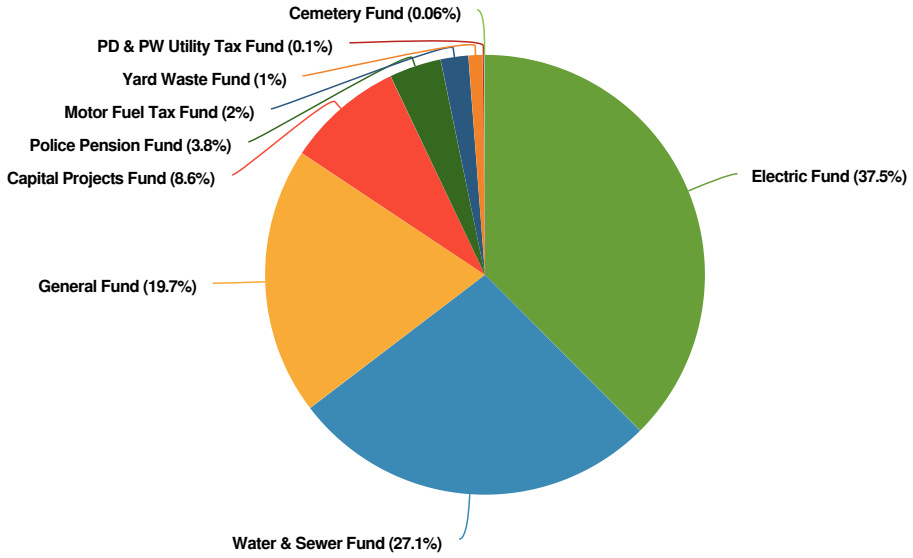
Summary

The Village of Chatham is projecting $28.58**M** of revenue in FY2022, which represents a 12.9% increase over the prior year's budgeted revenue. Budgeted expenditures are projected to increase by 13.3% or $3.63**M** to $30.92**M** in FY2022.

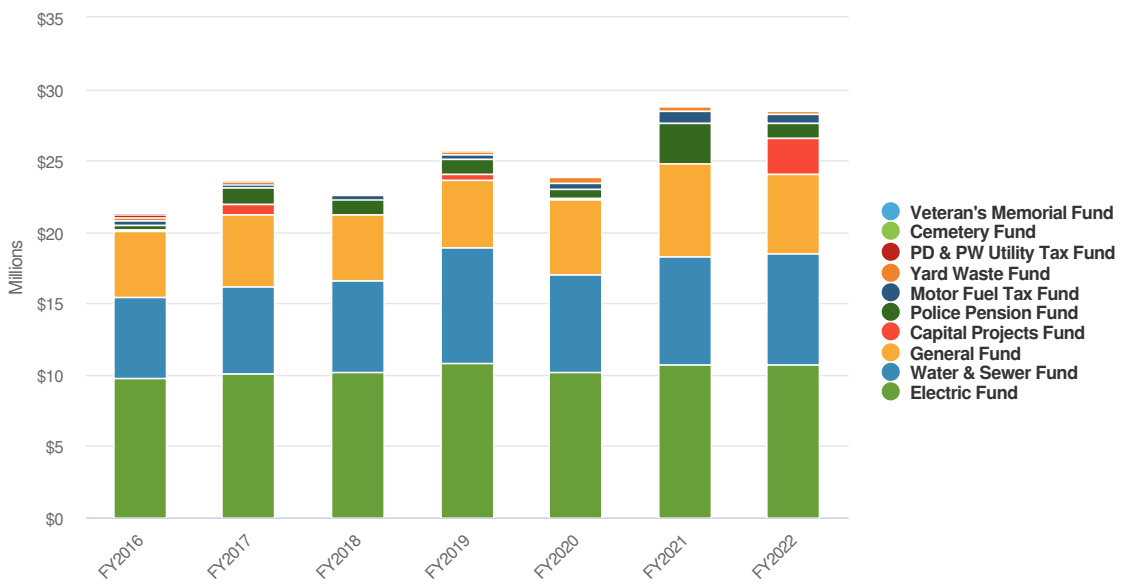


All Funds - Revenue by Fund

All Funds - 2022 Revenue by Fund



All Funds - Budgeted and Historical 2022 Revenue by Fund

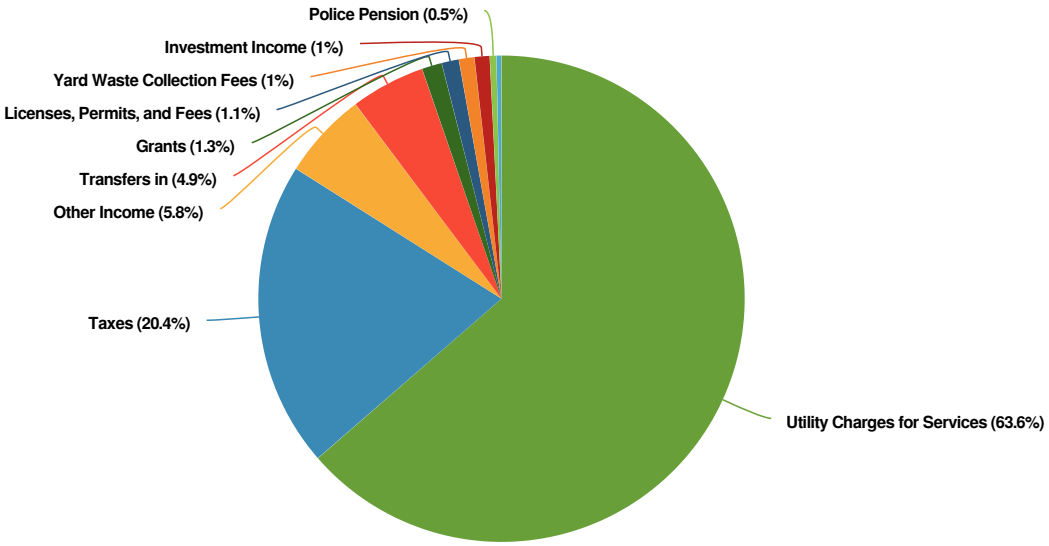


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund	$4,746,165.20	$5,210,735.32	$6,500,065.71	$5,166,470.00	$5,623,368.00	8.8%
Total General Fund:	**$4,746,165.20**	**$5,210,735.32**	**$6,500,065.71**	**$5,166,470.00**	**$5,623,368.00**	**8.8%**
Capital Projects Fund	$449,759.99	$101,567.97	$38,934.77	$39,034.00	$2,461,025.00	6,204.8%
Total Capital Projects Fund:	**$449,759.99**	**$101,567.97**	**$38,934.77**	**$39,034.00**	**$2,461,025.00**	**6,204.8%**
Yard Waste Fund	$146,313.09	$445,689.08	$303,099.88	$290,800.00	$297,380.00	2.3%
Total Yard Waste Fund:	**$146,313.09**	**$445,689.08**	**$303,099.88**	**$290,800.00**	**$297,380.00**	**2.3%**
PD & PW Utility Tax Fund	$44,518.41	$107,579.00	$28,193.32	$36,530.00	$28,930.00	-20.8%
Total PD & PW Utility Tax Fund:	**$44,518.41**	**$107,579.00**	**$28,193.32**	**$36,530.00**	**$28,930.00**	**-20.8%**
Police Pension Fund	$1,090,324.94	$647,739.26	$2,881,024.51	$1,137,950.00	$1,093,330.00	-3.9%
Total Police Pension Fund:	**$1,090,324.94**	**$647,739.26**	**$2,881,024.51**	**$1,137,950.00**	**$1,093,330.00**	**-3.9%**
Cemetery Fund	$12,542.30	$19,106.19	$15,206.11	$18,585.00	$16,560.00	-10.9%
Total Cemetery Fund:	**$12,542.30**	**$19,106.19**	**$15,206.11**	**$18,585.00**	**$16,560.00**	**-10.9%**
Veteran's Memorial Fund	$389.24	$536.74	$561.86	$1,200.00	$1,200.00	0%
Total Veteran's Memorial Fund:	**$389.24**	**$536.74**	**$561.86**	**$1,200.00**	**$1,200.00**	**0%**
Motor Fuel Tax Fund	$308,488.62	$429,710.29	$824,586.07	$530,441.00	$580,465.88	9.4%

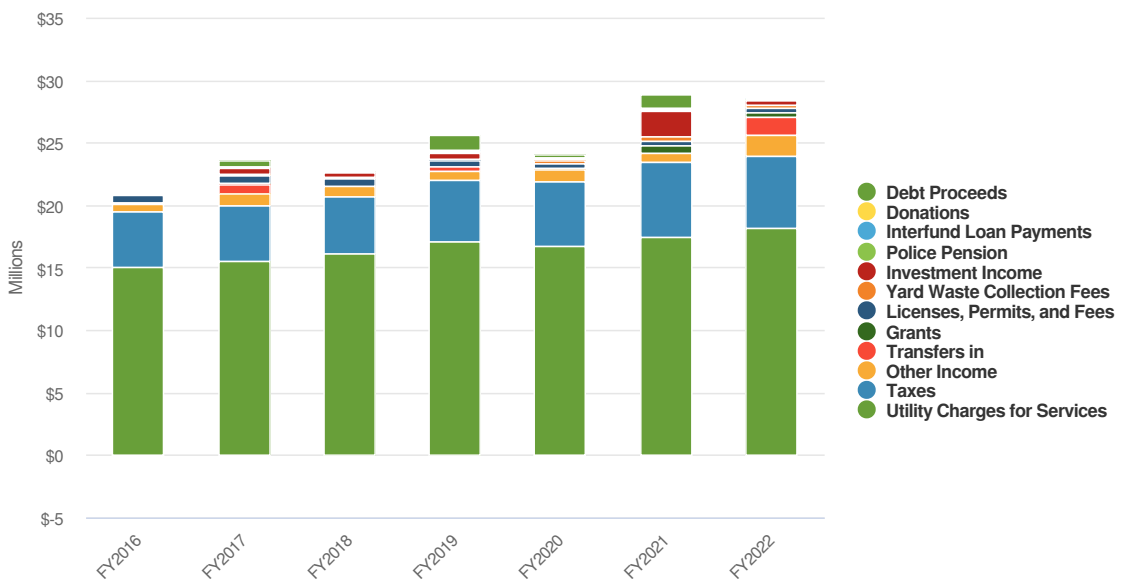
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total Motor Fuel Tax Fund:	**$308,488.62**	**$429,710.29**	**$824,586.07**	**$530,441.00**	**$580,465.88**	**9.4%**
Electric Fund	$10,849,424.94	$10,172,575.05	$10,748,439.41	$10,860,098.00	$10,731,187.00	-1.2%
Total Electric Fund:	**$10,849,424.94**	**$10,172,575.05**	**$10,748,439.41**	**$10,860,098.00**	**$10,731,187.00**	**-1.2%**
Water & Sewer Fund	$8,035,493.11	$6,897,722.84	$7,518,943.98	$7,234,875.00	$7,745,920.00	7.1%
Total Water & Sewer Fund:	**$8,035,493.11**	**$6,897,722.84**	**$7,518,943.98**	**$7,234,875.00**	**$7,745,920.00**	**7.1%**
Total:	**$25,683,419.84**	**$24,032,961.74**	**$28,859,055.62**	**$25,315,983.00**	**$28,579,365.88**	**12.9%**

All Funds - Revenues by Source

All Funds Projected 2022 Revenues by Source



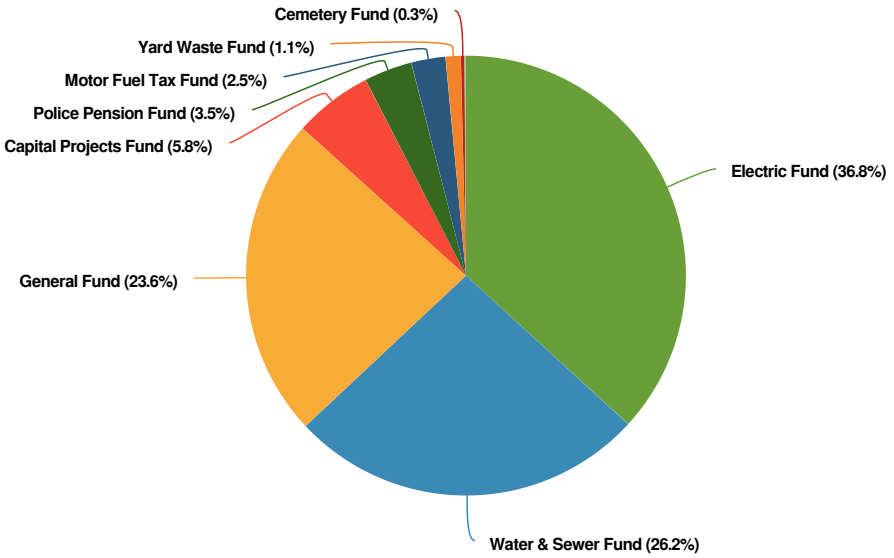
All Funds - Budgeted and Historical 2022 Revenues by Source



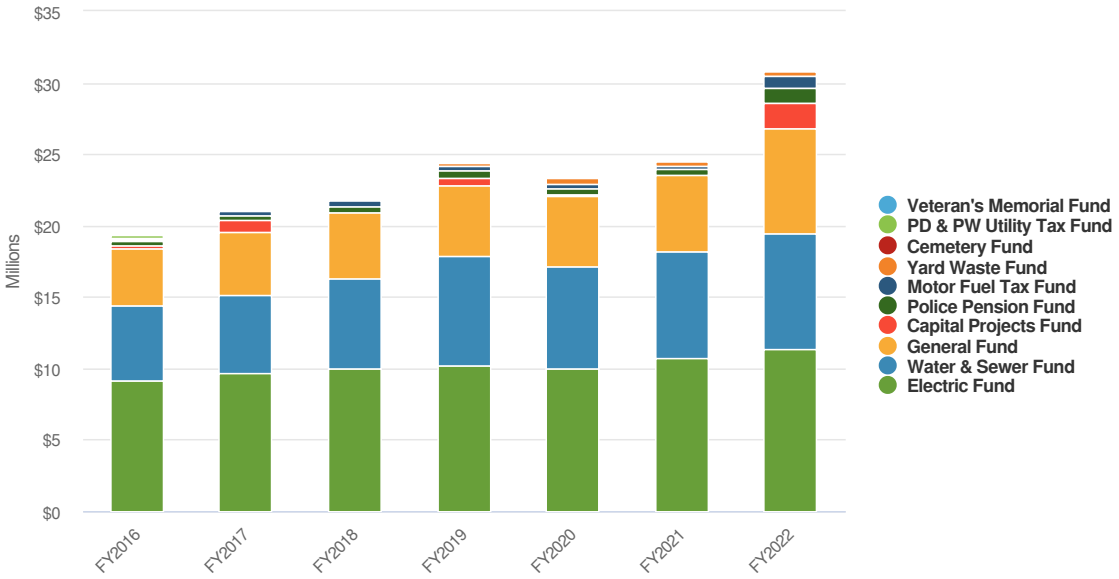
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Taxes	$4,824,993.13	$5,233,535.52	$6,009,003.85	$5,231,801.00	$5,820,046.88	11.2%
Licenses, Permits, and Fees	$461,729.52	$390,188.93	$324,850.46	$405,550.00	$327,100.00	-19.3%
Police Pension	$109,074.86	$122,578.51	$121,507.14	$121,500.00	$129,000.00	6.2%
Utility Charges for Services	$17,160,711.93	$16,713,702.66	$17,419,363.95	$17,407,725.00	$18,183,700.00	4.5%
Investment Income	$434,255.92	-$41,024.24	$2,131,177.69	$428,425.00	$288,605.00	-32.6%
Other Income	$706,501.56	$869,455.36	$776,659.93	$893,735.00	$1,651,284.00	84.8%
Yard Waste Collection Fees	$142,682.04	$266,942.66	$295,588.06	$287,280.00	$295,500.00	2.9%
Donations	$34,240.00	$500.00	$550.00	$1,150.00	$1,150.00	0%
Grants	$17,066.05	$10,705.64	$587,087.54	$150,550.00	$382,473.00	154.1%
Debt Proceeds	$1,253,110.00	$275,411.75	$1,064,751.00	$259,751.00	$0.00	-100%
Transfers in	$449,347.83	$101,257.95	$38,809.00	$38,809.00	$1,410,800.00	3,535.2%
Interfund Loan Payments	$89,707.00	$89,707.00	$89,707.00	$89,707.00	$89,707.00	0%
Total Revenue Source:	**$25,683,419.84**	**$24,032,961.74**	**$28,859,055.62**	**$25,315,983.00**	**$28,579,365.88**	**12.9%**

All Funds - Expenditures by Fund

All Funds - 2022 Expenditures by Fund



All Funds Budgeted and Historical 2022 Expenditures by Fund

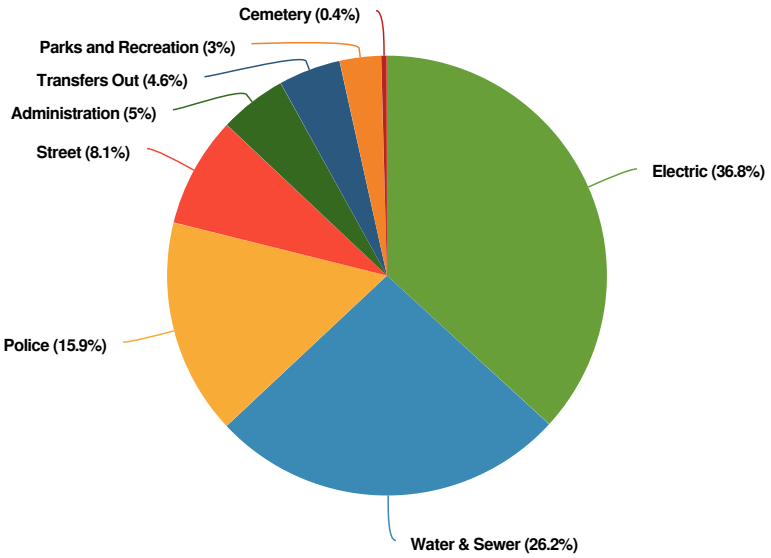


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund	$4,967,068.38	$4,985,417.65	$5,264,049.75	$6,116,635.00	$7,311,436.00	19.5%
Total General Fund:	**$4,967,068.38**	**$4,985,417.65**	**$5,264,049.75**	**$6,116,635.00**	**$7,311,436.00**	**19.5%**

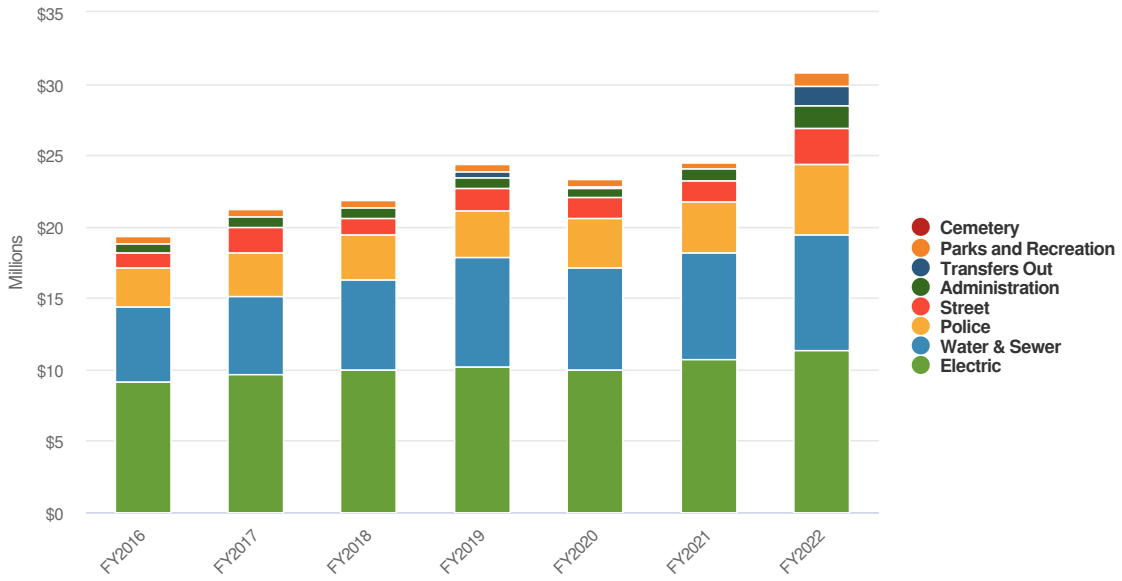
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Capital Projects Fund	$500,492.39	$98,791.95	$7,942.77	$38,809.00	$1,789,609.00	4,511.3%
Total Capital Projects Fund:	**$500,492.39**	**$98,791.95**	**$7,942.77**	**$38,809.00**	**$1,789,609.00**	**4,511.3%**
Yard Waste Fund	$182,902.37	$426,661.40	$327,755.40	$354,246.00	$344,353.76	-2.8%
Total Yard Waste Fund:	**$182,902.37**	**$426,661.40**	**$327,755.40**	**$354,246.00**	**$344,353.76**	**-2.8%**
PD & PW Utility Tax Fund	$38,566.39	$108,554.97	$22,915.97	$36,530.00	$27,998.00	-23.4%
Total PD & PW Utility Tax Fund:	**$38,566.39**	**$108,554.97**	**$22,915.97**	**$36,530.00**	**$27,998.00**	**-23.4%**
Police Pension Fund	$464,843.19	$433,796.38	$488,166.18	$1,137,950.00	$1,093,330.00	-3.9%
Total Police Pension Fund:	**$464,843.19**	**$433,796.38**	**$488,166.18**	**$1,137,950.00**	**$1,093,330.00**	**-3.9%**
Cemetery Fund	$800.00	$0.00	$800.00	$83,489.00	$83,639.00	0.2%
Total Cemetery Fund:	**$800.00**	**$0.00**	**$800.00**	**$83,489.00**	**$83,639.00**	**0.2%**
Veteran's Memorial Fund	$805.10	$404.00	$168.00	$1,200.00	$1,200.00	0%
Total Veteran's Memorial Fund:	**$805.10**	**$404.00**	**$168.00**	**$1,200.00**	**$1,200.00**	**0%**
Motor Fuel Tax Fund	$326,497.72	$261,360.78	$176,954.14	$435,508.00	$780,720.91	79.3%
Total Motor Fuel Tax Fund:	**$326,497.72**	**$261,360.78**	**$176,954.14**	**$435,508.00**	**$780,720.91**	**79.3%**
Electric Fund	$10,146,394.95	$9,998,785.69	$10,684,963.50	$11,243,055.00	$11,381,345.00	1.2%
Total Electric Fund:	**$10,146,394.95**	**$9,998,785.69**	**$10,684,963.50**	**$11,243,055.00**	**$11,381,345.00**	**1.2%**
Water & Sewer Fund	$7,743,678.01	$7,083,271.65	$7,545,922.09	$7,841,292.00	$8,106,823.00	3.4%
Total Water & Sewer Fund:	**$7,743,678.01**	**$7,083,271.65**	**$7,545,922.09**	**$7,841,292.00**	**$8,106,823.00**	**3.4%**
Total:	**$24,372,048.50**	**$23,397,044.47**	**$24,519,637.80**	**$27,288,714.00**	**$30,920,454.67**	**13.3%**

All Funds - Expenditures by Function

Budgeted Expenditures by Function



All Funds - Budgeted and Historical Expenditures by Function

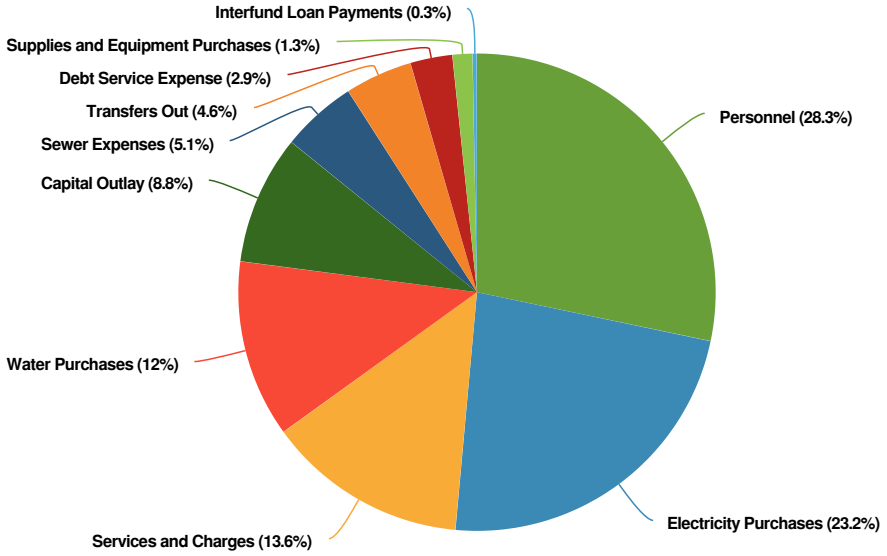


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures						
Administration	$747,249.80	$729,286.63	$771,576.11	$1,013,461.00	$1,532,767.00	51.2%

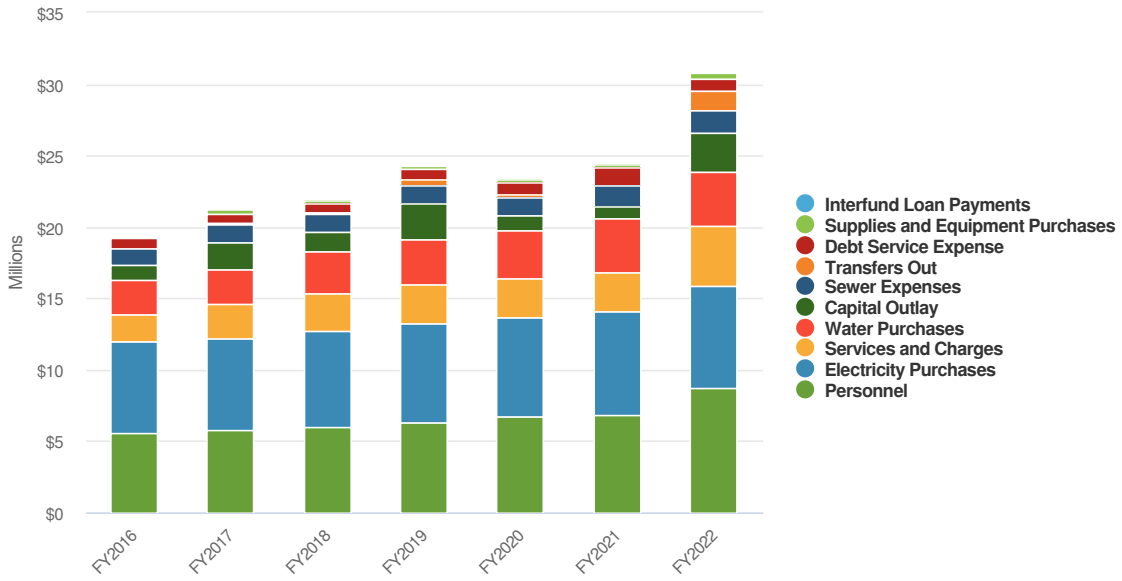
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Cemetery	$30,102.81	$30,250.27	$29,986.47	$124,994.00	$129,697.00	3.8%
Parks and Recreation	$467,924.74	$516,084.75	$417,765.26	$536,512.00	$941,026.00	75.4%
Street	$1,531,150.24	$1,373,323.47	$1,532,102.79	$2,056,861.00	$2,511,939.67	22.1%
Police	$3,256,200.12	$3,564,784.06	$3,498,512.58	$4,433,730.00	$4,906,057.00	10.7%
Electric	$10,146,394.95	$9,998,785.69	$10,684,963.50	$11,243,055.00	$11,381,345.00	1.2%
Water & Sewer	$7,743,678.01	$7,083,271.65	$7,545,922.09	$7,841,292.00	$8,106,823.00	3.4%
Transfers Out	$449,347.83	$101,257.95	$38,809.00	$38,809.00	$1,410,800.00	3,535.2%
Total Expenditures:	**$24,372,048.50**	**$23,397,044.47**	**$24,519,637.80**	**$27,288,714.00**	**$30,920,454.67**	**13.3%**

All Funds - Expenditures by Expense Type

All Funds - Budgeted Expenditures by Expense Type



All Funds - Budgeted and Historical Expenditures by Expense Type



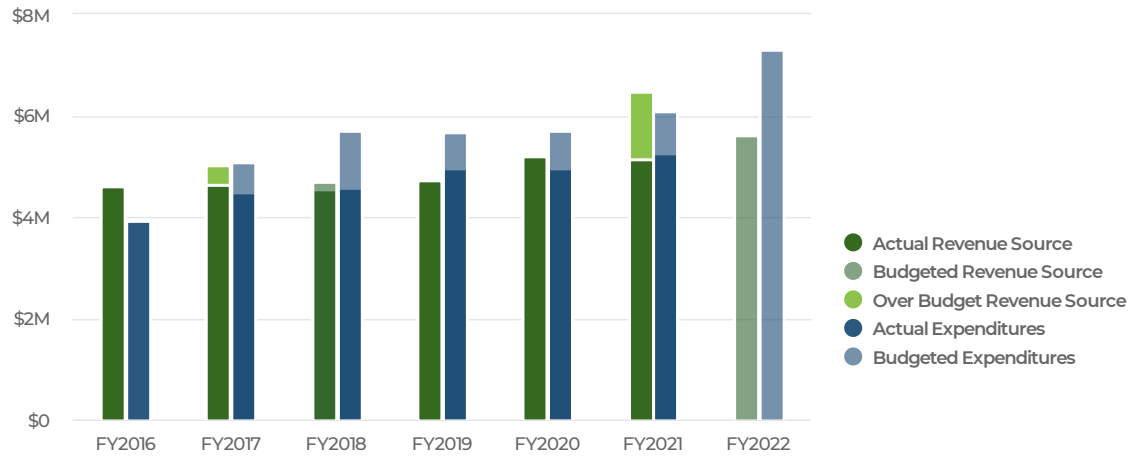
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel	$6,307,558.09	$6,722,902.63	$6,798,306.33	$8,104,069.00	$8,747,193.00	7.9%
Services and Charges	$2,746,530.69	$2,786,335.71	$2,784,594.12	$3,615,826.00	$4,206,254.67	16.3%
Supplies and Equipment Purchases	$167,629.68	$216,759.08	$212,230.35	$292,177.00	$417,014.00	42.7%
Debt Service Expense	$731,431.40	$855,553.72	$1,259,236.24	$1,292,580.00	$884,630.00	-31.6%
Capital Outlay	$2,477,036.73	$1,005,980.73	$844,474.89	$1,292,046.00	$2,705,867.00	109.4%
Water Purchases	$3,197,412.70	$3,341,918.90	$3,743,595.79	$3,801,000.00	$3,720,000.00	-2.1%
Sewer Expenses	$1,248,276.32	$1,299,032.27	$1,495,631.10	$1,499,000.00	$1,578,000.00	5.3%
Electricity Purchases	$6,907,739.61	$6,908,109.84	$7,253,052.98	$7,263,500.00	$7,160,989.00	-1.4%
Interfund Loan Payments	$89,707.00	$89,707.00	$89,707.00	$89,707.00	$89,707.00	0%
Transfers Out	$498,726.28	$170,744.59	$38,809.00	$38,809.00	$1,410,800.00	3,535.2%
Total Expense Objects:	**$24,372,048.50**	**$23,397,044.47**	**$24,519,637.80**	**$27,288,714.00**	**$30,920,454.67**	**13.3%**

General Fund

The General Fund is a governmental fund and is always considered a major fund.

Summary

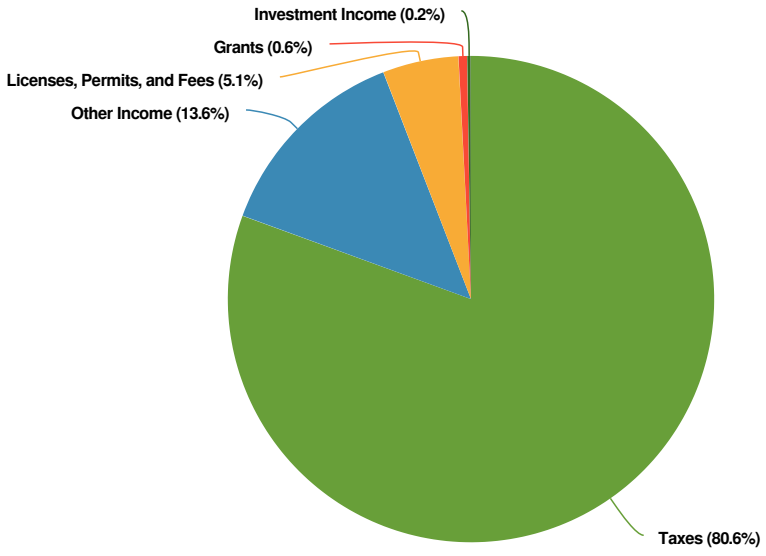
The Village of Chatham is projecting $5.62M of revenue in FY2022, which represents a 8.8% increase over the prior year. Budgeted expenditures are projected to increase by 19.5% or $1.19M to $7.31M in FY2022.



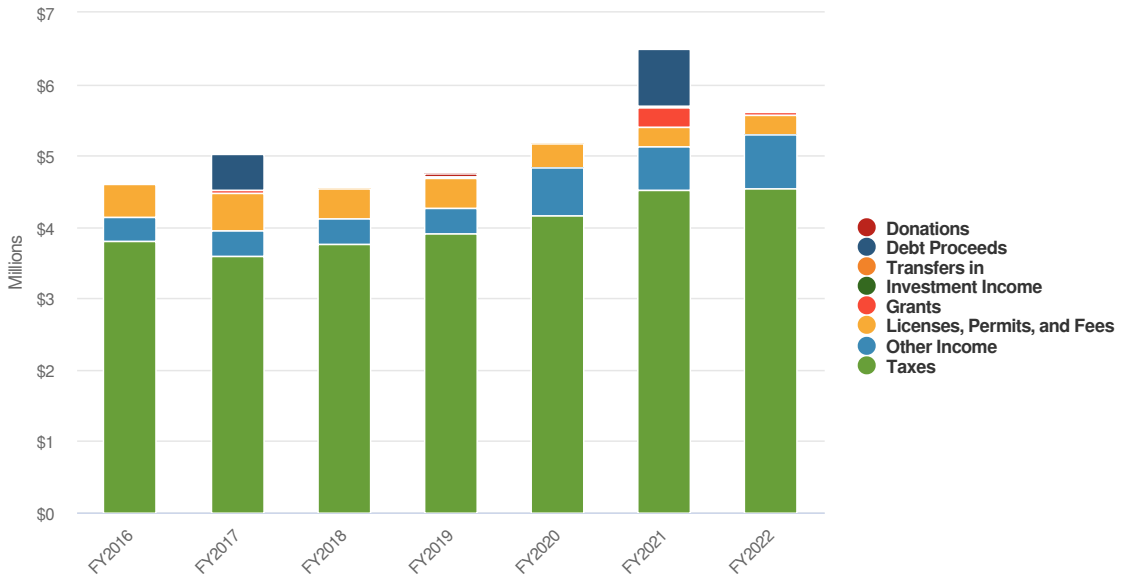
General Fund Revenues by Source

The primary revenues used to finance these functions are property tax, sales tax, income tax, telecommunication tax and franchise fees and licenses permits and fees.

General Fund Projected 2022 Revenues by Source



General Fund Budgeted and Historical 2022 Revenues by Source



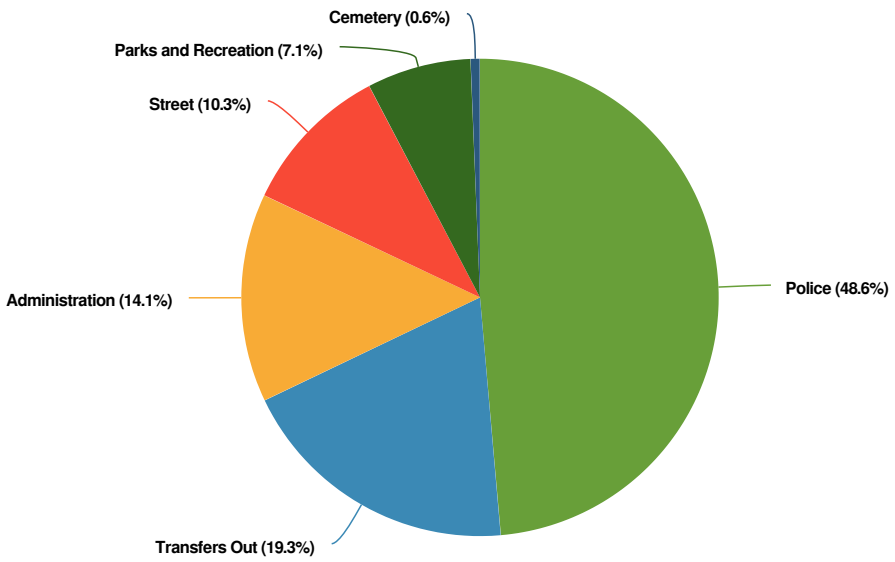
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Revenue Source					
Taxes					
Property Tax	$1,269,035.16	$1,325,565.59	$1,417,622.94	$1,420,635.00	$1,480,976.00
Road and Bridge Tax	$23,140.86	$24,433.20	$24,673.30	$24,500.00	$24,700.00
Sales Tax	$915,767.39	$929,878.07	$999,903.74	$807,100.00	$988,000.00
State Income Tax	$1,116,523.17	$1,246,419.90	$1,318,329.29	$1,118,950.00	$1,275,350.00
Local Use Tax	$340,021.13	$396,815.57	$514,158.44	$408,250.00	$511,750.00
Franchise Tax	$249,582.13	$249,089.93	$245,998.31	$263,100.00	$250,100.00
Total Taxes:	**$3,914,069.84**	**$4,172,202.26**	**$4,520,686.02**	**$4,042,535.00**	**$4,530,876.00**
Licenses, Permits, and Fees					
Business License	$20,900.00	$21,350.00	$20,275.00	$29,325.00	$23,670.00
Building Permits	$74,003.20	$94,432.60	$55,573.40	$93,250.00	$47,000.00
Traffic Fines	$44,708.89	$37,250.70	$38,272.45	$43,000.00	$40,000.00
Other Fines	$39,405.00	$26,770.00	$39,817.16	$25,200.00	$42,250.00
Recreation Prog Rev	$22,842.00	$10,710.00	$0.00	$750.00	$0.00
Personal Property Replacement	$2,457.02	$3,235.95	$3,051.41	$2,300.00	$2,500.00
Plan Review-Engineering Fees	$12,110.93	$0.00	$500.00	$0.00	
Telecommunications Tax	$178,037.98	$133,119.75	$112,744.84	$145,000.00	$116,000.00
Opening and Closing	$13,425.00	$14,200.00	$12,300.00	$15,200.00	$11,350.00
Cornerstone Sales	$530.00	$840.00	$1,130.00	$825.00	$1,230.00
Total Licenses, Permits, and Fees:	**$408,420.02**	**$341,909.00**	**$283,664.26**	**$354,850.00**	**$284,000.00**
Investment Income					
Interest Income	$15,228.18	$18,463.95	$11,991.37	$20,300.00	$13,400.00
E-Pay Account Interest	$1,245.80	$1,369.42	$158.14	$1,550.00	$175.00

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Total Investment Income:	**$16,473.98**	**$19,833.37**	**$12,149.51**	**$21,850.00**	**$13,575.00**
Other Income					
Sale of Services	$639.25	$810.03	$388.10	$1,150.00	$365.00
Miscellaneous Revenue	$18,867.45	$52,159.74	$21,214.15	$26,000.00	$38,800.00
Contractors Registration	$3,810.00	$3,750.00	$3,350.00	$4,000.00	$4,000.00
Crime Prevention Revenue	$9,520.00	$8,816.45	$4,530.00	$7,000.00	$7,500.00
Police Equitable Sharing		$3,702.77	$0.00	$0.00	$0.00
MFT Reimbursement	$23,741.85	$37,210.80	$0.00	$0.00	$0.00
Gaming Tax Distribution	$92,476.76	$91,263.41	$70,085.42	$102,500.00	$64,120.00
Local share cannabis use tax		$1,881.85	$9,399.75	$9,660.00	$10,695.00
Utility Fund Administration Fee	$206,000.00	$466,000.00	$490,725.00	$490,725.00	$635,514.00
Zoning Fees	$500.00	$0.00	$1,000.00	$0.00	$800.00
Park Use Fee	$690.00	$490.00	$780.00	$650.00	$650.00
Total Other Income:	**$356,245.31**	**$666,085.05**	**$601,472.42**	**$641,685.00**	**$762,444.00**
Donations					
Donations - Parks	$33,890.00	$0.00	$0.00	$0.00	$0.00
Total Donations:	**$33,890.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Grants					
State Grants - ILETSB	$8,957.10	$3,737.90	$2,887.20	$8,550.00	$2,890.00
Federal Grants - IDOT	$6,366.63	$6,114.00	$9,790.34	$19,000.00	$19,000.00
Federal Grants - DOJ	$1,742.32	$853.74	$0.00	$0.00	$4,583.00
Federal Grants - DCEO	$0.00	$0.00	$259,415.96	$75,000.00	$0.00
Other Grants	$0.00	$0.00	$0.00	$3,000.00	$6,000.00
Total Grants:	**$17,066.05**	**$10,705.64**	**$272,093.50**	**$105,550.00**	**$32,473.00**
Debt Proceeds					
Bond Proceeds	$0.00	$0.00	$810,000.00	$0.00	$0.00
Total Debt Proceeds:	**$0.00**	**$0.00**	**$810,000.00**	**$0.00**	**$0.00**
Total Revenue Source:	**$4,746,165.20**	**$5,210,735.32**	**$6,500,065.71**	**$5,166,470.00**	**$5,623,368.00**

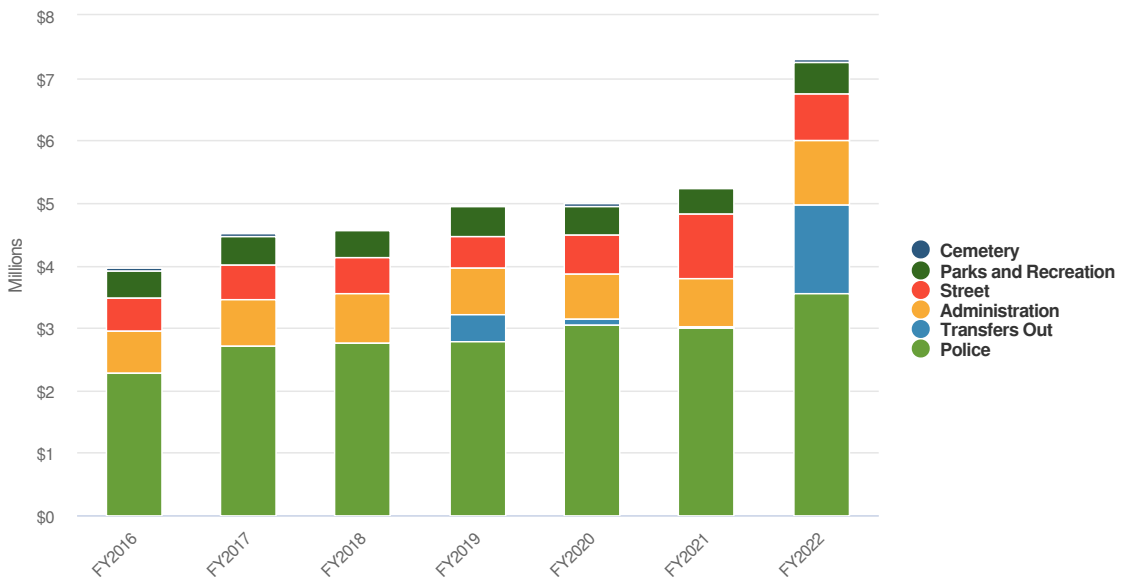
General Fund Expenditures by Function

The types of expenditures accounted for in the Village of Chatham's General Fund are related to Administration, Cemetery, Parks and Recreation, Police and Streets.

General Fund Budgeted Expenditures by Function



General Fund Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Expenditures					

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Administration					
Salaries Full-Time	$196,034.84	$207,030.75	$212,641.85	$241,300.00	$258,000.00
Salaries Part-Time	$25,650.03	$34,250.04	$33,550.04	$36,000.00	$36,000.00
Overtime Expense	$491.57	$1,135.72	$1,941.67	$2,200.00	$2,000.00
Salaries - Officials	$51,350.00	$51,600.00	$51,600.00	$53,000.00	$53,000.00
FICA Expense	$20,705.61	$22,248.57	$22,599.51	$25,440.00	$27,850.00
Employee Insurance Expense	$30,792.31	$29,679.02	$35,807.78	$40,980.00	$42,480.00
IMRF Expense	$25,745.42	$25,143.72	$27,527.56	$33,300.00	$31,600.00
Unemployment Ins Expense	$788.88	$335.76	$345.08	$1,230.00	$1,200.00
Training Expense	$3,256.66	$4,461.18	$4,403.48	$9,000.00	$9,270.00
Village Attorney Expense	$109,579.57	$73,715.76	$78,064.09	$94,000.00	$123,600.00
Other Legal Expense	$5,514.17	$5,307.75	$33,460.00	$34,000.00	$8,240.00
Village Engineer Expense	$59,638.10	$67,512.50	$54,999.66	$94,900.00	$99,800.00
Engineer and Architect Fees	$0.00	$0.00	$0.00	$6,100.00	$6,280.00
Consultant Fees Expense	$46,803.73	$26,060.35	$14,096.10	$30,000.00	$45,900.00
Sangamon County Animal Control	$1,208.56	$2,483.18	$2,933.94	$6,480.00	$6,670.00
Codification Expense	$3,489.71	$4,141.78	$495.00	$2,381.00	$2,451.00
Annual Audit Fee	$2,700.00	$3,000.00	$3,442.92	$3,600.00	$3,710.00
Plant Maintenance Expense	$3,525.32	$1,039.09	$7,923.49	$8,576.00	$6,260.00
Janitor Expense	$3,525.00	$3,525.00	$3,525.00	$4,000.00	$4,120.00
Grounds Maint Expense	$922.80	$417.01	$382.89	$600.00	$620.00
Contract Services Expense	$7,544.13	$4,679.54	$4,972.48	$5,392.00	$7,205.00
Miscellaneous Expense	$1,010.82	$1,014.34	$1,299.85	$1,400.00	$1,442.00
Gas and Oil Expense	$317.03	$217.31	$207.61	$1,500.00	$1,545.00
Parts Expense	$340.07	$474.25	$112.35	$625.00	$645.00
Outside Maintenance Expense	$0.00	$120.00	$0.00	$133.00	$137.00
ESDA Uniform Expense	$0.00	$0.00	$0.00	$200.00	$206.00
ESDA Miscellaneous	$1,583.65	$1,591.15	$0.00	$5,850.00	$2,131.00
ESDA Consultant	$0.00	$795.73	$0.00	$12,200.00	$1,306.00
Office Supplies Expense	$2,348.76	$1,158.67	$1,883.51	$3,322.00	$3,734.00
Postage Expense	$23.77	$0.00	$30.75	$91.00	$94.00
Notices-Publications	$3,376.20	$2,855.70	$3,362.10	$4,855.00	$5,001.00
Dues-Subscriptions Expense	$2,817.12	$2,536.50	$2,924.00	$4,834.00	$4,979.00
Printing Expense	$532.91	$2,333.35	$0.00	$957.00	$3,561.00
Bank Charges Expense	$156.61	$334.48	$385.05	$1,471.00	$1,515.00
Telephone Expense	$10,274.00	$12,586.20	$12,911.57	$12,952.00	$16,820.00
Equip Maintenance Expense	$109.00	$109.00	$278.00	$568.00	$585.00
Miscellaneous Expense	$455.99	$824.30	$866.25	$900.00	$927.00
Contract Services	$5,268.42	$5,271.33	$5,435.82	$5,524.00	$2,806.00
IT Maintenance	$19,310.41	$24,377.00	$22,955.97	$26,000.00	$26,780.00
Attorney fees	$7,011.80	$7,822.15	$8,530.10	$9,680.00	$9,970.00
Ground maintenance	$4,200.00	$4,025.00	$3,150.00	$4,635.00	$4,774.00
Consultant expense	$48,039.00	$36,867.00	$26,752.00	$51,035.00	$52,566.00
General Insurance Expense	$28,473.63	$31,163.45	$30,777.04	$32,650.00	$30,250.00

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Refunds	$265.00	$891.69	$552.66	$4,000.00	$4,120.00
Grant Expense	$0.00	$0.00	$50,000.00	$75,000.00	$56,000.00
Equipment and Software	$12,069.20	$24,151.31	$4,448.94	$20,600.00	$24,617.00
Total Administration:	**$747,249.80**	**$729,286.63**	**$771,576.11**	**$1,013,461.00**	**$1,032,767.00**
Cemetery					
Salaries Full-Time	$11,798.50	$12,206.46	$12,623.31	$15,500.00	$19,200.00
Overtime Expense	$84.06	$114.91	$369.72	$800.00	$800.00
FICA Expense	$882.28	$905.14	$953.57	$1,300.00	$1,600.00
Employee Insurance Expense	$2,203.42	$2,254.93	$2,356.52	$2,700.00	$2,700.00
IMRF Expense	$1,548.62	$1,477.78	$1,655.72	$2,100.00	$2,100.00
Unemployment Ins Expense	$30.44	$15.94	$17.49	$660.00	$660.00
Grounds Maint Expense	$3,225.49	$1,075.11	$606.99	$2,600.00	$2,678.00
Contract Services Expense	$9,530.00	$12,200.00	$10,603.15	$15,845.00	$16,320.00
Total Cemetery:	**$29,302.81**	**$30,250.27**	**$29,186.47**	**$41,505.00**	**$46,058.00**
Parks and Recreation					
Salaries Full-Time	$188,818.32	$193,546.35	$195,361.78	$233,500.00	$228,500.00
Salaries Part-Time	$48,224.01	$57,521.57	$29,048.72	$57,500.00	$45,000.00
Overtime Expense	$3,517.64	$3,646.01	$5,562.64	$6,000.00	$5,300.00
FICA Expense	$18,070.03	$19,047.78	$17,152.02	$23,000.00	$21,500.00
Employee Insurance Expense	$32,793.38	$32,971.91	$31,902.16	$39,500.00	$36,500.00
IMRF Expense	$26,992.09	$24,689.10	$30,086.44	$38,200.00	$28,650.00
Unemployment Ins Expense	$1,092.96	$905.59	$438.84	$1,540.00	$1,540.00
Training Expense	$120.00	$388.75	$0.00	$200.00	$515.00
Village Engineer Expense	$6,000.00	$13,500.00	$0.00	$0.00	$30,900.00
Plant Maintenance Expense	$9,064.11	$3,893.33	$11,097.65	$11,100.00	$11,433.00
Natural Gas Expense	$2,970.39	$2,384.64	$2,503.36	$2,654.00	$2,219.00
Grounds Maint Expense	$28,246.90	$22,111.44	$46,399.79	$60,160.00	$26,235.00
Contract Services Expense	$16,562.16	$13,011.29	$10,651.19	$10,800.00	$16,010.00
Recreation Program Expense	$20,154.96	$12,770.81	$0.00	$2,000.00	$0.00
Light Up the Park	$7,400.00	$7,400.00	$7,400.00	$7,400.00	$7,622.00
Gas and Oil Expense	$10,909.32	$10,168.76	$8,864.50	$13,000.00	$13,905.00
Parts Expense	$9,211.07	$10,448.12	$10,564.04	$11,000.00	$15,000.00
Outside Maintenance Expense	$1,500.00	$699.50	$2,011.57	$4,300.00	$5,000.00
Miscellaneous Expense	$127.94	$0.00	$0.00	$500.00	$515.00
Telephone Expense	$1,998.72	$2,446.94	$2,713.94	$3,073.00	$4,150.00
Tools and Implement Expense	$8,249.81	$8,712.03	$2,917.16	$4,497.00	$9,782.00
Uniform Expense	$0.00	$546.47	$416.48	$700.00	$721.00
Shop Supplies Expense	$4,105.81	$3,337.36	$2,504.98	$4,688.00	$4,829.00
Off Road Equipment	$20,990.02	$21,793.00	$0.00	$0.00	$0.00
Total Parks and Recreation:	**$467,119.64**	**$465,940.75**	**$417,597.26**	**$535,312.00**	**$515,826.00**
Street					

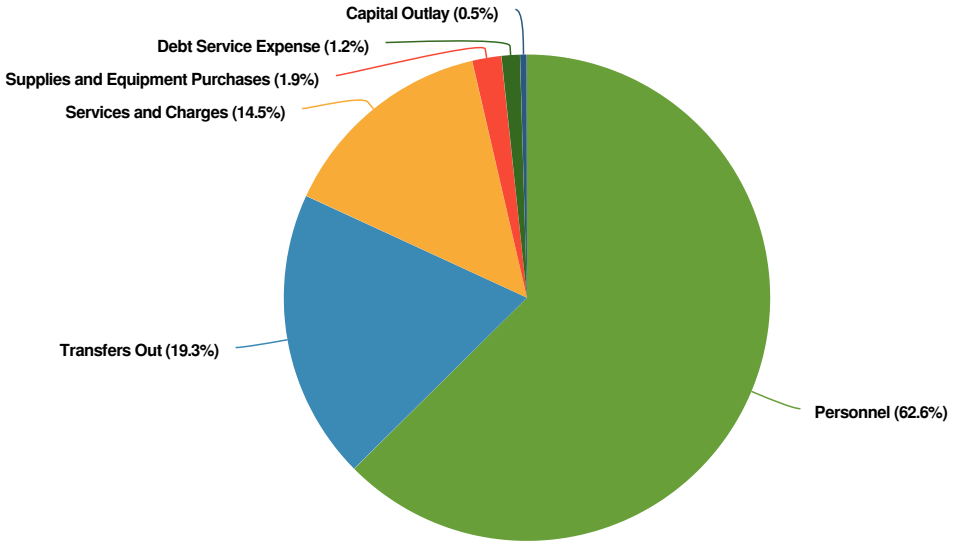
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Salaries Full-Time	$196,832.61	$285,231.00	$267,250.66	$367,500.00	$323,000.00
Overtime Expense	$3,941.33	$8,663.49	$6,867.50	$8,700.00	$8,700.00
FICA Expense	$16,481.84	$23,984.80	$19,468.55	$28,800.00	$25,500.00
Employee Insurance Expense	$54,992.53	$81,055.68	$81,843.54	$105,900.00	$75,000.00
IMRF Expense	$29,006.39	$39,301.15	$39,232.90	$56,200.00	$61,600.00
Unemployment Ins Expense	$707.21	$686.38	$384.97	$1,250.00	$1,250.00
Training Expense	$476.35	$350.00	$0.00	$500.00	$1,000.00
Plant Maintenance Expense	$5,311.64	$56.16	$1,248.85	$6,000.00	$6,180.00
Grounds Maint Expense	$15,751.28	$4,922.79	$4,996.78	$5,000.00	$5,150.00
Contract Services Expense	$2,468.77	$1,835.72	$1,668.74	$3,000.00	$2,090.00
Gas and Oil Expense	$17,725.79	$15,071.76	$13,557.15	$17,131.00	$17,645.00
Parts Expense	$31,327.80	$33,031.37	$6,425.10	$10,348.00	$33,318.00
Outside Maintenance Expense	$9,647.18	$28,740.80	$37,746.81	$46,646.00	$64,450.00
Radio Maint Exp	$0.00	$0.00	$0.00	$375.00	$386.00
Miscellaneous Expense	$198.35	$172.48	$11.00	$500.00	$515.00
Office Supplies Expense	$0.00	$87.58	$20.95	$263.00	$374.00
Telephone Expense	$666.98	$637.68	$720.01	$748.00	$2,217.00
General Insurance Expense	$26,218.10	$22,844.75	$22,664.80	$23,950.00	$22,161.00
Hot Mix Expense	$314.75	$0.00	$0.00	$0.00	$0.00
Cold Mix Expense	$3,560.71	$0.00	$0.00	$0.00	$0.00
Salt Expense	$3,253.05	$0.00	$0.00	$0.00	$0.00
Rock (CA6) Expense	$3,811.26	$0.00	$0.00	$0.00	$0.00
Culvert Expense	$2,500.54	$0.00	$0.00	$0.00	$0.00
Concrete Expense	$1,223.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Expense	$1,110.86	$0.00	$0.00	$0.00	$0.00
Radio Expense	$0.00	$0.00	$0.00	$800.00	$824.00
Tools and Implement Expense	$722.88	$1,242.57	$1,455.72	$1,500.00	$4,000.00
Uniform Expense	$620.40	$1,685.69	$789.06	$1,800.00	$1,854.00
Shop Supplies Expense	$7,139.40	$6,804.12	$5,685.99	$7,404.00	$7,626.00
Signage Expense	$3,862.00	$2,776.88	$2,020.63	$4,781.00	$4,924.00
Lease Expense	$0.00	$1,557.55	$0.00	$7,822.00	$8,057.00
Interest Expense	$16,868.07	$15,960.22	$14,892.88	$16,400.00	$11,000.00
Principal Expense	$41,575.92	$42,415.67	$43,900.00	$43,900.00	$60,855.00
Premium on Bond Refinancing			$441,931.92	$442,800.00	$0.00
Equipment and Software	$0.00	$0.00	$0.00	$0.00	$1,500.00
Total Street:	**$498,316.99**	**$619,116.29**	**$1,014,784.51**	**$1,210,018.00**	**$751,176.00**
Police					
Salaries Full-Time	$1,387,201.23	$1,486,823.12	$1,476,543.00	$1,642,400.00	$1,839,700.00
Salaries-Part Time	$0.00	$0.00	$0.00	$1,000.00	$1,000.00
Overtime Expense	$82,551.28	$96,516.67	$68,877.60	$83,000.00	$83,000.00
FICA Expense	$109,555.76	$117,714.60	$112,896.84	$134,300.00	$147,300.00
Employee Insurance Expense	$334,593.18	$359,480.37	$376,751.97	$397,300.00	$414,400.00
IMRF Expense	$28,632.91	$27,721.44	$32,870.14	$39,500.00	$31,500.00

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Unemployment Ins Expense	$2,854.13	$2,113.01	$1,755.96	$7,500.00	$7,500.00
Police Pension Contribution	$603,979.31	$633,228.24	$665,084.10	$666,450.00	$710,329.00
Meeting Expense	$365.00	$596.18	$0.00	$915.00	$943.00
Training Expense	$11,744.57	$17,505.48	$11,324.24	$13,085.00	$13,478.00
Consultant Fees Expense	$1,299.00	$1,811.96	$2,007.25	$2,246.00	$2,828.00
Medical Services Expense	$4,600.00	$1,104.00	$2,927.43	$3,000.00	$2,575.00
Plant Maintenance Expense	$507.33	$2,906.61	$10,364.04	$10,819.00	$3,625.00
Natural Gas Expense	$0.00	$0.00	$0.00	$0.00	$1,000.00
Janitor Expense	$3,525.00	$3,525.00	$3,525.00	$4,033.00	$4,154.00
Contract Services Expense	$87.70	$322.80	$473.40	$658.00	$2,328.00
Miscellaneous Expense	$169.98	$0.00	$1.59	$215.00	$736.00
Gas and Oil Expense	$24,383.98	$21,713.38	$23,252.34	$24,000.00	$25,750.00
Parts Expense	$10,237.69	$7,191.27	$4,667.03	$4,800.00	$7,210.00
Outside Maintenance Expense	$10,182.69	$16,639.22	$21,565.42	$22,600.00	$21,347.00
Radio Maint Exp	$1,104.90	$478.98	$1,866.66	$2,000.00	$1,030.00
Miscellaneous Expense	$828.46	$1,283.19	$825.99	$1,000.00	$1,545.00
Office Supplies Expense	$1,835.43	$1,930.51	$2,117.89	$2,746.00	$2,746.00
Postage Expense	$62.73	$73.83	$75.36	$458.00	$472.00
Notices-Publications	$320.00	$135.00	$16.80	$329.00	$339.00
Dues-Subscriptions Expense	$1,426.50	$1,293.78	$1,500.00	$1,831.00	$1,886.00
Printing Expense	$2,308.25	$1,359.90	$1,290.59	$1,746.00	$1,798.00
Telephone Expense	$14,491.25	$19,552.66	$19,737.37	$20,935.00	$23,120.00
Equip Lease-Rent Expense	$21,596.00	$23,992.00	$23,666.00	$24,000.00	$24,720.00
Equip Maintenance Expense	$1,574.80	$1,265.68	$1,123.85	$2,000.00	$2,060.00
Miscellaneous Expense	$826.40	$1,342.94	$945.51	$1,240.00	$1,277.00
Fire and Police Commission	$1,779.50	$637.00	$640.00	$699.00	$720.00
Software Development	$42.50	$0.00	$0.00	$0.00	$0.00
Contract Services	$2,274.00	$2,675.93	$2,567.94	$2,812.00	$2,896.00
IT Maintenance	$1,260.00	$1,835.00	$1,304.31	$1,396.00	$1,335.00
General Insurance Expense	$43,008.20	$44,232.33	$44,034.41	$46,700.00	$42,200.00
Crime Prev-Equip Expense	$6,332.54	$7,615.44	$388.81	$7,000.00	$10,170.00
DUI Fund Expenses	$0.00	$0.00	$328.45	$12,200.00	$17,650.00
Police Vehicle Fee Expenses	$0.00	$32,985.00	$0.00	$4,100.00	$4,595.00
Police Forfeited Funds Expense	$1,365.00	$2,127.89	$555.20	$3,367.00	$2,798.00
Article 36 Expense	$0.00	$0.00	$50.00	$4,200.00	$6,158.00
Equitable Sharing Funds Exp			$1,433.00	$1,433.00	
Radio Expense	$732.63	$823.27	$842.00	$842.00	$867.00
Tools and Implement Expense	$0.00	$64.49	$85.35	$100.00	$103.00
Police Equipment Expense	$12,366.10	$16,003.16	$25,049.52	$25,525.00	$21,656.00
Uniform Expense	$16,162.03	$15,299.14	$15,652.46	$16,000.00	$25,390.00
Shop Supplies Expense	$2,775.83	$2,125.02	$2,144.14	$2,300.00	$2,369.00
Police Supplies Expense	$9,340.07	$9,964.73	$11,026.34	$11,400.00	$11,742.00
Miscellaneous Expense	$2,923.95	$2,463.71	$2,999.71	$3,000.00	$3,090.00
Lease Expense	$2,713.08	$0.00	$4,409.24	$4,650.00	$9,800.00

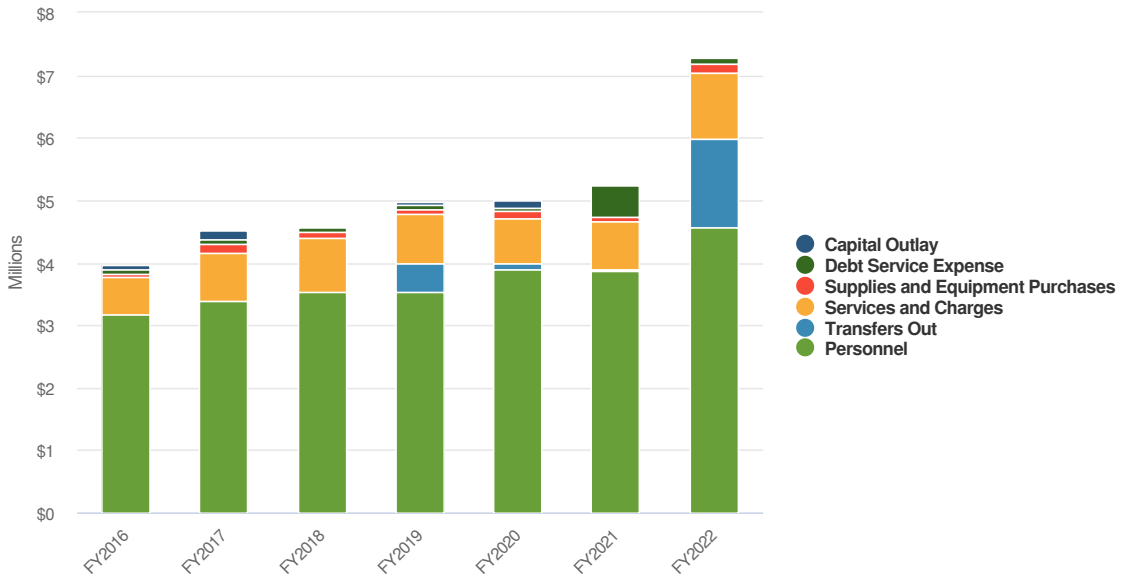
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Proposed
Equipment and Software	$9,810.42	$11,111.83	$10,532.15	$13,700.00	$9,574.00
Vehicle Expense	$0.00	$39,980.00	$0.00	$0.00	$0.00
Total Police:	**$2,775,731.31**	**$3,039,565.76**	**$2,992,096.40**	**$3,277,530.00**	**$3,554,809.00**
Transfers Out					
Transfer to Capital Project Fund	$0.00	$0.00	$0.00	$0.00	$1,046,300.00
Transfer to Capital Project Fund	$0.00	$49,740.00	$0.00	$0.00	$0.00
Transfer to Capital Project Fund	$449,347.83	$51,517.95	$38,809.00	$38,809.00	$364,500.00
Total Transfers Out:	**$449,347.83**	**$101,257.95**	**$38,809.00**	**$38,809.00**	**$1,410,800.00**
Total Expenditures:	**$4,967,068.38**	**$4,985,417.65**	**$5,264,049.75**	**$6,116,635.00**	**$7,311,436.00**

General Fund Expenditures by Expense Type

General Fund Budgeted Expenditures by Expense Type



General Fund Budgeted and Historical Expenditures by Expense Type

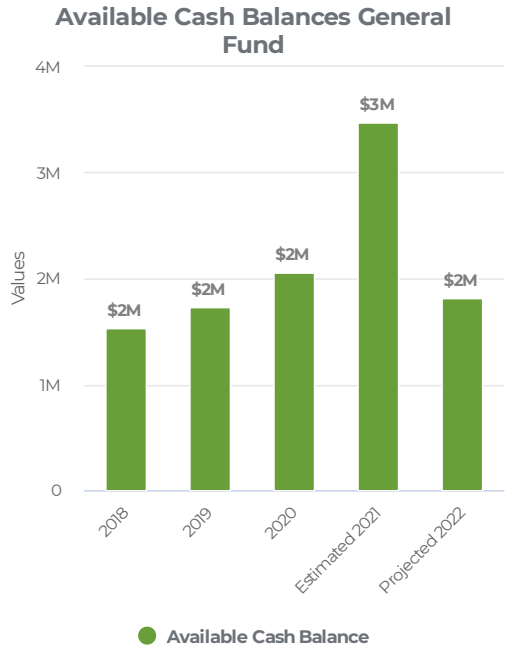


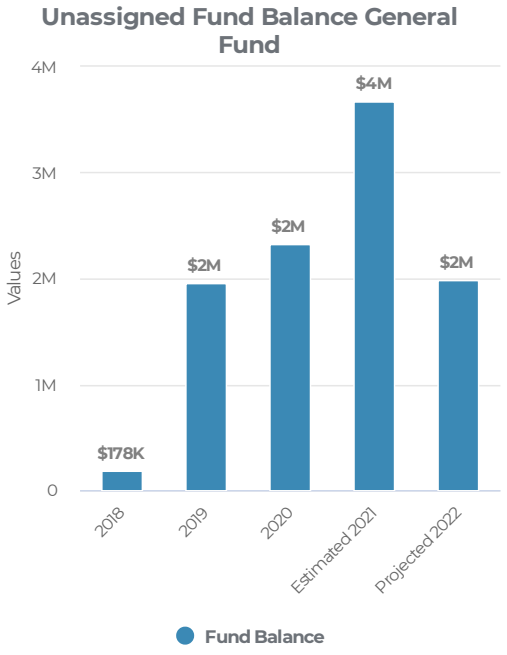
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel	$3,538,944.12	$3,883,247.00	$3,863,370.15	$4,395,550.00	$4,575,959.00	4.1%
Services and Charges	$798,051.27	$729,366.15	$765,410.47	$1,014,767.00	$1,060,326.00	4.5%
Supplies and Equipment Purchases	$76,698.45	$114,576.97	$76,345.00	$117,637.00	$141,148.00	20%
Debt Service Expense	$61,157.07	$59,933.44	$505,134.04	$515,572.00	$89,712.00	-82.6%
Capital Outlay	$42,869.64	$97,036.14	$14,981.09	$34,300.00	$33,491.00	-2.4%
Transfers Out	$449,347.83	$101,257.95	$38,809.00	$38,809.00	$1,410,800.00	3,535.2%
Total Expense Objects:	**$4,967,068.38**	**$4,985,417.65**	**$5,264,049.75**	**$6,116,635.00**	**$7,311,436.00**	**19.5%**

General Fund Cash on Hand and Unassigned Fund Balance

The Village's financial policies recommend that the Village will strive to maintain both an unrestricted cash balance and an unassigned fund balance of a minimum of 17% to 25% of the total annual budgeted expenditures for the General Fund. The General Fund's Fiscal Year 2022 budget includes the utilization of cash reserves if necessary for projects carried forward from prior periods, amounts budgeted for potential payouts related employee accrued time and other benefits and transfers to the Village's Capital Projects Fund to fund the Capital Improvement Plan for FY 2022 and future years. The amount included in the Fiscal Year 2022 budget for these items is $1,877,871.

The following graphs show the of unrestricted cash on hand and unassigned fund balance at April 30th for the last 4 years and the estimated balance at April 30, 2021. For the Fiscal Year 2022 Budget Year this would equate to a cash balance between $1,218,573 and $1,827,859.



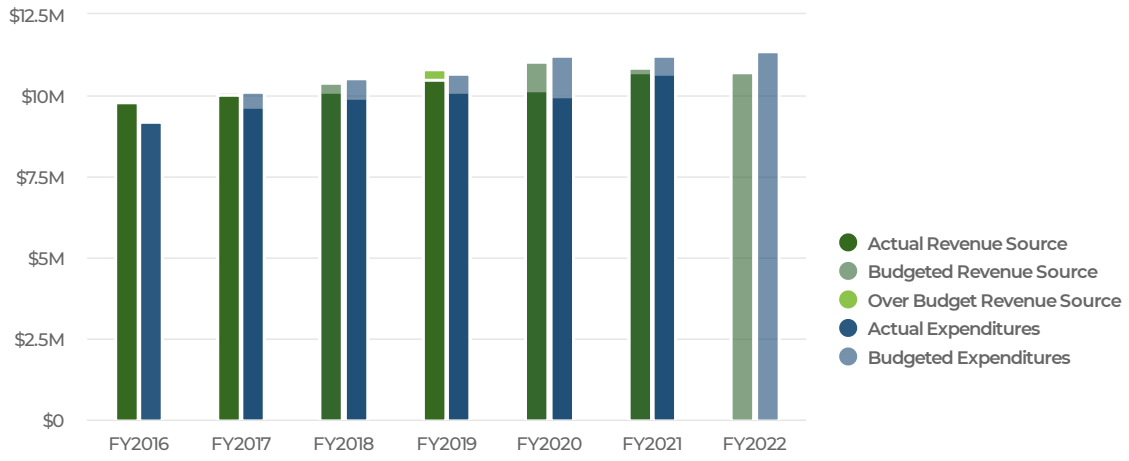


Electric Fund

The Electric Fund is the larger of the Village of Chatham's two major proprietary funds. The Electric Fund's purpose is to provide the residents and businesses of the Village of Chatham electric service which is funded mostly by user charges.

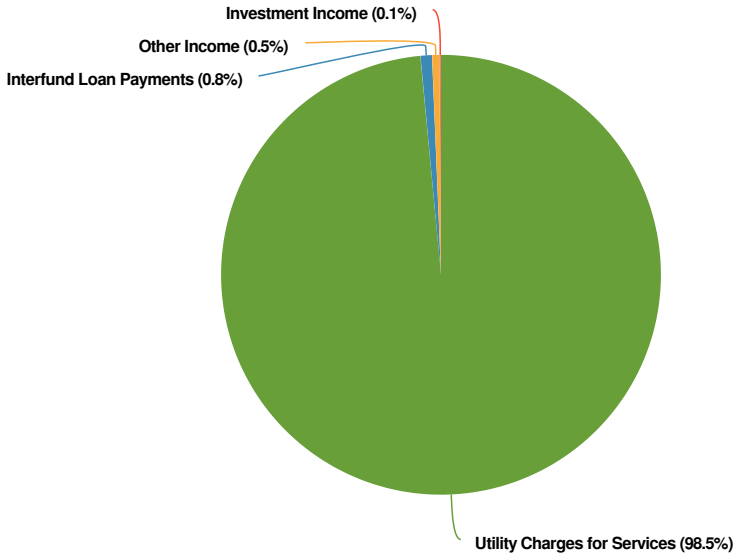
Summary

The Village of Chatham is projecting $10.73M of revenue in FY2022, which represents a 1.2% decrease over the prior year. Budgeted expenditures are projected to increase by 1.2% or $138.29K to $11.38M in FY2022.

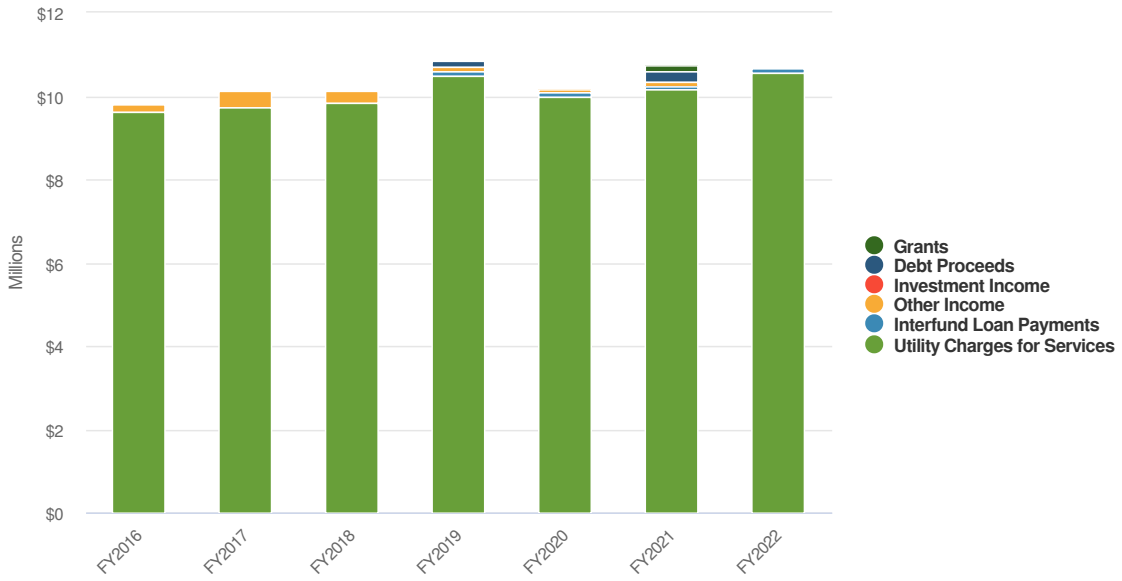


Electric Fund Revenues by Source

Electric Fund Projected 2022 Revenues by Source



Electric Fund Budgeted and Historical 2022 Revenues by Source

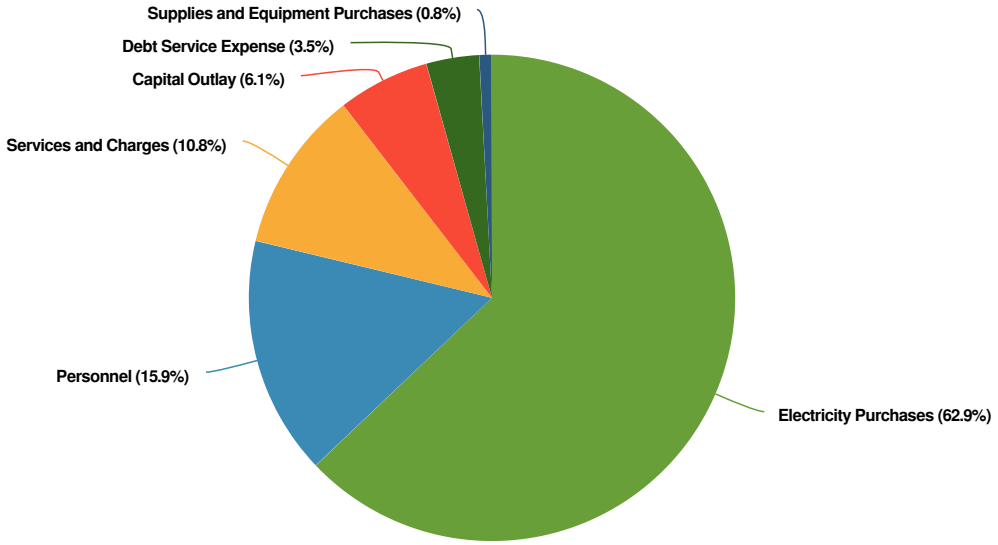


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Utility Charges for Services						
Electric Sales	$10,120,029.64	$9,654,930.30	$9,861,358.80	$10,000,000.00	$10,195,500.00	2%
Penalties	$116,935.72	$97,055.08	$45,774.85	$89,250.00	$116,500.00	30.5%
Utility Tax Collected	$260,325.64	$244,043.41	$250,643.08	$260,000.00	$260,000.00	0%
Total Utility Charges for Services:	**$10,497,291.00**	**$9,996,028.79**	**$10,157,776.73**	**$10,349,250.00**	**$10,572,000.00**	**2.2%**
Investment Income						
Interest Income	$1,113.47	$1,245.77	$874.64	$1,430.00	$600.00	-58%
Utility Account Interest	$17,084.42	$21,808.55	$11,736.25	$23,000.00	$9,000.00	-60.9%
E-Pay Account Interest	$272.67	$333.89	$21.70	$400.00	$400.00	0%
Customer Deposit Interest	$862.91	$1,050.31	$622.03	$1,120.00	$480.00	-57.1%
Rate Stabilization Interest	$1,566.79	$2,080.29	$914.16	$2,240.00	$700.00	-68.7%
Total Investment Income:	**$20,900.26**	**$26,518.81**	**$14,168.78**	**$28,190.00**	**$11,180.00**	**-60.3%**
Other Income						
Reimbursement of Expense	$18,357.40	$16,520.00	$7,840.00	$43,200.00	$13,300.00	-69.2%
Miscellaneous Revenue	$45,181.12	$43,800.45	$72,227.37	$45,000.00	$45,000.00	0%
Development Fees	$37,678.16	$0.00	$0.00	$0.00	$0.00	0%
Total Other Income:	**$101,216.68**	**$60,320.45**	**$80,067.37**	**$88,200.00**	**$58,300.00**	**-33.9%**
Grants						

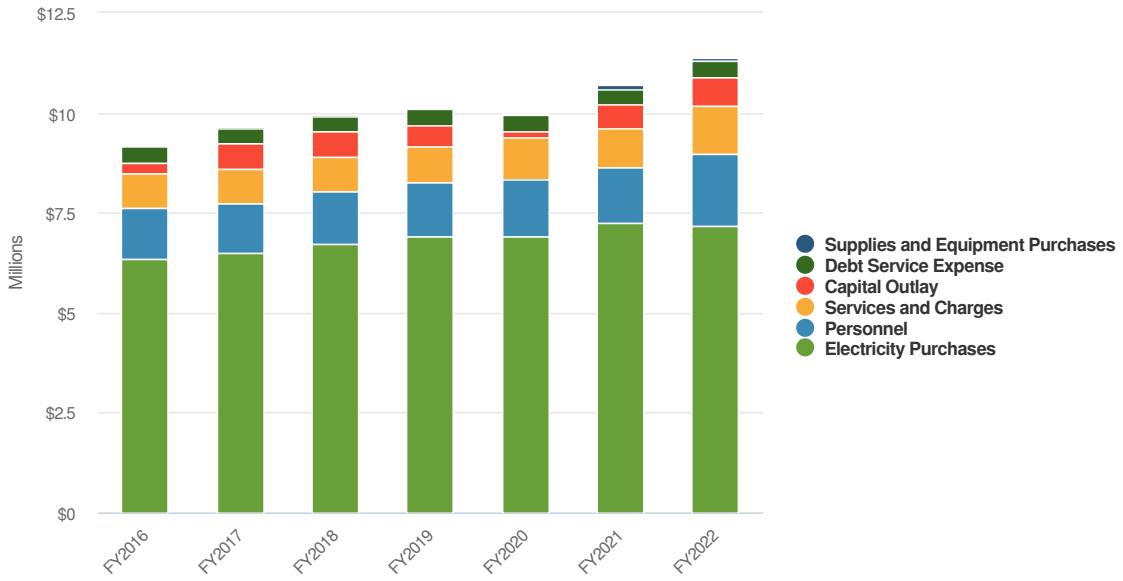
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Federal Grants - DCEO			$101,968.53	$0.00	$0.00	0%
Other Grants	$0.00	$0.00	$50,000.00	$45,000.00	$0.00	-100%
Total Grants:	**$0.00**	**$0.00**	**$151,968.53**	**$45,000.00**	**$0.00**	**-100%**
Debt Proceeds						
Capital Lease Proceeds	$140,310.00	$0.00	$254,751.00	$259,751.00	$0.00	-100%
Total Debt Proceeds:	**$140,310.00**	**$0.00**	**$254,751.00**	**$259,751.00**	**$0.00**	**-100%**
Interfund Loan Payments						
Interfund Loan Paymt-W-S	$89,707.00	$89,707.00	$89,707.00	$89,707.00	$89,707.00	0%
Total Interfund Loan Payments:	**$89,707.00**	**$89,707.00**	**$89,707.00**	**$89,707.00**	**$89,707.00**	**0%**
Total Revenue Source:	**$10,849,424.94**	**$10,172,575.05**	**$10,748,439.41**	**$10,860,098.00**	**$10,731,187.00**	**-1.2%**

Electric Fund Expenditures by Expense Type

Electric Fund Budgeted Expenditures by Expense Type



Electric Fund Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Salaries Full-Time	$972,946.66	$1,030,175.89	$969,118.03	$1,027,300.00	$1,272,125.00	23.8%
Salaries Part-Time	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	0%
Overtime Expense	$35,942.23	$36,875.38	$51,845.69	$51,940.00	$51,000.00	-1.8%
FICA Expense	$76,203.10	$80,548.98	$76,253.88	$88,680.00	$101,490.00	14.4%
Employee Insurance Expense	$145,611.90	$140,568.41	$148,433.08	$156,220.00	$164,435.00	5.3%
IMRF Expense	$131,839.54	$127,806.84	$133,146.83	$137,590.00	$209,875.00	52.5%
Unemployment Ins Expense	$1,817.50	$1,092.47	$922.23	$4,460.00	$4,400.00	-1.3%
Total Personnel:	**$1,364,360.93**	**$1,417,067.97**	**$1,379,719.74**	**$1,468,190.00**	**$1,805,325.00**	**23%**
Services and Charges						
Meeting Expense	$0.00	$0.00	$0.00	$500.00	$515.00	3%
Training Expense	$5,009.98	$9,408.72	$1,100.00	$10,500.00	$10,815.00	3%
Other Legal Expense	$0.00	$9,400.00	$0.00	$0.00	$0.00	0%
Consultant Fees Expense	$0.00	$0.00	$0.00	$0.00	$30,000.00	N/A
Annual Audit Fee	$12,150.00	$12,500.00	$15,124.05	$15,700.00	$13,596.00	-13.4%
Plant Maintenance Expense	$19,198.41	$661.36	$21,082.23	$25,688.00	$50,074.00	94.9%
Natural Gas Expense	$1,271.32	$2,558.18	$2,403.02	$2,500.00	$2,575.00	3%
Janitor Expense	$8,140.00	$8,145.00	$8,145.00	$8,300.00	$8,034.00	-3.2%
Grounds Maint Expense	$9,197.50	$18,135.21	$889.17	$10,000.00	$10,300.00	3%

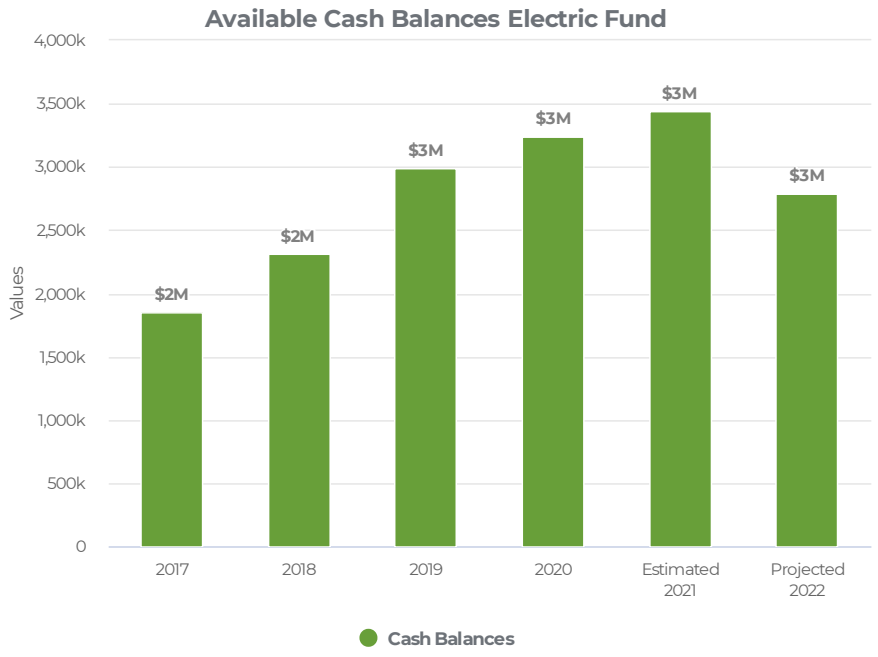
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Tree Trimming Expense	$37,000.00	$60,500.00	$81,900.00	$82,000.00	$124,460.00	51.8%
Contract Services Expense	$35,046.05	$72,716.04	$28,452.76	$32,200.00	$29,516.00	-8.3%
Gas and Oil Expense	$15,054.02	$17,179.13	$17,404.20	$19,350.00	$19,931.00	3%
Parts Expense	$8,899.01	$12,185.44	$13,332.75	$13,400.00	$13,802.00	3%
Outside Maintenance Expense	$15,059.38	$19,634.55	$15,112.19	$22,950.00	$23,639.00	3%
Radio Maint Exp	$725.00	$0.00	$0.00	$1,200.00	$1,236.00	3%
Miscellaneous Expense	$324.39	$979.95	$787.62	$1,100.00	$1,133.00	3%
Office Supplies Expense	$4,137.31	$3,561.80	$2,832.15	$4,900.00	$5,768.00	17.7%
Postage Expense	$16,248.12	$16,257.29	$14,713.90	$14,900.00	$19,440.00	30.5%
Notices-Publications	$146.70	$48.60	$0.00	$100.00	$103.00	3%
Dues-Subscriptions Expense	$0.00	$0.00	$0.00	$200.00	$206.00	3%
Printing Expense	$6,083.77	$6,158.26	$4,851.13	$6,300.00	$7,210.00	14.4%
Bank Charges Expense	$74,687.09	$51,160.69	$56,327.86	$56,330.00	$58,800.00	4.4%
Telephone Expense	$10,178.70	$10,922.50	$11,825.42	$15,300.00	$16,424.00	7.3%
Equip Lease-Rent Expense	$245.72	$163.81	$163.80	$500.00	$515.00	3%
Equip Maintenance Expense	$4,047.59	$4,339.98	$3,137.31	$3,900.00	$4,017.00	3%
Miscellaneous Expense	$1,659.18	$665.52	$372.58	$1,220.00	$1,288.00	5.6%
Contract Services	$6,960.78	$8,972.38	$10,884.98	$10,900.00	$7,725.00	-29.1%
IT Maintenance	$15,922.44	$17,704.00	$16,769.76	$27,440.00	$28,778.00	4.9%
General Insurance Expense	$87,601.40	$91,374.00	$90,667.20	$95,100.00	$88,700.00	-6.7%
Sand Expense	$1,236.69	$0.00	$0.00	$2,000.00	$2,060.00	3%
Utility Tax Expense	$256,861.25	$240,753.25	$245,514.54	$260,000.00	$260,000.00	0%
Refunds	$0.00	$0.00	$0.00	$500.00	$515.00	3%
General Fund Administration Fee	$206,000.00	$321,000.00	$312,000.00	$312,000.00	$326,759.00	4.7%
Bad Debt Expense	$22,477.08	$24,211.24	$0.00	$56,000.00	$56,000.00	0%
Total Services and Charges:	**$881,568.88**	**$1,041,296.90**	**$975,793.62**	**$1,112,978.00**	**$1,223,934.00**	**10%**
Supplies and Equipment Purchases						
Radio Expense	$0.00	$0.00	$0.00	$1,200.00	$1,236.00	3%
Tools and Implement Expense	$24,735.36	$33,511.93	$30,214.24	$31,300.00	$32,239.00	3%
Office Equipment Expense	$0.00	$2,621.20	$329.99	$10,600.00	$10,918.00	3%
Miscellaneous Expense	$0.00	$7,448.49	$49,018.50	$59,000.00	$0.00	-100%
Uniform Expense	$2,901.46	$5,718.66	$1,857.18	$5,600.00	$5,768.00	3%
Shop Supplies Expense	$18,442.24	$14,401.83	$21,533.97	$23,500.00	$20,085.00	-14.5%
Operating Supplies					$24,915.00	N/A
Total Supplies and Equipment Purchases:	**$46,079.06**	**$63,702.11**	**$102,953.88**	**$131,200.00**	**$95,161.00**	**-27.5%**
Debt Service Expense						
Lease Expense	$48,444.92	$35,972.91	$39,364.04	$39,880.00	$77,440.00	94.2%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Interest Expense	$97,555.40	$89,391.40	$50,207.47	$50,500.00	$42,800.00	-15.2%
Principal Expense	$260,000.00	$263,000.00	$273,000.00	$273,000.00	$279,000.00	2.2%
Total Debt Service Expense:	**$406,000.32**	**$388,364.31**	**$362,571.51**	**$363,380.00**	**$399,240.00**	**9.9%**
Capital Outlay						
Equipment and Software	$6,656.87	$15,471.34	$5,243.82	$13,600.00	$16,995.00	25%
Vehicle Expense	$140,310.00	$0.00	$298,769.00	$304,825.00	$0.00	-100%
Off Road Equipment	$0.00	$0.00	$0.00	$0.00	$30,000.00	N/A
Contract Services Expense	$81,400.00	$18,550.00	$44,037.01	$124,012.00	$142,690.00	15.1%
Materials Expense	$177,226.65	$53,202.80	$99,581.78	$297,204.00	$332,432.00	11.9%
Substation Expense	$0.00	$8,755.00	$26,953.39	$27,000.00	$0.00	-100%
Meters Expense	$26,517.07	$15,760.00	$36,387.25	$37,010.00	$26,010.00	-29.7%
Transformers Expense	$108,535.56	$68,505.42	$99,899.52	$100,156.00	$148,569.00	48.3%
Total Capital Outlay:	**$540,646.15**	**$180,244.56**	**$610,871.77**	**$903,807.00**	**$696,696.00**	**-22.9%**
Electricity Purchases						
IMEA Electric Expense	$6,907,739.61	$6,908,109.84	$7,253,052.98	$7,263,500.00	$7,160,989.00	-1.4%
Total Electricity Purchases:	**$6,907,739.61**	**$6,908,109.84**	**$7,253,052.98**	**$7,263,500.00**	**$7,160,989.00**	**-1.4%**
Total Expense Objects:	**$10,146,394.95**	**$9,998,785.69**	**$10,684,963.50**	**$11,243,055.00**	**$11,381,345.00**	**1.2%**

Electric Fund Cash Balances

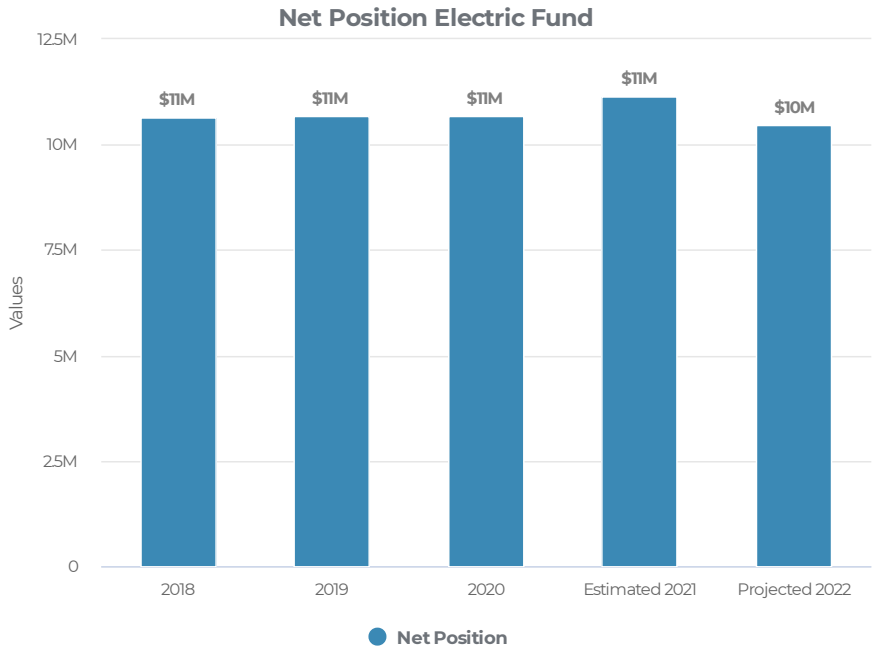
The Village's financial policies recommend that the Village will strive to maintain cash balances of a minimum of 17% to 25% of the total annual budgeted expenses of each enterprise fund. Electric Fund's Fiscal Year 2022 budget includes the utilization of cash reserves if necessary for equipment and projects carried forward from prior periods, amounts budgeted for potential payouts related employee accrued time and other benefits as well as $105,158 for a possible operating deficit due to the rising electric supply costs and costs of operations. The total amount included in the Fiscal Year 2022 budget for these items that will utilize reserves is $650,158.

The following is a graph of unrestricted cash on hand at April 30th for the last 4 years and the estimated balance at April 30, 2021 and the projected balance at April 30, 2022. The Village's policies recommend that the Electric Fund should maintain an unrestricted cash balance of two to three months total budgeted annual expenses of the most recently approved budget. For the fiscal year 2022 budget this would equate to a cash balance between $1,896,890 and $2,845,336.



Electric Fund Net Position

The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide financial Statement of the Comprehensive Annual Financial Report. The Electric Fund's net position is projected to decrease for fiscal year 2022 due to the delay of the Village not passing on the increased cost for providing electric service to its customers.

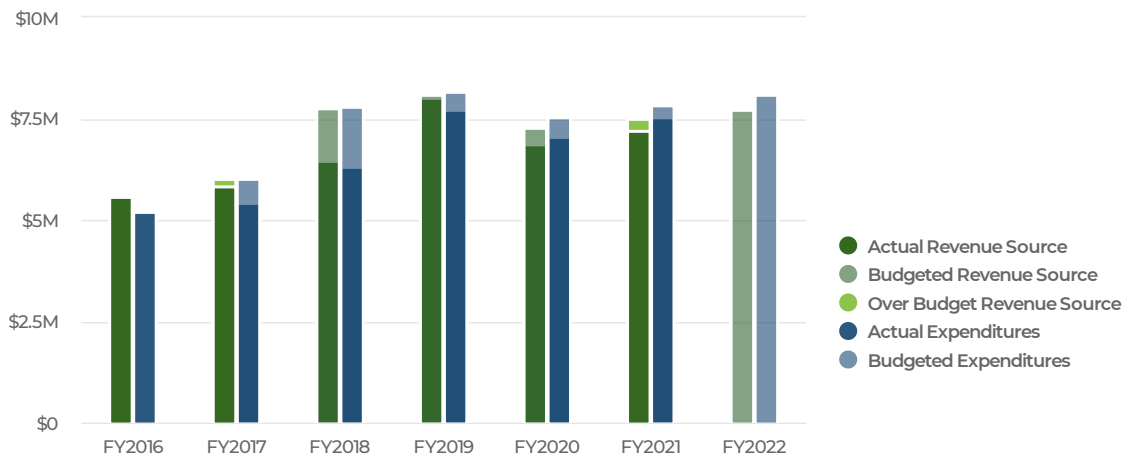


Water & Sewer Fund

The Water and Sewer Fund is a major proprietary fund. The Village of Chatham's Water and Sewer Fund accounts for the Village's water and sanitary sewer operations. The Water and Sewer Fund's purpose is to provide the residents and businesses of the Village of Chatham water and sewer services which are funded mostly by user charges.

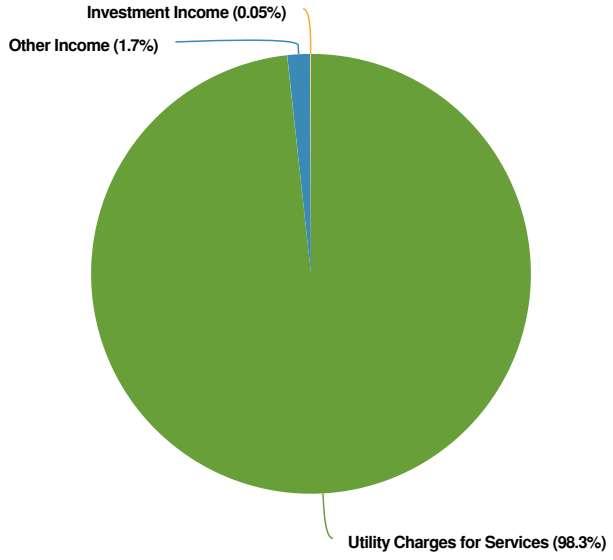
Summary

The Village of Chatham is projecting $7.75M of revenue in FY2022, which represents a 7.1% increase over the prior year. Budgeted expenditures are projected to increase by 3.4% or $265.53K to $8.11M in FY2022.

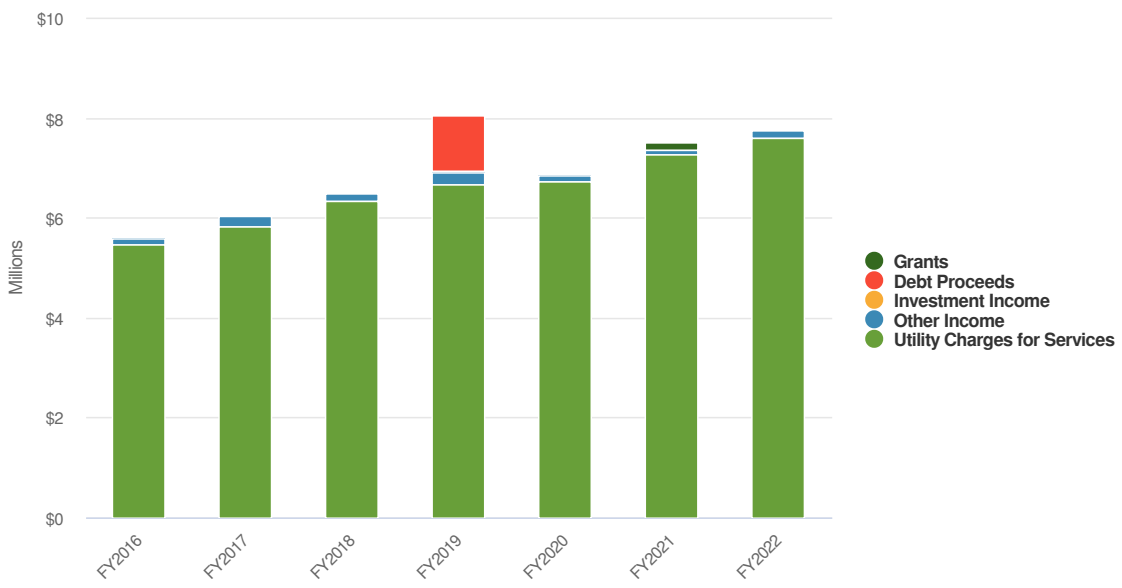


Water and Sewer Fund Revenues by Source

Water and Sewer Fund Projected 2022 Revenues by Source



Water and Sewer Fund Budgeted and Historical 2022 Revenues by Source

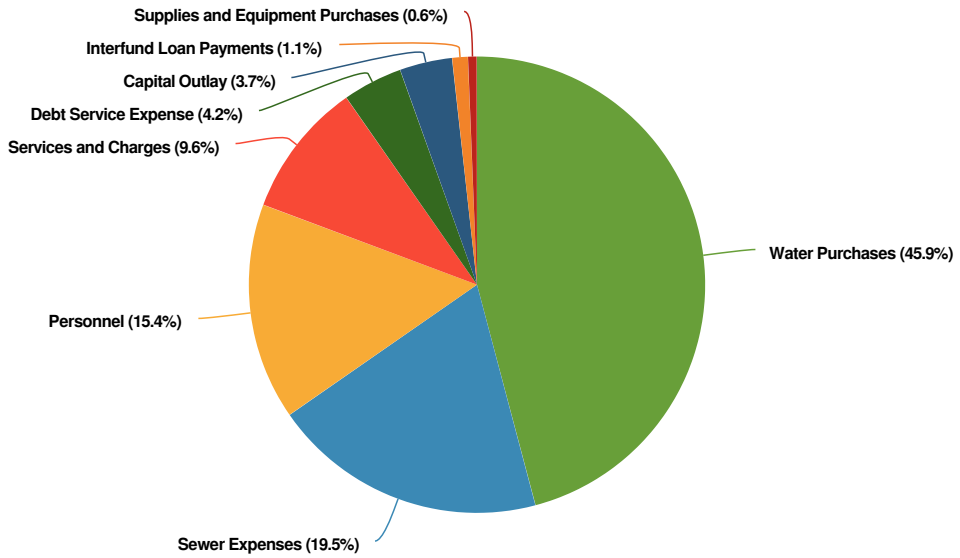


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Utility Charges for Services						
Water Sales	$4,657,264.69	$4,691,297.10	$5,030,523.23	$4,840,000.00	$5,200,000.00	7.4%
Bulk Water Sales	$3,158.43	$1,490.50	$2,123.00	$2,100.00	$2,200.00	4.8%
Sewer Income	$1,925,040.66	$1,960,182.89	$2,198,424.43	$2,154,500.00	$2,331,500.00	8.2%
Penalties	$77,957.15	$64,703.38	$30,516.56	$61,875.00	$78,000.00	26.1%
Total Utility Charges for Services:	**$6,663,420.93**	**$6,717,673.87**	**$7,261,587.22**	**$7,058,475.00**	**$7,611,700.00**	**7.8%**
Investment Income						
Interest Income	$319.99	$336.44	$118.89	$425.00	$100.00	-76.5%
Utility Account Interest	$8,492.72	$9,142.93	$4,250.03	$9,900.00	$3,300.00	-66.7%
E-Pay Account Interest	$858.01	$923.72	$96.97	$1,055.00	$80.00	-92.4%
Customer Deposit Interest	$462.14	$498.69	$302.97	$530.00	$240.00	-54.7%
Rate Stabilization Interest	$1,044.75	$1,387.14	$609.49	$1,490.00	$500.00	-66.4%
Total Investment Income:	**$11,177.61**	**$12,288.92**	**$5,378.35**	**$13,400.00**	**$4,220.00**	**-68.5%**
Other Income						
Sale of Services	$148,100.00	$137,675.00	$69,400.00	$153,000.00	$100,000.00	-34.6%
Miscellaneous Revenue	$99,994.57	$4,445.55	$25,122.14	$10,000.00	$30,000.00	200%
Total Other Income:	**$248,094.57**	**$142,120.55**	**$94,522.14**	**$163,000.00**	**$130,000.00**	**-20.2%**
Grants						
Federal Grants - DCEO			$157,456.27	$0.00	$0.00	0%

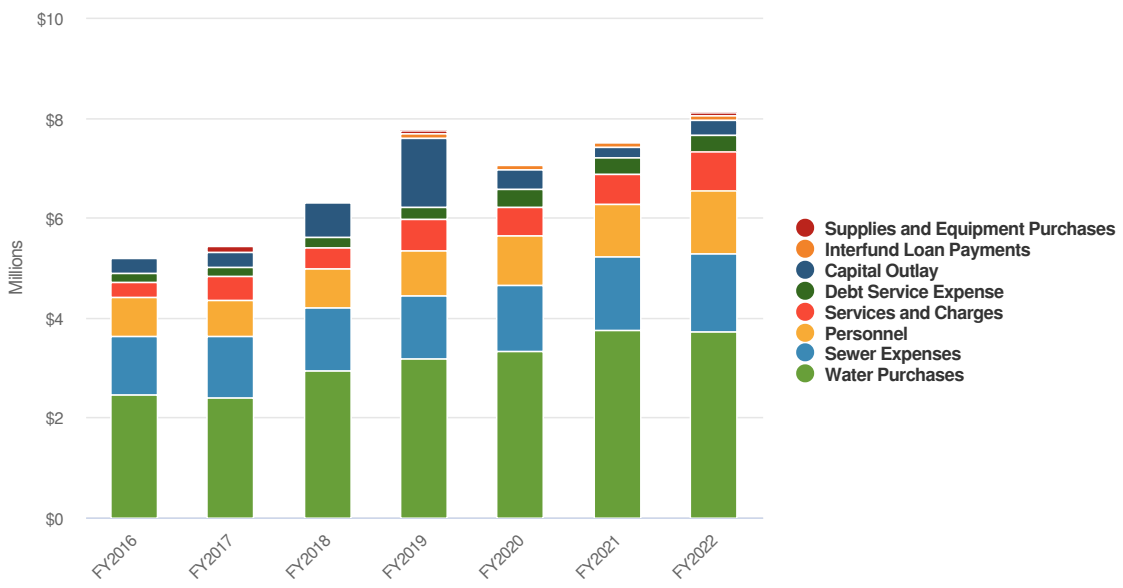
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total Grants:	**$0.00**	**$0.00**	**$157,456.27**	**$0.00**	**$0.00**	**0%**
Debt Proceeds						
Loan Proceeds	$1,112,800.00	$0.00	$0.00	$0.00	$0.00	0%
Capital Lease Proceeds	$0.00	$25,639.50	$0.00	$0.00	$0.00	0%
Total Debt Proceeds:	**$1,112,800.00**	**$25,639.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Revenue Source:	**$8,035,493.11**	**$6,897,722.84**	**$7,518,943.98**	**$7,234,875.00**	**$7,745,920.00**	**7.1%**

Water and Sewer Fund Expenditures by Expense Type

Water and Sewer Fund Budgeted Expenditures by Expense Type



Water and Sewer Fund Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Salaries Full-Time	$606,170.52	$713,686.12	$722,896.83	$748,600.00	$875,200.00	16.9%
Salaries Part-Time	$26,386.71	$866.61	$0.00	$0.00	$5,300.00	N/A
Overtime Expense	$8,674.04	$17,345.77	$14,205.29	$16,000.00	$16,000.00	0%
FICA Expense	$48,165.03	$54,944.57	$54,699.06	$55,880.00	$70,400.00	26%
Employee Insurance Expense	$120,416.60	$123,764.52	$146,306.26	$151,770.00	$157,000.00	3.4%
IMRF Expense	$81,491.61	$87,771.66	$98,483.64	$98,490.00	$116,900.00	18.7%
Unemployment Ins Expense	$2,061.50	$960.16	$973.11	$3,989.00	$3,989.00	0%
Total Personnel:	**$893,366.01**	**$999,339.41**	**$1,037,564.19**	**$1,074,729.00**	**$1,244,789.00**	**15.8%**
Services and Charges						
Training Expense	$2,383.82	$1,882.96	$108.00	$3,050.00	$3,142.00	3%
Village Engineer Expense	$300,623.89	$72,772.15	$17,887.65	$20,600.00	$36,300.00	76.2%
Consultant Fees Expense	$3,312.04	$640.25	$30,685.00	$35,000.00	$1,050.00	-97%
Water testing	$7,199.18	$11,438.77	$15,287.72	$15,400.00	$11,330.00	-26.4%
Annual Audit Fee	$12,150.00	$12,500.00	$15,124.03	$15,700.00	$13,596.00	-13.4%
Plant Maintenance Expense	$51,866.04	$43,979.74	$49,520.08	$51,488.00	$42,518.00	-17.4%
Natural Gas Expense	$397.73	$402.02	$423.08	$500.00	$515.00	3%
Janitor Expense	$7,065.00	$7,065.00	$7,065.00	$7,600.00	$10,918.00	43.7%
Grounds Maint Expense	$28,846.61	$24,086.77	$33,144.14	$35,000.00	$30,600.00	-12.6%
Contract Services Expense	$28,237.78	$14,217.32	$19,153.29	$20,000.00	$24,550.00	22.8%

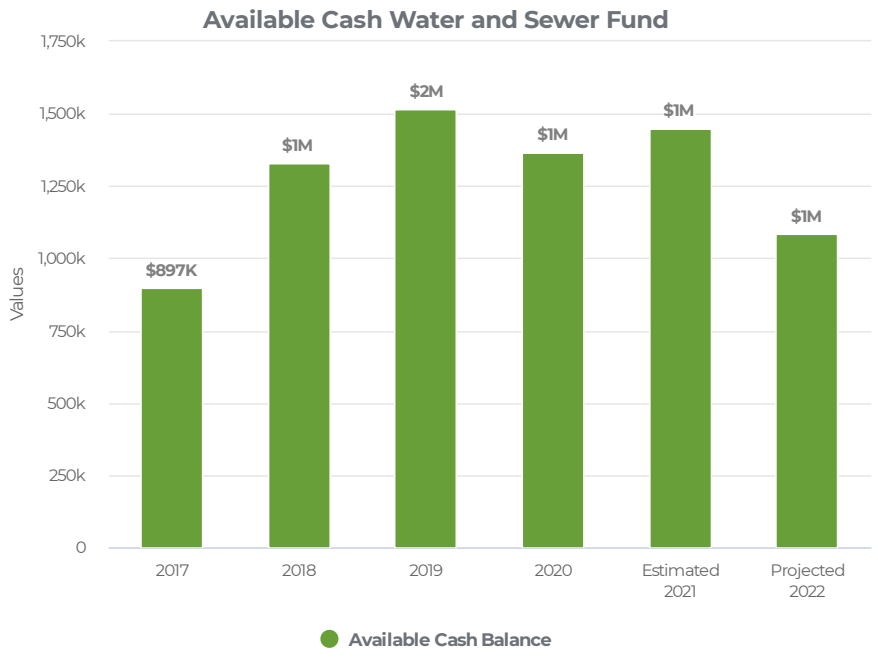
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Miscellaneous Expense	$471.94	$486.10	$500.68	$1,000.00	$1,545.00	54.5%
Gas and Oil Expense	$13,449.83	$13,614.02	$10,874.02	$15,400.00	$15,862.00	3%
Parts Expense	$16,311.75	$12,665.01	$11,914.55	$15,000.00	$15,450.00	3%
Outside Maintenance Expense	$7,517.20	$10,156.57	$8,738.38	$10,000.00	$10,300.00	3%
Radio Maint Exp	$0.00	$0.00	$0.00	$300.00	$309.00	3%
Miscellaneous Expense	$272.32	$280.48	$121.35	$500.00	$515.00	3%
Office Supplies Expense	$4,469.11	$4,113.03	$3,132.02	$4,750.00	$7,468.00	57.2%
Postage Expense	$16,211.20	$16,207.60	$14,858.89	$16,000.00	$16,480.00	3%
Dues-Subscriptions Expense	$865.00	$853.00	$854.00	$1,300.00	$1,339.00	3%
Printing Expense	$6,315.43	$6,091.77	$4,851.05	$5,300.00	$7,725.00	45.8%
Bank Charges Expense	$10.00	$27,885.71	$37,573.90	$37,600.00	$39,600.00	5.3%
Telephone Expense	$6,628.13	$8,039.31	$8,269.54	$9,400.00	$10,013.00	6.5%
Equip Lease-Rent Expense	$245.68	$163.79	$163.80	$2,000.00	$2,060.00	3%
Equip Maintenance Expense	$3,875.03	$4,739.80	$5,998.56	$6,000.00	$3,914.00	-34.8%
Miscellaneous Expense	$230.05	$229.45	$474.13	$850.00	$876.00	3.1%
Software Development	$0.00	$0.00	$0.00	$100.00	$103.00	3%
Contract Services	$6,900.88	$11,817.89	$21,511.56	$21,750.00	$12,309.00	-43.4%
IT Maintenance	$16,484.94	$17,704.00	$16,769.71	$17,100.00	$17,613.00	3%
General Insurance Expense	$38,799.67	$38,826.97	$39,528.55	$40,450.00	$37,900.00	-6.3%
Rock (CA6) Expense	$8,879.30	$13,607.51	$8,177.38	$9,000.00	$9,270.00	3%
Sand Expense	$6,120.64	$1,119.89	$4,786.56	$5,000.00	$5,150.00	3%
Electric Expense	$36,266.95	$35,752.93	$38,172.14	$43,000.00	$44,290.00	3%
Refunds	$0.00	$0.00	$450.00	$2,700.00	$2,781.00	3%
General Fund Administration Fee	$0.00	$145,000.00	$178,725.00	$178,725.00	$308,755.00	72.8%
Bad Debt Expense	$18,920.50	$25,302.13	$0.00	$31,375.00	$31,375.00	0%
Total Services and Charges:	**$651,327.64**	**$583,641.94**	**$604,843.76**	**$678,938.00**	**$777,521.00**	**14.5%**
Supplies and Equipment Purchases						
Radio Expense	$1,095.15	$0.00	$0.00	$0.00	$0.00	0%
Tools and Implement Expense	$17,250.12	$16,333.74	$15,609.20	$16,940.00	$28,648.00	69.1%
Uniform Expense	$4,610.30	$4,721.79	$801.46	$5,400.00	$6,077.00	12.5%
Shop Supplies Expense	$17,039.11	$11,752.76	$12,006.63	$15,000.00	$10,300.00	-31.3%
Chemicals Expense	$4,857.49	$5,671.71	$4,514.18	$6,000.00	$6,180.00	3%
Total Supplies and Equipment Purchases:	**$44,852.17**	**$38,480.00**	**$32,931.47**	**$43,340.00**	**$51,205.00**	**18.1%**
Debt Service Expense						
Lease Expense	$65,960.00	$71,369.83	$71,369.83	$71,410.00	$71,410.00	0%
Interest Expense	$26,524.14	$50,393.51	$21,801.12	$30,560.00	$14,100.00	-53.9%
Principal Expense	$133,223.48	$229,252.96	$237,798.57	$251,058.00	$258,100.00	2.8%
Total Debt Service Expense:	**$225,707.62**	**$351,016.30**	**$330,969.52**	**$353,028.00**	**$343,610.00**	**-2.7%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Capital Outlay						
Equipment and Software	$6,954.24	$21,123.66	$11,142.31	$11,550.00	$21,991.00	90.4%
Vehicle Expense	$4,000.00	$0.00	$0.00	$50,000.00	$50,000.00	0%
Off Road Equipment	$0.00	$35,989.50	$0.00	$0.00	$0.00	0%
Contract Services Expense	$21,250.00	$14,240.00	$9,732.00	$20,000.00	$35,000.00	75%
Materials Expense	$52,293.69	$170,998.17	$113,133.43	$120,000.00	$120,000.00	0%
Misc/Water Project Expense	$1,167,428.57	$0.00	$0.00	$0.00	$0.00	0%
Meters Expense	$141,102.05	$137,784.50	$76,671.52	$100,000.00	$75,000.00	-25%
Total Capital Outlay:	**$1,393,028.55**	**$380,135.83**	**$210,679.26**	**$301,550.00**	**$301,991.00**	**0.1%**
Water Purchases						
Water Expense	$3,197,412.70	$3,341,918.90	$3,743,595.79	$3,801,000.00	$3,720,000.00	-2.1%
Total Water Purchases:	**$3,197,412.70**	**$3,341,918.90**	**$3,743,595.79**	**$3,801,000.00**	**$3,720,000.00**	**-2.1%**
Sewer Expenses						
Sewer Expense	$1,248,276.32	$1,299,032.27	$1,495,631.10	$1,499,000.00	$1,578,000.00	5.3%
Total Sewer Expenses:	**$1,248,276.32**	**$1,299,032.27**	**$1,495,631.10**	**$1,499,000.00**	**$1,578,000.00**	**5.3%**
Interfund Loan Payments						
Interfund Loan Payment to Elec	$89,707.00	$89,707.00	$89,707.00	$89,707.00	$89,707.00	0%
Total Interfund Loan Payments:	**$89,707.00**	**$89,707.00**	**$89,707.00**	**$89,707.00**	**$89,707.00**	**0%**
Total Expense Objects:	**$7,743,678.01**	**$7,083,271.65**	**$7,545,922.09**	**$7,841,292.00**	**$8,106,823.00**	**3.4%**

Water and Sewer Fund Unrestricted Cash

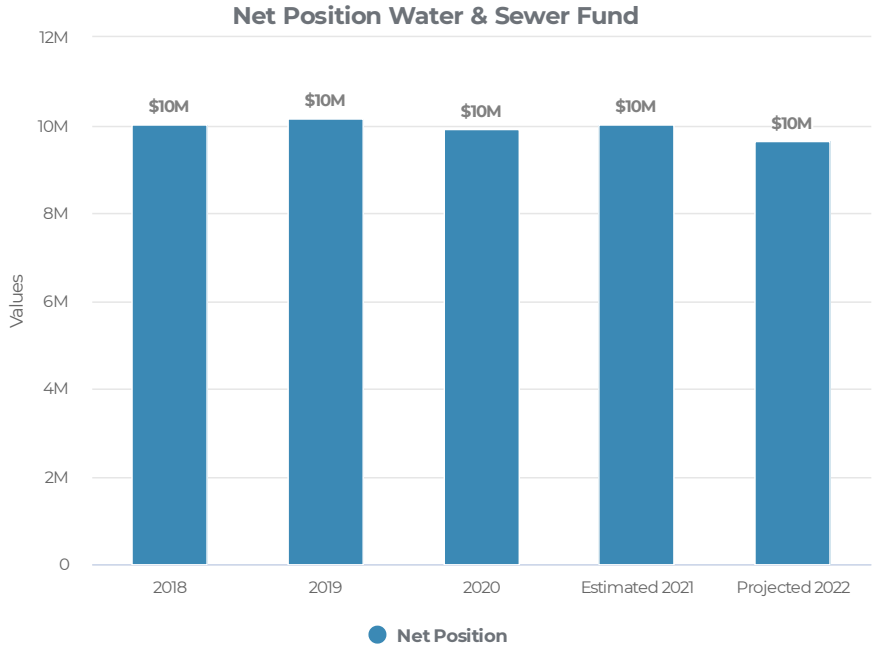
The Village's financial policies recommend that the Village will strive to maintain cash balances of a minimum of 17% to 25% of the total annual budgeted expenses of each enterprise fund. The Water and Sewer Fund's Fiscal Year 2022 budget includes the utilization of cash reserves if necessary for projects carried forward from prior periods as well as an amount budgeted for potential payouts related employee accrued time and other benefits as well as a potential operating loss. The amount included in the Fiscal Year 2022 budget for these items is $360,903.

The following is a graph of unrestricted cash on hand at April 30th for the last 4 years and the estimated balance at April 30, 2021 and the projected balance at April 30, 2022. The Village's policies recommend that the Water and Sewer Fund should maintain an unrestricted cash balance of two to three months total budgeted annual expenses of the most recently approved budget. For fiscal year 2022 this would equate to a cash balance between $1,351,137 and $2,026,706. The projected cash balance at the end of Fiscal Year 2022 is projected to fall below this range. The Village will carefully monitor this balance. Actual results for the fiscal year will likely differ than the projections, as the Village does not normally expend the entire amount budgeted. The cash balance is expected to rebound in Fiscal Year 2023 after the interfund loan to the Electric Fund is paid off in Fiscal Year 2022.



Water and Sewer Fund Net Position

The Water and Sewer Fund's net position has fluctuated slightly from fiscal year 2018 through fiscal year 2022. In fiscal year 2020, the net position decreased due to an increase in costs from the Village's sanitary sewer provider and a delay in passing along the cost to the Village's sanitary sewer customers.

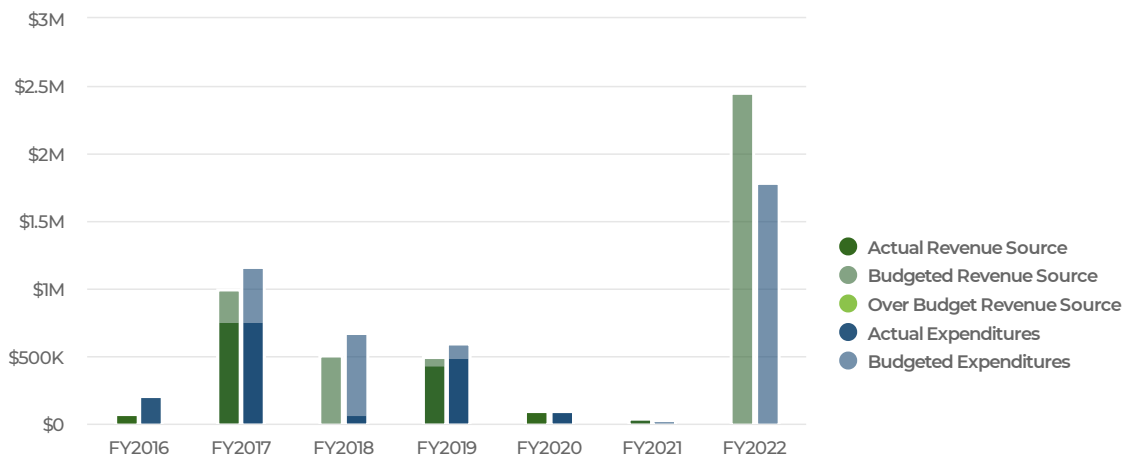


Capital Projects Fund

The Village's Capital Project Fund accounts for resources used for the acquisition or construction of capital facilities other than those financed by the enterprise fund activities. The Fund's major revenue sources are transfers from the General Fund and grant proceeds from the Illinois Department of Commerce and Economic Opportunity.

Summary

The Village of Chatham is projecting $2.46**M** of revenue in FY2022, which represents a 62.4% increase over the prior year. Budgeted expenditures are projected to increase by 45.1% or $1.75**M** to $1.79**M** in FY2022. The FY 2022 Capital Plan includes purchases of vehicles and equipment for the first time as well as infrastructure projects for streets and parks.



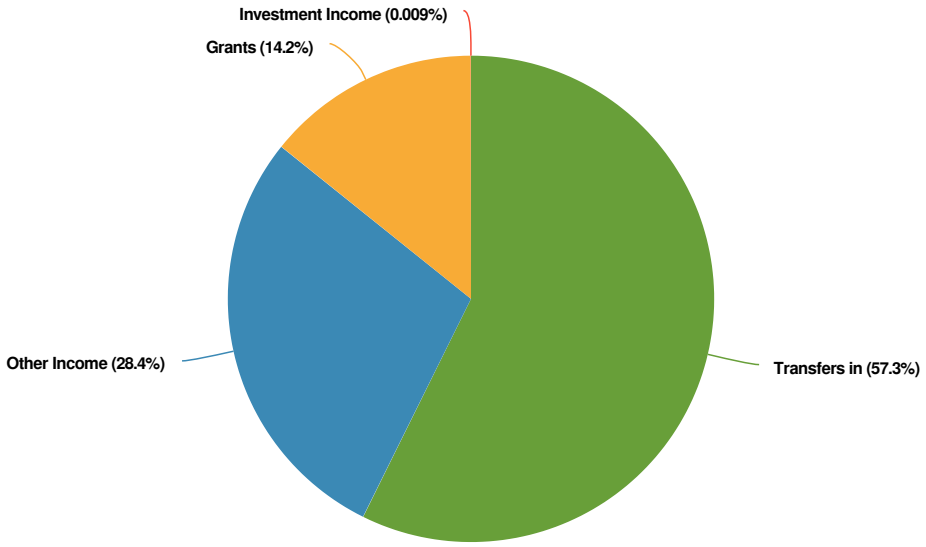
Capital Project Fund - Fund Balance

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed
Revenues	$449,760	$101,568	$39,034	$38,934	$2,461,025
Expenditures	$500,492	$98,792	$38,809	$7,943	$1,789,609
Fund Balance *	$39,902	$42,678	$42,903	$73,669	$745,085

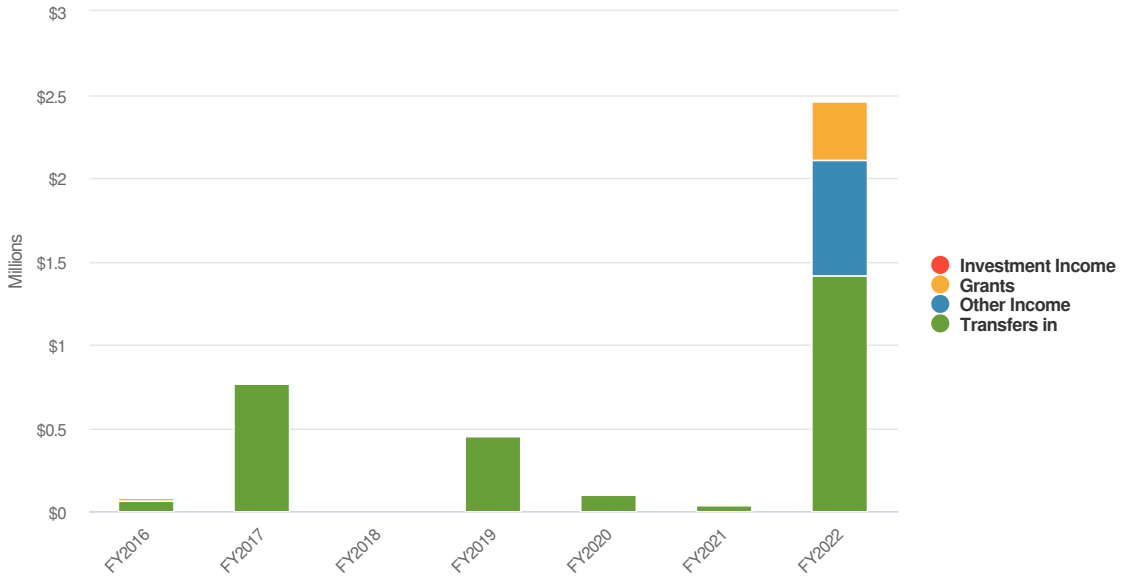
* Fiscal Year 2021 and 2022 Budget and 2021 Actual Fund Balance Estimated

Capital Projects Fund Revenues by Source

Capital Project Fund Projected 2022 Revenues by Source



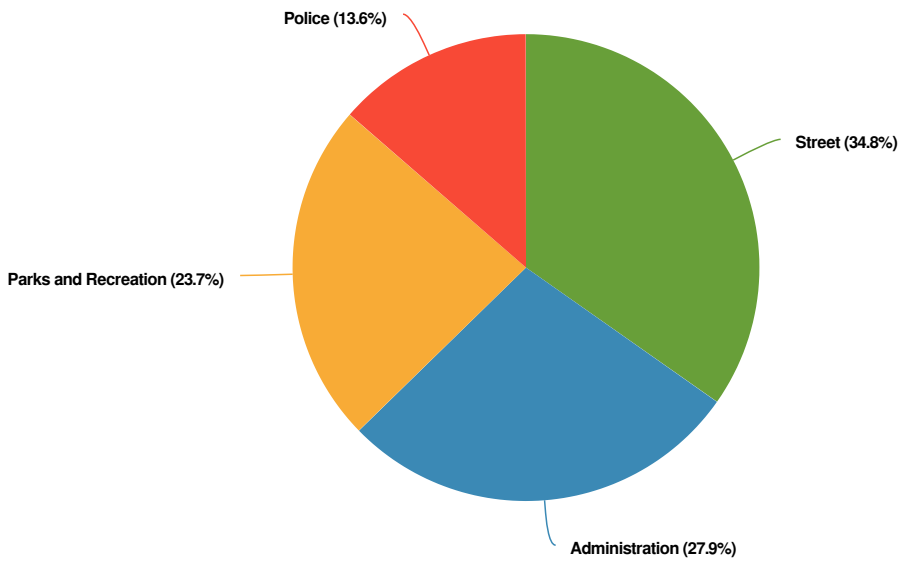
Capital Project Fund Budgeted and Historical 2022 Revenues by Source



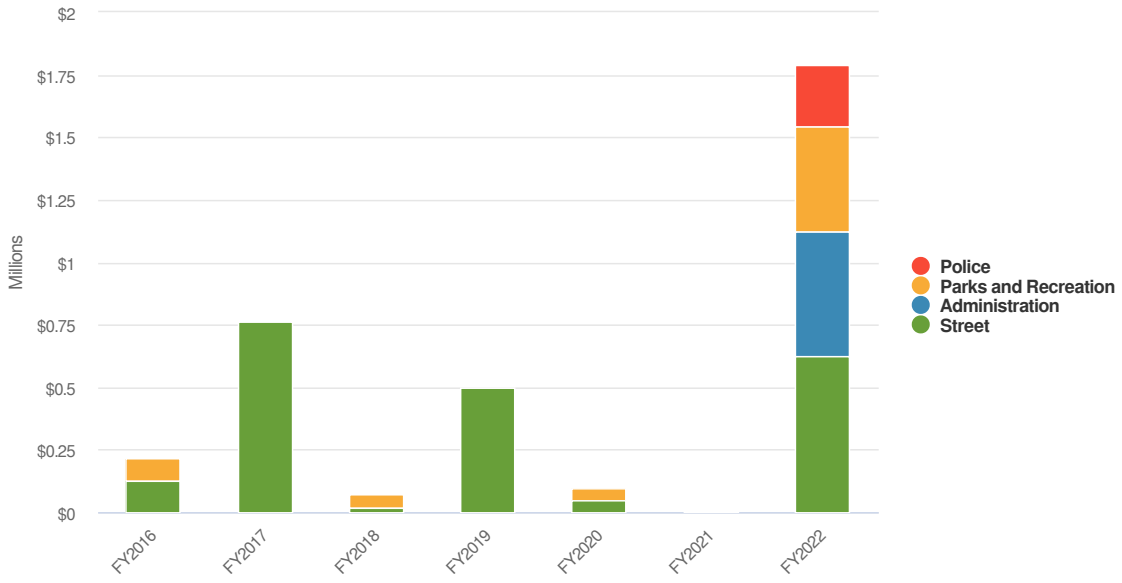
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Investment Income	$412.16	$310.02	$125.77	$225.00	$225.00	0%
Other Income	$0.00	$0.00	$0.00	$0.00	$700,000.00	N/A
Grants	$0.00	$0.00	$0.00	$0.00	$350,000.00	N/A
Transfers in	$449,347.83	$101,257.95	$38,809.00	$38,809.00	$1,410,800.00	3,535.2%
Total Revenue Source:	**$449,759.99**	**$101,567.97**	**$38,934.77**	**$39,034.00**	**$2,461,025.00**	**6,204.8%**

Capital Projects Fund Expenditures by Function

Capital Project Fund Budgeted Expenditures by Function



Capital Project Fund Budgeted and Historical Expenditures by Function

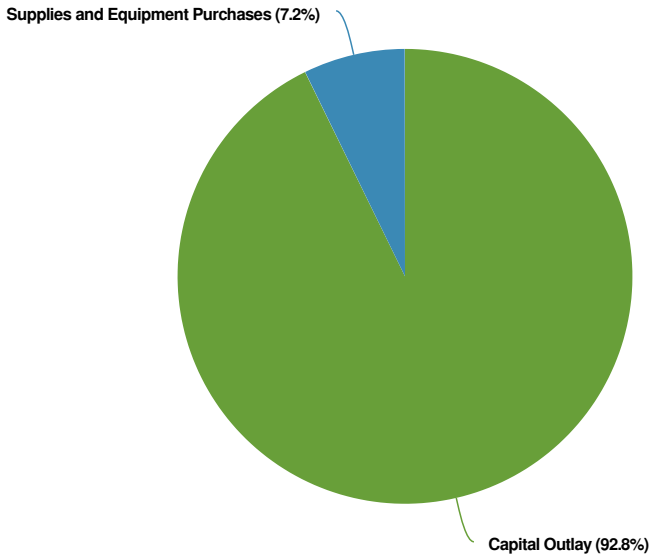


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures						
Administration	$0.00	$0.00	$0.00	$0.00	$500,000.00	N/A

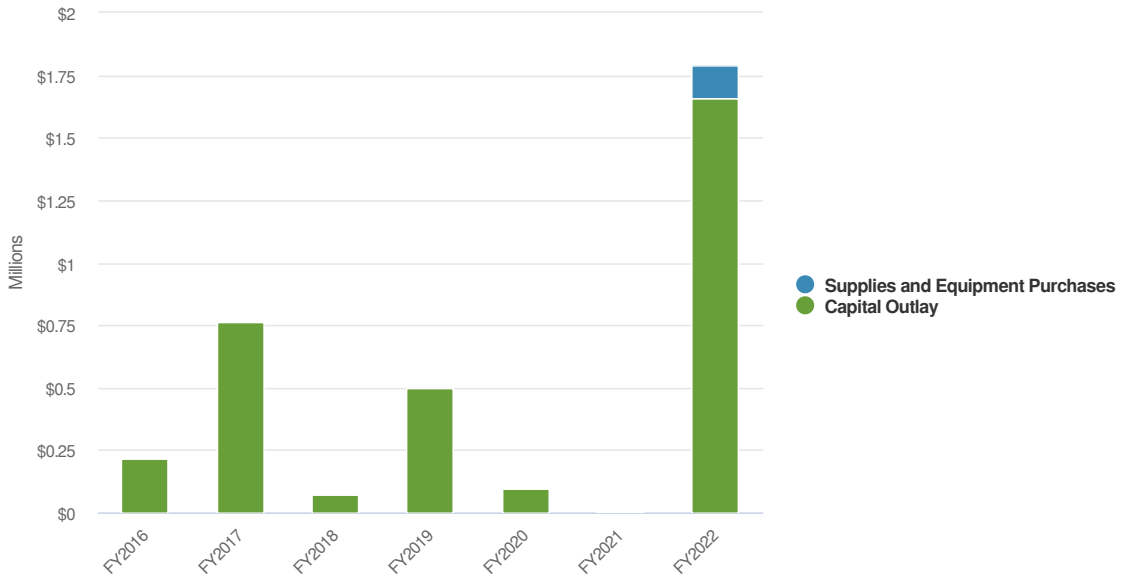
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Parks and Recreation	$0.00	$49,740.00	$0.00	$0.00	$424,000.00	N/A
Street	$500,492.39	$49,051.95	$7,942.77	$38,809.00	$622,109.00	1,503%
Police					$243,500.00	N/A
Total Expenditures:	**$500,492.39**	**$98,791.95**	**$7,942.77**	**$38,809.00**	**$1,789,609.00**	**4,511.3%**

Capital Projects Fund Expenditures by Expense Type

Capital Project Fund Budgeted Expenditures by Expense Type



Capital Project Fund Budgeted and Historical Expenditures by Expense Type



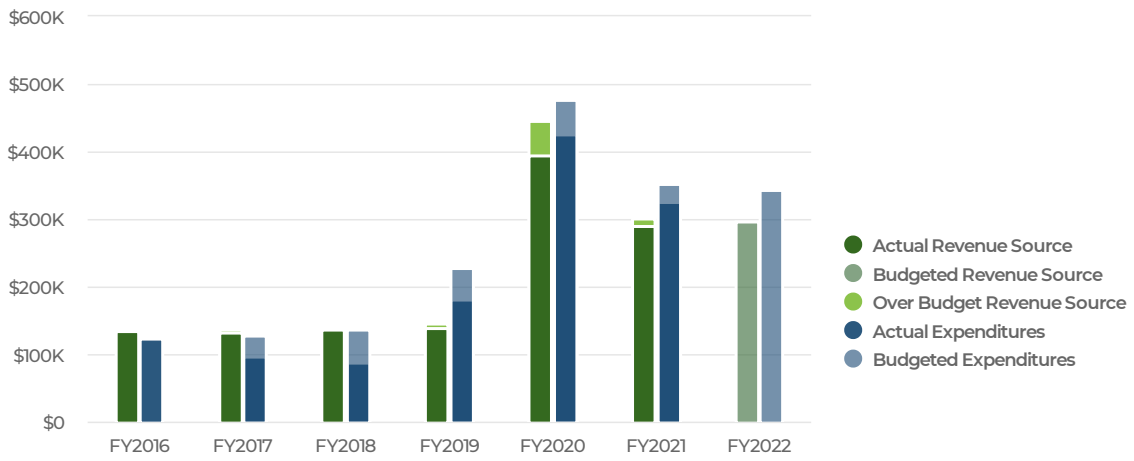
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Supplies and Equipment Purchases					$129,500.00	N/A
Capital Outlay	$500,492.39	$98,791.95	$7,942.77	$38,809.00	$1,660,109.00	4,177.6%
Total Expense Objects:	**$500,492.39**	**$98,791.95**	**$7,942.77**	**$38,809.00**	**$1,789,609.00**	**4,511.3%**

Yard Waste, Recycling and Refuse Fund

The Yard Waste Recycling and Refuse Fund is a special revenue fund that accounts for the Village's Green Program. The Village contracts out the services of leaf bag and branch pickup. In addition, the program includes the Village annual clean-up and was expanded to include street sweeping. The program is funded with a monthly Green Program Fee of $4. Due to the expansion of the program to include the service of street sweeping, the Yard Waste, Recycling and Refuse Fund budget will also include 80% of the personal services costs for one employee for the entire fiscal year as well as a lease purchase of a new street sweeper.

Summary

The Village of Chatham is projecting $297.38K of revenue in FY2022, which represents a 2.3% increase over the prior year. Budgeted expenditures are projected to decrease by 2.8% or $9.89K to $344.35K in FY2022.



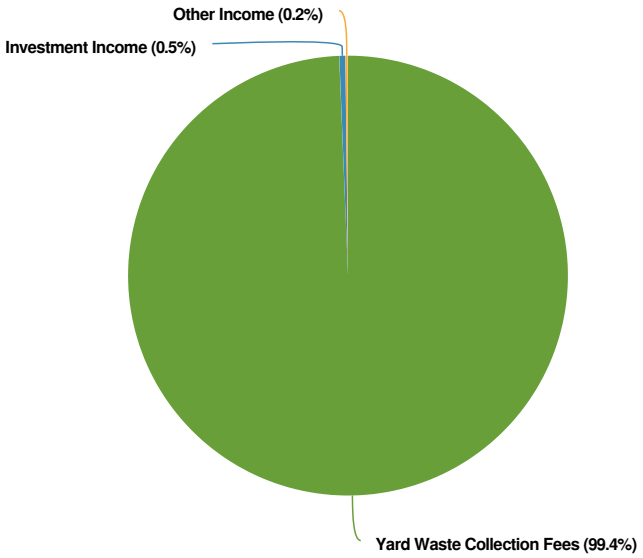
Yard Waste, Recycling and Refuse Fund - Fund Balance

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimated Actual*	2021-2022 Proposed
Revenues*	$146,313	$445,688	$290,800	$303,606	$297,380
Expenditures*	$182,902	$426,661	$354,246	$328,661	$344,354
Fund Balance*	$291,664	$310,691	$247,245	$285,636	$238,662

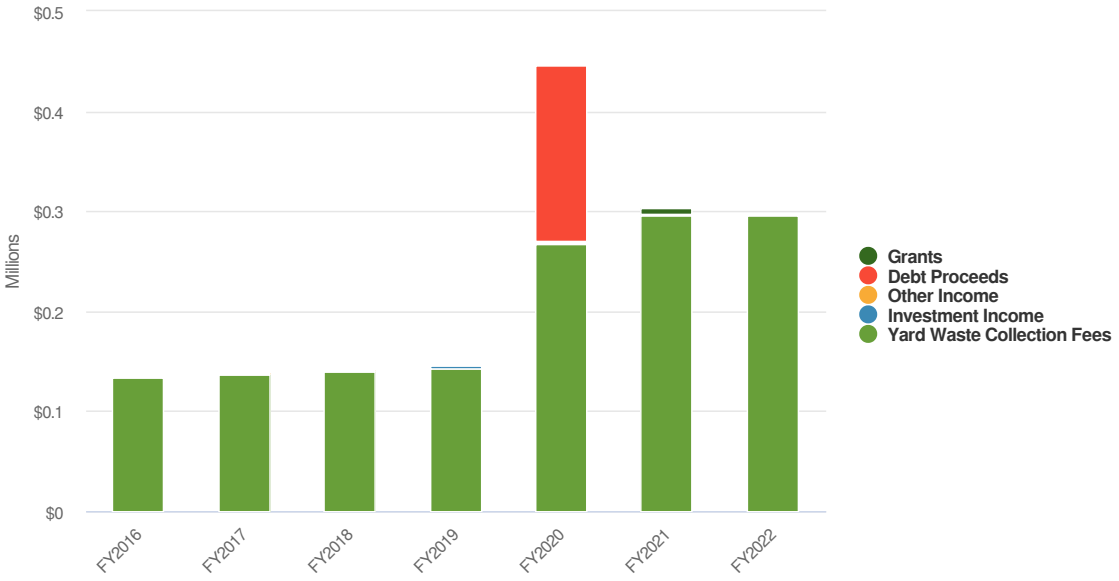
*Fiscal Year 2021 and 2022 Budget and 2021 Actual Fund Balance Estimated, Fiscal Year 2021 Revenues and Expenditure Estimated Actual includes estimates for fiscal year-end accrual adjustments.

Yard Waste, Recycling and Refuse Fund Revenues by Source

Yard Waste, Recycling and Refuse Fund Projected 2022 Revenues by Source



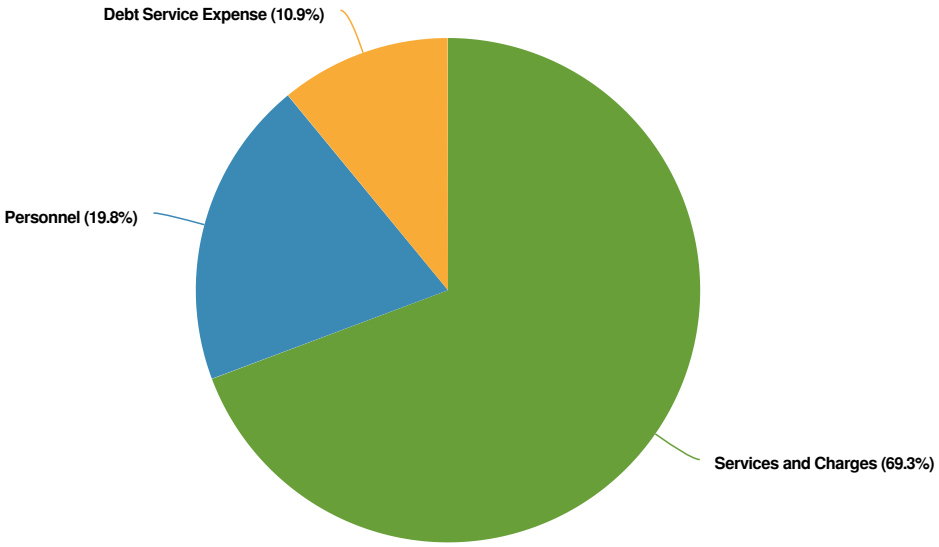
Yard Waste, Recycling and Refuse Fund udgeted and Historical 2022 Revenues by Source



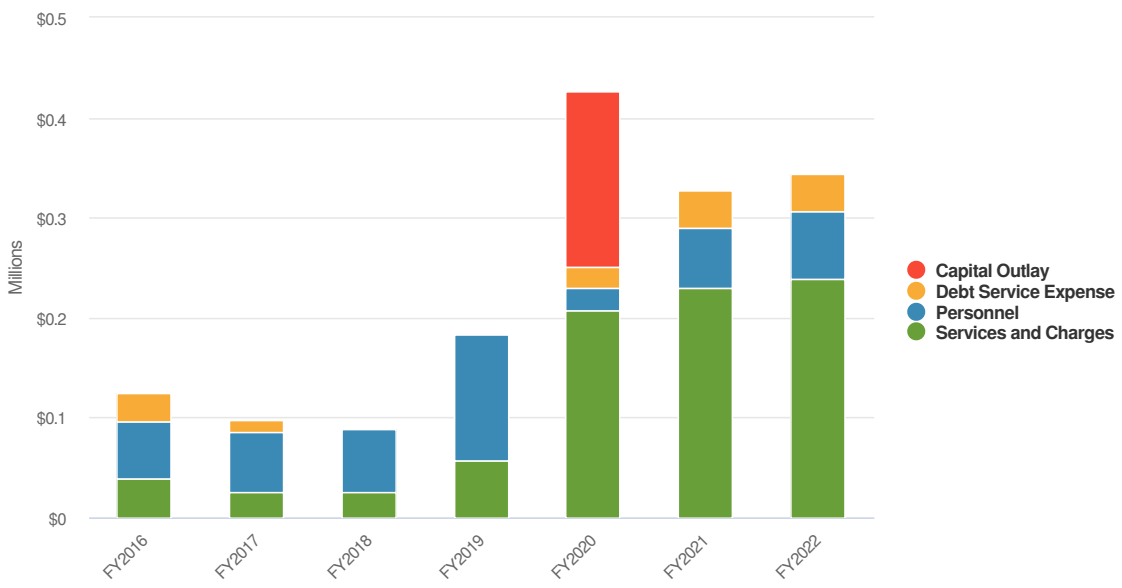
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Investment Income	$2,686.05	$2,546.17	$1,344.58	$2,670.00	$1,340.00	-49.8%
Other Income	$945.00	$703.00	$598.00	$850.00	$540.00	-36.5%
Yard Waste Collection Fees	$142,682.04	$266,942.66	$295,588.06	$287,280.00	$295,500.00	2.9%
Grants			$5,569.24	$0.00	$0.00	0%
Debt Proceeds	$0.00	$175,497.25	$0.00	$0.00	$0.00	0%
Total Revenue Source:	**$146,313.09**	**$445,689.08**	**$303,099.88**	**$290,800.00**	**$297,380.00**	**2.3%**

Yard Waste, Recycling and Refuse Fund Expenditures by Expense Type

Yard Waste, Recycling and Refuse FundBudgeted Expenditures by Expense Type



Yard Waste, Recycling and Refuse FundBudgeted and Historical Expenditures by Expense Type



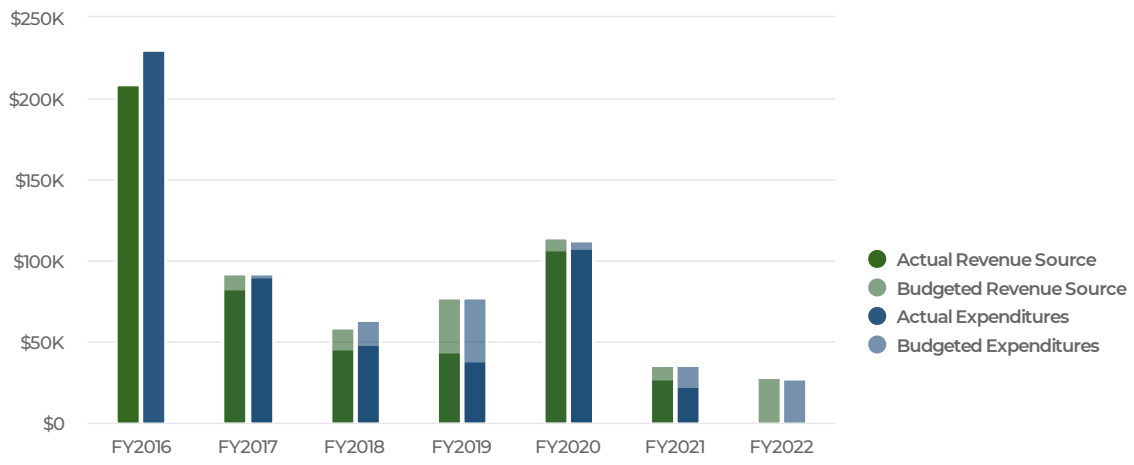
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel	$125,673.84	$21,969.39	$61,118.90	$67,950.00	$68,090.00	0.2%
Services and Charges	$57,228.53	$207,235.06	$228,991.30	$248,646.00	$238,613.76	-4%
Debt Service Expense	$0.00	$21,959.70	$37,645.20	$37,650.00	$37,650.00	0%
Capital Outlay	$0.00	$175,497.25	$0.00	$0.00	$0.00	0%
Total Expense Objects:	**$182,902.37**	**$426,661.40**	**$327,755.40**	**$354,246.00**	**$344,353.76**	**-2.8%**

Police & Public Works Utility Tax Fund

The Village's Police and Public Works Utility Tax Fund is a special revenue fund utilized to purchase equipment for the Police, Parks and Recreation, and Street Departments. The Fund's major revenue source is the allocation of 20% of the Telecommunications Tax that the Village receives each month from the Illinois Department of Revenue

Summary

The Village of Chatham is projecting $28.93K of revenue in FY2022, which represents a 20.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.4% or $8.53K to $28K in FY2022.



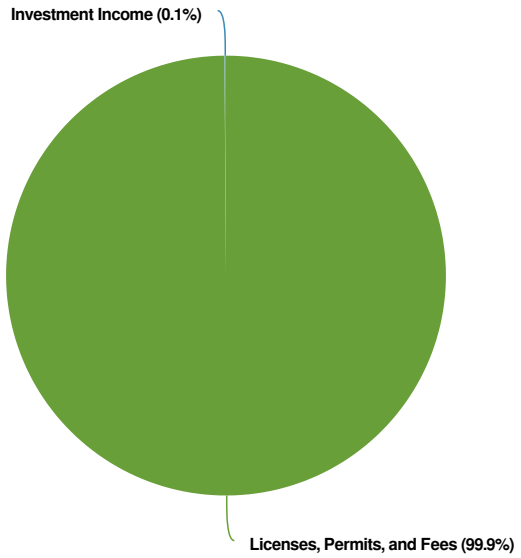
Police and Public Works Utility Tax Fund - Fund Balance

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021* Estimated Actual	2021-2022 Proposed
Revenues*	$44,518	$107,579	$36,530	$26,658	$28,930
Expenditures*	$38,566	$108,555	$36,530	$22,916	$27,998
Fund Balance*	$10,011	$9,035	$9,035	$12,777	$13,709

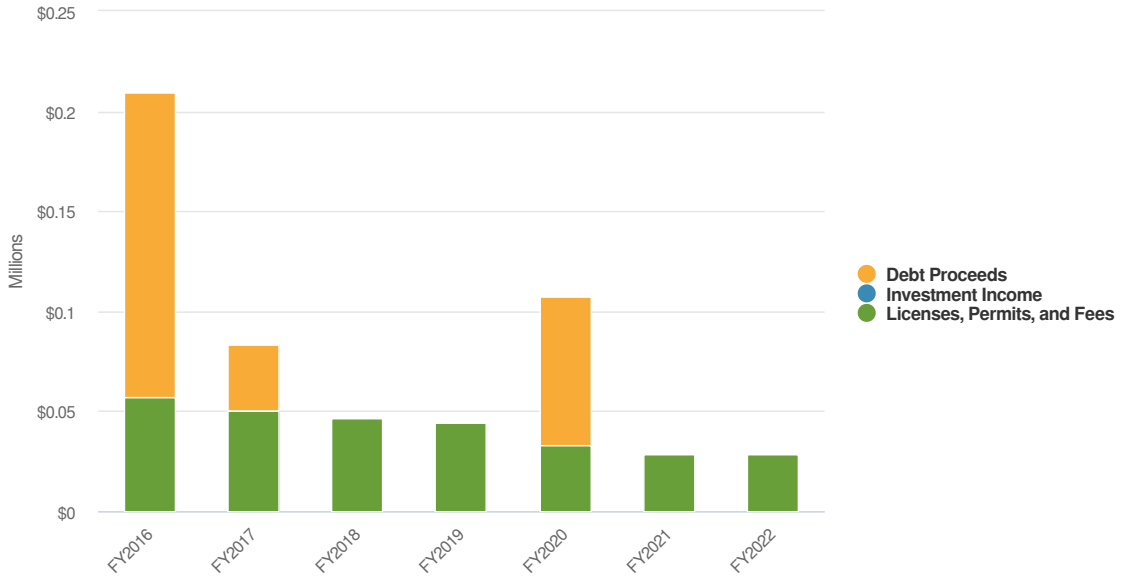
* Fiscal Year 2021 and 2022 Budget and 2021 Actual Fund Balance Estimated,Fiscal Year 2021 Revenues and Expenditure Estimated Actual include estimates for fiscal year-end accrual adjustments.

Police and Public Works Utility Tax Fund Revenues by Source

Police and Public Works Utility Tax Fund Projected 2022 Revenues by Source



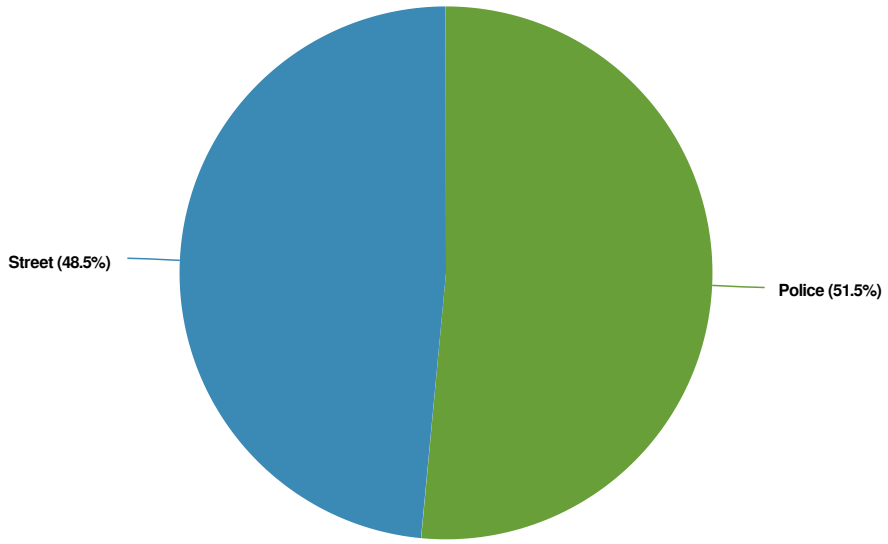
Police and Public Works Utility Tax Fund Budgeted and Historical 2022 Revenues by Source



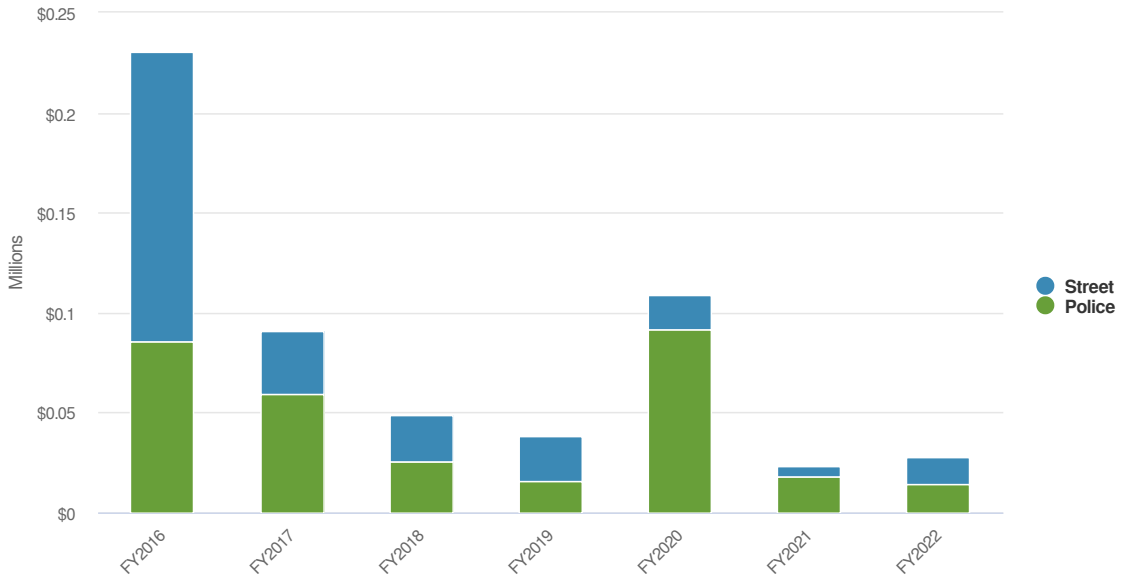
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Licenses, Permits, and Fees	$44,509.50	$33,279.93	$28,186.20	$36,500.00	$28,900.00	-20.8%
Investment Income	$8.91	$24.07	$7.12	$30.00	$30.00	0%
Debt Proceeds	$0.00	$74,275.00	$0.00	$0.00	$0.00	0%
Total Revenue Source:	**$44,518.41**	**$107,579.00**	**$28,193.32**	**$36,530.00**	**$28,930.00**	**-20.8%**

Police and Public Works Utility Tax Fund Expenditures by Function

Police and Public Works Utility Tax Fund Budgeted Expenditures by Function



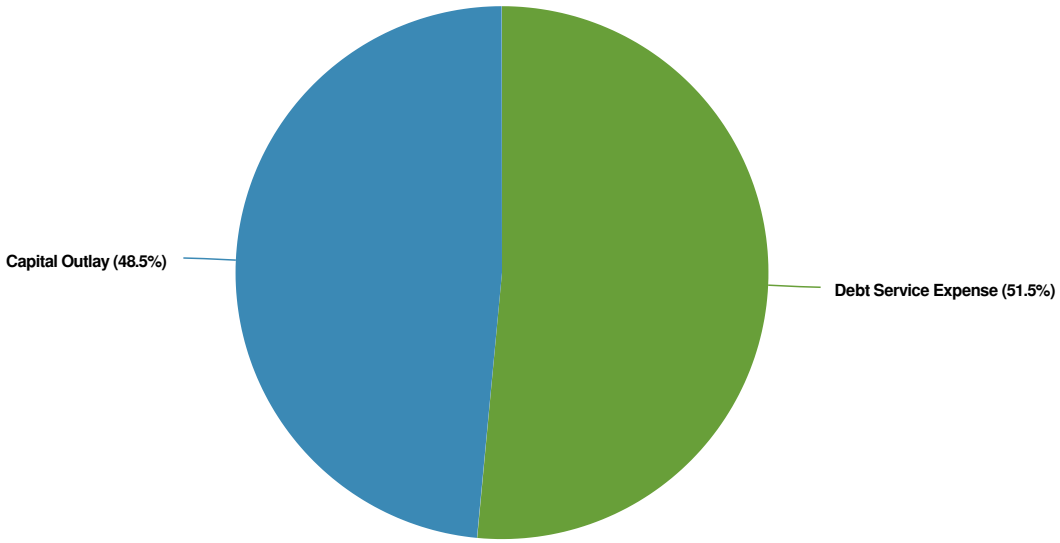
Police and Public Works Utility Tax Fund Budgeted and Historical Expenditures by Function



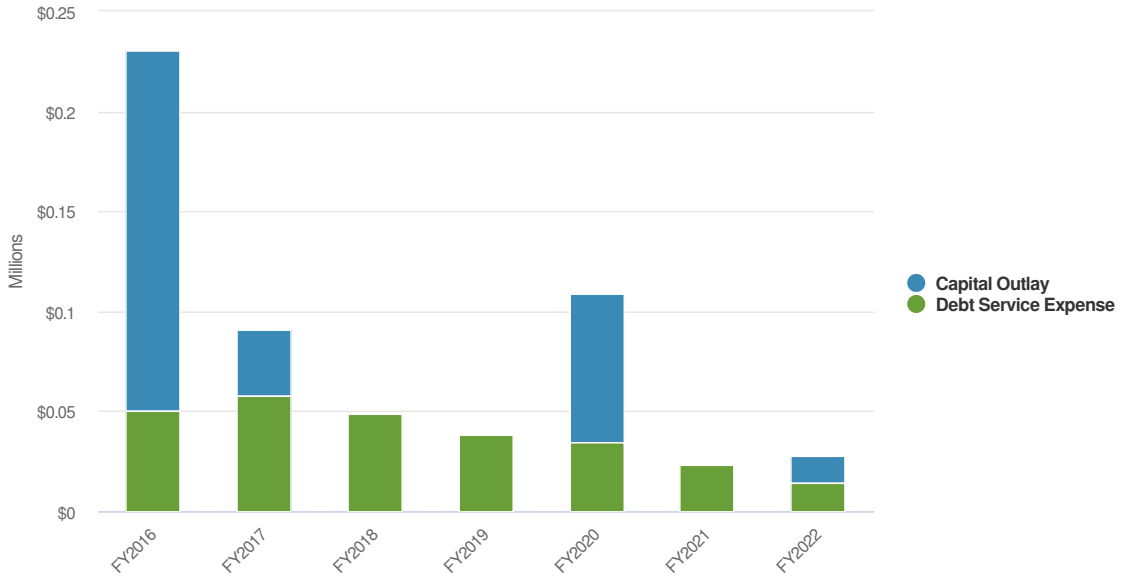
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures						
Street	$22,940.77	$17,133.05	$4,665.97	$18,280.00	$13,580.00	-25.7%
Police	$15,625.62	$91,421.92	$18,250.00	$18,250.00	$14,418.00	-21%
Total Expenditures:	**$38,566.39**	**$108,554.97**	**$22,915.97**	**$36,530.00**	**$27,998.00**	**-23.4%**

Police and Public Works Utility Tax Fund Expenditures by Expense Type

Police and Public Works Utility Tax Fund Budgeted Expenditures by Expense Type



Police and Public Works Utility Tax FundBudgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						

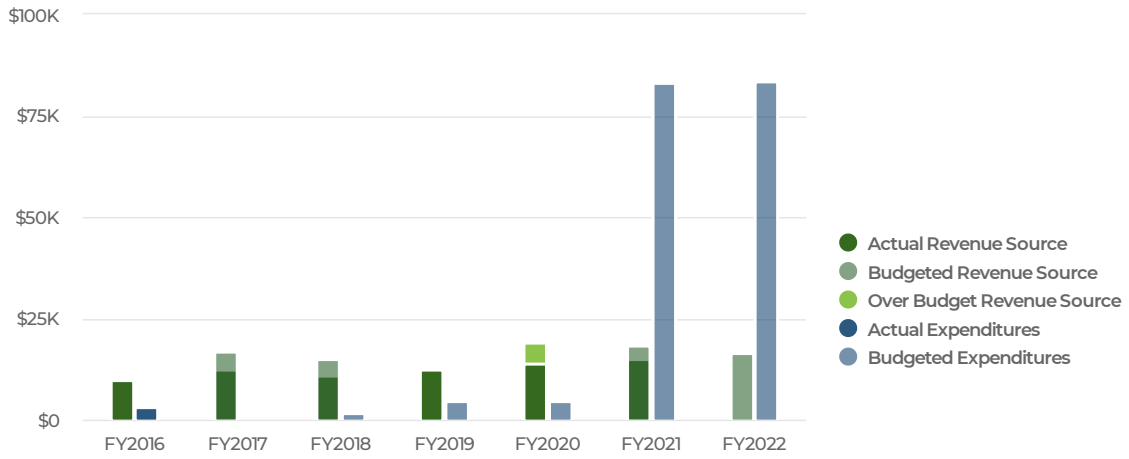
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Debt Service Expense	$38,566.39	$34,279.97	$22,915.97	$22,950.00	$14,418.00	-37.2%
Capital Outlay	$0.00	$74,275.00	$0.00	$13,580.00	$13,580.00	0%
Total Expense Objects:	**$38,566.39**	**$108,554.97**	**$22,915.97**	**$36,530.00**	**$27,998.00**	**-23.4%**

Cemetery Perpetual Care Fund

The Village's Cemetery Perpetual Care Fund is a permanent fund used to account for assets received and held for the perpetual care of the Village Cemetery. The Fund's major revenue source is from sales of cemetery lots and investment income. During Fiscal Year 2022, the Village plans to spend down $78,789 accumulated in the Fund that is committed for cemetery care to upgrade the road within the cemetery. In addition, the Village plans to also begin in Fiscal Year 2022 allocating 80% of funds received on lot sales to use for the cemetery care to build up funds to construct a mausoleum for cremations.

Summary

The Village of Chatham is projecting $16.56K of revenue in FY2022, which represents a 10.9% decrease over the prior year. Budgeted expenditures are projected to increase by 0.2% or $150 to $83.64K in FY2022.



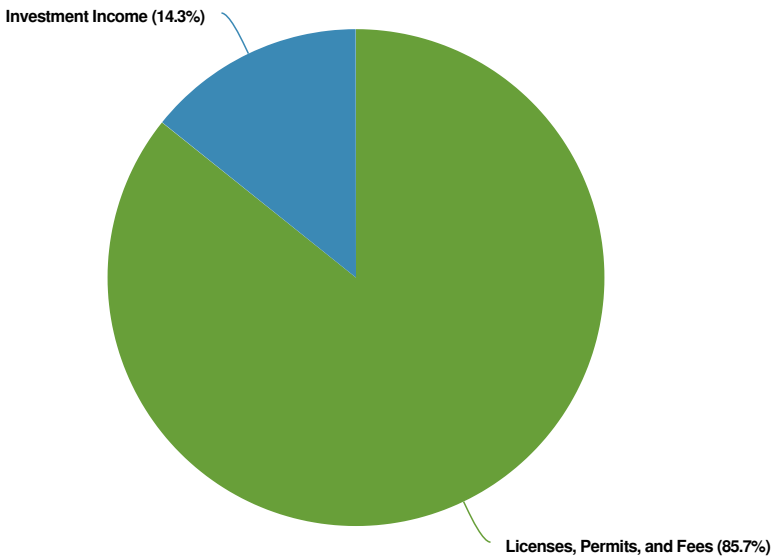
Cemetery Perpetual Care Fund - Fund Balance

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimated Actual	2021-2022 Proposed
Revenues	$12,542	$19,106	$18,585	$15,206	$16,560
Expenditures	$800	$-	$83,489	$800	$83,639
Fund Balance *	$452,544	$471,650	$406,746	$486,056	$418,977

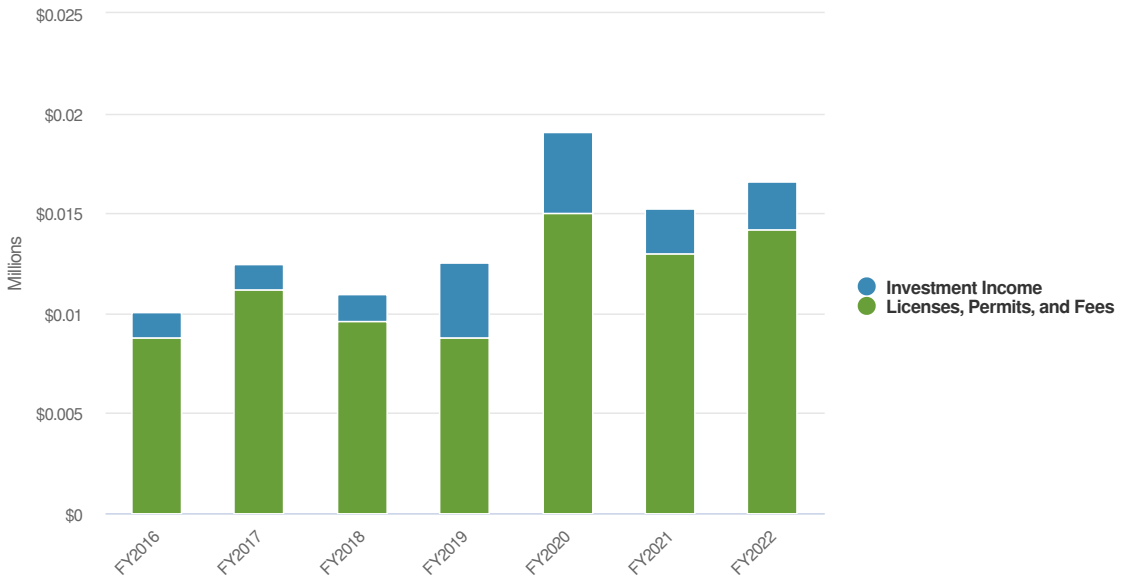
* Fiscal Year 2021 and 2022 Budget and 2021 Actual Fund Balance Estimated

Cemetery Perpetual Care Fund Revenues by Source

Cemetery Perpetual Care Fund Projected 2022 Revenues by Source



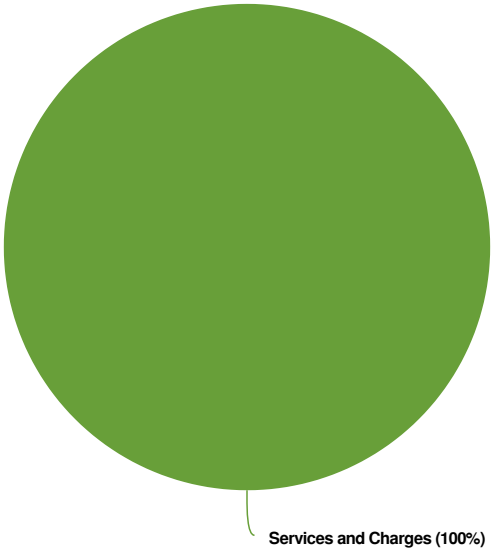
Cemetery Perpetual Care Fund Budgeted and Historical 2022 Revenues by Source



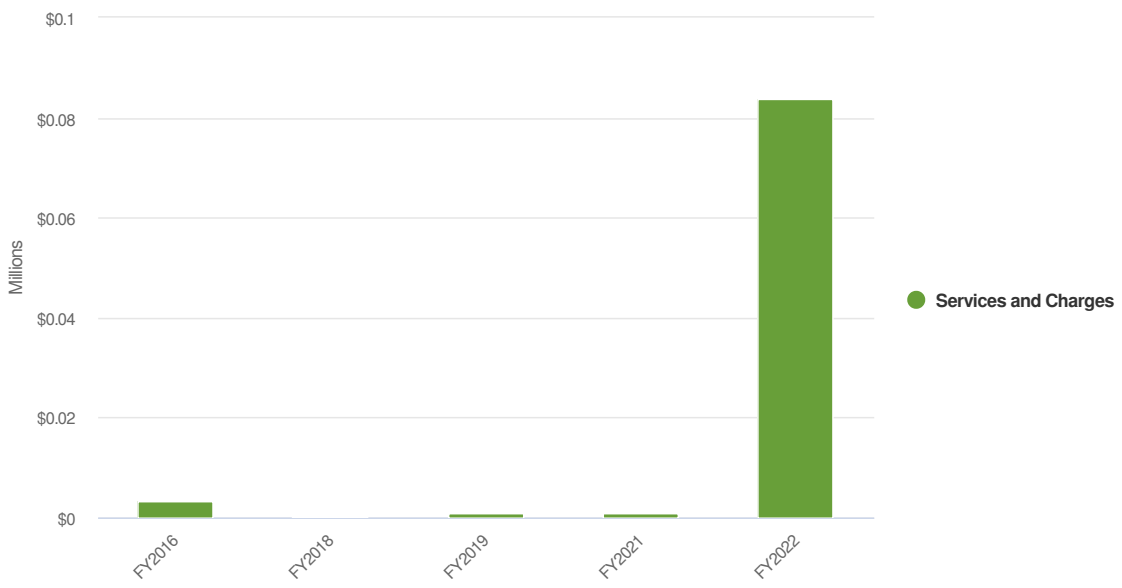
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Licenses, Permits, and Fees	$8,800.00	$15,000.00	$13,000.00	$14,200.00	$14,200.00	0%
Investment Income	$3,742.30	$4,106.19	$2,206.11	$4,385.00	$2,360.00	-46.2%
Total Revenue Source:	**$12,542.30**	**$19,106.19**	**$15,206.11**	**$18,585.00**	**$16,560.00**	**-10.9%**

Cemetery Perpetual Care Fund Expenditures by Expense Type

Cemetery Perpetual Care Fund Budgeted Expenditures by Expense Type



Cemetery Perpetual Care Fund Budgeted and Historical Expenditures by Expense Type



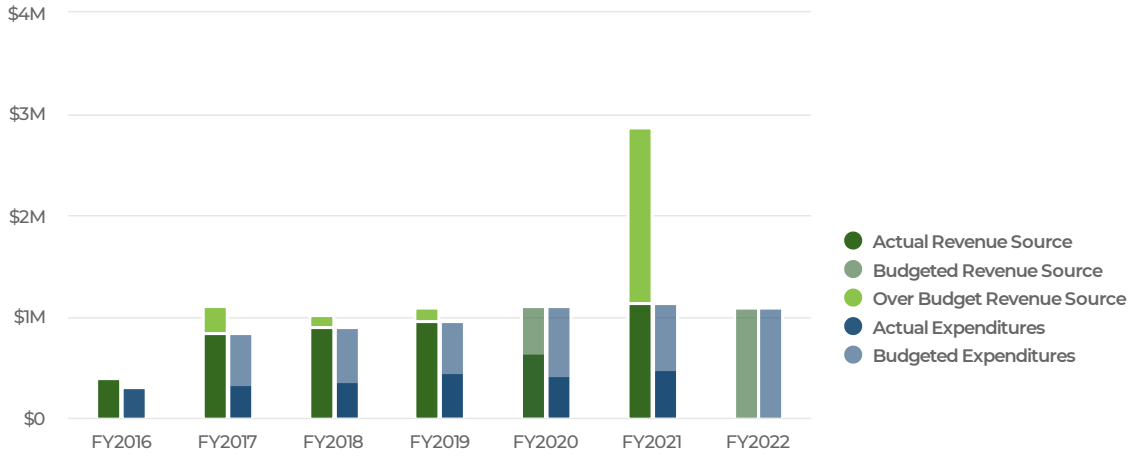
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Services and Charges	$800.00	$0.00	$800.00	$83,489.00	$83,639.00	0.2%
Total Expense Objects:	**$800.00**	**$0.00**	**$800.00**	**$83,489.00**	**$83,639.00**	**0.2%**

Police Pension Fund

The Police Pension Fund is a trust fund used to account for the accumulation of resources to be used for disability and retirement benefit payments to sworn members of the Police Department. Rules and regulations of the fund are established by state statute. Resources are contributed by the police force members at a rate fixed at 9.91% and by the Village through an annual property tax levy determined by an actuarial analysis. Revenues are also generated by investment income. At the end of 2021 the Police Pension Funding level increased as a result of high investment returns combined with changes in actuarial assumptions.

Summary

The Village of Chatham is projecting $1.09M of revenue in FY2022, which represents a 3.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.9% or $44.62K to $1.09M in FY2022.

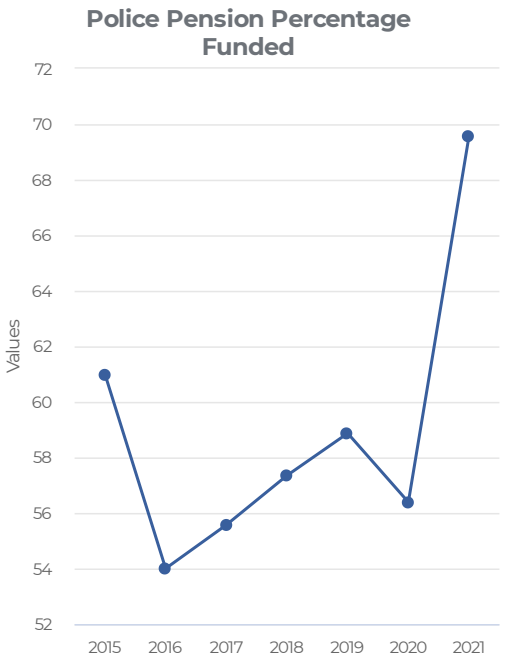


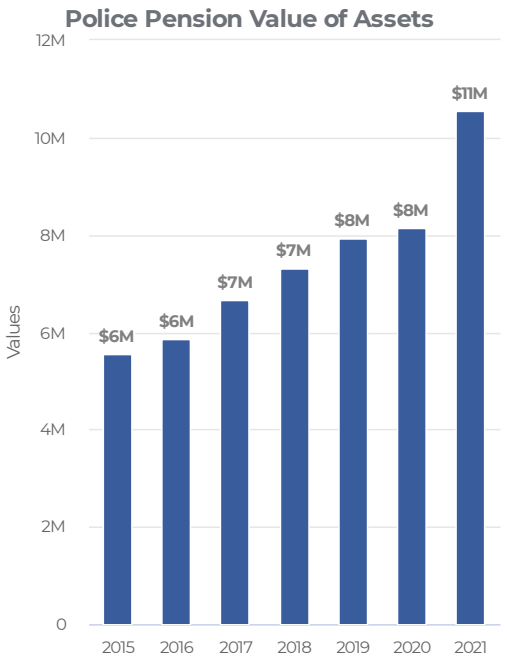
Police Pension Fund Net Assets

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimated Actual	2021-2022 Proposed
Additions	$1,090,325	$647,739	$1,137,950	$2,881,025	$1,093,330
Deductions	$464,843	$433,797	$1,139,950	$488,166	$1,093,330
Net Assets*	$7,939,988	$8,153,930	$8,153,930	$10,546,789	$10,546,789

* Fiscal Year 2021 and 2022 Budget and 2021 Actual Net Assets Estimated

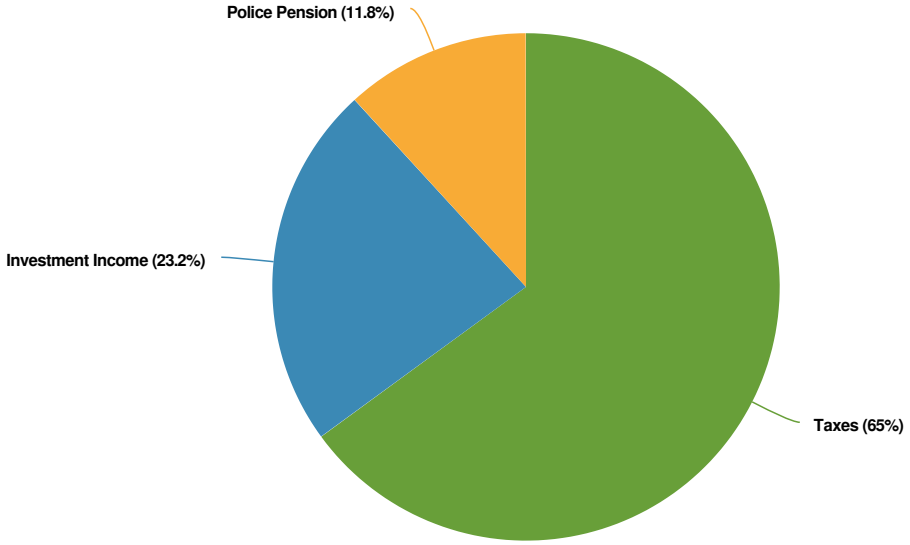
Police Pension Fund Percentage Funded and Value of Assets



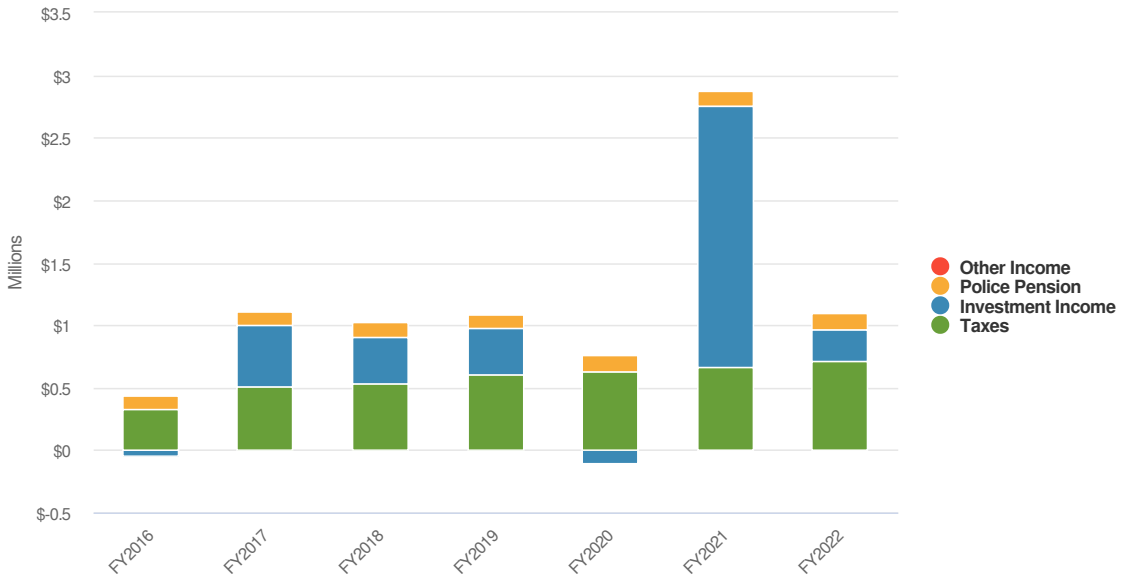


Police Pension Fund Revenues by Source

Police Pension Fund Projected 2022 Revenues by Source



Police Pension Fund Budgeted and Historical 2022 Revenues by Source

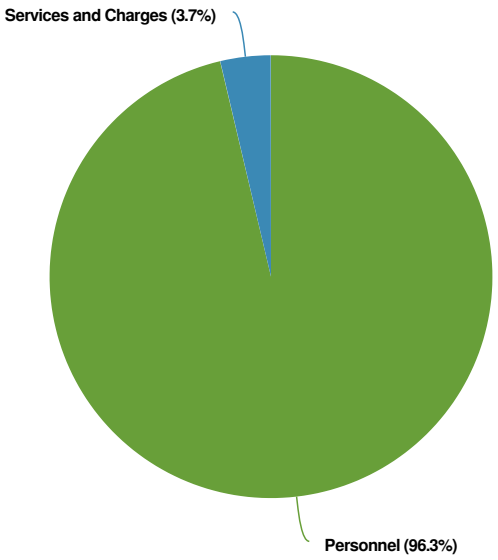


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Taxes	$603,979.31	$633,228.24	$665,084.10	$660,450.00	$710,330.00	7.6%
Police Pension	$109,074.86	$122,578.51	$121,507.14	$121,500.00	$129,000.00	6.2%
Investment Income	$377,270.77	-$108,293.80	$2,094,433.27	$356,000.00	$254,000.00	-28.7%
Other Income	$0.00	$226.31	$0.00	$0.00	$0.00	0%
Total Revenue Source:	**$1,090,324.94**	**$647,739.26**	**$2,881,024.51**	**$1,137,950.00**	**$1,093,330.00**	**-3.9%**

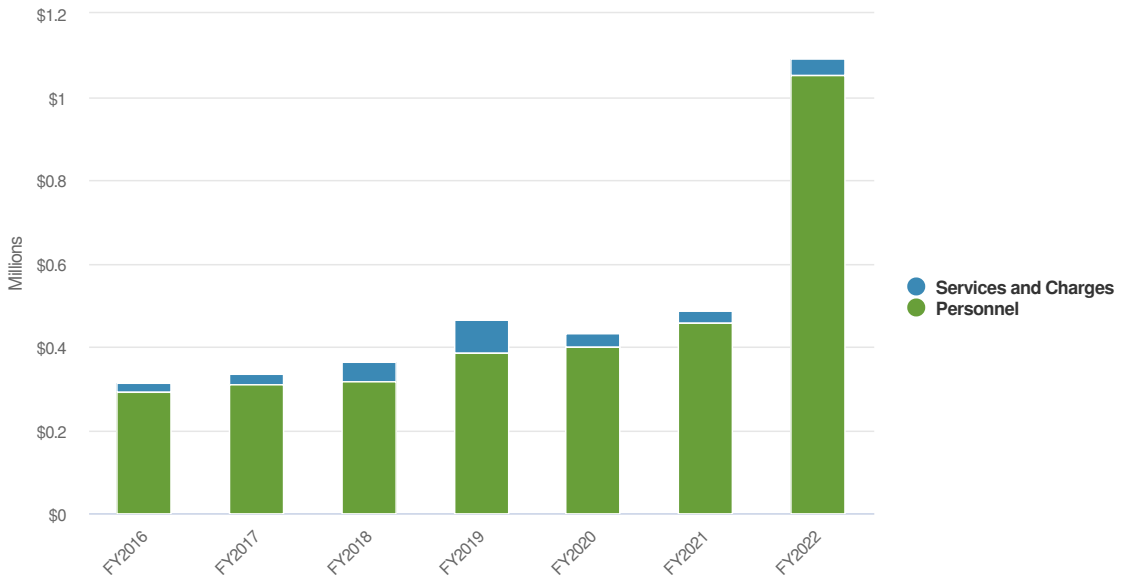
Police Pension Fund Expenditures by Expense Type

Expenditures consist of benefit payments to beneficiaries classified as personnel costs and services and charges for expenses related to the administration of the Police Pension Fund.

Police Pension Fund Budgeted Expenditures by Expense Type



Police Pension Fund Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)

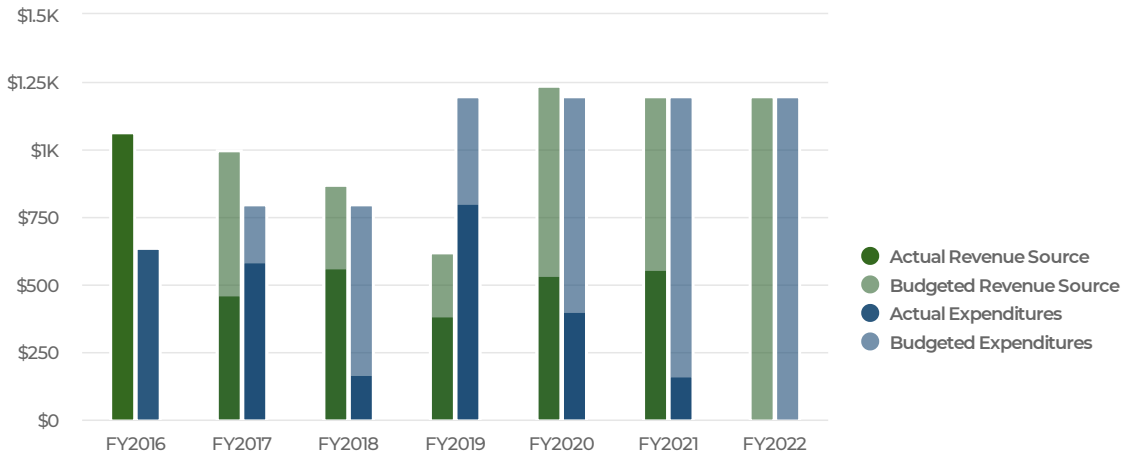
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel	$385,213.19	$401,278.86	$456,533.35	$1,097,650.00	$1,053,030.00	-4.1%
Services and Charges	$79,630.00	$32,517.52	$31,632.83	$40,300.00	$40,300.00	0%
Total Expense Objects:	**$464,843.19**	**$433,796.38**	**$488,166.18**	**$1,137,950.00**	**$1,093,330.00**	**-3.9%**

Veteran's Memorial Fund

The Village's Veteran's Memorial Fund is a special revenue that was established for the care and maintenance of the Chatham Veteran's Memorial. The Fund's major revenue source is from sales of memorial bricks and the fund is classified as a special revenue fund.

Summary

The Village of Chatham is projecting $1.2**K** of revenue and expenditures in FY2022. The same amount budgeted in the prior year.



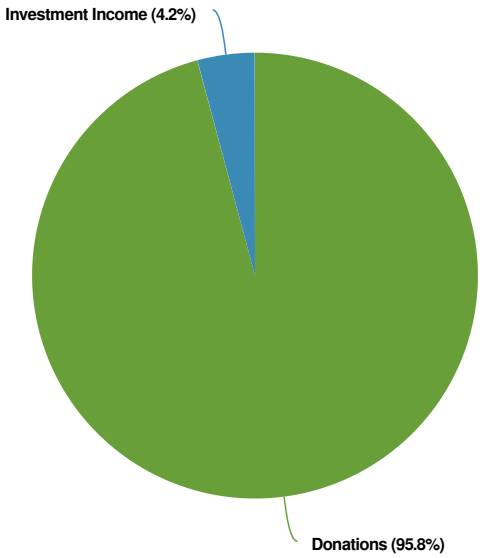
Veteran's Memorial Fund - Fund Balance

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimated Actual	2021-2022 Proposed
Revenues	$389	$537	$1,200	$562	$1,200
Expenditures	$805	$404	$1,200	$168	$1,200
Fund Balance*	$11,511	$11,644	$11,644	$12,038	$12,038

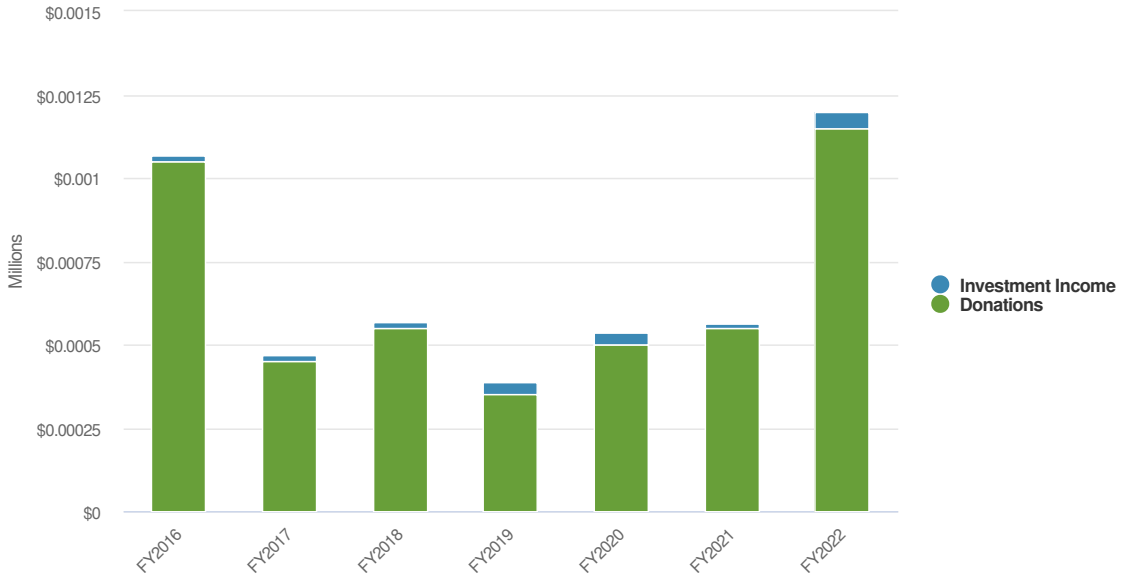
* Fiscal Year 2021 and 2022 Budget and 2021 Actual Fund Balance Estimated

Veteran's Memorial Fund Revenues by Source

Veteran's Memorial Fund Projected 2022 Revenues by Source



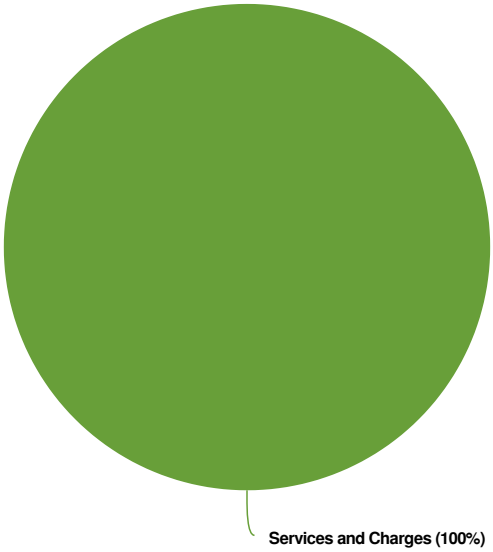
Veteran's Memorial Fund Budgeted and Historical 2022 Revenues by Source



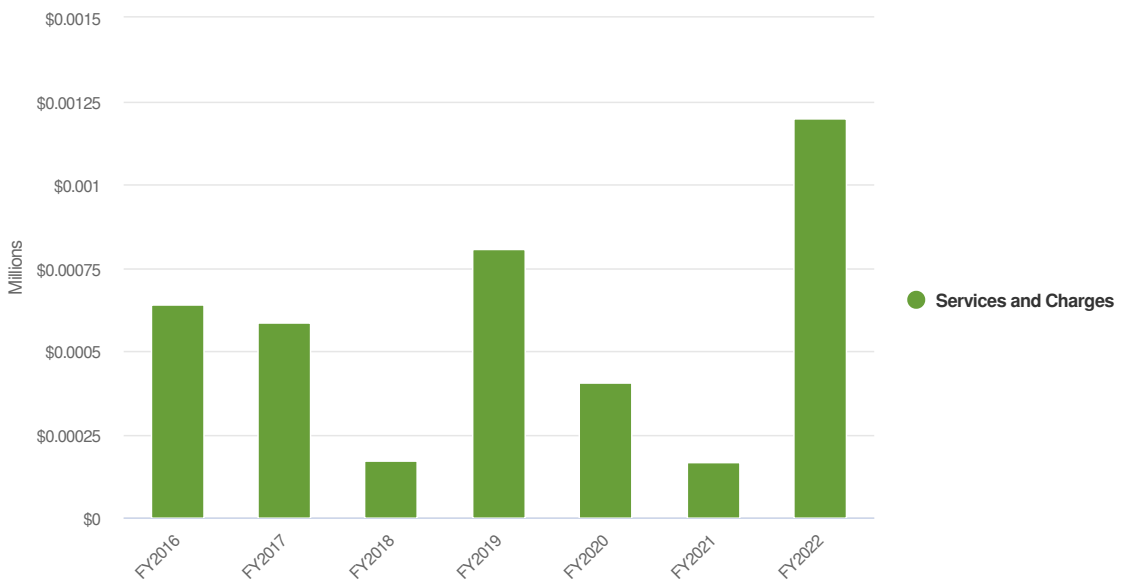
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Investment Income	$39.24	$36.74	$11.86	$50.00	$50.00	0%
Donations	$350.00	$500.00	$550.00	$1,150.00	$1,150.00	0%
Total Revenue Source:	**$389.24**	**$536.74**	**$561.86**	**$1,200.00**	**$1,200.00**	**0%**

Veteran's Memorial Fund Expenditures by Expense Type

Veteran's Memorial Fund Budgeted Expenditures by Expense Type



Veteran's Memorial Fund Budgeted and Historical Expenditures by Expense Type



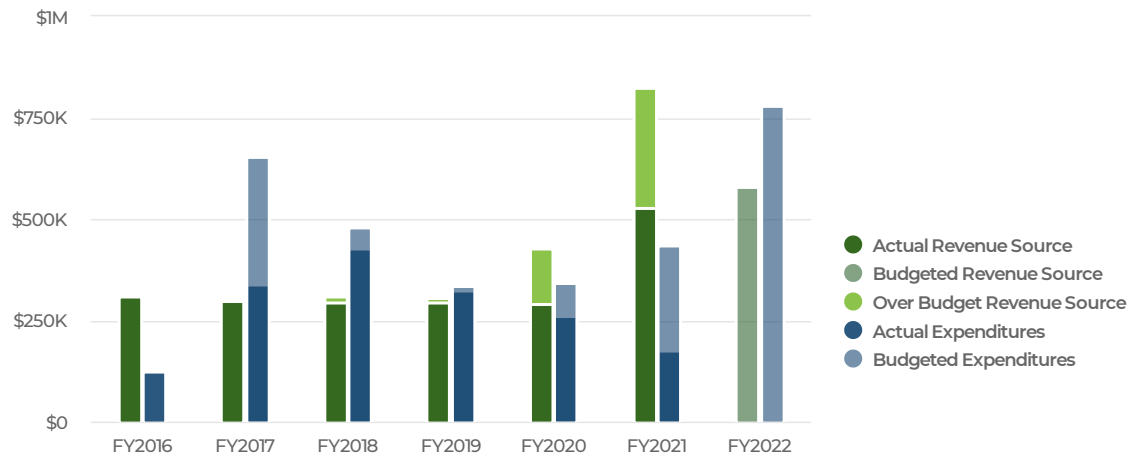
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Services and Charges	$805.10	$404.00	$168.00	$1,200.00	$1,200.00	0%
Total Expense Objects:	**$805.10**	**$404.00**	**$168.00**	**$1,200.00**	**$1,200.00**	**0%**

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is a special revenue fund used to account for maintenance and construction of streets and roads, as approved by the Illinois Department of Transportation. Costs are funded by the Village's share of gasoline taxes distributed by the state. Starting in Fiscal Year 2020, the Village began receiving a monthly distribution from Transportation Renewal Fund in addition to the monthly Motor Fuel Tax Fund distribution. The Village also received $378,948 from the Rebuild Illinois Fund in Fiscal Year 2021.

Summary

The Village of Chatham is projecting $580.47K of revenue in FY2022, which represents a 9.4% increase over the prior year. Budgeted expenditures are projected to increase by 79.3% or $345.21K to $780.72K in FY2022.



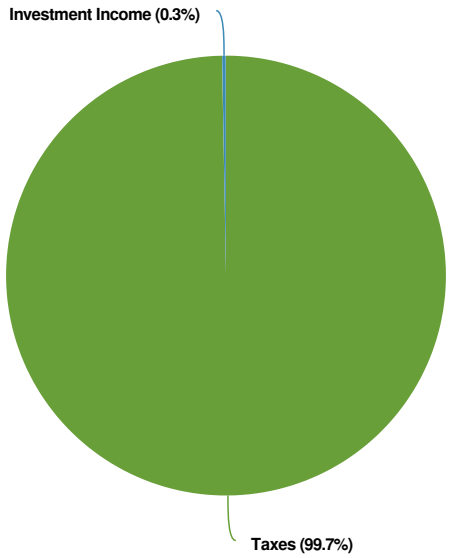
Motor Fuel Tax Fund - Fund Balance

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021* Estimated Actual	2021-2020 Proposed
Revenues*	$308,488	$429,711	$530,441	$828,363	$580,466
Expenditures*	$326,498	$261,361	$435,508	$176,954	$780,721
Fund Balance *	$212,676	$381,026	$475,959	$1,032,435	$832,180

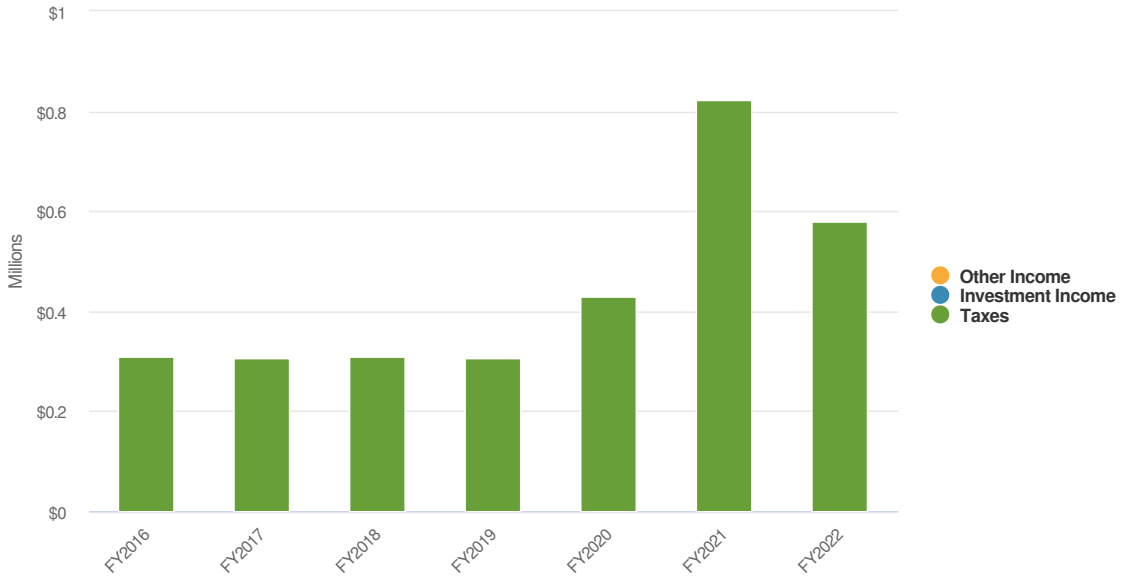
* Fiscal Year 2021 and 2022 Budget and 2021 Actual Fund Balance Estimated, Fiscal Year 2021 Revenues and Expenditure Estimated Actual include estimates for fiscal year-end accrual adjustments.

Motor Fuel Tax Fund Revenues by Source

Motor Fuel Tax Fund Projected 2022 Revenues by Source



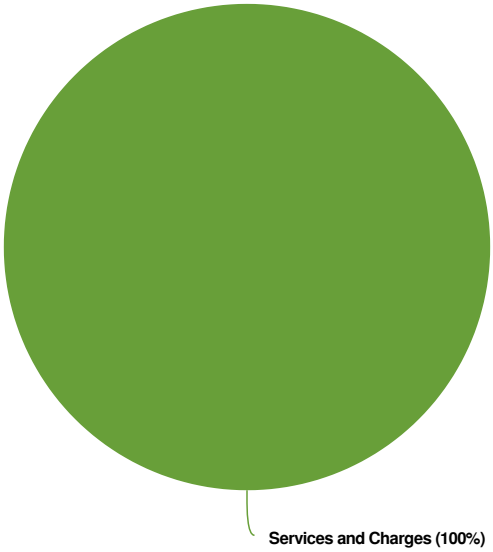
Motor Fuel Tax Fund Budgeted and Historical 2022 Revenues by Source



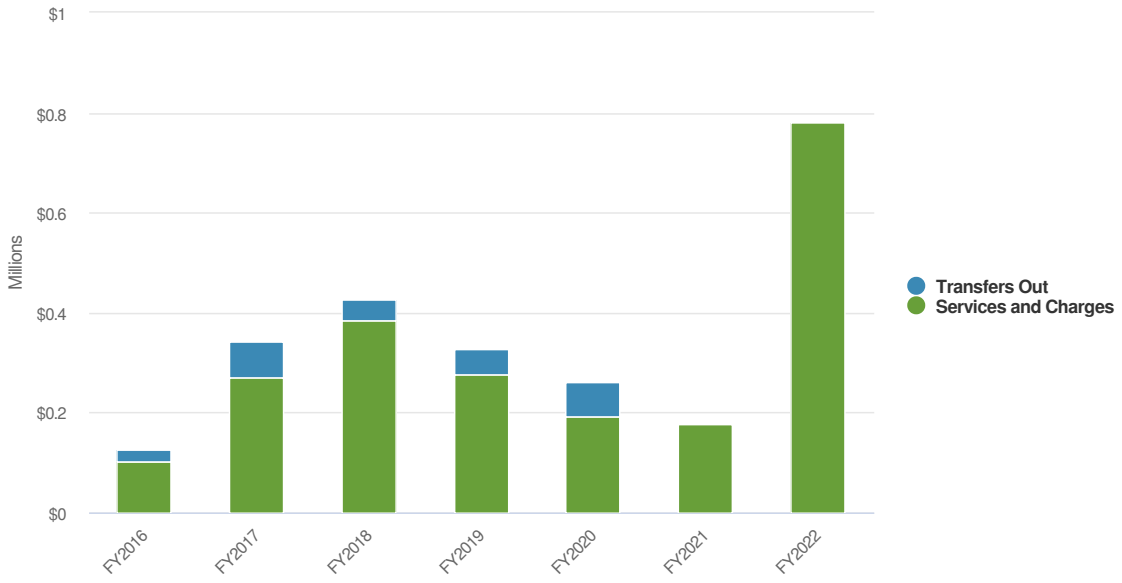
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Taxes	$306,943.98	$428,105.02	$823,233.73	$528,816.00	$578,840.88	9.5%
Investment Income	$1,544.64	$1,605.27	$1,352.34	$1,625.00	$1,625.00	0%
Total Revenue Source:	**$308,488.62**	**$429,710.29**	**$824,586.07**	**$530,441.00**	**$580,465.88**	**9.4%**

Motor Fuel Tax Fund Expenditures by Expense Type

Motor Fuel Tax Fund Budgeted Expenditures by Expense Type



Motor Fuel Tax Fund Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Services and Charges	$277,119.27	$191,874.14	$176,954.14	$435,508.00	$780,720.91	79.3%
Transfers Out	$49,378.45	$69,486.64	$0.00	$0.00	$0.00	0%
Total Expense Objects:	**$326,497.72**	**$261,360.78**	**$176,954.14**	**$435,508.00**	**$780,720.91**	**79.3%**

DEPARTMENTS

Administration Department

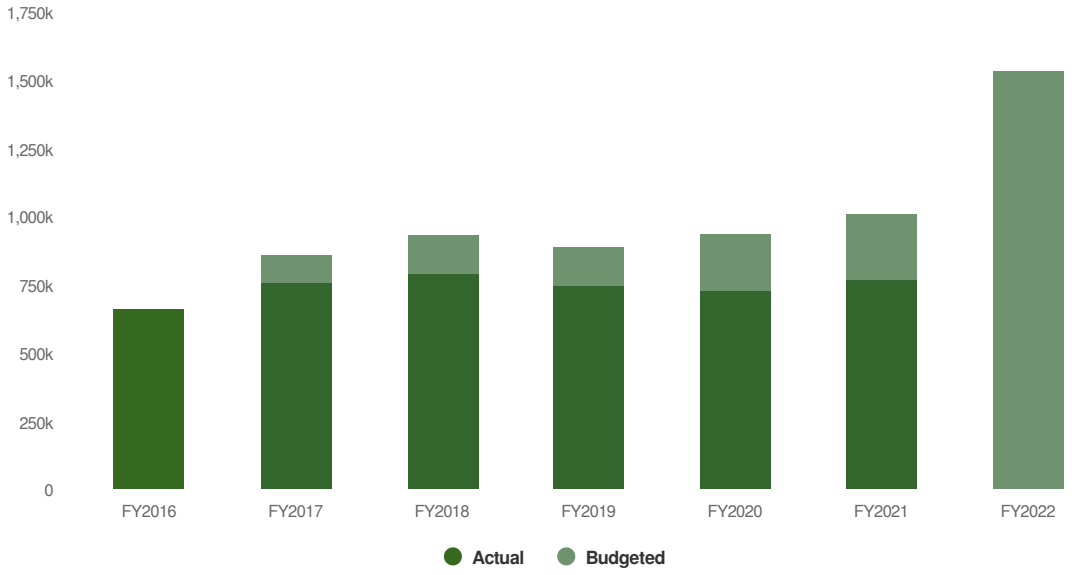
The Administration Department budget of the Village of Chatham supports the Village Board; the Village communication efforts to keep residents informed about topics pertinent to their lives in Chatham, Village Board meetings, legal fees, code enforcement, building permits, engineering costs and provides operational support and oversight to the entire organization. For Fiscal Year 2022, the Administration Department has budgets within the General Fund and the Capital Projects Fund

Administration Department Expenditures Summary

Expenditures for the Administration Department are $519,306 greater than the prior year due to $500,000 is included in the Administration Department's Capital Project Fund's Fiscal Year 2022 Budget for the development of a new municipal hall.

$1,532,767 **$519,306**
(51.24% vs. prior year)

Administration Department Proposed and Historical Budget vs. Actual



Budget Highlights Ongoing and New - Goals, Priorities and Issues
Fiscal Year 2022 Administration Department Budget

Objectives and Initiatives	Long-Term Goal	Short-Term Strategy	Status	Results
Completion of comprehensive plan and performance audit	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence, Collaboration efforts for providing efficient services	In Progress	Performance audit complete and accepted by board, incorporating appropriate suggestions as applicable. Comprehensive plan is at a draft stage – group size limitations and need for public engagement and hearing has been limited by COVID-19 restrictions. Steering Committee to resume meetings and reviews in July 2020
Continue with process of annexations	Economic Development	Economic Development	Ongoing	Annexations are processed as requested, and driven from consistent outreach to the next adjacent property owners – after securing the Curry Trust and Glenwood Lake Estates, as well as successfully lobbying for change in state law that led the ability to annex 2 schools and Southwind's, the prospect of large chunks at once slows to a meticulous parcel by parcel approach, absent a significant adjacent development.
Actively work on succession plan by hiring an additional accountant during second half of fiscal year	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence, Enhance Communication Efforts, Collaboration efforts for providing efficient services	In Progress	The proposed budget has funds marked for the hiring of an accountant to begin succession planning for the retirement of the Village's Chief Fiscal Officer
Implement Open Gov transparency information solution	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence, Enhance Communication Efforts	In-Progress	OpenGov progressed to internal views and sharing with village board, historical information uploaded and system is beginning to be used. Public transparency site expected to be launched during Fiscal Year 2022
Explore other components of utility payment software as staffing permits	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence, Enhance Communication Efforts	In-Progress	During Fiscal Year 2020, the Village implemented the telephone payment feature of the Springbrook Integrated Voice Response system. During Fiscal Year 2021, the Village plans to implement the outbound message component to send notifications by phone to the Village's utility customers.
Development of new service manuals and update existing service manuals as staffing permits	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence	In-Progress	Completed revision of utilities customer service manual with board approval and adoption of relevant policy changes. Completed updating of the Village Personnel Manual.
Begin planning and exploring options for future municipal complex	Quality of Life	Infrastructure	In-Progress	Multiple exploratory conversations with potential partners, site reviews, strategic adaptation possibilities for existing facilities, and initial planning on space needs. Potential Funding sources still need to be identified.

Budget Highlights and Ongoing and New Project Initiatives Fiscal Year 2022 Administration Department Budget

Objectives and Initiatives	Long-Term Goal	Short-Term Strategy	Status	Results
Implement a plan to fund future capital equipment and projects requests	Quality of Life	Infrastructure	New	
Pursue funding for capital projects without a funding source including Interstate -55 interchange project and Walnut Street improvements	Quality of Life	Infrastructure	Ongoing	The Village will continue to look at funding opportunities for projects included in the Capital Improvement Plan for which a funding source has not been identified.
$15,000 earmarked for Economic Development and Recruitment	Quality of Life	Infrastructure	New	
Look into utilizing funds built up in Cemetery Perpetual Care Fund for Cemetery care and maintenance for improving Cemetery infrastructure	Quality of Life	Infrastructure	Ongoing	The Village is looking to improve their cemeteries with funds on hand designated for the care and maintenance of the cemeteries.

Administration Department Staffing Levels

The largest expense category of the Administration Department is personnel cost. A percentage of the costs of the following positions are paid from the Administration Department Village Manager 33%, Chief Fiscal Officer 20%, Administrative Assistant 33%, Code Enforcement Officer 100%, and between 5% up to 30% of the 6 Utility and Accounting Staff positions. The following chart shows the number of positions that this equates to in full-time equivalents from fiscal year 2019 through fiscal year 2022.

Full-time Equivalents	**FY 2019 Actual**	**FY 2020 Actual**	**FY 2021 Budget**	**FY 2021 Actual**	**FY 2022 Budget**
Administration and Finance	4	4	4	4	5
Total Administration Department	4	4	4	4	5

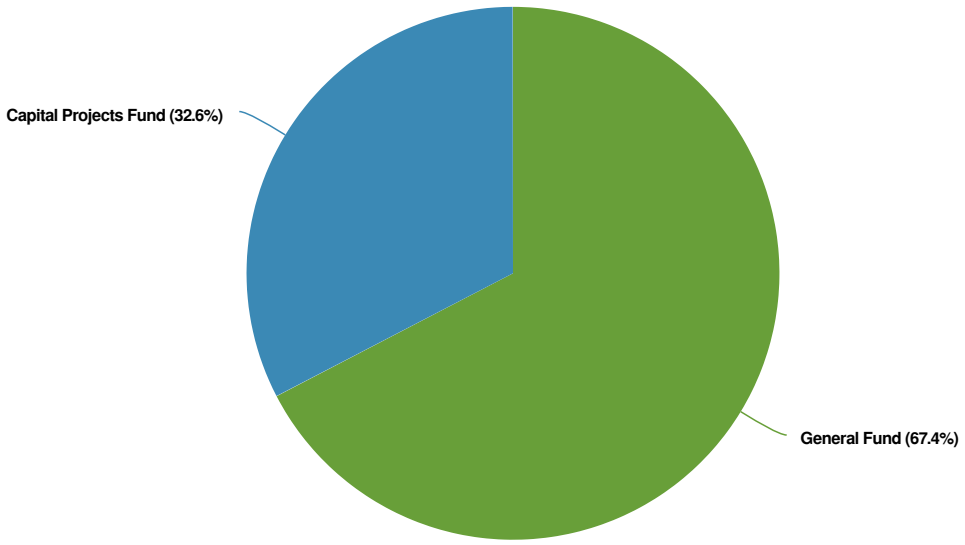
Administration Department Activity Measures

*Projected through the end of the fiscal year

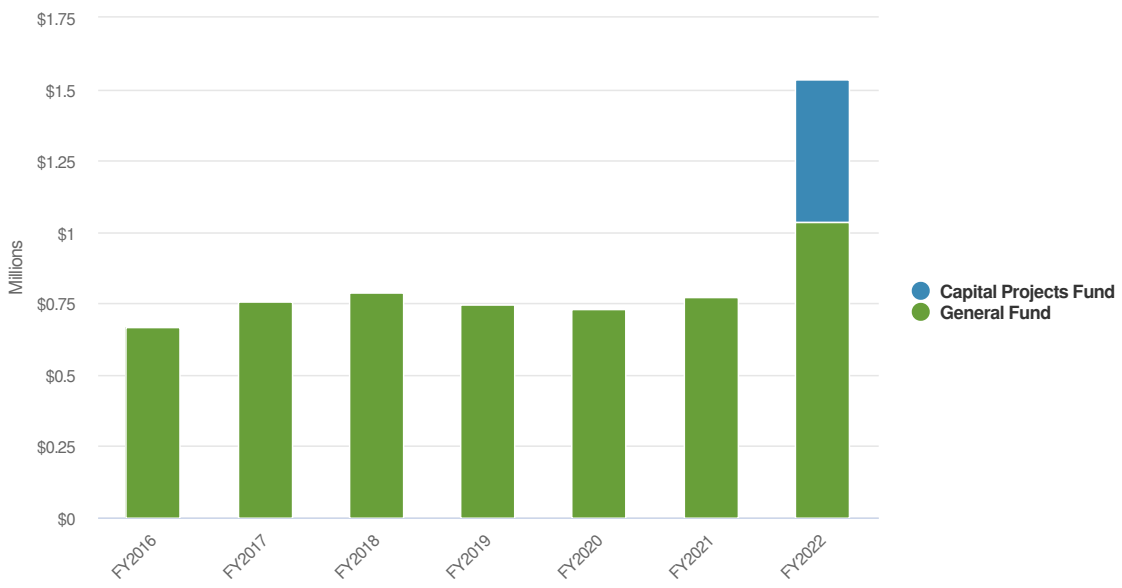
Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
Accounts Payable Checks Processed	2045	1979	1966	1958	1753
Number of Code Enforcement Service Requests	52	33	12	10	15
Percentage of Code Enforcement Service Requests closed within 7 days	76%	83%	33%	80%	40%
Percentage of Account Reconciliations completed within 30 days by Finance Department	92%	92%	92%	92%	92%
Percentage of Accounts Receivable over 30 days	9.81%	9.39%	10.61%	15.32%	
Liquor Licenses Issued	26	28	25	28	24
Total Building Permits Issued	188	173	102	139	195
Single Family Homes	62	40	29	41	34
Duplexes	8	3	-	2	4
Apartments	4	5	6	6	1
Commercial	7	8	3	2	1
Additions	2	6	3	4	11
Remodel, Alteration or Repair	20	25	8	22	10
Garages, Sheds, Pool Houses	5	4	4	2	10
Fences	52	59	35	42	55
Pools	16	10	7	5	17
Sprinkler Systems	12	13	7	13	8
Solar Power/Generator Install	-	-	-	-	25
Other	-	-	-	-	19

Administration Department Expenditures by Fund

Administration Department 2022 Expenditures by Fund



Administration Department Budgeted and Historical 2022 Expenditures by Fund



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund					
Personnel					
Salaries Full-Time	100-101-410-01	$212,641.85	$241,300.00	$258,000.00	6.9%
Salaries Part-Time	100-101-410-02	$33,550.04	$36,000.00	$36,000.00	0%
Overtime Expense	100-101-410-03	$1,941.67	$2,200.00	$2,000.00	-9.1%
Salaries - Officials	100-101-411-01	$51,600.00	$53,000.00	$53,000.00	0%
FICA Expense	100-101-412-01	$22,599.51	$25,440.00	$27,850.00	9.5%
Employee Insurance Expense	100-101-412-02	$35,807.78	$40,980.00	$42,480.00	3.7%
IMRF Expense	100-101-412-03	$27,527.56	$33,300.00	$31,600.00	-5.1%
Unemployment Ins Expense	100-101-412-05	$345.08	$1,230.00	$1,200.00	-2.4%
Total Personnel:		**$386,013.49**	**$433,450.00**	**$452,130.00**	**4.3%**
Services and Charges					
Training Expense	100-101-413-02	$4,403.48	$9,000.00	$9,270.00	3%
Village Attorney Expense	100-101-415-01	$78,064.09	$94,000.00	$123,600.00	31.5%
Other Legal Expense	100-101-415-02	$33,460.00	$34,000.00	$8,240.00	-75.8%
Village Engineer Expense	100-101-416-01	$54,999.66	$94,900.00	$99,800.00	5.2%
Engineer and Architect Fees	100-101-416-02	$0.00	$6,100.00	$6,280.00	3%
Consultant Fees Expense	100-101-416-03	$14,096.10	$30,000.00	$45,900.00	53%
Sangamon County Animal Control	100-101-416-05	$2,933.94	$6,480.00	$6,670.00	2.9%
Codification Expense	100-101-416-08	$495.00	$2,381.00	$2,451.00	2.9%
Annual Audit Fee	100-101-417-01	$3,442.92	$3,600.00	$3,710.00	3.1%
Plant Maintenance Expense	100-101-420-01	$7,923.49	$8,576.00	$6,260.00	-27%

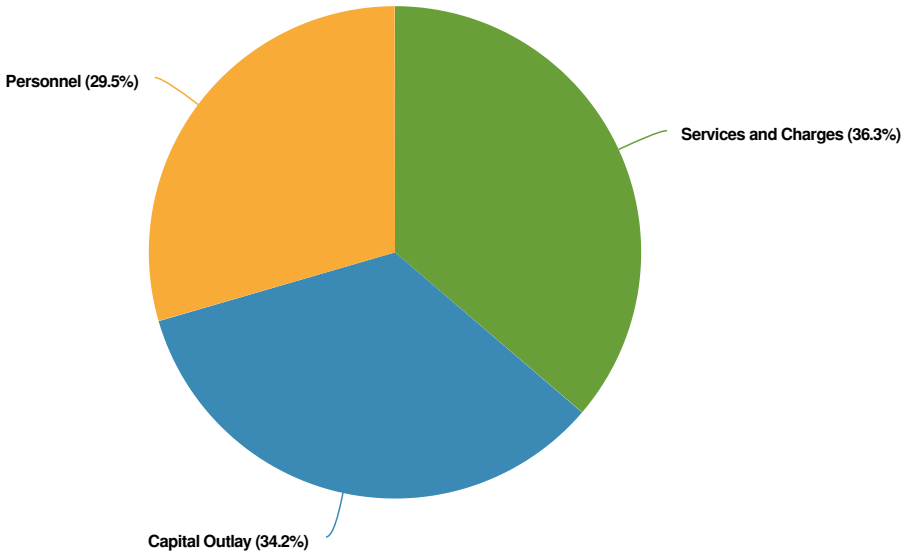
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Janitor Expense	100-101-420-03	$3,525.00	$4,000.00	$4,120.00	3%
Grounds Maint Expense	100-101-420-04	$382.89	$600.00	$620.00	3.3%
Contract Services Expense	100-101-420-06	$4,972.48	$5,392.00	$7,205.00	33.6%
Miscellaneous Expense	100-101-420-07	$1,299.85	$1,400.00	$1,442.00	3%
Gas and Oil Expense	100-101-430-01	$207.61	$1,500.00	$1,545.00	3%
Parts Expense	100-101-430-02	$112.35	$625.00	$645.00	3.2%
Outside Maintenance Expense	100-101-430-03	$0.00	$133.00	$137.00	3%
ESDA Uniform Expense	100-101-432-03	$0.00	$200.00	$206.00	3%
ESDA Miscellaneous	100-101-432-04	$0.00	$5,850.00	$2,131.00	-63.6%
ESDA Consultant	100-101-432-06	$0.00	$12,200.00	$1,306.00	-89.3%
Office Supplies Expense	100-101-435-01	$1,883.51	$3,322.00	$3,734.00	12.4%
Postage Expense	100-101-435-02	$30.75	$91.00	$94.00	3.3%
Notices-Publications	100-101-435-03	$3,362.10	$4,855.00	$5,001.00	3%
Dues-Subscriptions Expense	100-101-435-04	$2,924.00	$4,834.00	$4,979.00	3%
Printing Expense	100-101-435-05	$0.00	$957.00	$3,561.00	272.1%
Bank Charges Expense	100-101-435-06	$385.05	$1,471.00	$1,515.00	3%
Telephone Expense	100-101-435-07	$12,911.57	$12,952.00	$16,820.00	29.9%
Equip Maintenance Expense	100-101-435-09	$278.00	$568.00	$585.00	3%
Miscellaneous Expense	100-101-435-10	$866.25	$900.00	$927.00	3%
Contract Services	100-101-436-03	$5,435.82	$5,524.00	$2,806.00	-49.2%
IT Maintenance	100-101-436-09	$22,955.97	$26,000.00	$26,780.00	3%
Attorney fees	100-101-437-01	$8,530.10	$9,680.00	$9,970.00	3%
Ground maintenance	100-101-437-02	$3,150.00	$4,635.00	$4,774.00	3%
Consultant expense	100-101-437-03	$26,752.00	$51,035.00	$52,566.00	3%
General Insurance Expense	100-101-440-01	$30,777.04	$32,650.00	$30,250.00	-7.4%
Refunds	100-101-491-01	$552.66	$4,000.00	$4,120.00	3%
Grant Expense	100-101-526-01	$50,000.00	$75,000.00	$56,000.00	-25.3%
Total Services and Charges:		**$381,113.68**	**$559,411.00**	**$556,020.00**	**-0.6%**
Capital Outlay					
Equipment and Software	100-101-436-05	$4,448.94	$20,600.00	$24,617.00	19.5%
Total Capital Outlay:		**$4,448.94**	**$20,600.00**	**$24,617.00**	**19.5%**

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total General Fund:		**$771,576.11**	**$1,013,461.00**	**$1,032,767.00**	**1.9%**
Capital Projects Fund					
Capital Outlay					
Contract Services Expense	110-101-460-01	$0.00	$0.00	$500,000.00	N/A
Total Capital Outlay:		**$0.00**	**$0.00**	**$500,000.00**	**N/A**
Total Capital Projects Fund:		**$0.00**	**$0.00**	**$500,000.00**	**N/A**
Total:		**$771,576.11**	**$1,013,461.00**	**$1,532,767.00**	**51.2%**

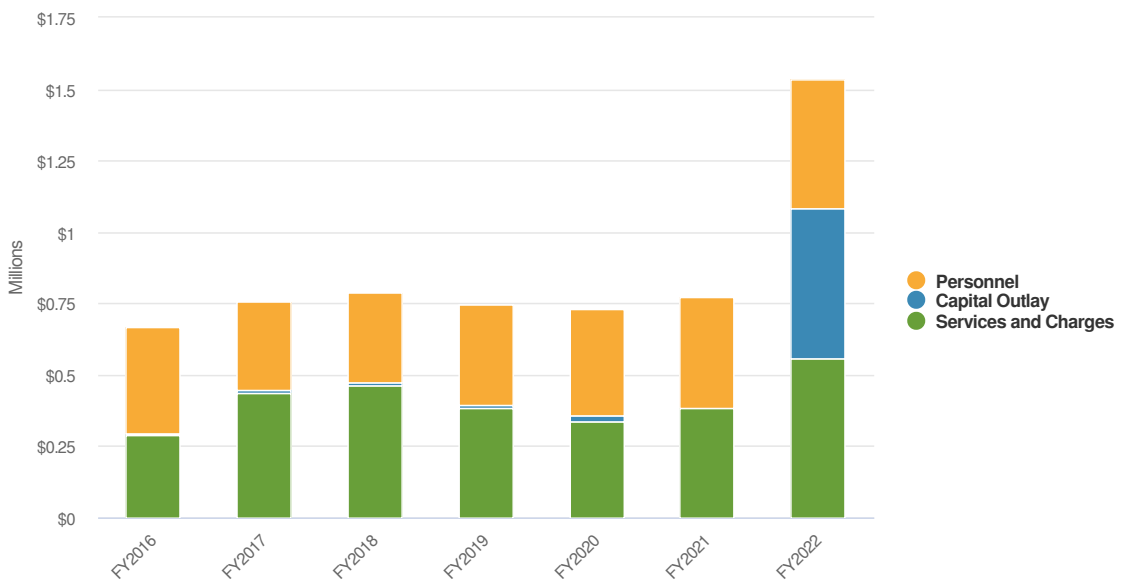
Administration Department Expenditures by Expense Type

For Fiscal Year 2022 budget, the largest expense category of the Administration Department for all funds is Capital Outlay which includes expenses related to the development of a new municipal hall. Within the General Fund the largest category for the Administration Department is services and charges which includes costs for legal fees, engineering fees, permit inspection fees and other consultants. The following pie chart shows the % breakdown by expenditure type for the Administration Department for both the General and Capital Projects Fund.

Administration Department Budgeted Expenditures by Expense Type



Administration Department Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Administration						
Salaries Full-Time	$196,034.84	$207,030.75	$212,641.85	$241,300.00	$258,000.00	6.9%
Salaries Part-Time	$25,650.03	$34,250.04	$33,550.04	$36,000.00	$36,000.00	0%
Overtime Expense	$491.57	$1,135.72	$1,941.67	$2,200.00	$2,000.00	-9.1%
Salaries - Officials	$51,350.00	$51,600.00	$51,600.00	$53,000.00	$53,000.00	0%
FICA Expense	$20,705.61	$22,248.57	$22,599.51	$25,440.00	$27,850.00	9.5%
Employee Insurance Expense	$30,792.31	$29,679.02	$35,807.78	$40,980.00	$42,480.00	3.7%
IMRF Expense	$25,745.42	$25,143.72	$27,527.56	$33,300.00	$31,600.00	-5.1%
Unemployment Ins Expense	$788.88	$335.76	$345.08	$1,230.00	$1,200.00	-2.4%
Total Administration:	**$351,558.66**	**$371,423.58**	**$386,013.49**	**$433,450.00**	**$452,130.00**	**4.3%**
Total Personnel:	**$351,558.66**	**$371,423.58**	**$386,013.49**	**$433,450.00**	**$452,130.00**	**4.3%**
Services and Charges						
Administration						
Training Expense	$3,256.66	$4,461.18	$4,403.48	$9,000.00	$9,270.00	3%
Village Attorney Expense	$109,579.57	$73,715.76	$78,064.09	$94,000.00	$123,600.00	31.5%
Other Legal Expense	$5,514.17	$5,307.75	$33,460.00	$34,000.00	$8,240.00	-75.8%
Village Engineer Expense	$59,638.10	$67,512.50	$54,999.66	$94,900.00	$99,800.00	5.2%
Engineer and Architect Fees	$0.00	$0.00	$0.00	$6,100.00	$6,280.00	3%
Consultant Fees Expense	$46,803.73	$26,060.35	$14,096.10	$30,000.00	$45,900.00	53%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Sangamon County Animal Control	$1,208.56	$2,483.18	$2,933.94	$6,480.00	$6,670.00	2.9%
Codification Expense	$3,489.71	$4,141.78	$495.00	$2,381.00	$2,451.00	2.9%
Annual Audit Fee	$2,700.00	$3,000.00	$3,442.92	$3,600.00	$3,710.00	3.1%
Plant Maintenance Expense	$3,525.32	$1,039.09	$7,923.49	$8,576.00	$6,260.00	-27%
Janitor Expense	$3,525.00	$3,525.00	$3,525.00	$4,000.00	$4,120.00	3%
Grounds Maint Expense	$922.80	$417.01	$382.89	$600.00	$620.00	3.3%
Contract Services Expense	$7,544.13	$4,679.54	$4,972.48	$5,392.00	$7,205.00	33.6%
Miscellaneous Expense	$1,010.82	$1,014.34	$1,299.85	$1,400.00	$1,442.00	3%
Gas and Oil Expense	$317.03	$217.31	$207.61	$1,500.00	$1,545.00	3%
Parts Expense	$340.07	$474.25	$112.35	$625.00	$645.00	3.2%
Outside Maintenance Expense	$0.00	$120.00	$0.00	$133.00	$137.00	3%
ESDA Uniform Expense	$0.00	$0.00	$0.00	$200.00	$206.00	3%
ESDA Miscellaneous	$1,583.65	$1,591.15	$0.00	$5,850.00	$2,131.00	-63.6%
ESDA Consultant	$0.00	$795.73	$0.00	$12,200.00	$1,306.00	-89.3%
Office Supplies Expense	$2,348.76	$1,158.67	$1,883.51	$3,322.00	$3,734.00	12.4%
Postage Expense	$23.77	$0.00	$30.75	$91.00	$94.00	3.3%
Notices-Publications	$3,376.20	$2,855.70	$3,362.10	$4,855.00	$5,001.00	3%
Dues-Subscriptions Expense	$2,817.12	$2,536.50	$2,924.00	$4,834.00	$4,979.00	3%
Printing Expense	$532.91	$2,333.35	$0.00	$957.00	$3,561.00	272.1%
Bank Charges Expense	$156.61	$334.48	$385.05	$1,471.00	$1,515.00	3%
Telephone Expense	$10,274.00	$12,586.20	$12,911.57	$12,952.00	$16,820.00	29.9%
Equip Maintenance Expense	$109.00	$109.00	$278.00	$568.00	$585.00	3%
Miscellaneous Expense	$455.99	$824.30	$866.25	$900.00	$927.00	3%
Contract Services	$5,268.42	$5,271.33	$5,435.82	$5,524.00	$2,806.00	-49.2%
IT Maintenance	$19,310.41	$24,377.00	$22,955.97	$26,000.00	$26,780.00	3%
Attorney fees	$7,011.80	$7,822.15	$8,530.10	$9,680.00	$9,970.00	3%
Ground maintenance	$4,200.00	$4,025.00	$3,150.00	$4,635.00	$4,774.00	3%
Consultant expense	$48,039.00	$36,867.00	$26,752.00	$51,035.00	$52,566.00	3%
General Insurance Expense	$28,473.63	$31,163.45	$30,777.04	$32,650.00	$30,250.00	-7.4%
Refunds	$265.00	$891.69	$552.66	$4,000.00	$4,120.00	3%
Grant Expense	$0.00	$0.00	$50,000.00	$75,000.00	$56,000.00	-25.3%
Total Administration:	**$383,621.94**	**$333,711.74**	**$381,113.68**	**$559,411.00**	**$556,020.00**	**-0.6%**
Total Services and Charges:	**$383,621.94**	**$333,711.74**	**$381,113.68**	**$559,411.00**	**$556,020.00**	**-0.6%**
Capital Outlay						
Administration						
Equipment and Software	$12,069.20	$24,151.31	$4,448.94	$20,600.00	$24,617.00	19.5%
Contract Services Expense	$0.00	$0.00	$0.00	$0.00	$500,000.00	N/A
Total Administration:	**$12,069.20**	**$24,151.31**	**$4,448.94**	**$20,600.00**	**$524,617.00**	**2,446.7%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total Capital Outlay:	**$12,069.20**	**$24,151.31**	**$4,448.94**	**$20,600.00**	**$524,617.00**	**2,446.7%**
Total Expense Objects:	**$747,249.80**	**$729,286.63**	**$771,576.11**	**$1,013,461.00**	**$1,532,767.00**	**51.2%**

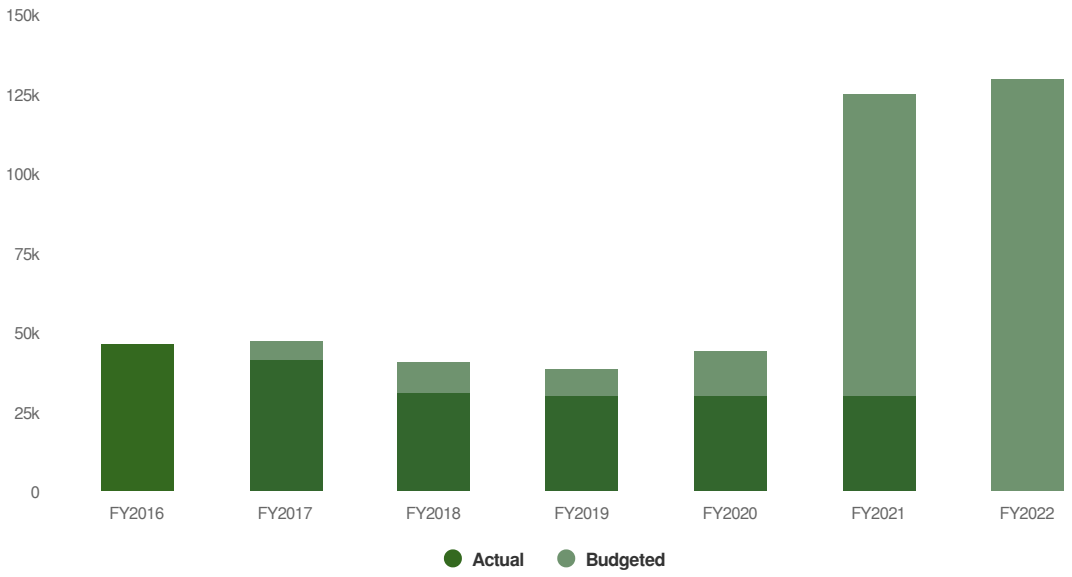
Cemetery Department

The Cemetery Department has budgets within the General Fund and in the Cemetery Perpetual Care Fund. The Cemetery Department's budget in the General Fund accounts for the costs to maintain the Village's Cemeteries. Ten percent of personnel costs of two Parks and Recreation employees are allocated to the Cemetery Department to reflect the time spent for maintenance of the cemetery grounds. Buildings and grounds maintenance costs are also included in the Department costs for contractual services related to grave digging and weed control. The Department's budget within the Cemetery Perpetual Care Fund includes investment income built up over time that can also be used to maintain the Village's cemeteries.

Cemetery Department Expenditures Summary

$129,697 **$4,703**
(3.76% vs. prior year)

Cemetery Department Proposed and Historical Budget vs. Actual



Staffing Levels

Full-time Equivalents	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget
Full-time Parks and Recreation	.20	.20	.20	.20	.20
Part-time Parks and Recreation	.15	.15	.15	.15	.15
Total Cemetery Department	.35	.35	.35	.35	.35

Cemetery Department Activity Measures

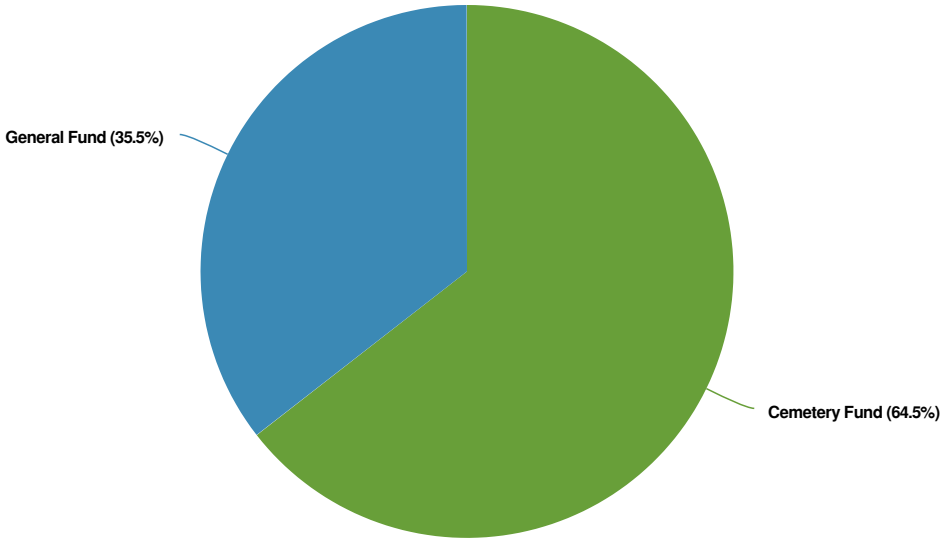
*Projected through the end of the fiscal year

Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
% Department Service Requests Closed within 7 Days (See note)	N/A	N/A	50%	25%	20%
Number of Grave Openings	30	35	35	35	27
Number of Cornerstone Sales	20	13	9	14	19
Number of Lots Sold	28	21	18	30	26

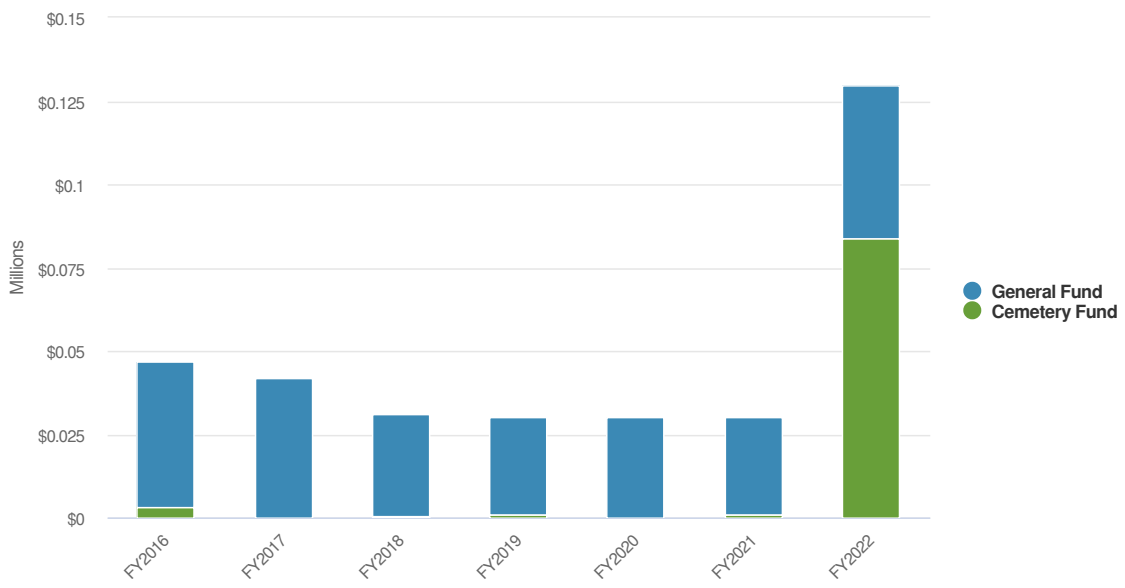
Note: Due to the seasonal nature of the work, requests may not be able to be closed within 7 days

Cemetery Department Expenditures by Fund

Cemetery Department 2022 Expenditures by Fund



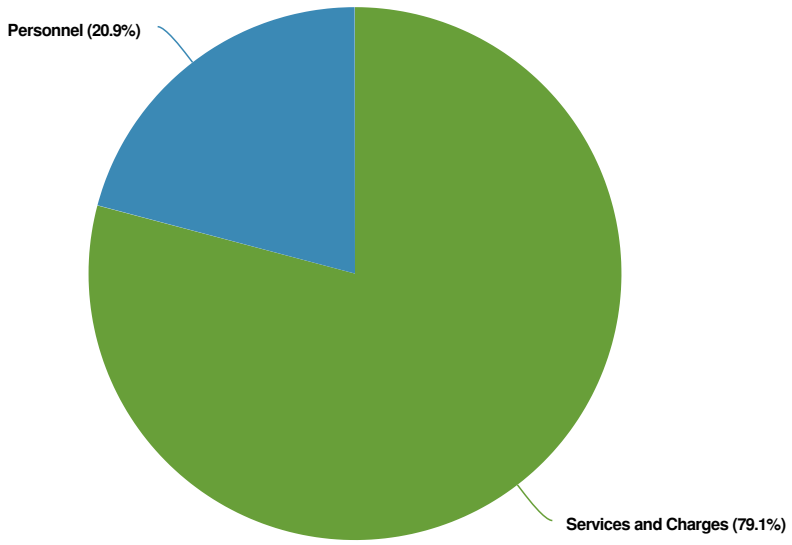
Budgeted and Historical 2022 Expenditures by Fund



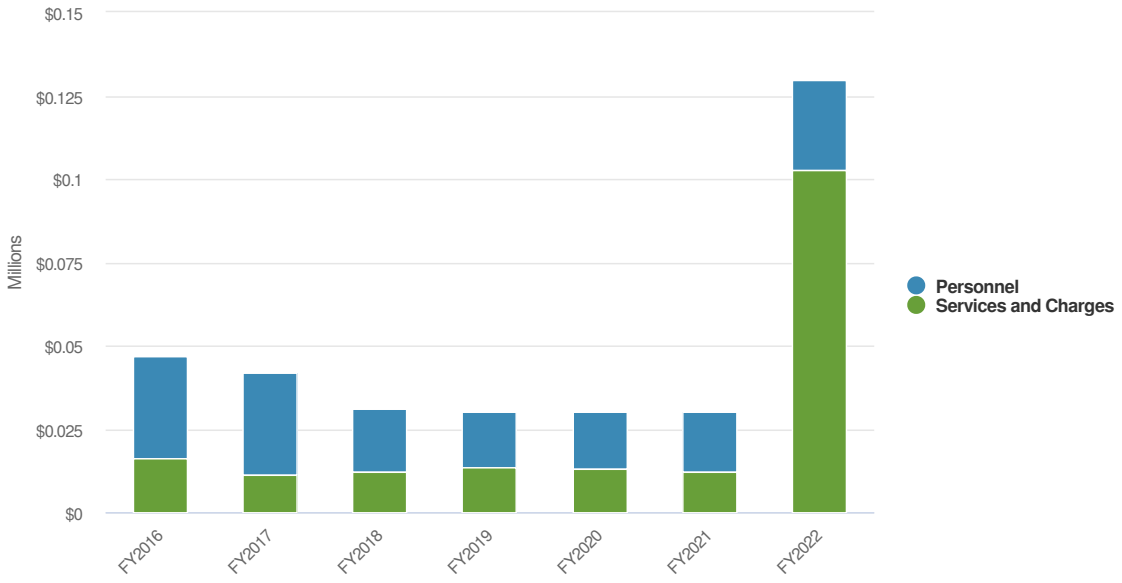
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund					
Personnel					
Salaries Full-Time	100-201-410-01	$12,623.31	$15,500.00	$19,200.00	23.9%
Overtime Expense	100-201-410-03	$369.72	$800.00	$800.00	0%
FICA Expense	100-201-412-01	$953.57	$1,300.00	$1,600.00	23.1%
Employee Insurance Expense	100-201-412-02	$2,356.52	$2,700.00	$2,700.00	0%
IMRF Expense	100-201-412-03	$1,655.72	$2,100.00	$2,100.00	0%
Unemployment Ins Expense	100-201-412-05	$17.49	$660.00	$660.00	0%
Total Personnel:		**$17,976.33**	**$23,060.00**	**$27,060.00**	**17.3%**
Services and Charges					
Grounds Maint Expense	100-201-420-04	$606.99	$2,600.00	$2,678.00	3%
Contract Services Expense	100-201-420-06	$10,603.15	$15,845.00	$16,320.00	3%
Total Services and Charges:		**$11,210.14**	**$18,445.00**	**$18,998.00**	**3%**
Total General Fund:		**$29,186.47**	**$41,505.00**	**$46,058.00**	**11%**
Cemetery Fund					
Services and Charges					
Grounds Maint Expense	410-201-420-04	$0.00	$78,489.00	$78,489.00	0%
Refunds	410-201-495-01	$800.00	$5,000.00	$5,150.00	3%
Total Services and Charges:		**$800.00**	**$83,489.00**	**$83,639.00**	**0.2%**
Total Cemetery Fund:		**$800.00**	**$83,489.00**	**$83,639.00**	**0.2%**
Total:		**$29,986.47**	**$124,994.00**	**$129,697.00**	**3.8%**

Cemetery Department Expenditures by Expense Type

Cemetery Department Budgeted Expenditures by Expense Type



Cemetery Department Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Cemetery						
Salaries Full-Time	$11,798.50	$12,206.46	$12,623.31	$15,500.00	$19,200.00	23.9%
Overtime Expense	$84.06	$114.91	$369.72	$800.00	$800.00	0%
FICA Expense	$882.28	$905.14	$953.57	$1,300.00	$1,600.00	23.1%
Employee Insurance Expense	$2,203.42	$2,254.93	$2,356.52	$2,700.00	$2,700.00	0%
IMRF Expense	$1,548.62	$1,477.78	$1,655.72	$2,100.00	$2,100.00	0%
Unemployment Ins Expense	$30.44	$15.94	$17.49	$660.00	$660.00	0%
Total Cemetery:	**$16,547.32**	**$16,975.16**	**$17,976.33**	**$23,060.00**	**$27,060.00**	**17.3%**
Total Personnel:	**$16,547.32**	**$16,975.16**	**$17,976.33**	**$23,060.00**	**$27,060.00**	**17.3%**
Services and Charges						
Cemetery						
Grounds Maint Expense	$3,225.49	$1,075.11	$606.99	$2,600.00	$2,678.00	3%
Contract Services Expense	$9,530.00	$12,200.00	$10,603.15	$15,845.00	$16,320.00	3%
Grounds Maint Expense	$0.00	$0.00	$0.00	$78,489.00	$78,489.00	0%
Refunds	$800.00	$0.00	$800.00	$5,000.00	$5,150.00	3%
Total Cemetery:	**$13,555.49**	**$13,275.11**	**$12,010.14**	**$101,934.00**	**$102,637.00**	**0.7%**
Total Services and Charges:	**$13,555.49**	**$13,275.11**	**$12,010.14**	**$101,934.00**	**$102,637.00**	**0.7%**
Total Expense Objects:	**$30,102.81**	**$30,250.27**	**$29,986.47**	**$124,994.00**	**$129,697.00**	**3.8%**

Parks and Recreation Department

The Village through the Chatham Parks and Recreation Department seeks to establish, maintain and enhance the community's park settings and recreational opportunities. The Village currently has 5 parks it maintains. Included are South Park located on South Main, Jaycee Park located on East Walnut, West Park on Downing Drive, Veteran's Memorial Square Park on Route 4 and Covered Bridge Park on Covered Bridge Road. A sixth passive park is in the development stage and will be located off of Prairie Vista Drive. For Fiscal Year 2022, The Parks and Recreation Department has budgets within the General Fund for general Park Operations, within the Capital Projects Fund for expenditures related to equipment purchases and park infrastructure improvements and within the Veteran's Memorial Fund for expenditures related to the upkeep of the Veteran's Memorial.

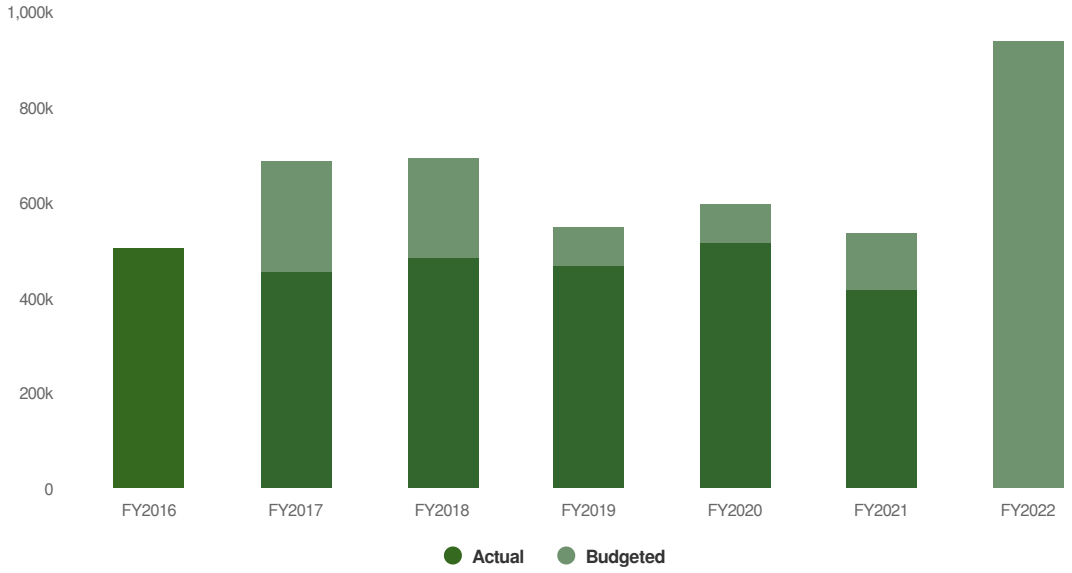
Parks and Recreation Department Expenditures Summary

The Parks and Recreation Department budget for Fiscal Year 2022 has increased over prior year's due to amounts budgeted in the Capital Project's Fund for park infrastructure improvements funded by a grant from the Illinois Department of Commerce and Economic Opportunity as well as for purchases of equipment and upgrades to infrastructure that is part of the FY 2022 Capital Improvement Plan funded by transfers from the General Fund into the Capital Projects Fund.

$941,026 **$404,514**

(75.4% vs. prior year)

Parks and Recreation Department Proposed and Historical Budget vs. Actual



Budget Highlights Ongoing and New - Goals, Priorities and Issues Fiscal Year 2022 Parks and Recreation Department

Objectives and Initiatives	Long-Term Goal	Short-Term Strategy	Status	Results
Engineering costs for completion of the Chatham Parks Master Plan to help Village pursue grants for park development projects	Quality of Life	Infrastructure	In-Progress	Parks Master Plan was completed this past year. Developed initial estimates on pond construction to provide recreational and conservation enhancements. Working with CWLP and Soil and Water Conservation on grant development and project feasibility. Began preliminary plans for a dog park for the Village.
Upgrade Parks Road	Quality of Life	Infrastructure	New	Upgrade road within South Park due to needed repairs
Install Park Shop Floor	Quality of Life	Infrastructure	New	Upgrade existing dirt floor to a solid surface in Park Shop located in South Park
Purchase a pull behind tractor and a used vehicle	Quality of Life	Infrastructure	New	Purchase necessary equipment items to aid staff in maintaining the Village's parks
Complete Village-wide Parks improvement project funded by grant	Quality of Life	Infrastructure	New	Village-wide equipment replacement and infrastructure upgrades funded by grant

Parks and Recreation Department Staffing Levels

The budget includes 90% of personnel costs related to two full-time Parks staff and 100% of a third full-time Parks Department employee and 20% of the GIS Technician/Maintainer position. The Village only plans on hiring 4 part-time seasonal workers in the Parks Department for the mowing and weed-eating of the parks and cemeteries.

Full-time Equivalents (FTE)	**FY 2019 Actuals**	**FY 2020 Actuals**	**FY 2021 Budget**	**FY 2021 Actuals**	**FY 2022 Budget**
Full-time Parks and Recreation Staff	3	3	3	3	3
Part-time Parks and Recreation Staff	1.4	1.4	1.4	1.4	1.4
Total Parks and Recreation	4.4	4.4	4.4	4.4	4.4

Parks and Recreation Department Activity Measures

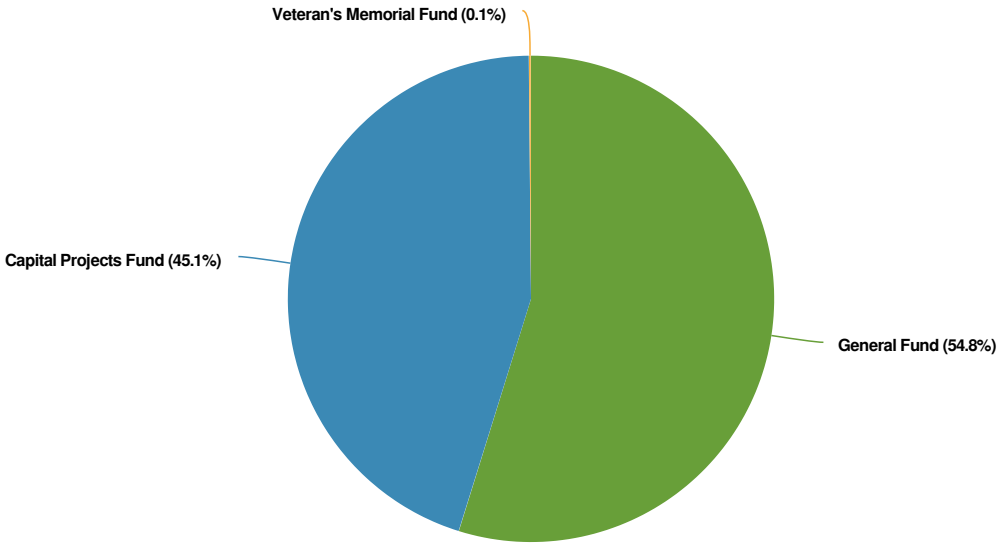
*Projected through the end of the fiscal year

Measure	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021***
% Parks Department Service Requests Closed within 7 Days (See note)	80%	93%	57%	25%	5%
Number of Paid Park Reservations	22	33	21	16	32
Number of Recreation Registrations Paid	301	268	209	113	0
Number of Veteran's Memorial Bricks Sold	9	11	7	10	11

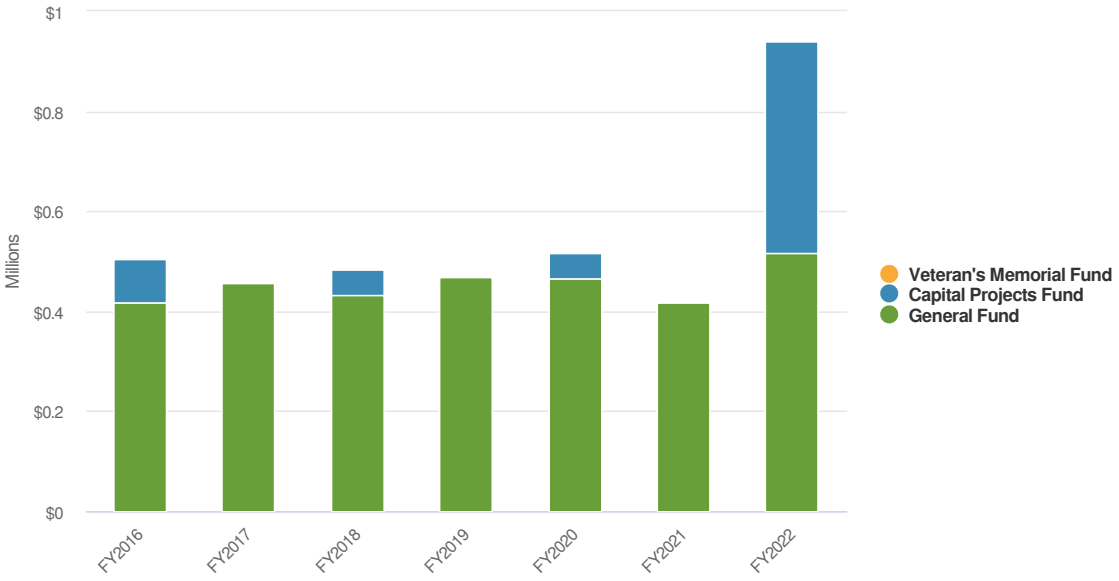
Note: Due to the seasonal nature of the work, requests may not be able to be closed within 7 days

Parks and Recreation Department Expenditures by Fund

Parks and Recreation Department 2022 Expenditures by Fund



Parks and Recreation Department Budgeted and Historical 2022 Expenditures by Fund

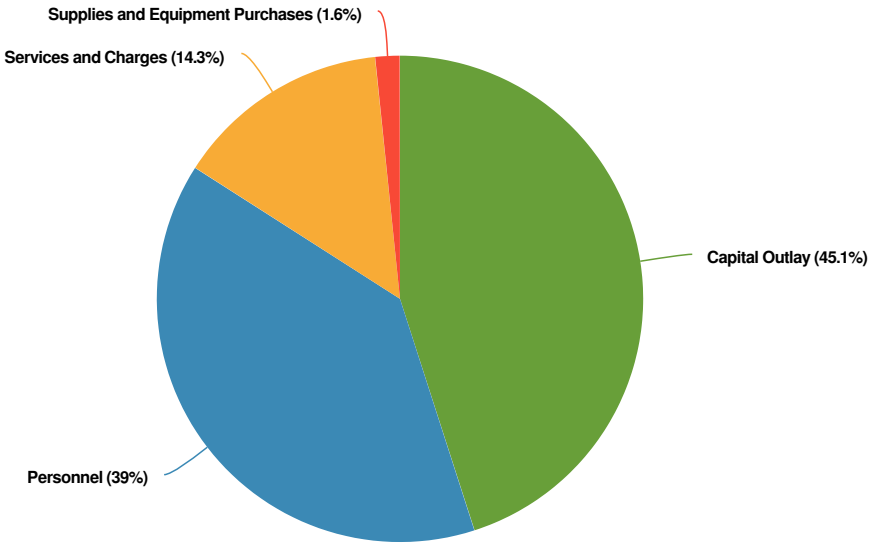


Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund					
Personnel					
Salaries Full-Time	100-301-410-01	$195,361.78	$233,500.00	$228,500.00	-2.1%
Salaries Part-Time	100-301-410-02	$29,048.72	$57,500.00	$45,000.00	-21.7%
Overtime Expense	100-301-410-03	$5,562.64	$6,000.00	$5,300.00	-11.7%
FICA Expense	100-301-412-01	$17,152.02	$23,000.00	$21,500.00	-6.5%
Employee Insurance Expense	100-301-412-02	$31,902.16	$39,500.00	$36,500.00	-7.6%
IMRF Expense	100-301-412-03	$30,086.44	$38,200.00	$28,650.00	-25%
Unemployment Ins Expense	100-301-412-05	$438.84	$1,540.00	$1,540.00	0%
Total Personnel:		**$309,552.60**	**$399,240.00**	**$366,990.00**	**-8.1%**
Services and Charges					
Training Expense	100-301-413-02	$0.00	$200.00	$515.00	157.5%
Village Engineer Expense	100-301-416-01	$0.00	$0.00	$30,900.00	N/A
Plant Maintenance Expense	100-301-420-01	$11,097.65	$11,100.00	$11,433.00	3%
Natural Gas Expense	100-301-420-02	$2,503.36	$2,654.00	$2,219.00	-16.4%
Grounds Maint Expense	100-301-420-04	$46,399.79	$60,160.00	$26,235.00	-56.4%
Contract Services Expense	100-301-420-06	$10,651.19	$10,800.00	$16,010.00	48.2%
Recreation Program Expense	100-301-425-01	$0.00	$2,000.00	$0.00	-100%
Light Up the Park	100-301-426-01	$7,400.00	$7,400.00	$7,622.00	3%
Gas and Oil Expense	100-301-430-01	$8,864.50	$13,000.00	$13,905.00	7%
Parts Expense	100-301-430-02	$10,564.04	$11,000.00	$15,000.00	36.4%
Outside Maintenance Expense	100-301-430-03	$2,011.57	$4,300.00	$5,000.00	16.3%
Miscellaneous Expense	100-301-430-05	$0.00	$500.00	$515.00	3%
Telephone Expense	100-301-435-07	$2,713.94	$3,073.00	$4,150.00	35%
Total Services and Charges:		**$102,206.04**	**$126,187.00**	**$133,504.00**	**5.8%**
Supplies and Equipment Purchases					
Tools and Implement Expense	100-301-445-04	$2,917.16	$4,497.00	$9,782.00	117.5%

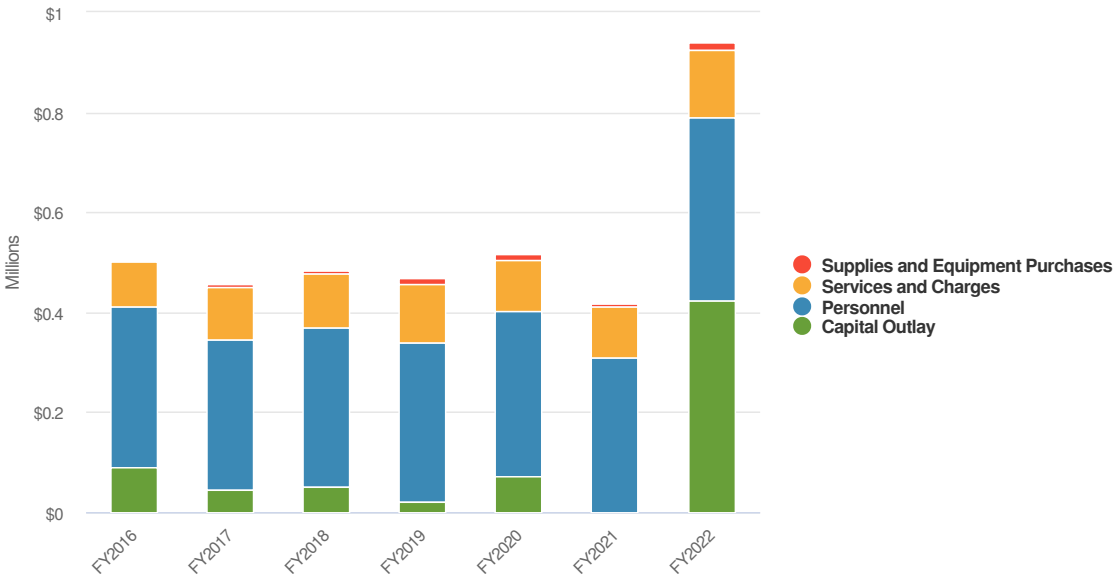
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Uniform Expense	100-301-450-01	$416.48	$700.00	$721.00	3%
Shop Supplies Expense	100-301-450-02	$2,504.98	$4,688.00	$4,829.00	3%
Total Supplies and Equipment Purchases:		**$5,838.62**	**$9,885.00**	**$15,332.00**	**55.1%**
Total General Fund:		**$417,597.26**	**$535,312.00**	**$515,826.00**	**-3.6%**
Capital Projects Fund					
Capital Outlay					
Vehicle Expense	110-301-445-01			$20,000.00	N/A
Off Road Equipment	110-301-445-03			$19,000.00	N/A
Contract Services Expense	110-301-460-01	$0.00	$0.00	$385,000.00	N/A
Total Capital Outlay:		**$0.00**	**$0.00**	**$424,000.00**	**N/A**
Total Capital Projects Fund:		**$0.00**	**$0.00**	**$424,000.00**	**N/A**
Veteran's Memorial Fund					
Services and Charges					
Contract Services Expense	420-301-420-06	$168.00	$1,200.00	$1,200.00	0%
Total Services and Charges:		**$168.00**	**$1,200.00**	**$1,200.00**	**0%**
Total Veteran's Memorial Fund:		**$168.00**	**$1,200.00**	**$1,200.00**	**0%**
Total:		**$417,765.26**	**$536,512.00**	**$941,026.00**	**75.4%**

Parks and Recreation Department Expenditures by Expense Type

Parks and Recreation Department Budgeted Expenditures by Expense Type



Parks and Recreation Department Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Parks and Recreation						
Salaries Full-Time	$188,818.32	$193,546.35	$195,361.78	$233,500.00	$228,500.00	-2.1%
Salaries Part-Time	$48,224.01	$57,521.57	$29,048.72	$57,500.00	$45,000.00	-21.7%
Overtime Expense	$3,517.64	$3,646.01	$5,562.64	$6,000.00	$5,300.00	-11.7%
FICA Expense	$18,070.03	$19,047.78	$17,152.02	$23,000.00	$21,500.00	-6.5%
Employee Insurance Expense	$32,793.38	$32,971.91	$31,902.16	$39,500.00	$36,500.00	-7.6%
IMRF Expense	$26,992.09	$24,689.10	$30,086.44	$38,200.00	$28,650.00	-25%
Unemployment Ins Expense	$1,092.96	$905.59	$438.84	$1,540.00	$1,540.00	0%
Total Parks and Recreation:	**$319,508.43**	**$332,328.31**	**$309,552.60**	**$399,240.00**	**$366,990.00**	**-8.1%**
Total Personnel:	**$319,508.43**	**$332,328.31**	**$309,552.60**	**$399,240.00**	**$366,990.00**	**-8.1%**
Services and Charges						
Parks and Recreation						
Training Expense	$120.00	$388.75	$0.00	$200.00	$515.00	157.5%
Village Engineer Expense	$6,000.00	$13,500.00	$0.00	$0.00	$30,900.00	N/A
Plant Maintenance Expense	$9,064.11	$3,893.33	$11,097.65	$11,100.00	$11,433.00	3%
Natural Gas Expense	$2,970.39	$2,384.64	$2,503.36	$2,654.00	$2,219.00	-16.4%
Grounds Maint Expense	$28,246.90	$22,111.44	$46,399.79	$60,160.00	$26,235.00	-56.4%
Contract Services Expense	$16,562.16	$13,011.29	$10,651.19	$10,800.00	$16,010.00	48.2%
Recreation Program Expense	$20,154.96	$12,770.81	$0.00	$2,000.00	$0.00	-100%
Light Up the Park	$7,400.00	$7,400.00	$7,400.00	$7,400.00	$7,622.00	3%
Gas and Oil Expense	$10,909.32	$10,168.76	$8,864.50	$13,000.00	$13,905.00	7%
Parts Expense	$9,211.07	$10,448.12	$10,564.04	$11,000.00	$15,000.00	36.4%
Outside Maintenance Expense	$1,500.00	$699.50	$2,011.57	$4,300.00	$5,000.00	16.3%
Miscellaneous Expense	$127.94	$0.00	$0.00	$500.00	$515.00	3%
Telephone Expense	$1,998.72	$2,446.94	$2,713.94	$3,073.00	$4,150.00	35%
Contract Services Expense	$805.10	$404.00	$168.00	$1,200.00	$1,200.00	0%
Total Parks and Recreation:	**$115,070.67**	**$99,627.58**	**$102,374.04**	**$127,387.00**	**$134,704.00**	**5.7%**
Total Services and Charges:	**$115,070.67**	**$99,627.58**	**$102,374.04**	**$127,387.00**	**$134,704.00**	**5.7%**
Supplies and Equipment Purchases						
Parks and Recreation						
Tools and Implement Expense	$8,249.81	$8,712.03	$2,917.16	$4,497.00	$9,782.00	117.5%
Uniform Expense	$0.00	$546.47	$416.48	$700.00	$721.00	3%
Shop Supplies Expense	$4,105.81	$3,337.36	$2,504.98	$4,688.00	$4,829.00	3%
Total Parks and Recreation:	**$12,355.62**	**$12,595.86**	**$5,838.62**	**$9,885.00**	**$15,332.00**	**55.1%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total Supplies and Equipment Purchases:	**$12,355.62**	**$12,595.86**	**$5,838.62**	**$9,885.00**	**$15,332.00**	**55.1%**
Capital Outlay						
Parks and Recreation						
Off Road Equipment	$20,990.02	$21,793.00	$0.00	$0.00	$0.00	0%
Vehicle Expense					$20,000.00	N/A
Off Road Equipment					$19,000.00	N/A
Contract Services Expense	$0.00	$49,740.00	$0.00	$0.00	$385,000.00	N/A
Total Parks and Recreation:	**$20,990.02**	**$71,533.00**	**$0.00**	**$0.00**	**$424,000.00**	**N/A**
Total Capital Outlay:	**$20,990.02**	**$71,533.00**	**$0.00**	**$0.00**	**$424,000.00**	**N/A**
Total Expense Objects:	**$467,924.74**	**$516,084.75**	**$417,765.26**	**$536,512.00**	**$941,026.00**	**75.4%**

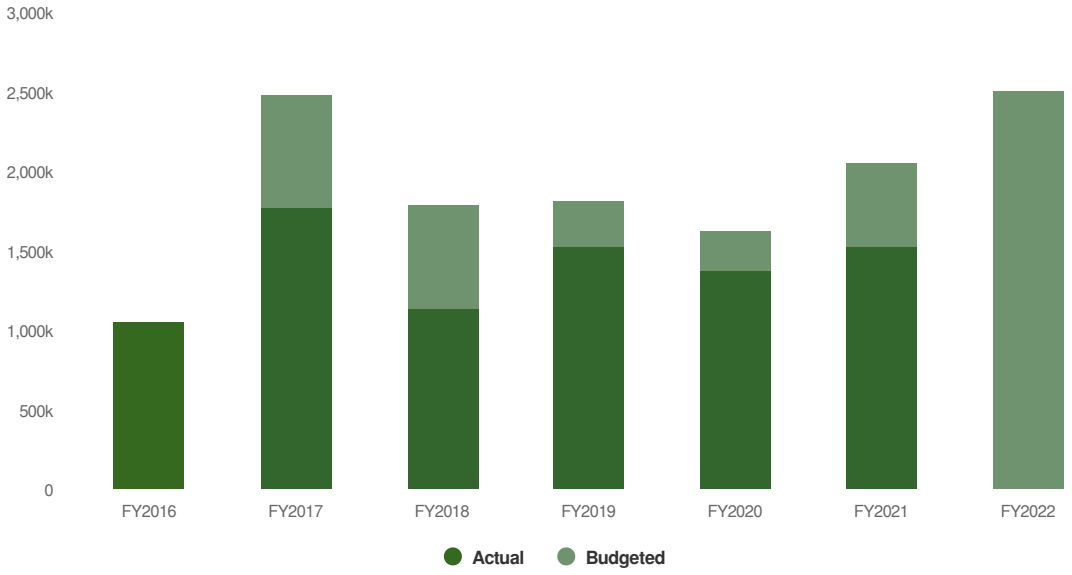
Street Department

The Street Department is responsible for the operation, maintenance and improvement of the Village's roadways and providing safe, reliable and efficient delivery of public services. The Department is also responsible for maintenance of traffic and street signage as well as snow and ice removal. The Street Department has budgets within the General Fund for day to day operations of the Street Department, within the Capital Projects Fund for purchases of equipment and large improvement projects to the Village's Streets, in the Yard Waste, Recycling and Refuse Fund the budget is for the operation of the Village's Green Program, within the Police and Public Works Utility Tax Fund the budget is for equipment purchases to be funded by the Public Works Department share of the telecommunications tax and within the Motor Fuel Tax Fund for the street improvements and maintenance program to be funded by motor fuel tax revenues.

Street Department Expenditures Summary

$2,511,940 **$455,079**
(22.12% vs. prior year)

Street Department Proposed and Historical Budget vs. Actual



Budget Highlights Ongoing and New - Goals, Priorities and Issuesoject Initiatives Fiscal Year 2022 Street Department

Objectives and Initiatives	Long-Term Goal	Short-Term Strategy	Status	Results
Purchase truck from Chatham Township	Quality of Life	Infrastructure	Carry forward from FY 2021	Purchase of the truck is expected to be completed within first quarter of Fiscal Year 2022.
Purchase Bobcat, Trailer, Power Screed and Mini Excavator	Quality of Life	Infrastructure	New	Purchase necessary equipment items to aid staff in maintaining the Village's streets
Street maintenance and repair project funded by Motor Fuel Tax Funds	Quality of Life	Infrastructure	Ongoing	Each year the Village along with their engineer reviews road conditions and puts together a road maintenance and improvement program
Oakbrook Avenue project to be funded by proceeds from Fiscal Year 2021 Bond refinancing	Quality of Life	Infrastructure	New	
Continue to complete sidewalk infrastructure in the Willows and NorthPointe subdivisions	Quality of Life	Infrastructure	Ongoing	The completion of sidewalks in the Willows and NorthPointe subdivisions is funded by a settlement with the developer

Street Department Staffing Levels

The budget includes 100% of personnel costs related to five full-time Street Department staff. One Street Department staff time is primarily dedicated to the Green Program for street sweeping activities. The GIS Technician Maintainer position has a 20% cost allocated to the Street Department.

Full-time Equivalents (FTE)	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget
Street Department	5	6	6	6	5
Total Street Department	5	6	6	6	5

Street Department Activity Measures

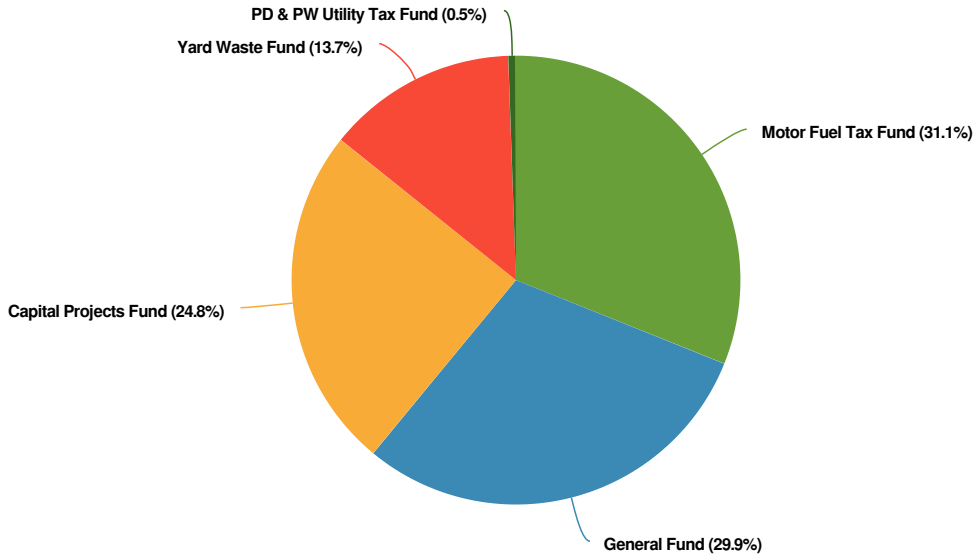
*Projected through the end of the fiscal year

Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY2021*
% of Street Department Work Orders Closed within 7 Days (see note)	86%	84%	77%	66%	74%
Street Salting (Tons)	205	209	246	385	393
Streets Maintained (Miles)	76.17	78.21	79.42	79.42	79.42
Storm Sewer Maintained (Miles)	55.50	56.65	57.37	57.37	57.37
Annual Cleanup Number of Dumpsters	N/A	39	30	35	39

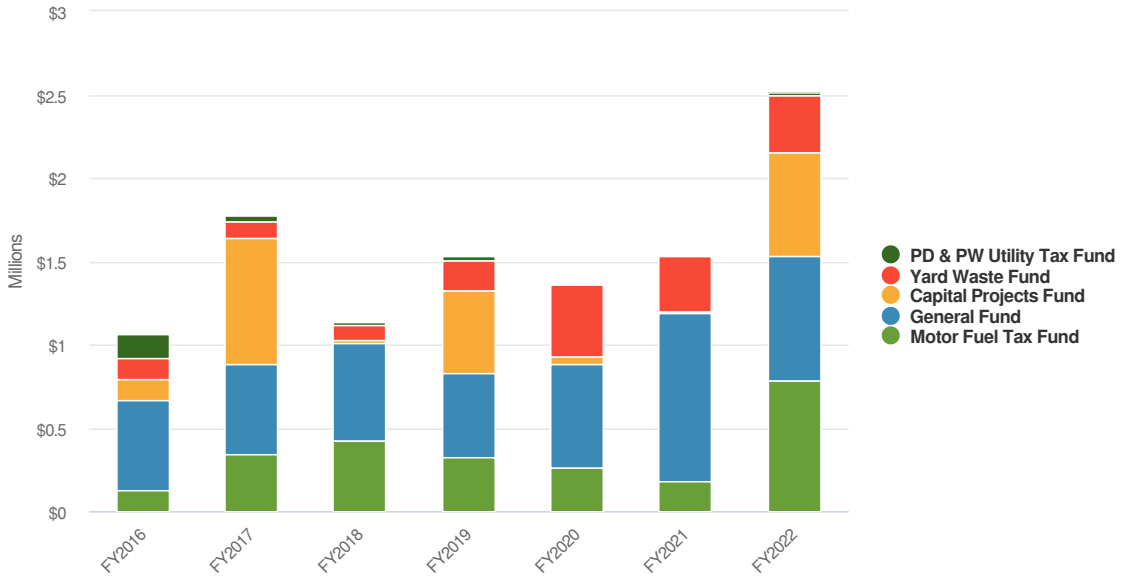
Note: Due to the nature of the work, requests may not be able to be closed within 7 days.

Street Department Expenditures by Fund

Street Department 2022 Expenditures by Fund



Street Department Budgeted and Historical 2022 Expenditures by Fund



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund					
Personnel					
Salaries Full-Time	100-401-410-01	$267,250.66	$367,500.00	$323,000.00	-12.1%
Overtime Expense	100-401-410-03	$6,867.50	$8,700.00	$8,700.00	0%
FICA Expense	100-401-412-01	$19,468.55	$28,800.00	$25,500.00	-11.5%
Employee Insurance Expense	100-401-412-02	$81,843.54	$105,900.00	$75,000.00	-29.2%
IMRF Expense	100-401-412-03	$39,232.90	$56,200.00	$61,600.00	9.6%
Unemployment Ins Expense	100-401-412-05	$384.97	$1,250.00	$1,250.00	0%
Total Personnel:		**$415,048.12**	**$568,350.00**	**$495,050.00**	**-12.9%**
Services and Charges					
Training Expense	100-401-413-02	$0.00	$500.00	$1,000.00	100%
Plant Maintenance Expense	100-401-420-01	$1,248.85	$6,000.00	$6,180.00	3%
Grounds Maint Expense	100-401-420-04	$4,996.78	$5,000.00	$5,150.00	3%
Contract Services Expense	100-401-420-06	$1,668.74	$3,000.00	$2,090.00	-30.3%
Gas and Oil Expense	100-401-430-01	$13,557.15	$17,131.00	$17,645.00	3%
Parts Expense	100-401-430-02	$6,425.10	$10,348.00	$33,318.00	222%
Outside Maintenance Expense	100-401-430-03	$37,746.81	$46,646.00	$64,450.00	38.2%
Radio Maint Exp	100-401-430-04	$0.00	$375.00	$386.00	2.9%
Miscellaneous Expense	100-401-430-05	$11.00	$500.00	$515.00	3%
Office Supplies Expense	100-401-435-01	$20.95	$263.00	$374.00	42.2%
Telephone Expense	100-401-435-07	$720.01	$748.00	$2,217.00	196.4%
General Insurance Expense	100-401-440-01	$22,664.80	$23,950.00	$22,161.00	-7.5%
Total Services and Charges:		**$89,060.19**	**$114,461.00**	**$155,486.00**	**35.8%**
Supplies and Equipment Purchases					
Radio Expense	100-401-445-02	$0.00	$800.00	$824.00	3%
Tools and Implement Expense	100-401-445-04	$1,455.72	$1,500.00	$4,000.00	166.7%
Uniform Expense	100-401-450-01	$789.06	$1,800.00	$1,854.00	3%

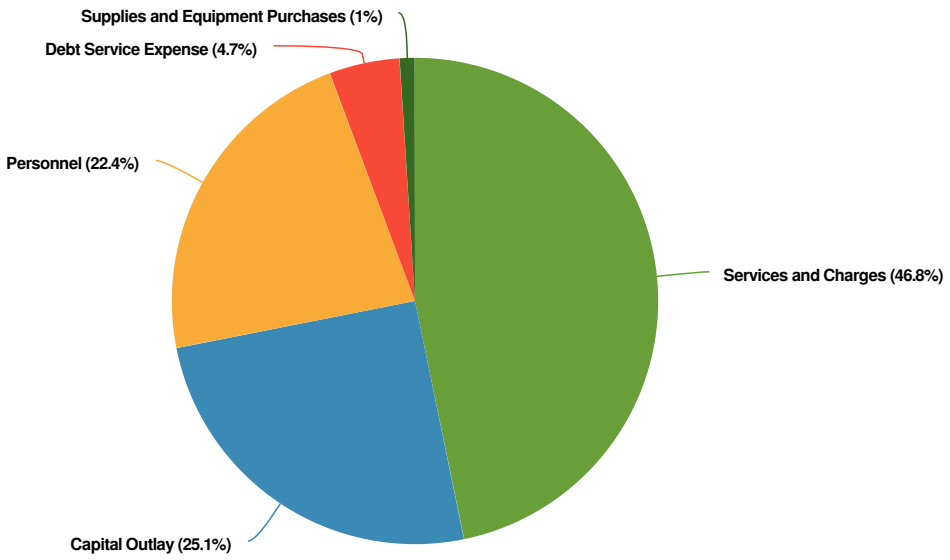
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Shop Supplies Expense	100-401-450-02	$5,685.99	$7,404.00	$7,626.00	3%
Signage Expense	100-401-450-05	$2,020.63	$4,781.00	$4,924.00	3%
Total Supplies and Equipment Purchases:		**$9,951.40**	**$16,285.00**	**$19,228.00**	**18.1%**
Debt Service Expense					
Lease Expense	100-401-445-08	$0.00	$7,822.00	$8,057.00	3%
Interest Expense	100-401-490-01	$14,892.88	$16,400.00	$11,000.00	-32.9%
Principal Expense	100-401-490-02	$43,900.00	$43,900.00	$60,855.00	38.6%
Payment on Refunded Bonds	100-401-490-03	$441,931.92	$442,800.00	$0.00	-100%
Total Debt Service Expense:		**$500,724.80**	**$510,922.00**	**$79,912.00**	**-84.4%**
Capital Outlay					
Equipment and Software	100-401-436-05	$0.00	$0.00	$1,500.00	N/A
Total Capital Outlay:		**$0.00**	**$0.00**	**$1,500.00**	**N/A**
Total General Fund:		**$1,014,784.51**	**$1,210,018.00**	**$751,176.00**	**-37.9%**
Capital Projects Fund					
Supplies and Equipment Purchases					
Tools and Implement Expense	110-401-445-04			$6,000.00	N/A
Total Supplies and Equipment Purchases:				**$6,000.00**	**N/A**
Capital Outlay					
Vehicle expense	110-401-445-01			$25,000.00	N/A
Off Road Equipment	110-401-445-03			$185,000.00	N/A
Contract Services Expense	110-401-460-01	$7,942.77	$38,809.00	$406,109.00	946.4%
Total Capital Outlay:		**$7,942.77**	**$38,809.00**	**$616,109.00**	**1,487.5%**
Total Capital Projects Fund:		**$7,942.77**	**$38,809.00**	**$622,109.00**	**1,503%**
Yard Waste Fund					
Personnel					
Salaries Full-Time	120-401-410-01	$45,239.79	$48,500.00	$49,000.00	1%

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Overtime Expense	120-401-410-03	$0.00	$0.00	$40.00	N/A
FICA Expense	120-401-412-01	$3,417.83	$3,700.00	$3,800.00	2.7%
Employee Insurance Expense	120-401-412-02	$6,637.03	$8,600.00	$8,600.00	0%
IMRF Expense	120-401-412-03	$5,754.24	$6,500.00	$6,000.00	-7.7%
Unemployment Ins Expense	120-401-412-05	$70.01	$650.00	$650.00	0%
Total Personnel:		**$61,118.90**	**$67,950.00**	**$68,090.00**	**0.2%**
Services and Charges					
Clean-up Expense	120-401-421-01	$15,135.00	$28,600.00	$29,500.00	3.1%
Yard Waste Contract Service	120-401-422-06	$213,856.30	$219,046.00	$206,113.76	-5.9%
Parts Expense	120-401-430-02	$0.00	$0.00	$2,000.00	N/A
Bad Debt Expense	120-401-560-01	$0.00	$1,000.00	$1,000.00	0%
Total Services and Charges:		**$228,991.30**	**$248,646.00**	**$238,613.76**	**-4%**
Debt Service Expense					
Lease Expense	120-401-445-08	$37,645.20	$37,650.00	$37,650.00	0%
Total Debt Service Expense:		**$37,645.20**	**$37,650.00**	**$37,650.00**	**0%**
Total Yard Waste Fund:		**$327,755.40**	**$354,246.00**	**$344,353.76**	**-2.8%**
PD & PW Utility Tax Fund					
Debt Service Expense					
Lease Expense	150-401-445-08	$4,665.97	$4,700.00	$0.00	-100%
Total Debt Service Expense:		**$4,665.97**	**$4,700.00**	**$0.00**	**-100%**
Capital Outlay					
Vehicle Expense	150-401-445-01	$0.00	$13,580.00	$13,580.00	0%
Total Capital Outlay:		**$0.00**	**$13,580.00**	**$13,580.00**	**0%**
Total PD & PW Utility Tax Fund:		**$4,665.97**	**$18,280.00**	**$13,580.00**	**-25.7%**
Motor Fuel Tax Fund					
Services and Charges					
Village Engineer Expense	500-401-416-01	$25,933.43	$26,867.00	$7,312.89	-72.8%
Contract Services Expense	500-401-455-01	$93,951.03	$252,316.00	$621,763.52	146.4%

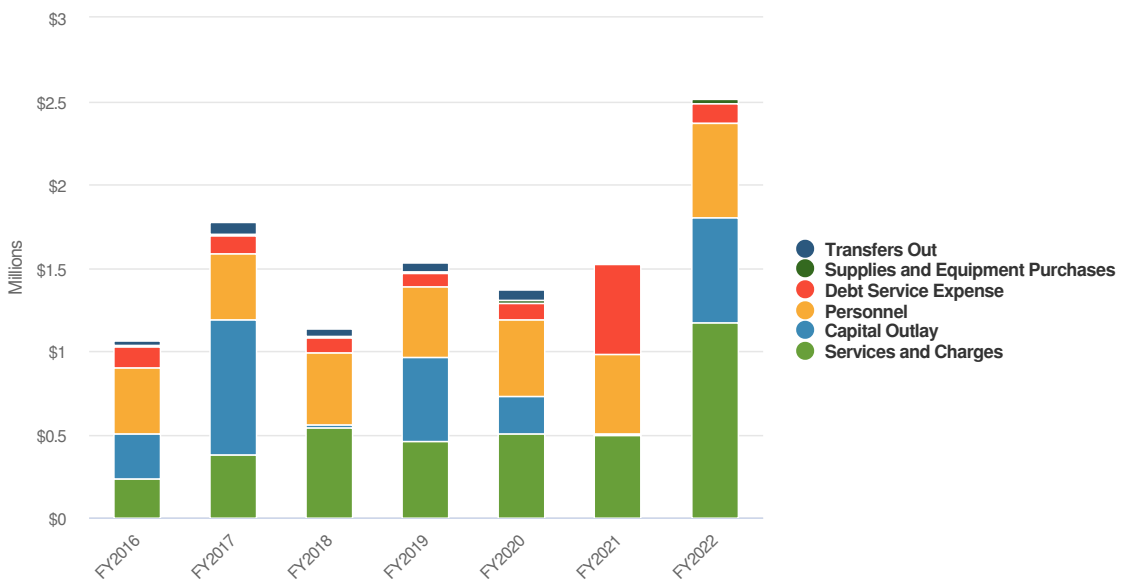
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Hot Mix Expense	500-401-455-02	$8,988.00	$15,500.00	$22,712.00	46.5%
Cold Mix Expense	500-401-455-03	$8,049.74	$60,000.00	$19,500.00	-67.5%
Salt Expense	500-401-455-04	$17,930.49	$39,425.00	$61,750.00	56.6%
Seal Coat Exp (AC25)	500-401-455-10	$0.00	$0.00	$11,582.50	N/A
Concrete Expense	500-401-455-12	$11,105.86	$24,900.00	$12,100.00	-51.4%
Miscellaneous Expense	500-401-455-14	$0.00	$0.00	$2,500.00	N/A
Traffic Control Devices	500-401-455-15	$2,377.78	$2,500.00	$2,500.00	0%
Materials Ditch Maintenance	500-401-455-16	$8,617.81	$14,000.00	$19,000.00	35.7%
Total Services and Charges:		**$176,954.14**	**$435,508.00**	**$780,720.91**	**79.3%**
Total Motor Fuel Tax Fund:		**$176,954.14**	**$435,508.00**	**$780,720.91**	**79.3%**
Total:		**$1,532,102.79**	**$2,056,861.00**	**$2,511,939.67**	**22.1%**

Street Department Expenditures by Expense Type

Street Department Budgeted Expenditures by Expense Type



Street Department Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Street						
Salaries Full-Time	$196,832.61	$285,231.00	$267,250.66	$367,500.00	$323,000.00	-12.1%
Overtime Expense	$3,941.33	$8,663.49	$6,867.50	$8,700.00	$8,700.00	0%
FICA Expense	$16,481.84	$23,984.80	$19,468.55	$28,800.00	$25,500.00	-11.5%
Employee Insurance Expense	$54,992.53	$81,055.68	$81,843.54	$105,900.00	$75,000.00	-29.2%
IMRF Expense	$29,006.39	$39,301.15	$39,232.90	$56,200.00	$61,600.00	9.6%
Unemployment Ins Expense	$707.21	$686.38	$384.97	$1,250.00	$1,250.00	0%
Salaries Full-Time	$79,275.11	$14,788.84	$45,239.79	$48,500.00	$49,000.00	1%
Salaries Part-Time	$844.00	$0.00	$0.00	$0.00	$0.00	0%
Overtime Expense	$580.47	$113.45	$0.00	$0.00	$40.00	N/A
FICA Expense	$6,181.87	$1,081.68	$3,417.83	$3,700.00	$3,800.00	2.7%
Employee Insurance Expense	$27,877.61	$4,184.33	$6,637.03	$8,600.00	$8,600.00	0%
IMRF Expense	$10,800.56	$1,796.37	$5,754.24	$6,500.00	$6,000.00	-7.7%
Unemployment Ins Expense	$114.22	$4.72	$70.01	$650.00	$650.00	0%
Total Street:	**$427,635.75**	**$460,891.89**	**$476,167.02**	**$636,300.00**	**$563,140.00**	**-11.5%**
Total Personnel:	**$427,635.75**	**$460,891.89**	**$476,167.02**	**$636,300.00**	**$563,140.00**	**-11.5%**
Services and Charges						
Street						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Training Expense	$476.35	$350.00	$0.00	$500.00	$1,000.00	100%
Plant Maintenance Expense	$5,311.64	$56.16	$1,248.85	$6,000.00	$6,180.00	3%
Grounds Maint Expense	$15,751.28	$4,922.79	$4,996.78	$5,000.00	$5,150.00	3%
Contract Services Expense	$2,468.77	$1,835.72	$1,668.74	$3,000.00	$2,090.00	-30.3%
Gas and Oil Expense	$17,725.79	$15,071.76	$13,557.15	$17,131.00	$17,645.00	3%
Parts Expense	$31,327.80	$33,031.37	$6,425.10	$10,348.00	$33,318.00	222%
Outside Maintenance Expense	$9,647.18	$28,740.80	$37,746.81	$46,646.00	$64,450.00	38.2%
Radio Maint Exp	$0.00	$0.00	$0.00	$375.00	$386.00	2.9%
Miscellaneous Expense	$198.35	$172.48	$11.00	$500.00	$515.00	3%
Office Supplies Expense	$0.00	$87.58	$20.95	$263.00	$374.00	42.2%
Telephone Expense	$666.98	$637.68	$720.01	$748.00	$2,217.00	196.4%
General Insurance Expense	$26,218.10	$22,844.75	$22,664.80	$23,950.00	$22,161.00	-7.5%
Hot Mix Expense	$314.75	$0.00	$0.00	$0.00	$0.00	0%
Cold Mix Expense	$3,560.71	$0.00	$0.00	$0.00	$0.00	0%
Salt Expense	$3,253.05	$0.00	$0.00	$0.00	$0.00	0%
Rock (CA6) Expense	$3,811.26	$0.00	$0.00	$0.00	$0.00	0%
Culvert Expense	$2,500.54	$0.00	$0.00	$0.00	$0.00	0%
Concrete Expense	$1,223.00	$0.00	$0.00	$0.00	$0.00	0%
Miscellaneous Expense	$1,110.86	$0.00	$0.00	$0.00	$0.00	0%
Clean-up Expense	$9,450.00	$14,038.90	$15,135.00	$28,600.00	$29,500.00	3.1%
Yard Waste Supplies Expense	$15,800.00	$0.00	$0.00	$0.00	$0.00	0%
Yard Waste Contract Service	$20,662.50	$192,338.00	$213,856.30	$219,046.00	$206,113.76	-5.9%
Parts Expense	$0.00	$0.00	$0.00	$0.00	$2,000.00	N/A
Outside Maintenance Expense	$10,908.05	$0.00	$0.00	$0.00	$0.00	0%
Bad Debt Expense	$407.98	$858.16	$0.00	$1,000.00	$1,000.00	0%
Village Engineer Expense	$23,430.90	$17,275.70	$25,933.43	$26,867.00	$7,312.89	-72.8%
Contract Services Expense	$217,949.44	$81,702.42	$93,951.03	$252,316.00	$621,763.52	146.4%
Hot Mix Expense	$1,586.99	$16,479.20	$8,988.00	$15,500.00	$22,712.00	46.5%
Cold Mix Expense	$15,184.88	$8,458.90	$8,049.74	$60,000.00	$19,500.00	-67.5%
Salt Expense	$11,580.11	$37,835.25	$17,930.49	$39,425.00	$61,750.00	56.6%
Rock (CA6) Expense	$3,851.29	$13,352.96	$0.00	$0.00	$0.00	0%
Seal Coat Exp (AC25)	$2,048.00	$0.00	$0.00	$0.00	$11,582.50	N/A
Concrete Expense	$620.00	$13,961.51	$11,105.86	$24,900.00	$12,100.00	-51.4%
Miscellaneous Expense	$0.00	$0.00	$0.00	$0.00	$2,500.00	N/A
Traffic Control Devices	$867.66	$2,373.00	$2,377.78	$2,500.00	$2,500.00	0%
Materials Ditch Maintenance	$0.00	$435.20	$8,617.81	$14,000.00	$19,000.00	35.7%
Total Street:	**$459,914.21**	**$506,860.29**	**$495,005.63**	**$798,615.00**	**$1,174,820.67**	**47.1%**
Total Services and Charges:	**$459,914.21**	**$506,860.29**	**$495,005.63**	**$798,615.00**	**$1,174,820.67**	**47.1%**
Supplies and Equipment Purchases						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Street						
Radio Expense	$0.00	$0.00	$0.00	$800.00	$824.00	3%
Tools and Implement Expense	$722.88	$1,242.57	$1,455.72	$1,500.00	$4,000.00	166.7%
Uniform Expense	$620.40	$1,685.69	$789.06	$1,800.00	$1,854.00	3%
Shop Supplies Expense	$7,139.40	$6,804.12	$5,685.99	$7,404.00	$7,626.00	3%
Signage Expense	$3,862.00	$2,776.88	$2,020.63	$4,781.00	$4,924.00	3%
Tools and Implement Expense					$6,000.00	N/A
Total Street:	**$12,344.68**	**$12,509.26**	**$9,951.40**	**$16,285.00**	**$25,228.00**	**54.9%**
Total Supplies and Equipment Purchases:	**$12,344.68**	**$12,509.26**	**$9,951.40**	**$16,285.00**	**$25,228.00**	**54.9%**
Debt Service Expense						
Street						
Lease Expense	$0.00	$1,557.55	$0.00	$7,822.00	$8,057.00	3%
Interest Expense	$16,868.07	$15,960.22	$14,892.88	$16,400.00	$11,000.00	-32.9%
Principal Expense	$41,575.92	$42,415.67	$43,900.00	$43,900.00	$60,855.00	38.6%
Payment on Refunded Bonds			$441,931.92	$442,800.00	$0.00	-100%
Lease Expense	$0.00	$21,959.70	$37,645.20	$37,650.00	$37,650.00	0%
Lease Expense	$22,940.77	$17,133.05	$4,665.97	$4,700.00	$0.00	-100%
Total Street:	**$81,384.76**	**$99,026.19**	**$543,035.97**	**$553,272.00**	**$117,562.00**	**-78.8%**
Total Debt Service Expense:	**$81,384.76**	**$99,026.19**	**$543,035.97**	**$553,272.00**	**$117,562.00**	**-78.8%**
Capital Outlay						
Street						
Equipment and Software	$0.00	$0.00	$0.00	$0.00	$1,500.00	N/A
Vehicle expense					$25,000.00	N/A
Off Road Equipment					$185,000.00	N/A
Contract Services Expense	$500,492.39	$49,051.95	$7,942.77	$38,809.00	$406,109.00	946.4%
Vehicle Expense	$0.00	$175,497.25	$0.00	$0.00	$0.00	0%
Vehicle Expense	$0.00	$0.00	$0.00	$13,580.00	$13,580.00	0%
Total Street:	**$500,492.39**	**$224,549.20**	**$7,942.77**	**$52,389.00**	**$631,189.00**	**1,104.8%**
Total Capital Outlay:	**$500,492.39**	**$224,549.20**	**$7,942.77**	**$52,389.00**	**$631,189.00**	**1,104.8%**
Transfers Out						
Street						
Gen Fund Labor and Equip	$49,378.45	$69,486.64	$0.00	$0.00	$0.00	0%
Total Street:	**$49,378.45**	**$69,486.64**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Transfers Out:	**$49,378.45**	**$69,486.64**	**$0.00**	**$0.00**	**$0.00**	**0%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Total Expense Objects:	**$1,531,150.24**	**$1,373,323.47**	**$1,532,102.79**	**$2,056,861.00**	**$2,511,939.67**	**22.1%**

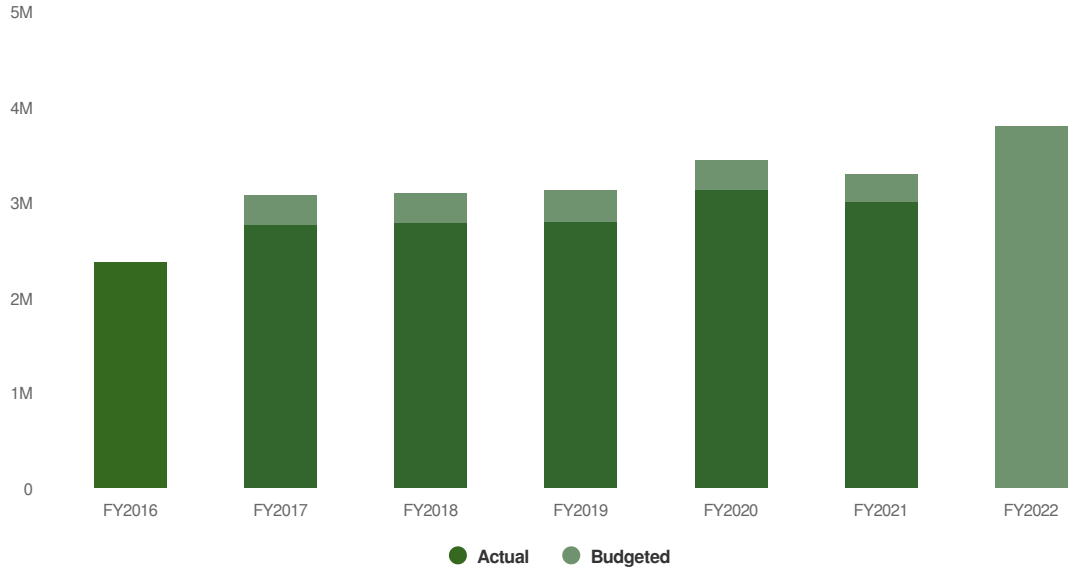
Police Department

The Police Department delivers a wide variety of law enforcement services to the community providing calls for service 24 hours a day, 7 days a week, 365 days a year. The Police budget provides for uniformed patrol, criminal investigations, traffic law enforcement, motor vehicle crash investigations, training, community relations activities, crime prevention programs, and school safety programs. The Police Department has budgets within the General Fund for the day-to-day operations, in the Capital Projects Fund and Police and Public Works Utility Tax Fund for vehicle and equipment purchases.

Police Department Expenditures Summary

$3,812,727 **$516,947**
(15.69% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



Budget Highlights Ongoing and New - Goals, Priorities and Issues
Fiscal Year 2022 Police Department Budget

Objectives and Initiatives	Long-Term Goal	Short-Term Strategy	Status	Results
Evaluate the need to fill existing vacancies based on review of performance audit results	Performance, Customer Service	Collaboration efforts for providing efficient services	Ongoing	Filled needed positions and proactively trained to prepare for upcoming vacancies and retirements to preserve CPD staffing budget by controlling overtime.
Continue existing safety and crime prevention programs	Customer Service Performance	Enhance Communication Efforts	Ongoing	Maintained and continued to enhance community outreach programs with partnership with the CAPLD and BCSD as well as numerous community partners.
Utilize existing communication tools (website and Facebook) as part of a well-rounded outreach campaign on timely important issues	Customer Service Performance	Enhance Communication Efforts	Ongoing	Ongoing community outreach continues to increase reach, support, and confidence in cooperation with CPD.
Continue participating in the Illinois Department of Transportation's traffic safety grant program, which funds staff hours for traffic safety stops during designated enforcement campaign dates.	Performance, Customer Service	Collaboration efforts for providing efficient services	Ongoing	The Department has participated in the traffic grant safety program since Fiscal Year 2013
Fill two patrolman positions within Police Department at mid-year	Performance, Customer Service	Maintain Financial Stability & Organizational Excellence, Collaboration efforts for providing efficient services	New	Fill needed positions and proactively trained to prepare for upcoming vacancies and retirements to preserve CPD staffing budget by controlling overtime.
Purchases of equipment from Police Department restricted cash $41,371	Quality of Life	Infrastructure	Ongoing	Purchase necessary equipment items from restricted revenue sources to aid Police Department in maintaining the Village's public safety
Purchase of 3 police vehicles	Quality of Life	Infrastructure	New	Purchase necessary equipment items to aid Police Department in maintaining the Village's public safety
Purchase radios and tasers	Customer Service, Performance, Quality of Life	Enhance Communication Efforts, Infrastructure	New	Purchase necessary equipment items to aid Police Department in maintaining the Village's public safety

Police Department Staffing Levels

The 2022 budget includes 17 sworn police officer positions and 6 dispatch positions. The dispatch positions are funded 70% by the Police Department. Other staff included in the Police Department budget is 20% of the GIS Technician/Maintainer positions.

Full-time Equivalents (FTE)	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget
Sworn Officers	14	16	15	15	17
Dispatchers	6	6	6	6	6
Other support positions	.4	.4	.4	.2	.2
Total Police Department	20.4	22.4	22.4	21.2	23.2

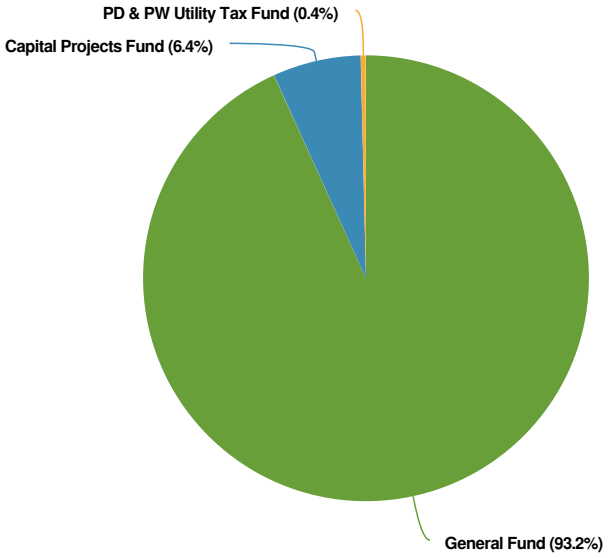
Police Department Activity Measures

Information presented on a calendar year basis

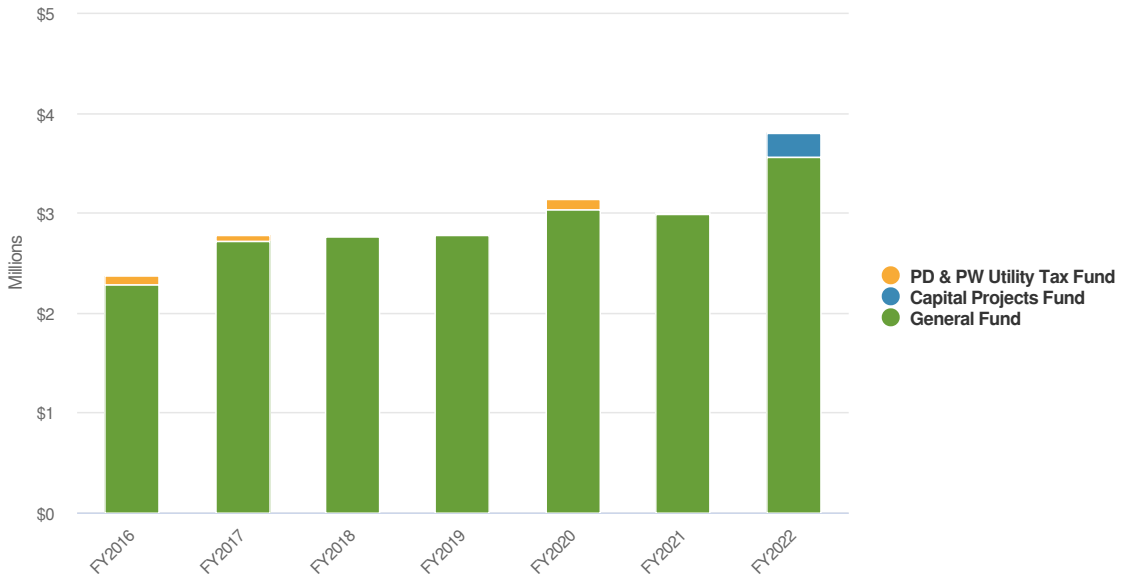
Measure	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Calls for Service	7786	9153	9841	9190	11072
Traffic Violations					
Citations Issued	1261	1381	1278	1180	885
Written Warnings Issued	1239	1398	1277	1241	3198
Index Crimes	87	117	100	96	94
Index Crime and Drug Arrests	93	24	17	25	34

Police Department Expenditures by Fund

Police Department 2022 Expenditures by Fund



Police Department Budgeted and Historical 2022 Expenditures by Fund



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund					
Personnel					
Salaries Full-Time	100-501-410-01	$1,476,543.00	$1,642,400.00	$1,839,700.00	12%
Salaries-Part Time	100-501-410-02	$0.00	$1,000.00	$1,000.00	0%
Overtime Expense	100-501-410-03	$68,877.60	$83,000.00	$83,000.00	0%
FICA Expense	100-501-412-01	$112,896.84	$134,300.00	$147,300.00	9.7%
Employee Insurance Expense	100-501-412-02	$376,751.97	$397,300.00	$414,400.00	4.3%
IMRF Expense	100-501-412-03	$32,870.14	$39,500.00	$31,500.00	-20.3%
Unemployment Ins Expense	100-501-412-05	$1,755.96	$7,500.00	$7,500.00	0%
Police Pension Contribution	100-501-414-01	$665,084.10	$666,450.00	$710,329.00	6.6%
Total Personnel:		**$2,734,779.61**	**$2,971,450.00**	**$3,234,729.00**	**8.9%**
Services and Charges					
Meeting Expense	100-501-413-01	$0.00	$915.00	$643.00	-29.7%
Training Expense	100-501-413-02	$11,324.24	$13,085.00	$13,778.00	5.3%
Consultant Fees Expense	100-501-416-03	$2,007.25	$2,246.00	$2,828.00	25.9%

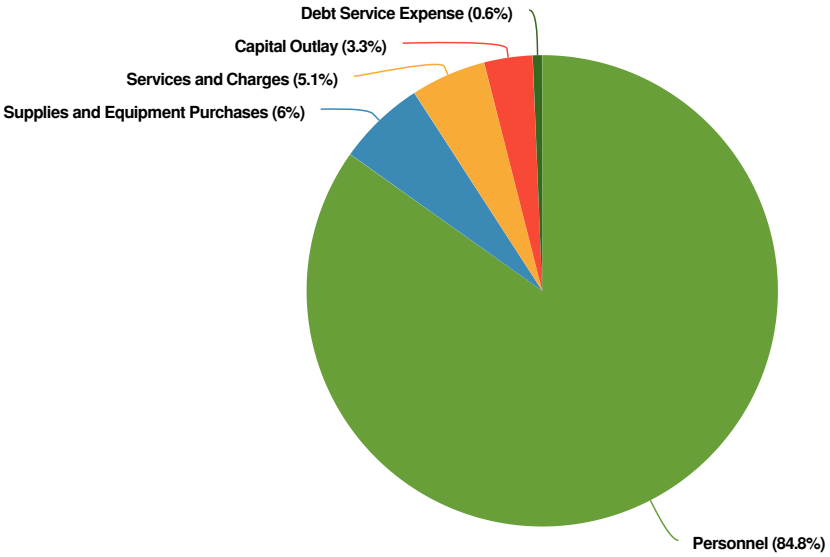
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Medical Services Expense	100-501-416-04	$2,927.43	$3,000.00	$2,575.00	-14.2%
Plant Maintenance Expense	100-501-420-01	$10,364.04	$10,819.00	$3,625.00	-66.5%
Natural Gas Expense	100-501-420-02	$0.00	$0.00	$1,000.00	N/A
Janitor Expense	100-501-420-03	$3,525.00	$4,033.00	$4,154.00	3%
Contract Services Expense	100-501-420-06	$473.40	$658.00	$2,328.00	253.8%
Miscellaneous Expense	100-501-420-07	$1.59	$215.00	$736.00	242.3%
Gas and Oil Expense	100-501-430-01	$23,252.34	$24,000.00	$25,750.00	7.3%
Parts Expense	100-501-430-02	$4,667.03	$4,800.00	$7,210.00	50.2%
Outside Maintenance Expense	100-501-430-03	$21,565.42	$22,600.00	$21,347.00	-5.5%
Radio Maint Exp	100-501-430-04	$1,866.66	$2,000.00	$1,030.00	-48.5%
Miscellaneous Expense	100-501-430-05	$825.99	$1,000.00	$1,545.00	54.5%
Office Supplies Expense	100-501-435-01	$2,117.89	$2,746.00	$2,746.00	0%
Postage Expense	100-501-435-02	$75.36	$458.00	$472.00	3.1%
Notices-Publications	100-501-435-03	$16.80	$329.00	$339.00	3%
Dues-Subscriptions Expense	100-501-435-04	$1,500.00	$1,831.00	$1,886.00	3%
Printing Expense	100-501-435-05	$1,290.59	$1,746.00	$1,798.00	3%
Telephone Expense	100-501-435-07	$19,737.37	$20,935.00	$23,120.00	10.4%
Equip Lease-Rent Expense	100-501-435-08	$23,666.00	$24,000.00	$24,720.00	3%
Equip Maintenance Expense	100-501-435-09	$1,123.85	$2,000.00	$2,060.00	3%
Miscellaneous Expense	100-501-435-10	$945.51	$1,240.00	$1,277.00	3%
Fire and Police Commission	100-501-435-11	$640.00	$699.00	$720.00	3%
Contract Services	100-501-436-03	$2,567.94	$2,812.00	$5,096.00	81.2%
IT Maintenance	100-501-436-09	$1,304.31	$1,396.00	$1,335.00	-4.4%
General Insurance Expense	100-501-440-01	$44,034.41	$46,700.00	$42,200.00	-9.6%
Total Services and Charges:		**$181,820.42**	**$196,263.00**	**$196,318.00**	**0%**
Supplies and Equipment Purchases					

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Crime Prev-Equip Expense	100-501-433-01	$388.81	$7,000.00	$10,170.00	45.3%
DUI Fund Expenses	100-501-433-02	$328.45	$12,200.00	$17,650.00	44.7%
Police Vehicle Fee Expenses	100-501-433-03	$0.00	$4,100.00	$4,595.00	12.1%
Police Forfeited Funds Expense	100-501-433-04	$555.20	$3,367.00	$2,798.00	-16.9%
Article 36 Expense	100-501-433-05	$50.00	$4,200.00	$6,158.00	46.6%
Equitable Sharing Funds Exp	100-501-433-06	$1,433.00	$1,433.00	$0.00	-100%
Radio Expense	100-501-445-02	$842.00	$842.00	$867.00	3%
Tools and Implement Expense	100-501-445-04	$85.35	$100.00	$103.00	3%
Police Equipment Expense	100-501-445-06	$25,049.52	$25,525.00	$21,656.00	-15.2%
Uniform Expense	100-501-450-01	$15,652.46	$16,000.00	$25,390.00	58.7%
Shop Supplies Expense	100-501-450-02	$2,144.14	$2,300.00	$2,369.00	3%
Police Supplies Expense	100-501-450-03	$11,026.34	$11,400.00	$11,742.00	3%
Miscellaneous Expense	100-501-450-04	$2,999.71	$3,000.00	$3,090.00	3%
Total Supplies and Equipment Purchases:		**$60,554.98**	**$91,467.00**	**$106,588.00**	**16.5%**
Debt Service Expense					
Lease Expense	100-501-445-08	$4,409.24	$4,650.00	$9,800.00	110.8%
Total Debt Service Expense:		**$4,409.24**	**$4,650.00**	**$9,800.00**	**110.8%**
Capital Outlay					
Equipment and Software	100-501-436-05	$10,532.15	$13,700.00	$7,374.00	-46.2%
Total Capital Outlay:		**$10,532.15**	**$13,700.00**	**$7,374.00**	**-46.2%**
Total General Fund:		**$2,992,096.40**	**$3,277,530.00**	**$3,554,809.00**	**8.5%**
Capital Projects Fund					
Supplies and Equipment Purchases					
Radio Expense	110-501-445-02			$61,750.00	N/A
Police Equipment Expense	110-501-445-06			$61,750.00	N/A
Total Supplies and Equipment Purchases:				**$123,500.00**	**N/A**

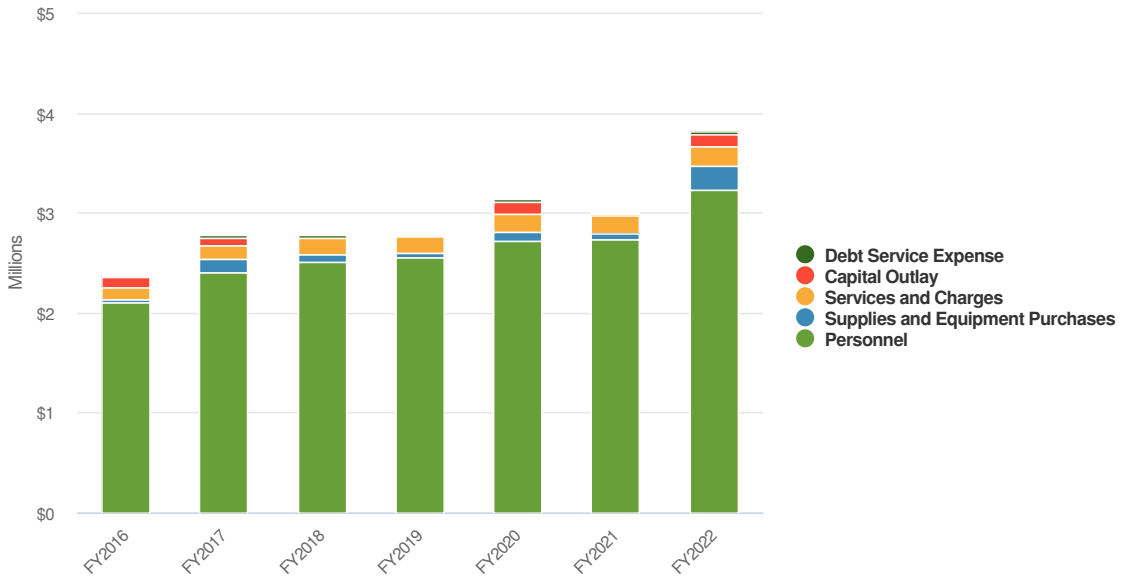
Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Capital Outlay					
Vehicle Expense	110-501-445-01			$120,000.00	N/A
Total Capital Outlay:				**$120,000.00**	**N/A**
Total Capital Projects Fund:				**$243,500.00**	**N/A**
PD & PW Utility Tax Fund					
Debt Service Expense					
Lease Expense	150-501-445-08	$18,250.00	$18,250.00	$14,418.00	-21%
Total Debt Service Expense:		**$18,250.00**	**$18,250.00**	**$14,418.00**	**-21%**
Total PD & PW Utility Tax Fund:		**$18,250.00**	**$18,250.00**	**$14,418.00**	**-21%**
Total:		**$3,010,346.40**	**$3,295,780.00**	**$3,812,727.00**	**15.7%**

Police Department Expenditures by Expense Type

Police Department Budgeted Expenditures by Expense Type



Police Department Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Police						
Salaries Full-Time	$1,387,201.23	$1,486,823.12	$1,476,543.00	$1,642,400.00	$1,839,700.00	12%
Salaries-Part Time	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	0%
Overtime Expense	$82,551.28	$96,516.67	$68,877.60	$83,000.00	$83,000.00	0%
FICA Expense	$109,555.76	$117,714.60	$112,896.84	$134,300.00	$147,300.00	9.7%
Employee Insurance Expense	$334,593.18	$359,480.37	$376,751.97	$397,300.00	$414,400.00	4.3%
IMRF Expense	$28,632.91	$27,721.44	$32,870.14	$39,500.00	$31,500.00	-20.3%
Unemployment Ins Expense	$2,854.13	$2,113.01	$1,755.96	$7,500.00	$7,500.00	0%
Police Pension Contribution	$603,979.31	$633,228.24	$665,084.10	$666,450.00	$710,329.00	6.6%
Total Police:	**$2,549,367.80**	**$2,723,597.45**	**$2,734,779.61**	**$2,971,450.00**	**$3,234,729.00**	**8.9%**
Total Personnel:	**$2,549,367.80**	**$2,723,597.45**	**$2,734,779.61**	**$2,971,450.00**	**$3,234,729.00**	**8.9%**
Services and Charges						
Police						
Meeting Expense	$365.00	$596.18	$0.00	$915.00	$643.00	-29.7%
Training Expense	$11,744.57	$17,505.48	$11,324.24	$13,085.00	$13,778.00	5.3%
Consultant Fees Expense	$1,299.00	$1,811.96	$2,007.25	$2,246.00	$2,828.00	25.9%
Medical Services Expense	$4,600.00	$1,104.00	$2,927.43	$3,000.00	$2,575.00	-14.2%
Plant Maintenance Expense	$507.33	$2,906.61	$10,364.04	$10,819.00	$3,625.00	-66.5%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Natural Gas Expense	$0.00	$0.00	$0.00	$0.00	$1,000.00	N/A
Janitor Expense	$3,525.00	$3,525.00	$3,525.00	$4,033.00	$4,154.00	3%
Contract Services Expense	$87.70	$322.80	$473.40	$658.00	$2,328.00	253.8%
Miscellaneous Expense	$169.98	$0.00	$1.59	$215.00	$736.00	242.3%
Gas and Oil Expense	$24,383.98	$21,713.38	$23,252.34	$24,000.00	$25,750.00	7.3%
Parts Expense	$10,237.69	$7,191.27	$4,667.03	$4,800.00	$7,210.00	50.2%
Outside Maintenance Expense	$10,182.69	$16,639.22	$21,565.42	$22,600.00	$21,347.00	-5.5%
Radio Maint Exp	$1,104.90	$478.98	$1,866.66	$2,000.00	$1,030.00	-48.5%
Miscellaneous Expense	$828.46	$1,283.19	$825.99	$1,000.00	$1,545.00	54.5%
Office Supplies Expense	$1,835.43	$1,930.51	$2,117.89	$2,746.00	$2,746.00	0%
Postage Expense	$62.73	$73.83	$75.36	$458.00	$472.00	3.1%
Notices-Publications	$320.00	$135.00	$16.80	$329.00	$339.00	3%
Dues-Subscriptions Expense	$1,426.50	$1,293.78	$1,500.00	$1,831.00	$1,886.00	3%
Printing Expense	$2,308.25	$1,359.90	$1,290.59	$1,746.00	$1,798.00	3%
Telephone Expense	$14,491.25	$19,552.66	$19,737.37	$20,935.00	$23,120.00	10.4%
Equip Lease-Rent Expense	$21,596.00	$23,992.00	$23,666.00	$24,000.00	$24,720.00	3%
Equip Maintenance Expense	$1,574.80	$1,265.68	$1,123.85	$2,000.00	$2,060.00	3%
Miscellaneous Expense	$826.40	$1,342.94	$945.51	$1,240.00	$1,277.00	3%
Fire and Police Commission	$1,779.50	$637.00	$640.00	$699.00	$720.00	3%
Software Development	$42.50	$0.00	$0.00	$0.00	$0.00	0%
Contract Services	$2,274.00	$2,675.93	$2,567.94	$2,812.00	$5,096.00	81.2%
IT Maintenance	$1,260.00	$1,835.00	$1,304.31	$1,396.00	$1,335.00	-4.4%
General Insurance Expense	$43,008.20	$44,232.33	$44,034.41	$46,700.00	$42,200.00	-9.6%
Total Police:	**$161,841.86**	**$175,404.63**	**$181,820.42**	**$196,263.00**	**$196,318.00**	**0%**
Total Services and Charges:	**$161,841.86**	**$175,404.63**	**$181,820.42**	**$196,263.00**	**$196,318.00**	**0%**
Supplies and Equipment Purchases						
Police						
Crime Prev-Equip Expense	$6,332.54	$7,615.44	$388.81	$7,000.00	$10,170.00	45.3%
DUI Fund Expenses	$0.00	$0.00	$328.45	$12,200.00	$17,650.00	44.7%
Police Vehicle Fee Expenses	$0.00	$32,985.00	$0.00	$4,100.00	$4,595.00	12.1%
Police Forfeited Funds Expense	$1,365.00	$2,127.89	$555.20	$3,367.00	$2,798.00	-16.9%
Article 36 Expense	$0.00	$0.00	$50.00	$4,200.00	$6,158.00	46.6%
Equitable Sharing Funds Exp			$1,433.00	$1,433.00	$0.00	-100%
Radio Expense	$732.63	$823.27	$842.00	$842.00	$867.00	3%
Tools and Implement Expense	$0.00	$64.49	$85.35	$100.00	$103.00	3%
Police Equipment Expense	$12,366.10	$16,003.16	$25,049.52	$25,525.00	$21,656.00	-15.2%
Uniform Expense	$16,162.03	$15,299.14	$15,652.46	$16,000.00	$25,390.00	58.7%
Shop Supplies Expense	$2,775.83	$2,125.02	$2,144.14	$2,300.00	$2,369.00	3%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Police Supplies Expense	$9,340.07	$9,964.73	$11,026.34	$11,400.00	$11,742.00	3%
Miscellaneous Expense	$2,923.95	$2,463.71	$2,999.71	$3,000.00	$3,090.00	3%
Radio Expense					$61,750.00	N/A
Police Equipment Expense					$61,750.00	N/A
Total Police:	**$51,998.15**	**$89,471.85**	**$60,554.98**	**$91,467.00**	**$230,088.00**	**151.6%**
Total Supplies and Equipment Purchases:	**$51,998.15**	**$89,471.85**	**$60,554.98**	**$91,467.00**	**$230,088.00**	**151.6%**
Debt Service Expense						
Police						
Lease Expense	$2,713.08	$0.00	$4,409.24	$4,650.00	$9,800.00	110.8%
Lease Expense	$15,625.62	$17,146.92	$18,250.00	$18,250.00	$14,418.00	-21%
Total Police:	**$18,338.70**	**$17,146.92**	**$22,659.24**	**$22,900.00**	**$24,218.00**	**5.8%**
Total Debt Service Expense:	**$18,338.70**	**$17,146.92**	**$22,659.24**	**$22,900.00**	**$24,218.00**	**5.8%**
Capital Outlay						
Police						
Equipment and Software	$9,810.42	$11,111.83	$10,532.15	$13,700.00	$7,374.00	-46.2%
Vehicle Expense	$0.00	$39,980.00	$0.00	$0.00	$0.00	0%
Vehicle Expense					$120,000.00	N/A
Vehicle Expense	$0.00	$74,275.00	$0.00	$0.00	$0.00	0%
Total Police:	**$9,810.42**	**$125,366.83**	**$10,532.15**	**$13,700.00**	**$127,374.00**	**829.7%**
Total Capital Outlay:	**$9,810.42**	**$125,366.83**	**$10,532.15**	**$13,700.00**	**$127,374.00**	**829.7%**
Total Expense Objects:	**$2,791,356.93**	**$3,130,987.68**	**$3,010,346.40**	**$3,295,780.00**	**$3,812,727.00**	**15.7%**

Electric Department

The Electric Department is the only department within the Village's Electric Fund. The Department provides the residents and businesses of Chatham with reliable and economic service. Reliability includes ensuring adequate power supplies to meet current and projected demand, improving the infrastructure to deliver the power as needed and providing uninterrupted service.

Electric Department personnel continuously monitor, inspect, maintain and coordinate the improvement of the electric infrastructure to ensure that the system is functioning efficiently and that services are properly metered.

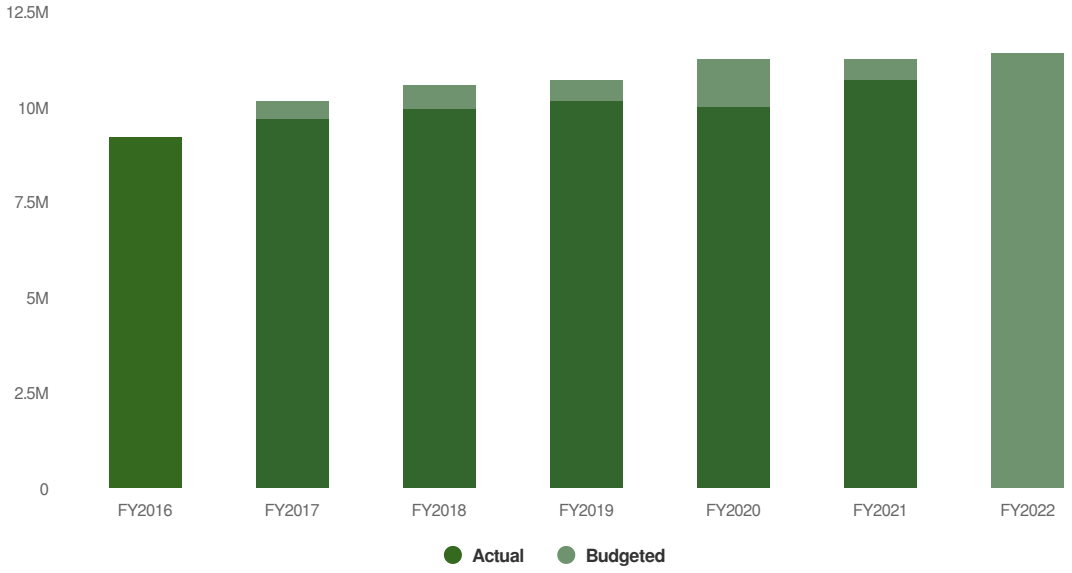
Electric Department Expenditures Summary

$11,381,345

$138,290

(1.23% vs. prior year)

Electric Department Proposed and Historical Budget vs. Actual



Budget Highlights Ongoing and New - Goals, Priorities and Issues
Fiscal Year 2022 Electric Department Budget

Objectives and Initiatives	Long-Term Goal	Short-Term Strategy	Status	Results
Hire lineman to plan for future department retirements	Performance, Customer Service	Collaboration efforts for providing efficient services	New	Contingent on adoption of 3% rate increase
Will dedicate and existing locator position to locates for the Electric Department to be funded entirely by Electric Fund	Performance, Customer Service	Collaboration efforts for providing efficient services	New	
Continue installing new service connections and replace existing meters with fixed network meters	Customer Service, Performance, Economic Development, Quality of Life	Maintain Financial Stability & Organizational Excellence, Economic Development, Infrastructure	Ongoing	Installed new service connections in Glendale Estates, Iron Bridge, the Highlands, Cardinal Ridge. Approximately 50% percentage of village now on fixed network for meter reading. Electric replace moves slower due to new meters are installed on new construction and new residents at existing homes, or replaced if a problem arises.
Continue replacement of overhead electric lines with underground services	Quality of Life	Infrastructure	Ongoing	Removed overhead lines and installed underground on Downing, Mayfield and Deerfield streets and Willow Glen Subdivisions
Consider upgrades to existing electric distribution system as system approaches capacity	Quality of Life	Infrastructure	In-Progress	Spec and bid equipment for Route 4 and Mansion Road service loop to provide for redundancy and additional connection points on newly available commercial property on Route 4 to aid in system reliability and enhanced economic development potential, completion should be in fiscal year 2022.
Purchase of 3 warning sirens partially funded by grant from state agency	Quality of Life	Infrastructure	Completed	Installation to be completed during Fiscal Year 2021.
Capacitor for substation at a cost of $26,000 to be reimbursed by IMEA	Quality of Life	Infrastructure	In-Progress	Installation has been carried forward to Fiscal Year 2022
Asset purchases of a new line truck through a capital lease in the amount of $259,751 and the purchase of a truck and truck bed in the amount of $45,074	Quality of Life	Infrastructure	Completed	
Increase electric rates by 3% to pass along rate increases from the Village's electric supplier that were experienced during past two Fiscal Years 2020 and 2021	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence	New	
Purchase of a forklift	Quality of Life	Infrastructure	New	

Electric Department Staffing Levels

Full-time Equivalents (FTE)	FY 2019 Actuals	FY 2020 Actual	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Administration & Finance	3	3	3	3	3
Transmission & Distribution	8	9	7	7	8
Total Electric Fund	11	12	10	10	11

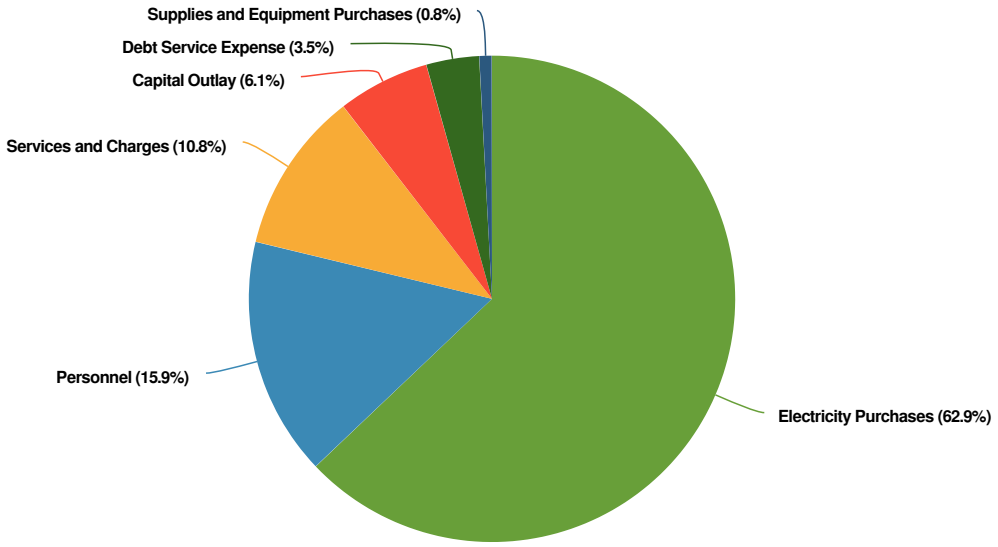
Electric Department Activity Measures

*Projected through the end of the fiscal year

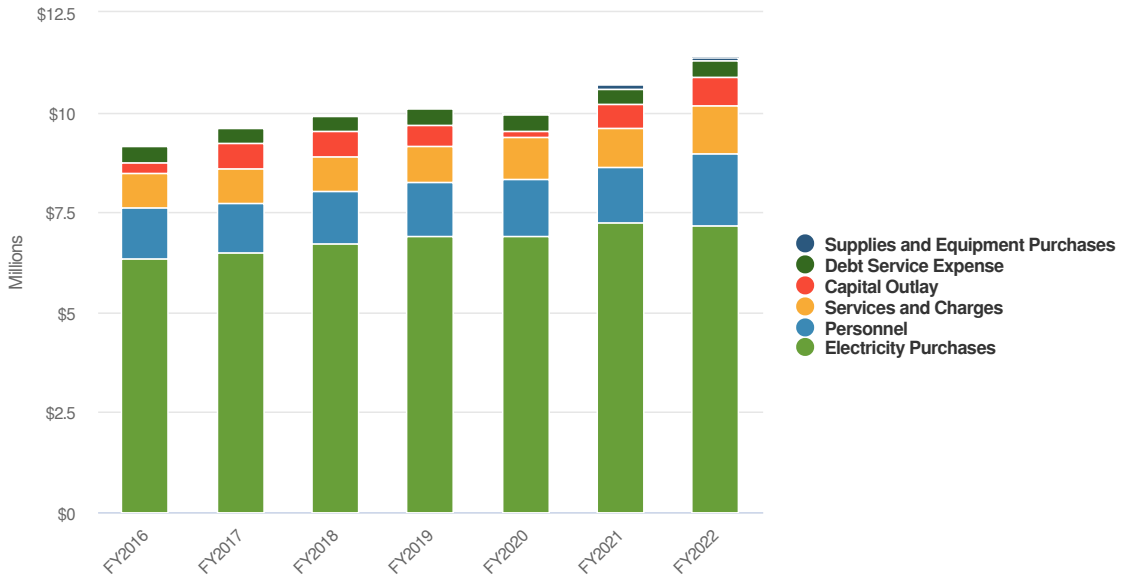
Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
Electric Customers	5622	5748	5877	6005	6098
Kilowatt hours provided to customers	76,897,052	77,091,817	81,460,853	75,859,162	77,705,139
% Electric Department Service Requests Closed within 7 days	96%	89%	91%	92%	75%
Meters installed for new service	111	156	131	140	104
Meters replaced	22	57	49	44	95
Miles of Primary Underground Electric Lines Installed	2.76	1.77	2.07	-	1.20
Miles of Primary Underground Electric Lines Installed	2.76	1.77	1.76	-	0.80

Electric Department Expenditures by Expense Type

Electric Department Budgeted Expenditures by Expense Type



Electric Department Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects						
Personnel						
Salaries Full-Time	$972,946.66	$1,030,175.89	$969,118.03	$1,027,300.00	$1,272,125.00	23.8%
Salaries Part-Time	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	0%
Overtime Expense	$35,942.23	$36,875.38	$51,845.69	$51,940.00	$51,000.00	-1.8%
FICA Expense	$76,203.10	$80,548.98	$76,253.88	$88,680.00	$101,490.00	14.4%
Employee Insurance Expense	$145,611.90	$140,568.41	$148,433.08	$156,220.00	$164,435.00	5.3%
IMRF Expense	$131,839.54	$127,806.84	$133,146.83	$137,590.00	$209,875.00	52.5%
Unemployment Ins Expense	$1,817.50	$1,092.47	$922.23	$4,460.00	$4,400.00	-1.3%
Total Personnel:	**$1,364,360.93**	**$1,417,067.97**	**$1,379,719.74**	**$1,468,190.00**	**$1,805,325.00**	**23%**
Services and Charges						
Meeting Expense	$0.00	$0.00	$0.00	$500.00	$515.00	3%
Training Expense	$5,009.98	$9,408.72	$1,100.00	$10,500.00	$10,815.00	3%
Other Legal Expense	$0.00	$9,400.00	$0.00	$0.00	$0.00	0%
Consultant Fees Expense	$0.00	$0.00	$0.00	$0.00	$30,000.00	N/A
Annual Audit Fee	$12,150.00	$12,500.00	$15,124.05	$15,700.00	$13,596.00	-13.4%
Plant Maintenance Expense	$19,198.41	$661.36	$21,082.23	$25,688.00	$50,074.00	94.9%
Natural Gas Expense	$1,271.32	$2,558.18	$2,403.02	$2,500.00	$2,575.00	3%
Janitor Expense	$8,140.00	$8,145.00	$8,145.00	$8,300.00	$8,034.00	-3.2%
Grounds Maint Expense	$9,197.50	$18,135.21	$889.17	$10,000.00	$10,300.00	3%
Tree Trimming Expense	$37,000.00	$60,500.00	$81,900.00	$82,000.00	$124,460.00	51.8%
Contract Services Expense	$35,046.05	$72,716.04	$28,452.76	$32,200.00	$29,516.00	-8.3%
Gas and Oil Expense	$15,054.02	$17,179.13	$17,404.20	$19,350.00	$19,931.00	3%
Parts Expense	$8,899.01	$12,185.44	$13,332.75	$13,400.00	$13,802.00	3%
Outside Maintenance Expense	$15,059.38	$19,634.55	$15,112.19	$22,950.00	$23,639.00	3%
Radio Maint Exp	$725.00	$0.00	$0.00	$1,200.00	$1,236.00	3%
Miscellaneous Expense	$324.39	$979.95	$787.62	$1,100.00	$1,133.00	3%
Office Supplies Expense	$4,137.31	$3,561.80	$2,832.15	$4,900.00	$5,768.00	17.7%
Postage Expense	$16,248.12	$16,257.29	$14,713.90	$14,900.00	$19,440.00	30.5%
Notices-Publications	$146.70	$48.60	$0.00	$100.00	$103.00	3%
Dues-Subscriptions Expense	$0.00	$0.00	$0.00	$200.00	$206.00	3%
Printing Expense	$6,083.77	$6,158.26	$4,851.13	$6,300.00	$7,210.00	14.4%
Bank Charges Expense	$74,687.09	$51,160.69	$56,327.86	$56,330.00	$58,800.00	4.4%
Telephone Expense	$10,178.70	$10,922.50	$11,825.42	$15,300.00	$16,424.00	7.3%
Equip Lease-Rent Expense	$245.72	$163.81	$163.80	$500.00	$515.00	3%
Equip Maintenance Expense	$4,047.59	$4,339.98	$3,137.31	$3,900.00	$4,017.00	3%
Miscellaneous Expense	$1,659.18	$665.52	$372.58	$1,220.00	$1,288.00	5.6%
Contract Services	$6,960.78	$8,972.38	$10,884.98	$10,900.00	$7,725.00	-29.1%
IT Maintenance	$15,922.44	$17,704.00	$16,769.76	$27,440.00	$28,778.00	4.9%
General Insurance Expense	$87,601.40	$91,374.00	$90,667.20	$95,100.00	$88,700.00	-6.7%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Sand Expense	$1,236.69	$0.00	$0.00	$2,000.00	$2,060.00	3%
Utility Tax Expense	$256,861.25	$240,753.25	$245,514.54	$260,000.00	$260,000.00	0%
Refunds	$0.00	$0.00	$0.00	$500.00	$515.00	3%
General Fund Administration Fee	$206,000.00	$321,000.00	$312,000.00	$312,000.00	$326,759.00	4.7%
Bad Debt Expense	$22,477.08	$24,211.24	$0.00	$56,000.00	$56,000.00	0%
Total Services and Charges:	**$881,568.88**	**$1,041,296.90**	**$975,793.62**	**$1,112,978.00**	**$1,223,934.00**	**10%**
Supplies and Equipment Purchases						
Radio Expense	$0.00	$0.00	$0.00	$1,200.00	$1,236.00	3%
Tools and Implement Expense	$24,735.36	$33,511.93	$30,214.24	$31,300.00	$32,239.00	3%
Office Equipment Expense	$0.00	$2,621.20	$329.99	$10,600.00	$10,918.00	3%
Miscellaneous Expense	$0.00	$7,448.49	$49,018.50	$59,000.00	$0.00	-100%
Uniform Expense	$2,901.46	$5,718.66	$1,857.18	$5,600.00	$5,768.00	3%
Shop Supplies Expense	$18,442.24	$14,401.83	$21,533.97	$23,500.00	$20,085.00	-14.5%
Operating Supplies					$24,915.00	N/A
Total Supplies and Equipment Purchases:	**$46,079.06**	**$63,702.11**	**$102,953.88**	**$131,200.00**	**$95,161.00**	**-27.5%**
Debt Service Expense						
Lease Expense	$48,444.92	$35,972.91	$39,364.04	$39,880.00	$77,440.00	94.2%
Interest Expense	$97,555.40	$89,391.40	$50,207.47	$50,500.00	$42,800.00	-15.2%
Principal Expense	$260,000.00	$263,000.00	$273,000.00	$273,000.00	$279,000.00	2.2%
Total Debt Service Expense:	**$406,000.32**	**$388,364.31**	**$362,571.51**	**$363,380.00**	**$399,240.00**	**9.9%**
Capital Outlay						
Equipment and Software	$6,656.87	$15,471.34	$5,243.82	$13,600.00	$16,995.00	25%
Vehicle Expense	$140,310.00	$0.00	$298,769.00	$304,825.00	$0.00	-100%
Off Road Equipment	$0.00	$0.00	$0.00	$0.00	$30,000.00	N/A
Contract Services Expense	$81,400.00	$18,550.00	$44,037.01	$124,012.00	$142,690.00	15.1%
Materials Expense	$177,226.65	$53,202.80	$99,581.78	$297,204.00	$332,432.00	11.9%
Substation Expense	$0.00	$8,755.00	$26,953.39	$27,000.00	$0.00	-100%
Meters Expense	$26,517.07	$15,760.00	$36,387.25	$37,010.00	$26,010.00	-29.7%
Transformers Expense	$108,535.56	$68,505.42	$99,899.52	$100,156.00	$148,569.00	48.3%
Total Capital Outlay:	**$540,646.15**	**$180,244.56**	**$610,871.77**	**$903,807.00**	**$696,696.00**	**-22.9%**
Electricity Purchases						
IMEA Electric Expense	$6,907,739.61	$6,908,109.84	$7,253,052.98	$7,263,500.00	$7,160,989.00	-1.4%
Total Electricity Purchases:	**$6,907,739.61**	**$6,908,109.84**	**$7,253,052.98**	**$7,263,500.00**	**$7,160,989.00**	**-1.4%**
Total Expense Objects:	**$10,146,394.95**	**$9,998,785.69**	**$10,684,963.50**	**$11,243,055.00**	**$11,381,345.00**	**1.2%**

Water and Sewer Department

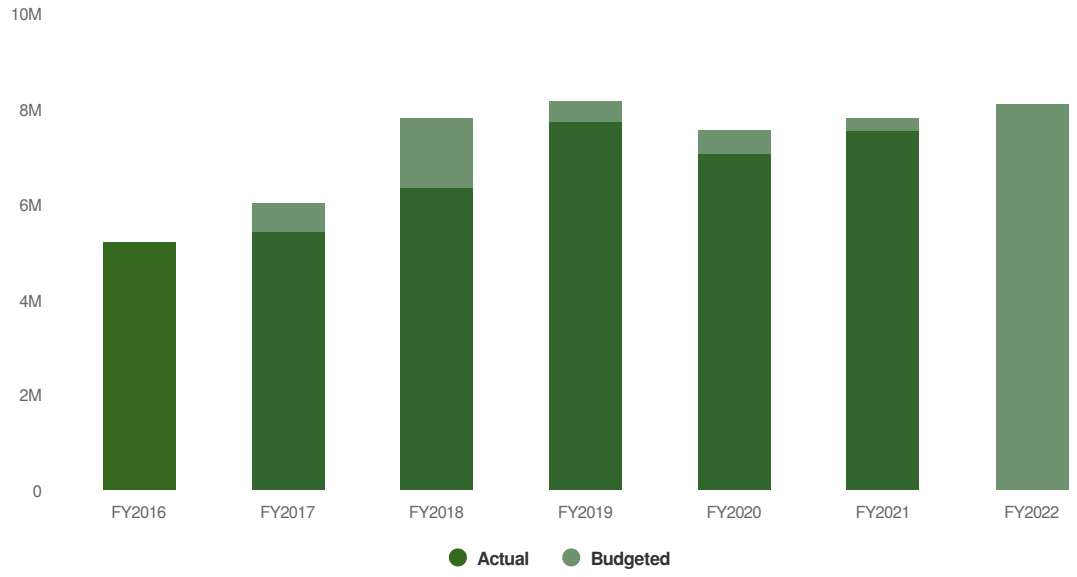
The Water and Sewer Department is responsible for providing and billing water and sanitary service to the Village's 6,090 Water customers and 5,845 Sewer customers. The Water and Sewer Department ensures the adequate and continuous non-interrupted flow of quality water for residential, commercial, and firefighting purposes, and ensures adequate and continuous non-interrupted flow of sanitary material for conveyance through the Village's sewer system to the Sangamon County Water Reclamation District.

Water and Sewer Department personnel continuously monitor, inspect, maintain and coordinate the improvement of the water distribution system to identify leaks and to ensure usage is properly metered. The Department personnel also monitors, maintains and coordinates improvements to the sanitary sewer system.

Water and Sewer Department Expenditures Summary

$8,106,823 **$265,531**
(3.39% vs. prior year)

Water and Sewer Department Proposed and Historical Budget vs. Actual



Budget Highlights Ongoing and New - Goals, Priorities and Issues
Fiscal Year 2022 Water and Sewer Department Budget

Objectives and Initiatives	Long-Term Goal	Short-Term Strategy	Status	Results
Pass along rate increases from Village's sanitary sewer supplier	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence	In-Progress	The Village's sanitary sewer provider passed a 10 year plan of rate increases after the beginning of fiscal year 2020. The Village passed a resolution in August of 2020 for annual rate increases through April 2022. The Village will re-evaluate the need to further increase rates during Fiscal Year 2022 in correlation to the sanitary sewer providers scheduled rate increases.
Continue water main flushing program by flushing a quarter of the system	Quality of Life	Infrastructure	Ongoing	Completed first quadrant – held further flushing through summer and as a cost control measure while bills were being deferred during COVID-19 response.
Install new service connections and replace existing meters with fixed network meters	Customer Service, Performance, Economic Development, Quality of Life	Maintain Financial Stability & Organizational Excellence, Economic Development, Infrastructure	Ongoing	Installed new service connections in Glendale Estates, Iron Bridge, the Highlands, Cardinal Ridge. Established service loop in Foxx Creek extension. Approximately 95% percentage of village now on fixed network for meter reading
Continue with plans to make infrastructure improvements to the Village's water mains to increase pressure and availability	Economic Development, Quality of Life	Economic Development, Infrastructure	Ongoing	Loop and service enhancements made by moving service taps from older mains and transferring them over to newer mains.
Upgrade SCADA software to Windows 10 compatibility	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence	In-Progress	Work started at the end of Fiscal Year 2020 and expected to be complete in early Fiscal Year 2022.
Hire additional tier 2 maintainer to serve as locator for the Water and Sewer Department to be funded entirely by Water and Sewer Fund	Performance, Customer Service	Collaboration efforts for providing efficient services	New	
Continue paying to General Fund an Utility Administration Fee, increasing fee to 3% of estimated revenues in Fiscal Year 2022	Customer Service, Performance	Maintain Financial Stability & Organizational Excellence	In-Progress	During Fiscal Year 2020 the Village began reassessing the Administration fee at 2% of estimated revenues. Increasing the fee to 3% of estimated revenues will have both utilities contributing at the same level.
Purchase needed vehicle in the amount of $50,000 for the Water Department carried forward from FY 2021	Quality of Life	Infrastructure	Carryforward from FY 2021	Purchase carried forward from Fiscal Year 2021.
Purchase of utility locating device and water leak detection listening device	Quality of Life	Infrastructure	New	

Water and Sewer Department Staffing Levels

Full-time Equivalents (FTE)	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Est. Actual	FY 2022 Budget
Administration and Finance	4	4	4	4	4
Transmission and Distribution	5	6	6	6	7
Total Water and Sewer Fund	9	10	10	10	11

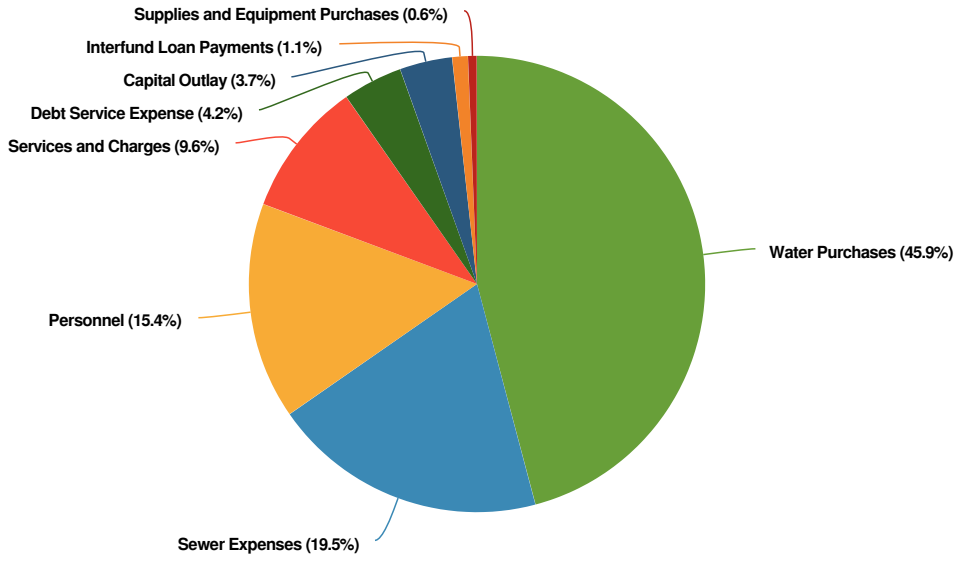
Water and Sewer Department Activity Measures

*Projected through the end of the fiscal year

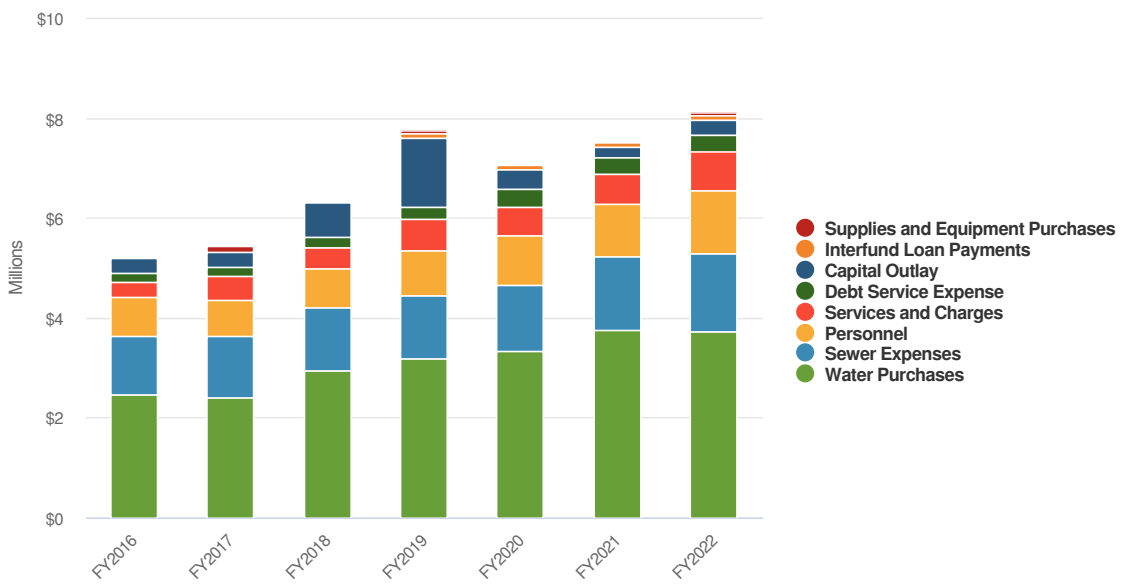
Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
Water Customers	5630	5757	5894	6000	6090
Sewer Customers	5387	5513	5649	5754	5845
Gallons of Water Supplied to Customers	281,997,700	286,688,900	291,726,800	279,122,500	309,180,479
% Water and Sewer Department Service Requests Closed within 7 Days (due to the nature of the work, requests may not be able to be closed within 7 days)	63%	49%	46%	59%	70%
Meters Installed for New Service	102	193	148	123	130
Meters Replaced	797	708	589	528	334
Miles of Water Main Added to System	3.56	2.56	1.88	0	0
Miles of Sanitary Sewer Added to System	1.15	1.66	1.03	0	0

Water and Sewer Department Expenditures by Expense Type

Water and Sewer Department Budgeted Expenditures by Expense Type



Water and Sewer Department Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Personnel					
Water & Sewer					
Salaries Full-Time	700-701-410-01	$722,896.83	$748,600.00	$875,200.00	16.9%
Salaries Part-Time	700-701-410-02	$0.00	$0.00	$5,300.00	N/A
Overtime Expense	700-701-410-03	$14,205.29	$16,000.00	$16,000.00	0%
FICA Expense	700-701-412-01	$54,699.06	$55,880.00	$70,400.00	26%
Employee Insurance Expense	700-701-412-02	$146,306.26	$151,770.00	$157,000.00	3.4%
IMRF Expense	700-701-412-03	$98,483.64	$98,490.00	$116,900.00	18.7%
Unemployment Ins Expense	700-701-412-05	$973.11	$3,989.00	$3,989.00	0%
Total Water & Sewer:		**$1,037,564.19**	**$1,074,729.00**	**$1,244,789.00**	**15.8%**
Total Personnel:		**$1,037,564.19**	**$1,074,729.00**	**$1,244,789.00**	**15.8%**
Services and Charges					
Water & Sewer					
Training Expense	700-701-413-02	$108.00	$3,050.00	$3,142.00	3%
Village Engineer Expense	700-701-416-01	$17,887.65	$20,600.00	$36,300.00	76.2%

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Consultant Fees Expense	700-701-416-03	$30,685.00	$35,000.00	$1,050.00	-97%
Water testing	700-701-416-09	$15,287.72	$15,400.00	$11,330.00	-26.4%
Annual Audit Fee	700-701-417-01	$15,124.03	$15,700.00	$13,596.00	-13.4%
Plant Maintenance Expense	700-701-420-01	$49,520.08	$51,488.00	$42,518.00	-17.4%
Natural Gas Expense	700-701-420-02	$423.08	$500.00	$515.00	3%
Janitor Expense	700-701-420-03	$7,065.00	$7,600.00	$10,918.00	43.7%
Grounds Maint Expense	700-701-420-04	$33,144.14	$35,000.00	$30,600.00	-12.6%
Contract Services Expense	700-701-420-06	$19,153.29	$20,000.00	$24,550.00	22.8%
Miscellaneous Expense	700-701-420-07	$500.68	$1,000.00	$1,545.00	54.5%
Gas and Oil Expense	700-701-430-01	$10,874.02	$15,400.00	$15,862.00	3%
Parts Expense	700-701-430-02	$11,914.55	$15,000.00	$15,450.00	3%
Outside Maintenance Expense	700-701-430-03	$8,738.38	$10,000.00	$10,300.00	3%
Radio Maint Exp	700-701-430-04	$0.00	$300.00	$309.00	3%
Miscellaneous Expense	700-701-430-05	$121.35	$500.00	$515.00	3%
Office Supplies Expense	700-701-435-01	$3,132.02	$4,750.00	$7,468.00	57.2%
Postage Expense	700-701-435-02	$14,858.89	$16,000.00	$16,480.00	3%
Dues-Subscriptions Expense	700-701-435-04	$854.00	$1,300.00	$1,339.00	3%
Printing Expense	700-701-435-05	$4,851.05	$5,300.00	$7,725.00	45.8%
Bank Charges Expense	700-701-435-06	$37,573.90	$37,600.00	$39,600.00	5.3%
Telephone Expense	700-701-435-07	$8,269.54	$9,400.00	$10,013.00	6.5%
Equip Lease-Rent Expense	700-701-435-08	$163.80	$2,000.00	$2,060.00	3%
Equip Maintenance Expense	700-701-435-09	$5,998.56	$6,000.00	$3,914.00	-34.8%
Miscellaneous Expense	700-701-435-10	$474.13	$850.00	$876.00	3.1%
Software Development	700-701-436-01	$0.00	$100.00	$103.00	3%
Contract Services	700-701-436-03	$21,511.56	$21,750.00	$12,309.00	-43.4%
IT Maintenance	700-701-436-09	$16,769.71	$17,100.00	$17,613.00	3%

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Insurance Expense	700-701-440-01	$39,528.55	$40,450.00	$37,900.00	-6.3%
Rock (CA6) Expense	700-701-455-06	$8,177.38	$9,000.00	$9,270.00	3%
Sand Expense	700-701-455-13	$4,786.56	$5,000.00	$5,150.00	3%
Electric Expense	700-701-476-01	$38,172.14	$43,000.00	$44,290.00	3%
Refunds	700-701-491-01	$450.00	$2,700.00	$2,781.00	3%
General Fund Administration Fee	700-701-540-01	$178,725.00	$178,725.00	$308,755.00	72.8%
Bad Debt Expense	700-701-560-01	$0.00	$31,375.00	$31,375.00	0%
Total Water & Sewer:		**$604,843.76**	**$678,938.00**	**$777,521.00**	**14.5%**
Total Services and Charges:		**$604,843.76**	**$678,938.00**	**$777,521.00**	**14.5%**
Supplies and Equipment Purchases					
Water & Sewer					
Tools and Implement Expense	700-701-445-04	$15,609.20	$16,940.00	$28,648.00	69.1%
Uniform Expense	700-701-450-01	$801.46	$5,400.00	$6,077.00	12.5%
Shop Supplies Expense	700-701-450-02	$12,006.63	$15,000.00	$10,300.00	-31.3%
Chemicals Expense	700-701-450-06	$4,514.18	$6,000.00	$6,180.00	3%
Total Water & Sewer:		**$32,931.47**	**$43,340.00**	**$51,205.00**	**18.1%**
Total Supplies and Equipment Purchases:		**$32,931.47**	**$43,340.00**	**$51,205.00**	**18.1%**
Debt Service Expense					
Water & Sewer					
Lease Expense	700-701-445-08	$71,369.83	$71,410.00	$71,410.00	0%
Interest Expense	700-701-490-01	$21,801.12	$30,560.00	$14,100.00	-53.9%
Principal Expense	700-701-490-02	$237,798.57	$251,058.00	$258,100.00	2.8%
Total Water & Sewer:		**$330,969.52**	**$353,028.00**	**$343,610.00**	**-2.7%**
Total Debt Service Expense:		**$330,969.52**	**$353,028.00**	**$343,610.00**	**-2.7%**
Capital Outlay					
Water & Sewer					
Equipment and Software	700-701-436-05	$11,142.31	$11,550.00	$21,991.00	90.4%
Vehicle Expense	700-701-445-01	$0.00	$50,000.00	$50,000.00	0%

Name	Account ID	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Contract Services Expense	700-701-460-01	$9,732.00	$20,000.00	$35,000.00	75%
Materials Expense	700-701-460-02	$113,133.43	$120,000.00	$120,000.00	0%
Meters Expense	700-701-475-01	$76,671.52	$100,000.00	$75,000.00	-25%
Total Water & Sewer:		**$210,679.26**	**$301,550.00**	**$301,991.00**	**0.1%**
Total Capital Outlay:		**$210,679.26**	**$301,550.00**	**$301,991.00**	**0.1%**
Water Purchases					
Water & Sewer					
Water Expense	700-701-478-01	$3,743,595.79	$3,801,000.00	$3,720,000.00	-2.1%
Total Water & Sewer:		**$3,743,595.79**	**$3,801,000.00**	**$3,720,000.00**	**-2.1%**
Total Water Purchases:		**$3,743,595.79**	**$3,801,000.00**	**$3,720,000.00**	**-2.1%**
Sewer Expenses					
Water & Sewer					
Sewer Expense	700-701-480-01	$1,495,631.10	$1,499,000.00	$1,578,000.00	5.3%
Total Water & Sewer:		**$1,495,631.10**	**$1,499,000.00**	**$1,578,000.00**	**5.3%**
Total Sewer Expenses:		**$1,495,631.10**	**$1,499,000.00**	**$1,578,000.00**	**5.3%**
Interfund Loan Payments					
Water & Sewer					
Interfund Loan Payment to Elec	700-701-530-02	$89,707.00	$89,707.00	$89,707.00	0%
Total Water & Sewer:		**$89,707.00**	**$89,707.00**	**$89,707.00**	**0%**
Total Interfund Loan Payments:		**$89,707.00**	**$89,707.00**	**$89,707.00**	**0%**
Total Expense Objects:		**$7,545,922.09**	**$7,841,292.00**	**$8,106,823.00**	**3.4%**

DEBT

Government-wide Debt and Fund Overview

The Village of Chatham is a non-home rule municipality. As a non-home rule municipality, the Village is limited in the amount of general obligation debt it can incur. That limit is 8.625% of the community's equalized assessed valuation or $26,098,043. General Obligation debt is paid from General Fund revenues. The Village's existing debt subject to the legal debt margin is $810,000 .

Assessed Valuation - 2020	$311,981,484
Legal Debt Limit = 8.625 Assessed Value	26,908,403
Amount of Debt Applicable to Limit	
General Obligation Bonds	(810,000)
Legal Debt Margin	$26,098,043

The Village has issued other debt that is not subject to the debt limitation, which includes one Electric Alternative Revenue Source Bond issue outstanding, three promissory notes and eight capital lease obligations. The Village may issue a new promissory note during fiscal year 2022 for the purchase of real property.

The Village does not have a bond rating and has not tried to obtain a rating due to a favorable lending environment within the local area. The Village would obtain a rating if they were to take on a large project that would require them to sell bonds in the bond market.

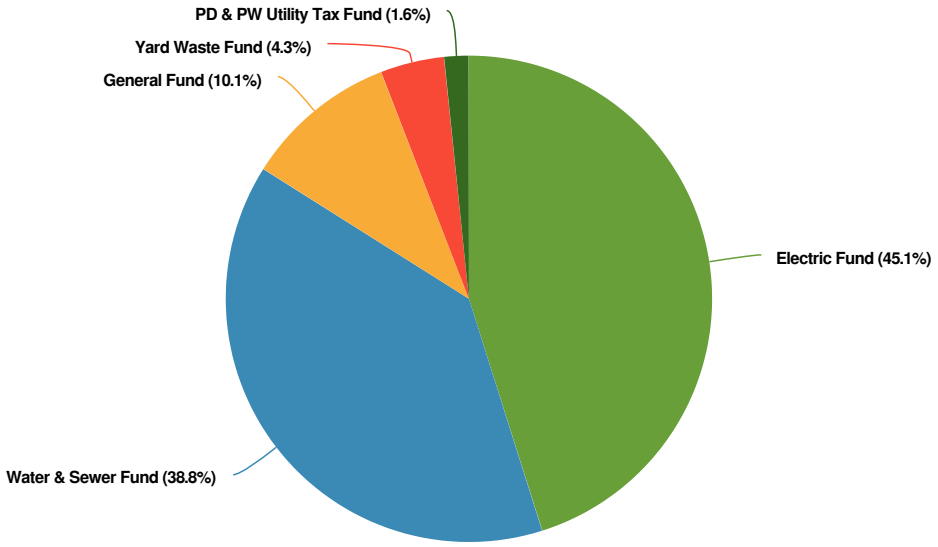
Government-wide Debt Overview

$884,630

-$374,607 (-29.75% vs. 2021 year)

The Fiscal Year 2022 budget for debt service has decreased $374,607 or 29.75% from Fiscal Year 2021. Debt service expenses in fiscal year 2021 included a $442,000 payoff for the prior general obligation bond issue.

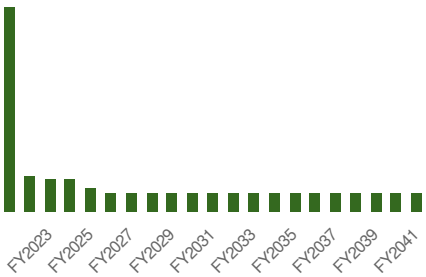
Debt by Fund



	FY2021	FY2022	% Change
All Funds	**Actual**	**Actual**	
General Fund	$505,134	$89,712	-82.2%
Yard Waste Fund	$37,645	$37,650	0%
PD & PW Utility Tax Fund	$22,916	$14,418	-37.1%
Electric Fund	$362,572	$399,240	10.1%
Water & Sewer Fund	$330,970	$343,610	3.8%
Total All Funds:	**$1,259,237**	**$884,630**	**-29.7%**

General Fund

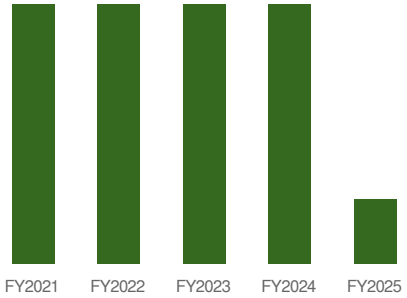
General Fund Debt Service expenditures consist of payback of General Obligation bonds through Fiscal Year 2040 and capital lease obligations for purchase of vehicles through Fiscal Year 2024.



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
General Fund	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
General Fund	$89,712	$81,291	$80,323	$58,945	$46,400	$46,400	$46,400	$46,400	$46,400	$46,400
Total General Fund:	**$89,712**	**$81,291**	**$80,323**	**$58,945**	**$46,400**	**$46,400**	**$46,400**	**$46,400**	**$46,400**	**$46,400**

Yard Waste Fund

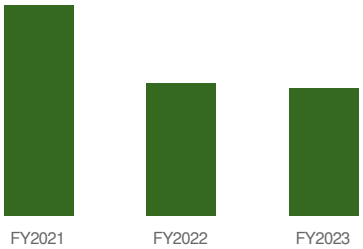
Yard Waste Recycling and Refuse Fund Debt expenditures consist of the payments in accordance with a capital lease purchase agreement for a street sweeper. The obligation will be paid off in Fiscal Year 2025.



	FY2022	FY2023	FY2024	FY2025
Yard Waste Fund	**Actual**	**Actual**	**Actual**	**Actual**
Yard Waste Fund	$37,650	$37,645	$37,645	$9,564
Total Yard Waste Fund:	**$37,650**	**$37,645**	**$37,645**	**$9,564**

PD & PW Utility Tax Fund

The Police and Public Works Utility Tax Fund budgeted expenditures include the payback of a capital lease purchase for a police vehicle that will be paid off in Fiscal Year 2023.



	FY2022	FY2023
PD & PW Utility Tax Fund	**Actual**	**Actual**
PD & PW Utility Tax Fund	$14,418	$13,983
Total PD & PW Utility Tax Fund:	**$14,418**	**$13,983**

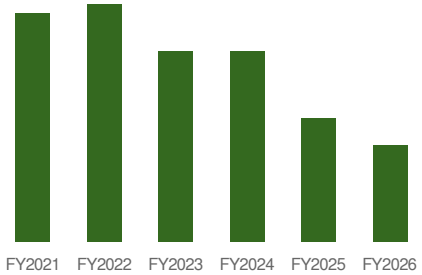
Electric Fund

Electric Fund Debt Service payments include payments for Electric Alternative Source Revenue Bonds that will be paid off in Fiscal Year 2029 and two capital lease purchases one for an aerial truck to be paid off in Fiscal Year 2024 and one for a digger derrick truck to be paid off in Fiscal Year 2026.

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Electric Fund	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Electric Fund	$399,240	$417,292	$395,074	$394,241	$384,075	$348,518	$110,958	$107,520
Total Electric Fund:	**$399,240**	**$417,292**	**$395,074**	**$394,241**	**$384,075**	**$348,518**	**$110,958**	**$107,520**

Water & Sewer Fund

The Water and Sewer Fund debt service payments consist of payments on three promissory notes; one related to the financing of a settlement agreement that will be paid off in Fiscal Year 2024, one for the Water Department's share of construction costs for the street and water shop that will be paid off in Fiscal Year 2025 and one related to the financing of the water tower and ground storage tank painting project that will be paid off in Fiscal Year 2026. The debt service payments also include the payments for two capital leases a sewer vac truck and a mini-excavator that the last payments will be made in Fiscal Years 2022 and 2024 respectively. These items are expected to be traded back to the vendor at the end of the lease term.



	FY2022	FY2023	FY2024	FY2025	FY2026
Water & Sewer Fund	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Water & Sewer Fund	$343,610	$276,420	$276,419	$180,190	$139,544
Total Water & Sewer Fund:	**$343,610**	**$276,420**	**$276,419**	**$180,190**	**$139,544**

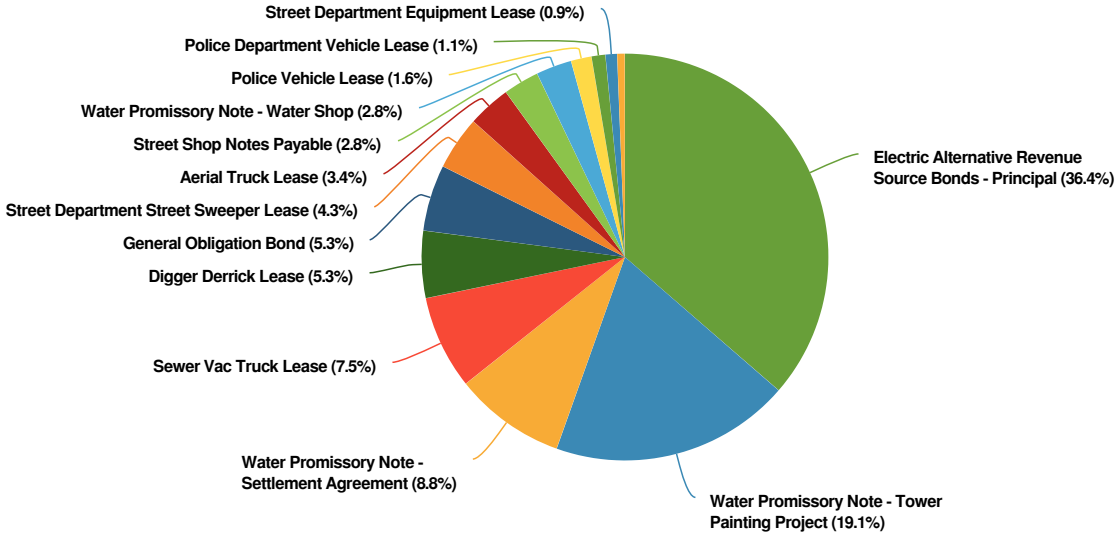
Debt Snapshot

$884,630

-$374,607 (-29.75% vs. 2021 year)

The Fiscal Year 2022 budget for debt service has decreased $374,607 or 29.75% from Fiscal Year 2021. Debt service expenses in fiscal year 2021 included a $442,000 payoff for the prior general obligation bond issue. The Fiscal Year 2022 budget for debt service has decreased $374,607 or 29.75% from Fiscal Year 2021. Debt service expenses in fiscal year 2021 included a $442,000 payoff for the prior general obligation bond issue.

Debt by Type

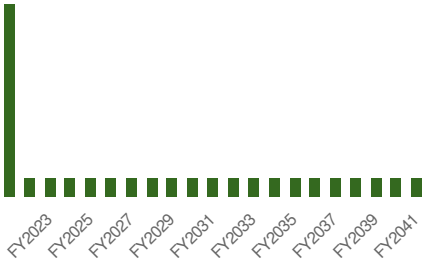


	FY2022
Debt	**Actual**
General Obligation Bond	$46,644
Water Promissory Note - Water Shop	$25,107
Street Shop Notes Payable	$25,211
Street Department Truck Lease	$0
Street Department Equipment Lease	$8,057
Police Department Vehicle Lease	$9,800
Street Department Street Sweeper Lease	$37,650
Police Vehicle Lease	$14,418
Aerial Truck Lease	$30,324
Digger Derrick Lease	$47,116
Sewer Vac Truck Lease	$65,960
Mini-Excavator Lease	$5,450
Water Promissory Note - Settlement Agreement	$78,218
Water Promissory Note - Tower Painting Project	$168,875
Electric Alternative Revenue Source Bonds - Principal	$321,800
Total Debt:	**$884,630**

General Obligation Bond

General Obligation Bonds

The Village issues general obligation bonds to provide for the acquisition, construction and installation of various improvements and facilities. General obligation bonds outstanding at the end of the fiscal year are as follows: $810,000 General Obligation Bonds, Series 2021 payable through December 30, 2040, in various amounts ranging from $35,964 to $45,782; interest rate of 1.35% — $810,000.

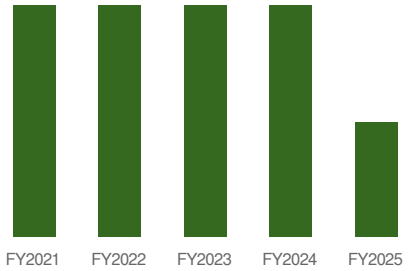


	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
General Obligation Bond	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
General Obligation Bond Principal	$36,955	$35,964	$36,450	$36,941	$37,440	$37,946	$38,458	$38,977	$39,503	$40,037
General Obligation Bond Interest	$9,689	$10,436	$9,951	$9,459	$8,960	$8,454	$7,942	$7,423	$6,897	$6,363
Total General Obligation Bond:	**$46,644**	**$46,400**	**$46,401**	**$46,400**	**$46,400**	**$46,400**	**$46,400**	**$46,400**	**$46,400**	**$46,400**

Water Promissory Note - Water Shop

Street and Water Shop Building Note

On October 15, 2014, the Village entered into an agreement with a financial institution to finance costs associated with the construction of a shop building for the street and water departments. The Village borrowed $460,000 at an interest rate of 1.74% to be paid in monthly installments of $4,185 beginning November 15, 2014, with a final payment due October 15, 2024. The assets and related obligation have been allocated half to the General Fund and half to the Waterworks and Sewerage Fund. The principal balance for the note on April 30, 2021 allocated to the Water and Sewer Fund was $85,147.

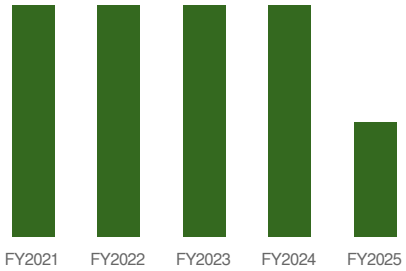


	FY2022	FY2023	FY2024	FY2025
Water Promissory Note - Water Shop	**Actual**	**Actual**	**Actual**	**Actual**
Water Promissory Note - Water Shop - Principal Expense	$23,803	$24,220	$24,644	$12,481
Water Promissory Note - Water Shop - Interest Expense	$1,304	$887	$462	$64
Total Water Promissory Note - Water Shop:	**$25,107**	**$25,107**	**$25,106**	**$12,545**

Street Shop Notes Payable

Street and Water Shop Building Note

On October 15, 2014, the Village entered into an agreement with a financial institution to finance costs associated with the construction of a shop building for the street and water departments. The Village borrowed $460,000 at an interest rate of 1.74% to be paid in monthly installments of $4,185 beginning November 15, 2014, with a final payment due October 15, 2024. The assets and related obligation have been allocated half to the General Fund and half to the Waterworks and Sewerage Fund. The principal balance for the note on April 30, 2021 allocated to the Village's Governmental Funds was $85,147.



	FY2022	FY2023	FY2024	FY2025
Street Shop Notes Payable	**Actual**	**Actual**	**Actual**	**Actual**
Street Shop Notes Payable - Principal	$23,803	$24,219	$24,644	$12,481
Street Shop Notes - Payable Interest	$1,408	$887	$462	$64
Total Street Shop Notes Payable:	**$25,211**	**$25,106**	**$25,106**	**$12,545**

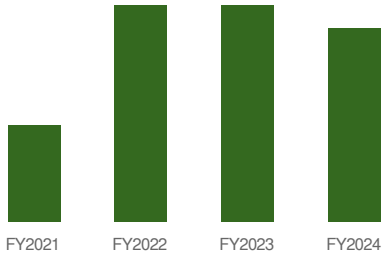
Street Department Equipment Lease

The Village is obligated under a vehicle lease accounted for as a capital lease for the purchase of a street truck that was entered into in Fiscal Year 2018. The obligation is expected to be paid off within Fiscal Year 2022. The amount included in the Fiscal Year 2022 budget for this item is $8,057 within the Street Department's General Fund Budget.

	FY2022
Street Department Equipment Lease	**Actual**
Street Department Equipment Lease	$8,057
Total Street Department Equipment Lease:	**$8,057**

Police Department Vehicle Lease

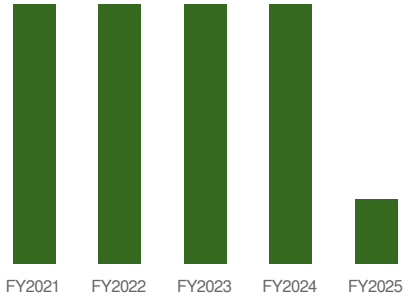
In Fiscal Year 2020, the Village entered into two capital lease agreements for the purchase of police vehicles.The leased assets (police vehicle) and related obligation are accounted for as governmental activities. The obligations are expected to be paid off within Fiscal Years 2023 and 2024. The amounts included in the Fiscal Year 2022 budget for this item is $9,800 within the Police Department's General Fund Budget and $14,418 within the Police Department's Budget of the Police and Public Works Utility Tax Fund.



	FY2022	FY2023	FY2024
Police Department Vehicle Lease	**Actual**	**Actual**	**Actual**
Police Department Vehicle Lease	$9,800	$9,785	$8,816
Total Police Department Vehicle Lease:	**$9,800**	**$9,785**	**$8,816**

Street Department Street Sweeper Lease

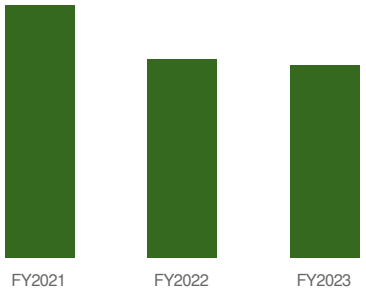
In Fiscal Year 2020, the Village entered into a capital lease agreement for the purchase of a street sweeper. This obligation is accounted for as governmental activities. The obligation is expected to be paid off within Fiscal Year 2025. The amount included in the Fiscal Year 2022 budget for this item is $37,650 within the Street Department's budget within the Yard Waste, Recycling and Refuse Fund.



	FY2022	FY2023	FY2024	FY2025
Street Department Street Sweeper Lease	**Actual**	**Actual**	**Actual**	**Actual**
Street Department Street Sweeper Lease	$37,650	$37,645	$37,645	$9,564
Total Street Department Street Sweeper Lease:	**$37,650**	**$37,645**	**$37,645**	**$9,564**

Police Vehicle Lease

In Fiscal Year 2020, the Village entered into two capital lease agreements for the purchase of police vehicles.The leased assets (police vehicle) and related obligation are accounted for as governmental activities. The obligations are expected to be paid off within Fiscal Years 2023 and 2024. The amounts included in the Fiscal Year 2022 budget for this item is $9,800 within the Police Department's General Fund Budget and $14,418 within the Police Department's Budget of the Police and Public Works Utility Tax Fund.



	FY2022	FY2023
Police Vehicle Lease	**Actual**	**Actual**
Police Vehicle Lease	$14,418	$13,983
Total Police Vehicle Lease:	**$14,418**	**$13,983**

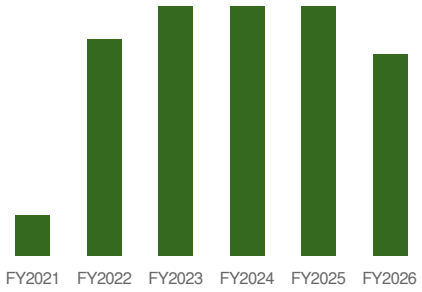
Aerial Truck Lease

The Village entered into a capital lease purchase agreement for an aerial truck in Fiscal Year 2019.The leased asset (aerial truck) and related obligation are accounted for as business-type activities. The obligation is expected to be paid off within Fiscal Year 2024. The amount included in the Fiscal Year 2022 budget for this item is $30,324 within the Electric Department's budget.

	FY2022	FY2023	FY2024
Aerial Truck Lease	**Actual**	**Actual**	**Actual**
Aerial Truck Lease	$30,324	$30,326	$2,712
Total Aerial Truck Lease:	**$30,324**	**$30,326**	**$2,712**

Digger Derrick Lease

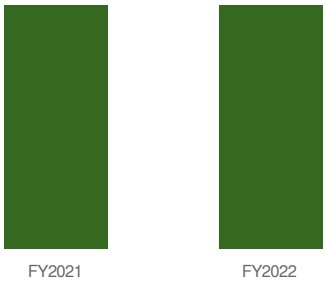
The Village entered into a capital lease purchase agreement for the purchase of a digger derrick truck at the end of Fiscal Year 2021.The leased asset (aerial truck) and related obligation are accounted for as business-type activities. The obligation is expected to be paid off within Fiscal Year 2026. The amount included in the Fiscal Year 2022 budget for this item is $47,116 within the Electric Department's budget.



	FY2022	FY2023	FY2024	FY2025	FY2026
Digger Derrick Lease	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Digger Derrick Lease	$47,116	$54,228	$54,228	$54,228	$43,655
Total Digger Derrick Lease:	**$47,116**	**$54,228**	**$54,228**	**$54,228**	**$43,655**

Sewer Vac Truck Lease

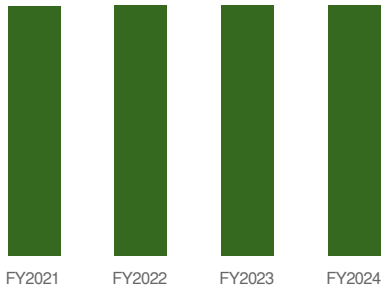
In the Water and Sewer Fund, the Village is obligated under a vehicle lease accounted for as a capital lease. The leased asset (sewer vac truck) and related obligation are accounted for as business type activities. The obligation is expected to be paid off within Fiscal Year 2022. The amount included in the Fiscal Year 2022 budget for this item is $65,960 within the Water and Sewer Department's budget.



	FY2021	FY2022	% Change
Sewer Vac Truck Lease	**Actual**	**Actual**	
Sewer Vac Truck Lease	$65,960	$65,960	0%
Total Sewer Vac Truck Lease:	**$65,960**	**$65,960**	**0%**

Mini-Excavator Lease

In Fiscal Year 2020, the Village enter into a capital lease to purchase a mini-excavator. The asset and related obligation are accounted for as business-type activities. The obligation is expected to be paid off within Fiscal Year 2024. The amount included in the Fiscal Year 2022 budget for this item is $5,450 within the Water and Sewer Department's budget.



	FY2022	FY2023	FY2024
Mini-Excavator Lease	**Actual**	**Actual**	**Actual**
Mini-Excavator Lease	$5,450	$5,450	$5,450
Total Mini-Excavator Lease:	**$5,450**	**$5,450**	**$5,450**

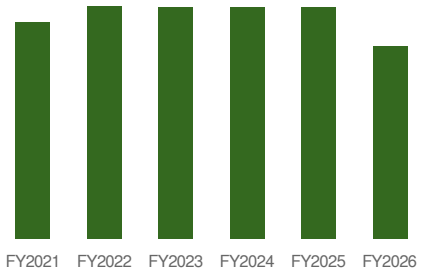
Water Promissory Note - Settlement Agreement

On March 7, 2014, the Village entered into an agreement with a financial institution to finance the costs of a settlement agreement with the City of Springfield, Illinois. The Village borrowed $710,000 at an interest rate of 1.25 percent to be paid in semi-annual interest payments payable on August 1 and February 1 of each year beginning August 1, 2014. Principal will be paid in installments on February 1 of each of the years until maturity February 1, 2024. The interest rate remained fixed until January 31, 2019, and thereafter, the rate will change to a floating rate equal to the Prime Rate minus 2% not to exceed 2.25%. The principal balance for the business-type activities as of April 30, 2021 was $224,480. The related obligation has been allocated to the Waterworks and Sewerage Fund.

	FY2022	FY2023	FY2024
Water Promissory Note - Settlement Agreement	**Actual**	**Actual**	**Actual**
Water Promissory Note - Interest	$5,050	$3,404	$1,720
Water Promissory Note - Settlement Agreement	$73,168	$74,814	$76,498
Total Water Promissory Note - Settlement Agreement:	**$78,218**	**$78,218**	**$78,218**

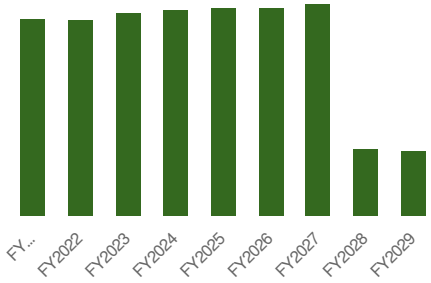
Water Promissory Note - Tower Painting Project

On January 31, 2019, the Village entered into an agreement with a financial institution to finance the cost of painting the water tower and ground storage tank. The Village borrowed $1,112,800 at an interest rate of 2.98% to be paid in monthly principal and interest payments beginning on March 1, 2019 and with a final payment on February 1, 2026. The note was refinanced in September 2020 for a lower interest of 1.05% and the same maturity date. The principal balance for the Note at April 30, 2021 was $789,640.



	FY2022	FY2023	FY2024	FY2025	FY2026
Water Promissory Note - Tower Painting Project	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Water Promissory Note - Tower Painting Project Principal	$160,506	$161,676	$163,412	$165,187	$138,859
Water Promissory Note - Tower Painting Project Interest	$8,369	$5,969	$4,233	$2,458	$685
Total Water Promissory Note - Tower Painting Project:	**$168,875**	**$167,645**	**$167,645**	**$167,645**	**$139,544**

Electric Alternative Revenue Source Bonds - Principal



2014 Electric Alternate Revenue Source Refunding Bond

The Village issued alternate revenue source in which the Village has pledged electric revenue derived from the acquired or constructed assets to pay the debt service. The Village's Series 2014 Electric Alternative Revenue Refunding Bond Issue was done for the purpose of reducing debt service costs and to also consolidate two previous debt issues for the construction of the Independence substation. During Fiscal Year 2020, the issue was refinanced to obtain lower interest rates on the bonds. Amounts outstanding at the end of the fiscal year are as follows:

$3,805,000 Electric Refunding Bond Alternate Revenue Source, Series 2014, for the purpose of refunding certain prior bonds of the Village, payable through November 1, 2028, in various amounts ranging from $105,000 to $336,000; interest rates ranging from 1.70 % to 2.40% — $2,335,000.

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Electric Alternative Revenue Source Bonds - Principal	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Electric Alternative Revenue Source Bond - Principal	$279,000	$295,000	$306,000	$314,000	$321,000	$336,000	$106,000	$105,000
Electric Alternative Revenue Source Bond - Interest	$42,800	$37,738	$32,134	$26,013	$19,420	$12,518	$4,958	$2,520
Total Electric Alternative Revenue Source Bonds - Principal:	**$321,800**	**$332,738**	**$338,134**	**$340,013**	**$340,420**	**$348,518**	**$110,958**	**$107,520**

CAPITAL IMPROVEMENTS

Introduction Capital Improvement Plan

The Capital Improvement Program (CIP) is a plan for the Village's capital investments over a five (5) year period. The CIP has been incorporated as part of the Village's Annual Budget Document. The Fiscal Year 2018-2019 was the first year the CIP has been documented as part of the Annual Budget Document. The CIP allows the Village to forecast capital costs, funding, and timing for large projects. Each year, the CIP is reviewed by the Village's Management Staff and the Village Board within the context of ongoing Village, County, and State planning, programs, and policies, as well as the Village's planning document (Comprehensive Plan).

The current CIP includes five (5) years of projected capital expenditures totaling-$14,492,814**.** The first year of the Program (2022) is included in the FY2021-2022 Budget. The projects for 2022 will be incorporated into the capital portion of the FY2021-2022 Budget. The remaining four (4) years (2023, 2024, 2025, and 2026) will serve as a financial plan for capital investments for those years.

ORGANIZATION OF THE CIP

The CIP's organization permits comprehensive treatment of all pending capital projects. A plan summary provides total CIP budget information prior to the individual project descriptions. The Plan Summary presents all projects included in the plan and the identified funding source in a table format. The major portion of the plan contains the individual project descriptions, organized categorically by department. Each project sheet contains information regarding the description, existing conditions, funding, benefits, and impact on operating costs of each project.

FINANCING THE CIP

The following funding sources may be used to finance a project in the CIP:

- *Enterprise Funds (Electric, Water and Sewer Funds 600 and 700):* The Electric Fund and Water and Sewer Fund are the only enterprise funds or business-type activity of the Village. They are used to account for all the revenues and expenses of the Village's electric, water and sewer utilities. They are primarily funded by charges for utility service. The majority of spending from this fund is used for operating expenses for supplying the Village's electric, water and sewer services, but they are also used for electric, water and sewer capital improvements and other related expenses.
- *Capital Projects Fund (Fund 110):* This fund receives its revenue from transfers from the Village's governmental funds, grants and governmental bond issues. It is used to finance infrastructure improvements as well as vehicle and equipment purchases for the Village's governmental activities such as streets, sidewalks, storm sewers and park improvements. Beginning with the Fiscal Year 2022 Budget Process, each year the unrestricted cash balance accumulated in the General Fund above the 3-month minimum of budgeted annual expenditures will be evaluated and considered for transfer into the Village's Capital Projects Fund to Fund existing and future CIP projects.
- *Police and Public Works Utility Tax Fund (Fund 150):* This fund's revenue source is 20% of telecommunication tax receipts. Spending from this fund includes either direct purchases or capital lease purchases of equipment and vehicles for the Parks, Streets, and Police Departments.
- *Motor Fuel Tax (MFT Fund 500):* This fund is used to account for motor fuel tax revenue and the expenditures allowed by the Illinois State Statute. Spending from this fund typically includes engineering services, supplies for road maintenance and repair, and infrastructure improvements.
- *Police Restricted Revenues*: The Police Department receives funds from DUI fines, supervision fines and asset forfeitures that by statute must be used for Police Department vehicles, DUI enforcement equipment or other expenditures related to the Police Department's operations.

Other sources of revenue include the following:

- *Grants:* Funding provided to the Village by other governmental entities.
- *Asset Liquidation*: The proceeds from the sale or trade of assets being replaced that qualify as capital.
- *Miscellaneous Sources*: Funding sources that do not fall within one of the above categories. When a project lists this as a source of funding, a further description of the funding can be found in the narrative section of the project sheet.

THE FUNDING GAP

The five-year fiscal forecast for this CIP represents a recognized "budget gap" between the amount of projects and the amount of funding sources. While this seems concerning, it is not a realistic concern due to the fundamental assumptions in budgeting being very conservative in estimated revenue projections while also being aggressive in estimated cost projections. Over time the projections will become more accurate and the numbers will come into alignment as the Village progresses through the years of the plan. Funding gaps are identified in Fiscal Years 2024 and 2026 in the amount of $2,000,000 due to revenue sources have not been secured to fund the project to widen Walnut Street between Gordon Drive and Park Street in FY 2024 and for the participation in the new Interstate 55 interchange in FY 2026.

The key to ensuring the accuracy of a five-year CIP is reviewing and amending the CIP annually. An annual review and amendment allows the projections to become more accurate for the upcoming years and the project cost estimates to become more precise. It also allows for adjustments to be made should revenue projections fail to meet expectations or exceed said projections. This is a constant and evolving plan that sets goals five-years into the future but consciously adjusts the plan as each year approaches in a way that makes the goals real and attainable. In summary, staff will never allow the fund balances to attain real negative balances in any impactful manner.

DEFINITION OF CAPITAL IMPROVEMENT

Most communities define capital improvements as major public expenditures, usually physical in nature, that include a depreciating asset valued over a determined amount. Local policies may specify the cost and useful life of qualified projects. For example, a small community may set minimum project costs at $1,000 or $2,500, while larger communities may set the threshold at $10,000 or $25,000. The Village's capitalization policy is $5,000. Expenditures below this level are considered "*operational*" and appear in the annual operating budget and not the CIP. The Government Finance Officers Association (GFOA) recommends a useful service life of at least three to five years, although this term may vary based on the specific asset. Common categories of capital expenditures include:

1. Purchase of major equipment (*ex. dump truck, backhoe, line truck*).
2. Acquisition of land for a public purpose (*ex. parks, road improvement, cemetery expansion*).
3. Construction, expansion or major renovation of a public building or facility (*ex. Municipal hall, substation, painting of water tower and ground storage tank*).
4. Related planning, engineering, design, appraisal or feasibility costs required to complete one of the above project types.

DEFINITION OF DEPRECIATION

"Depreciation" *is an accounting method for allocating the cost of a tangible* ***asset*** *over its useful life. Businesses* ***depreciate*** *long-term* ***assets*** *for both tax and accounting purposes.*

GOALS OF THE CIP

The CIP is prepared according to two major goals:

- To address the Village's immediate and long-term capital needs, especially those related to:
  - Maintaining the existing infrastructure in order to protect the Village's investments.
  - Expanding the tax base in a way that will benefit both current and future citizens.
  - Managing and encouraging orderly growth in compliance with the Comprehensive Plan. Providing Village services in the most efficient and safe manner.
  - Maintaining and improving the quality of life in a way that enhances the perception of the community by residents and potential investors.
- To explore all feasible funding sources (as time and resources permit) in order to finance the Village's capital needs. This includes external funding opportunities including, but not limited to, grants and other federal and state managed programs.

The CIP is also prepared with the guidance of the goals outlined in the Village's Annual Budget Document:

- Maintain financial stability and organizational excellence
- Enhance communication efforts
- Economic development
- Collaboration of efforts for providing efficient services
- Quality infrastructure

FUNDING PRIORITIES

Projects with the following characteristics are given priority for funding:

- Public health and public safety – prevents or corrects a major or minor health or safety hazard
- Legal requirement – clearly addresses a mandate by State or Federal law
- Major deferred maintenance on existing infrastructure/facilities – lack of project will likely result in compounded repair costs in the future and/or materially disrupt the function of the facilities
- Economic development – directly increases net annual revenues and creates indirect community wealth, such as jobs, business retention, or increased commercial development
- Operating budget impact – directly reduces operating costs or is eligible for outside funding sources
- Extent of primary service area – serves the entire Village
- Relationship to other projects – completes a project that is already underway or advances the effectiveness of another project
- Comprehensive and/or strategic plans or policies – is consistent with the Village's existing long-range plans.
- Joint use – combines two or more projects in the same site or facility resulting in immediate or future savings
- Best practices – maintains the Village's systems or facilities for delivering services and information to the public
- Equitable distribution – considers geographic, environmental and socio-economic balance

RELATIONSHIP OF THE CIP TO THE OPERATING BUDGET

The operating budget and the CIP are closely related. When the Village commits to a capital project, there is an associated long-range impact on operating funds. Most capital projects affect future operating budgets either positively or negatively by influencing maintenance costs or by providing capacity for new services to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility.

CAPITAL EXPENDITURES AND IMPROVEMENTS

The Village will annually review the condition of the Village's capital equipment and infrastructure. Priorities for replacement and renovation will be determined based on needs, funding alternatives and availability of resources.

Capital Improvements Planning Program

Annually, the current status of the Village's infrastructure, replacement, renovation needs and potential new projects will be noted and CIP will be updated. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resources available. For each project, associated operating, maintenance and replacement costs will be identified. The CIP will also present any long-term borrowing plans and associated debt payment schedules. The Village may plan to use the following debt instruments in carrying out the CIP; general obligation bonds, revenue bonds, debt certificates, promissory notes and capital lease financing. Beginning with the Fiscal Year 2022 Budget Process, amounts will be considered for transfer from the General Fund for amounts above the 3-month minimum unrestricted cash balance accumulated in the General Fund.

Capital Expenditure Financing

The Village recognizes that there are several methods of financing capital items. It can budget the funds from current revenues, take the funds from cash on hand, utilize funds from grants, or it can borrow the money through some form of debt instrument. Debt financing includes general obligation bonds, revenue bonds, debt certificates, promissory notes and capital lease agreements.

Capitalization Threshold for Tangible Capital Assets

The Government Finance Officers Association (GFOA) recommends that best practice guidelines be followed in establishing capitalization thresholds for tangible capital-type items. The Village's capitalization policy includes the following:

- Individual items costing $5,000 or more will be capitalized and depreciated according to Governmental Accounting Standards Board rules. This amount will be adjusted as changes are recommended in GFOA's "*best practices*" guidelines.
- Tangible capital-type items will only be capitalized if they have any estimated useful life of at least five (5) years following the date of acquisition.
- Capitalization thresholds will be applied to individual items rather than to groups of similar items (e.g., desks and tables).

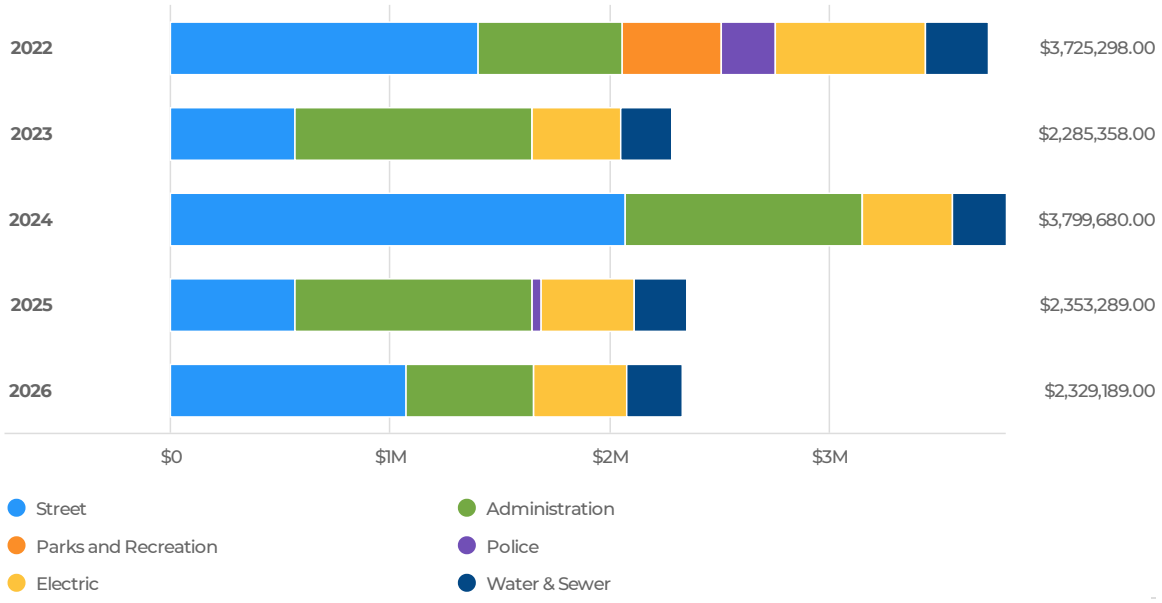
Capital Improvements Plan Fiscal Years 2022 - 2026

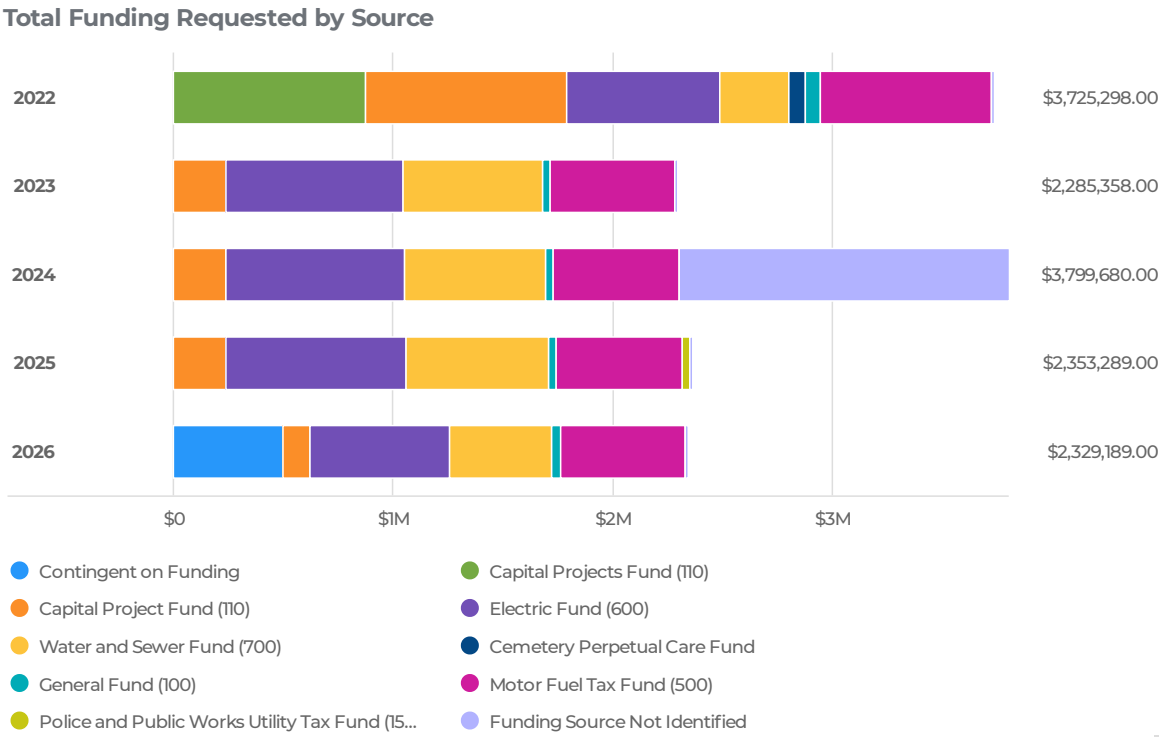
Total Capital Requested

$14,492,814

31 Capital Improvement Projects

Total Funding Requested by Department





Funding Sources

The CIP is financed through the following Village funds or specific revenue sources. The individual project sheet will indicate if a project is intended to be financed with a specific revenue source, such as a grant, within the fund. The proposed funding sources are described below.

General Fund (Fund 100)

The General Fund is the major operating fund in the Village's Budget and provides for all activities not accounted for in other funds.

Capital Projects Fund (Fund 110)

The Capital Projects Fund is used to account for large construction projects for buildings, streets, and parks. Revenue sources include grants, proceeds from debt issues and transfers from Governmental Funds. Beginning with the Fiscal Year 2022 Budget Process, each year the unrestricted cash balance accumulated within the General Fund above the 3-month minimum of budgeted annual expenditures will be evaluated and considered for transfer into the Village's Capital Projects Fund to pay for existing and future

Police and Public Works Utility Tax Fund (Fund 150)

The Police and Public Utility Tax Fund is used to account for the purchase of equipment and vehicles for the Village's Parks, Streets and Police Departments. The revenue source for this fund is 20% of the telecommunications tax that is received by the Village.

Cemetery Perpetual Care Fund (Fund 410) The Cemetery Perpetual Care Fund's investment earnings are accumulated and may be used for operations or improvements to the Cemetery.

Motor Fuel Tax Fund (Fund 500)

The State of Illinois has imposed a gasoline tax on the privilege of operating motor vehicles on public highways in Illinois. MFT dollars are collected by the State and remitted to the municipality on a per capita basis.

Electric Fund (Fund 600)

The Electric Fund generates revenue through electric rates as well as development fees. A portion of the revenue generated by user fees funds new infrastructure and improvements to the existing system. The development fees fund the installation of new infrastructure to serve new subdivisions and developments.

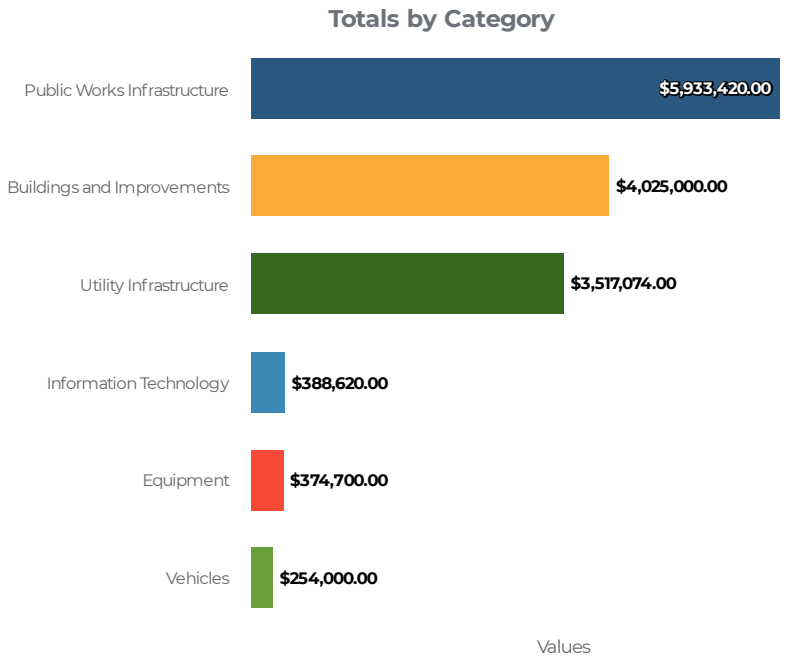
Water and Sewer Fund (Fund 700)

The Water and Sewer Fund generates revenue through water and sewer rates to assist in funding capital improvements.

Capital Costs by Category

Totals by Category

Public Works Infrastructure, Building and Improvement and Utility Infrastructure projects are the largest project types in the CIP. Public Works Infrastructure includes projects related to Street and Park Improvements make up 41%. Buildings and Infrastructure represents 28%. The majority of this category is for costs related to the construction of a new municipal hall. Utility Infrastructure represents 24% of the five-year plan and consists of improvements to the Village's Electric and Water and Sewer systems. Vehicles, Equipment and Information Technology make up the remainder and include purchases of vehicles and equipment as well as annual updates to the Village network, IT equipment and software.



Plan Summary

The following tables show an overview of the Village's Five-Year Capital Improvement Plan. As previously mentioned in the introduction of the plan, there is a funding gap. A funding gap is identified in Fiscal Years 2024 and 2026 of $1,500,000 and $500,000 respectively. This is due to the fundamental assumptions in budgeting being very conservative in estimating revenue projections while also being aggressive in estimating cost projections. Over time, the projections will become more accurate and the numbers will come into alignment as the Village progresses through the years of the plan.

Five Year Capital Improvement Plan Fiscal Year 2022 Budget

CATEGORY	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal year 2025	Fiscal Year 2026
Buildings and Improvements	$525,000	$1,000,000	$1,000,000	$1,000,000	$500,000
Vehicles	$215,000	$ -	$ -	$39,000	$ -
Equipment	$374,700	$ -	$ -	$ -	$ -
Information Technology	$74,677	$76,170	$77,693	$79,247	$80,833
Public Works Infrastrucure	$1,656,220	$569,300	$2,069,300	$569,300	$1,069,300
Utilities Infrastructure	$879,701	$639,888	$652,687	$665,742	$679,056
Totals - All Categories	$3,725,298	$2,285,358	$3,799,680	$2,353,289	$2,329,189

The following is a breakdown by funding source.

Proposed Funding Source	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
General Fund (100)	$66,591	$36,404	$37,132	$37,875	$38,633
Capital Projects Fund (110)	$1,789,609	$238,000	$238,000	$238,000	$119,334
Police and Public Works Utility Tax Fund (150)	$ -	$ -	$ -	$39,000	$ -
Cemetery Prepetual Care Fund (410)	$78,489	$ -	$ -	$ -	$ -
Motor Fuel Tax Fund (500)	$780,722	$569,300	$569,300	$569,300	$569,300
Electric Fund (600)	$696,696	$803,623	$812,077	$820,699	$638,826
Water and Sewer Fund (700)	$313,191	$638,031	$643,171	$648,415	$463,096
Total	$3,725,298	$2,285,358	$2,299,680	$2,353,289	$1,829,189

Capital Budget Impact on Operating Budget

The impact of capital project operating costs on the annual budget requires careful consideration. Operating costs are a fundamental element of the Village's Capital Improvement Program and the overall budget development. Reliable operating cost estimates are necessary from the onset of each budget cycle, for the Village must determine specific ongoing expenses it will incur once a project has been completed. For example, once additional park space is developed it will require additional staff hours and supply costs to maintain. Additions such as replacing aging equipment and vehicles with a new vehicle or piece of equipment should result in a lower maintenance cost.

The following table shows the estimated impact of operating costs on capital items included within the capital improvement program budget for the FY 2022 - 2026 Capital Improvement Program. Amounts represent an addition to or a reduction of operating costs.

Project/Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
General Fund - Parks Department - Purchase of Used Truck	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
General Fund - Streets Department - Purchase of Used 1-Ton Truck	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
General Fund - Police Department - Purchase 3 Patrol Vehicles	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)
Water and Sewer Fund - Purchase of a 1-Ton Truck	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
Water and Sewer Fund - Water Listening Device	(5,700)	(5,700)	(5,700)	(5,700)	(5,700)
General Fund, Electric Fund and Water and Sewer Fund - New Municipal Building	-	-	-	-	13,000

Street Requests

Itemized Requests for 2022-2026

Capital Project Fund - Street Department - Participation in New Interstate 55 Interchange $500,000 **$500,000**

Project Description - The project would involve the construction of an interchange on Interstate 55 that would utilize an existing overpass south of the Chatham exit. The Village would participate in constructing a road that would connect...

Capital Project Fund - Street Department - Power Screed $6,000 **$6,000**

Project Description The Street Department has requested to purchase a power screed is a concrete finishing tool that smooths out the wet concrete mixture. The tool will be use for concrete repairs on the Village's...

Capital Project Fund - Street Department - Barricade Trailer $15,000 **$15,000**

Project Description The Street Department has requested to purchase a trailer to transport barricades. The purchase of the trailer will allow the Street Department to mobilize more efficiently to job sights as well as provide...

Capital Projects Fund - Street Department - Purchase of Mini-Excavator $85,000 **$85,000**

Project Description The Street Department has requested to purchase a mini excavator with a quick connect ditch. Street Department personnel would operate this equipment to maintain the Village Streets. The equipment...

Capital Project Fund - Street Department - Purchase of Equipment - Bobcat $85,000 **$85,000**

Project Description - Within the Fiscal Year 2022 Capital Plan, the Street Department Budget includes the purchase of a Bobcat excavation equipment. The Village currently has a Bobcat excavator that was purchased in 1995 and is...

Capital Project Fund - Street Department - Purchase of Used 1-Ton Truck $25,000 **$25,000**

Project Description In Fiscal Year 2021 the Street Department has requested to purchase a 1-Ton Dump Truck from Chatham Township contingent on available funds in the fourth quarter of Fiscal Year 2021. The purchase was not completed...

Motor Fuel Tax Fund - Street Department Pavement Repair and Maintenance **$3,057,922**

Project Description A portion of the Village of Chatham's Motor Fuel Tax distribution is used each year for resurfacing the Village's Streets. The Village's Engineering consultants, with the assistance of the...

Capital Project Fund - Street Department - The Willows Sidewalk Project $12,800 **$12,800**

Project Description - In May 2021, the Village of Chatham reached a settlement with the Developer of The Willows subdivision for sidewalk infrastructure not completed. The Village received $12,800 and plans on completing the...

Capital Project Fund - Street Department - North Pointe Sidewalk Project $28,809 **$28,809**

Project Description - In fiscal year 2020, the Village of Chatham reached a settlement with the Developer of North Pointe subdivision for sidewalk infrastructure not completed. The Village received $38,809 with the plan to complete the...

Capital Project Fund - Street Department - Widen Walnut Street Between Gordon Drive and Park Street $1,500,000 **$1,500,000**

Project Description This project is for the widening of Walnut Street between Park Avenue and Gordon Drive from two lanes to three lanes. The area on the South Side of Walnut between Park Avenue and the Baptist Church is zoned for business...

Capital Prjoect Fund - Street Department - Oakbrook Avenue Project - $364,500 **$364,500**

Project Description Resurface Oakbrook Avenue between Gordon Drive and Park Avenue. A portion of this road was resurfaced in previous years as part of the Motor Fuel Tax Program. This stretch of road currently has a...

Total: $5,680,031

Administration Requests

Itemized Requests for 2022-2026

Construction of a Village Hall to house the Village Administration Department, Police Department and Utility Office $4,000,000 **$4,000,000**

Project Description The Village has outgrown the existing facilities that serve the administrative offices, utility offices and the police department. The utility office staff is currently housed in a separate small building which is a...

Cemetery Fund - Upgrade road in Village Cemetery $78,489 **$78,489**

Project Description During Fiscal Year 2022, the Village plans to spend down earnings accumulated in the Cemetery Perpetual Care Fund committed for cemetery care to upgrade the road that runs through the Village...

Multi-Fund Project - Information Technology $388,620 **$388,620**

Project Description A portion of each year's IT budget is used for the replacement of equipment and the upgrading of software. The amounts below have been estimated for this purpose. It is important for the Village's servers,...

Total: $4,467,109

Parks and Recreation Requests

Itemized Requests for 2022-2026

Capital Projects - Parks Department - Pull Behind Tractor $19,000 **$19,000**

Project Description Purchase of a pull behind tractor for use in the Park's Department. This piece of equipment will be used to maintain the grounds of the Village's Parks. Project Impact The...

Capital Projects Fund - Parks Department - Purchase Used Truck $20,000 **$20,000**

Description The Parks Department has requested to purchase a used vehicle through funding allocated in the Village's Fiscal Year 2022 Capital Project Fund Plan. Project Impact The purchase will help the...

Capital Projects - Parks Department - Installation of Floor in Park Shop Building $25,000 **$25,000**

Project Description Install a concrete floor within the Village's Park Shop building. Currently, only half of the floor is paved, the remaining half is dirt and gravel. Project Impact The installation of a...

General Fund - Parks Department - Development Costs $30,900 **$30,900**

Project Description The $30,900 in the Fiscal Year 2022 budget has been designated to work on objectives identified in the master plan for Chatham's parks. The plan was completed in December 2019 and is expected ...

Capital Project Fund - Park Road Project $10,000 **$10,000**

Project Description Purchase of materials and perform work to improve the condition of the road within South Park. Project Impact By improving the road within the Village's South Park, Citizens will have...

Village-wide Park Improvement Project Funded by Illinois Department of Commerce and Economic Oportunity Grant $350,000 **$350,000**

Project Description Replacements of old playground equipment in Chatham Community Park with a new large playground. Swing set replacement at Jaycee Park and West Park. . Replacement of 10 park benches within Jaycee Park, Veterans Memorial...

Total: $454,900

Police Requests

Itemized Requests for 2022-2026

Capital Projects Fund - Police Department - Upgrade Portable Radio System - $61,750 **$61,750**

Project Description Replace the Police Department's radio system with the purchase of APX700 digital portable radios. Currently, the Village of Chatham's Police Department is utilizing radios that are at least...

Capital Project Fund - Police Department - Taser Replacement $61,750 **$61,750**

Project Description Replace the Police Department's tasers with the purchase of 17 Taser 7s. The Department's existing taser inventory is aging. The Taser 7s are a newer technology and will be an upgrade in...

General Fund, Capital Projects Fund and Utility Tax Fund - Police Deparment - Patrol Vehicle Replacement $159,000 **$159,000**

Project Description Continue to replace police vehicles as funding allows. Currently, the Village of Chatham's Police vehicle fleet contains 6 vehicles that are 10 years or older. The hiring of new officers will also...

Total: $282,500

Electric Requests

Itemized Requests for 2022-2026

Electric Fund - Forklift $30,000 **$30,000**

Project Description The Electric Department has requested to purchase a forklift for use at the Electric Shop. The purchase would allow the Electric Department to move large materials in around and in and out of the Electric...

Electric Fund - Electric Meter and Transformer Program $908,516 **$908,516**

Project Description A portion of the Village's Annual Electric Fund Budget is dedicated to the purchase of meters and transformers. These items purchased are for new construction with the remainder used for replacement purposes. The...

Electric Fund - Expansion of Electric System $1,411,629 **$1,411,629**

Project Description A portion of the Village's Annual Electric Fund Budget is dedicated to the purchase of materials and contractual services to install electric infrastructure. These items purchased are for new construction. During...

Total: $2,350,145

Water & Sewer Requests

Itemized Requests for 2022-2026

Water and Sewer Fund - Utility Locating Device $5,500 **$5,500**

Project Description Beginning in Fiscal Year 2022, the Water and Sewer Department will begin performing the water and sewer utility locates. In prior years, the Electric Department locator also located the water and sewer utilities. ...

Water and Sewer Fund - Water Meter Program $390,303 **$390,303**

Project Description A portion of the Village's Annual Water and Sewer Fund Budget is dedicated to the purchase of meters. The meters purchased are for new construction with the remainder used for replacement purposes. During fiscal...

Water and Sewer Fund - Expansion of Water System $806,626 **$806,626**

Project Description A portion of the Village's Annual Water and Sewer Fund Budget is dedicated to the purchase of materials and contractual services to install water infrastructure. These items purchased are to extend water main to...

Water and Sewer Fund -1 Ton Truck Purchase $50,000 **$50,000**

Project Description Water and Sewer Department personnel would operate this vehicle in their day-to-day activities to drive to work sites and install water taps around the Village. This request is carried forward from Fiscal Year...

Water and Sewer Fund - Water Leak Detection Listening Device $5,700 **$5,700**

Project Description The Water and Sewer Department has requested to purchase a water leak detection listening device to start an in-house leak detection program. Project Impact By purchasing the device and periodically...

Total: $1,258,129

APPENDIX

STREET REQUESTS

Capital Project Fund - Street Department - Participation in New Interstate 55 Interchange $500,000

Project Description -

The project would involve the construction of an interchange on Interstate 55 that would utilize an existing overpass south of the Chatham exit. The Village would participate in constructing a road that would connect to the interchange and would run east to west and connect to Illinois Route 4. The project would a require grade separation at the railroad tracks. This project is in the conception stage. It would involve participation by multiple government agencies. No cost estimates are available.

Submitted By	Village of Chatham
Request Owner	Administration Department
Est. Start Date	05/01/2025
Est. Completion Date	04/30/2026
Department	Street
Type	Capital Improvement

Project Impact -

This project would provide another access to Chatham from the interstate. Constructing another east/west road in Chatham would accommodate development in the Village's southern and eastern boundaries. It would also alleviate east and westbound traffic on the Village's other roadways. This project is planned for Fiscal Year 2026 with an estimated cost of $500,000 a funding source has not been identified

Request Details

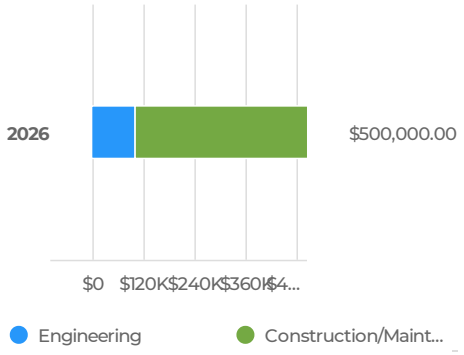
Project Priority and Sta...	Contingent on Funding

Capital Cost

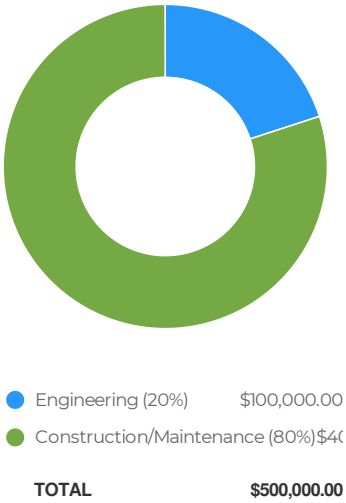
Total Budget *(all years)*

$500K

Capital Cost by Year



Capital Cost for All Years



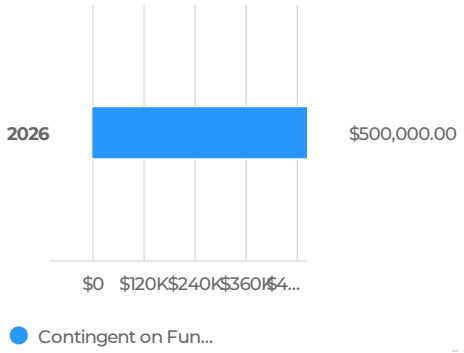
Capital Cost Breakdown	
Capital Cost	**FY2026**
Engineering	$100,000
Construction/Maintenance	$400,000
Total	**$500,000**

Funding Sources

Total Budget *(all years)*

$500K

Funding Sources by Year



Funding Sources for All Years

Funding Sources Breakdown	
Funding Sources	**FY2026**
Contingent on Funding	$500,000
Total	**$500,000**

Capital Project Fund - Street Department - Power Screed $6,000

Project Description

The Street Department has requested to purchase a power screed is a concrete finishing tool that smooths out the wet concrete mixture. The tool will be use for concrete repairs on the Village's streets

Submitted By	Village of Chatham
Request Owner	Street Department
Department	Street
Type	Capital Equipment

Project Impact

The purchase will help the Street Department maintain the Village's streets and reduce the costs of hiring a contractor to complete some of the larger concrete repair jobs. The power screed has an estimated cost of $6,000 to be purchased during Fiscal Year 2022 from the Capital Projects Fund.

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

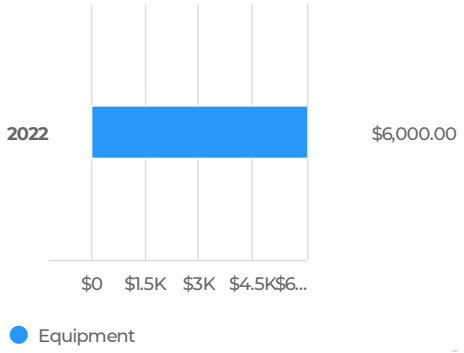
FY2022 Budget

$6,000

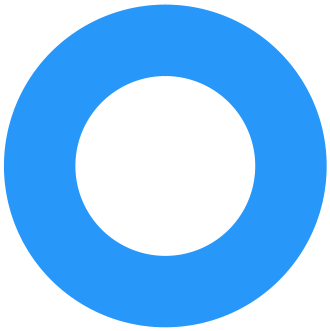
Total Budget *(all years)*

$6K

Capital Cost by Year



Capital Cost for All Years



Equipment (100%)	$6,000.00
TOTAL	**$6,000.00**

Capital Cost Breakdown

Capital Cost	FY2022
Equipment	$6,000
Total	**$6,000**

Funding Sources

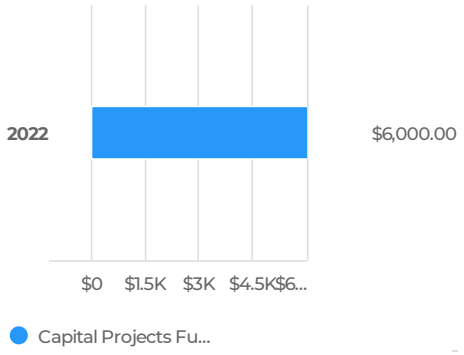
FY2022 Budget

$6,000

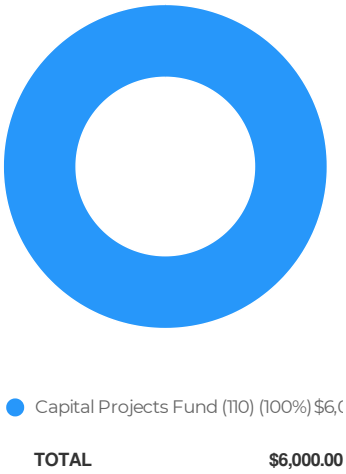
Total Budget *(all years)*

$6K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Projects Fund (110)	$6,000
Total	**$6,000**

Capital Project Fund - Street Department - Barricade Trailer $15,000

Project Description

The Street Department has requested to purchase a trailer to transport barricades. The purchase of the trailer will allow the Street Department to mobilize more efficiently to job sights as well as provide another option for more organized storage of the Department's barricade materials.

Submitted By	Village of Chatham
Request Owner	Street Department
Department	Street
Type	Capital Equipment

Project Impact

Will improve the Department's response time when needing to transport barricades as well as provide additional storage for barricade materials. The purchase is estimated at a cost of $15,000 to occur within Fiscal Year 2022 and to be funded from the Capital Project Fund.

Capital Project Fund - Street Department - Barricade Trailer

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

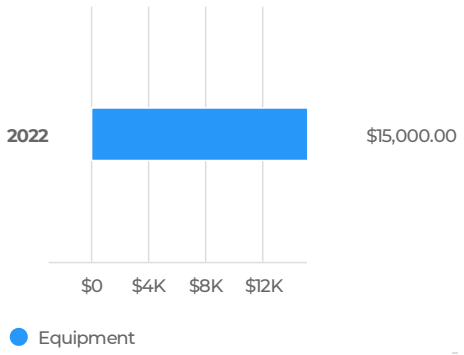
FY2022 Budget

$15,000

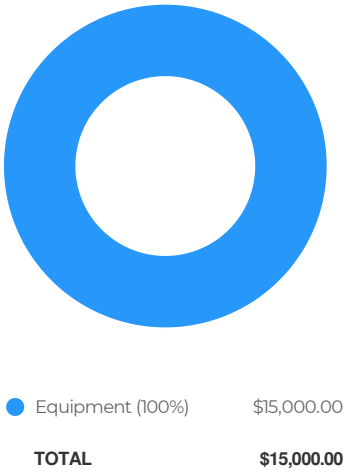
Total Budget *(all years)*

$15K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown	
Capital Cost	**FY2022**
Equipment	$15,000
Total	**$15,000**

Funding Sources

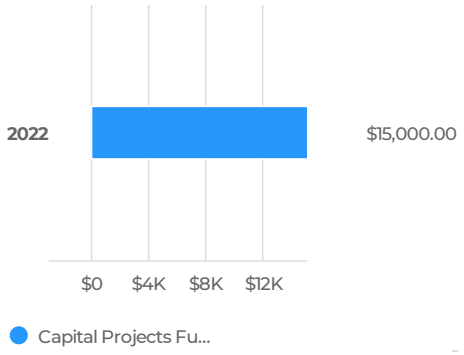
FY2022 Budget

$15,000

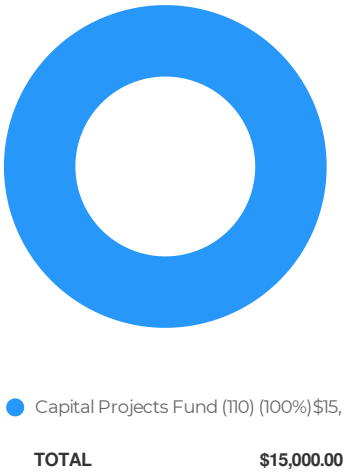
Total Budget *(all years)*

$15K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Capital Projects Fund (110)	$15,000
Total	**$15,000**

Capital Projects Fund - Street Department - Purchase of Mini-Excavator $85,000

Project Description

The Street Department has requested to purchase a mini excavator with a quick connect ditch. Street Department personnel would operate this equipment to maintain the Village Streets. The equipment will allow the department to minimize the amount of repair needed to the surrounding landscape for various Street Department projects.

Submitted By	Village of Chatham
Request Owner	Street Department
Department	Street
Type	Capital Equipment

Project Impact

This equipment would be an alternative to using the backhoe or borrowing the Water and Sewer Department's mini-excavator. Due to the Village's growth and in order for the different Departments of the Village to provide efficient repairs, it is becoming necessary for each Department's to have their own equipment. The cost of the equipment is $85,000 to be purchased during Fiscal Year 2022 from the Capital Project Fund.

Capital Project Fund Street Department Mini-Excavator

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

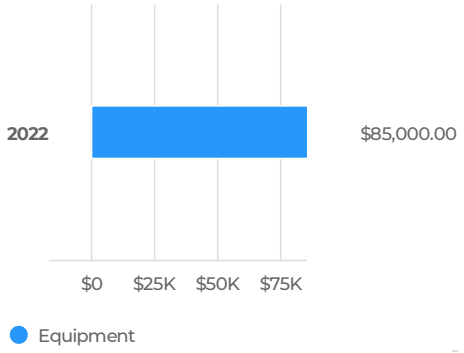
FY2022 Budget

$85,000

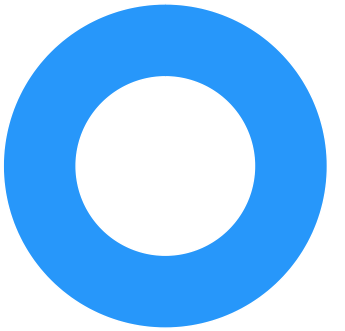
Total Budget *(all years)*

$85K

Capital Cost by Year



Capital Cost for All Years



Equipment (100%)	$85,000.00
TOTAL	**$85,000.00**

Capital Cost Breakdown

Capital Cost	FY2022
Equipment	$85,000
Total	**$85,000**

Funding Sources

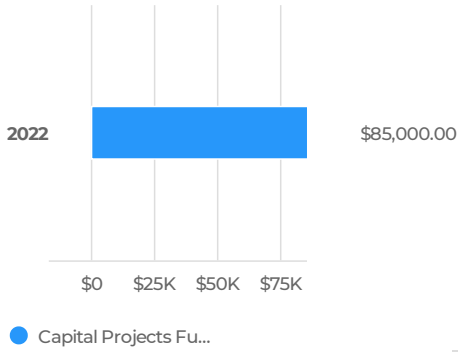
FY2022 Budget

$85,000

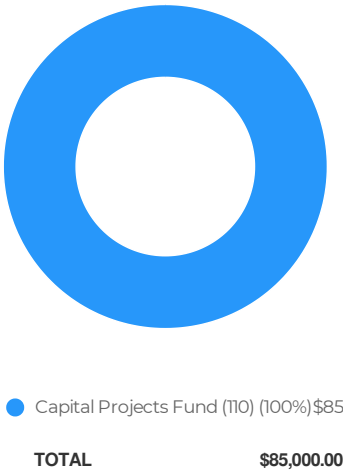
Total Budget *(all years)*

$85K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Projects Fund (110)	$85,000
Total	**$85,000**

Capital Project Fund - Street Department - Purchase of Equipment - Bobcat $85,000

Project Description -

Within the Fiscal Year 2022 Capital Plan, the Street Department Budget includes the purchase of a Bobcat excavation equipment. The Village currently has a Bobcat excavator that was purchased in 1995 and is shared with the Water Department. Due to the age of the existing equipment and the Village's growth, it would be beneficial for each Department to have their own equipment to be able to efficiently work on Village repair and construction projects.

Submitted By	Village of Chatham
Request Owner	Street Department
Department	Street
Type	Capital Equipment

Operational Impact -

This equipment would be an alternative to sharing the existing Bobcat with other departments. The Village's backhoe is currently 26 years old. A breakdown reduces the Village's response time to repair infrastructure. The equipment has an estimated cost of $85,000 to be purchased during Fiscal Year 2022 from the Capital Projects Fund.

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

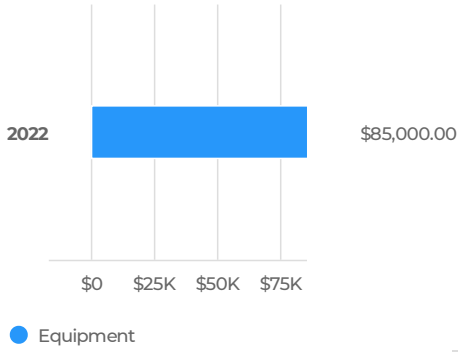
FY2022 Budget

$85,000

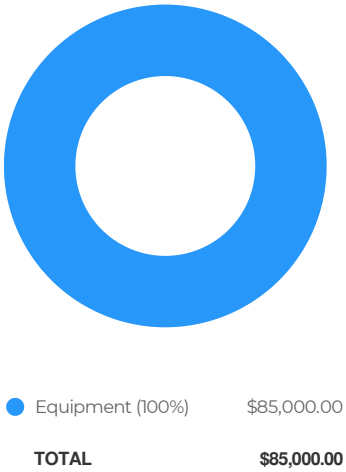
Total Budget *(all years)*

$85K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown	
Capital Cost	**FY2022**
Equipment	$85,000
Total	**$85,000**

Funding Sources

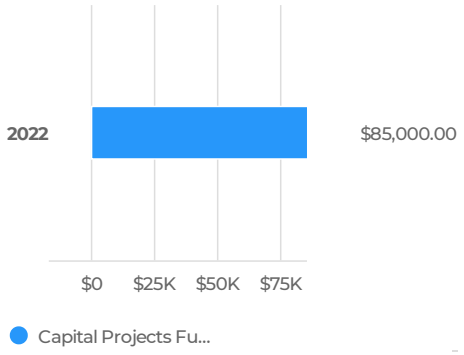
FY2022 Budget

$85,000

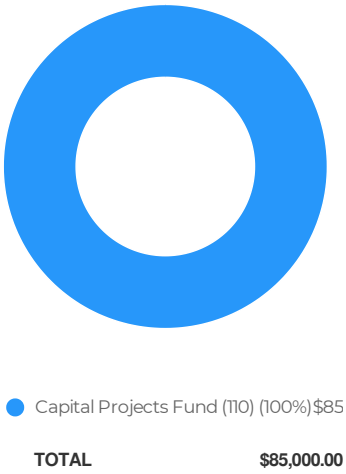
Total Budget *(all years)*

$85K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Capital Projects Fund (110)	$85,000
Total	**$85,000**

Capital Project Fund - Street Department - Purchase of Used 1-Ton Truck $25,000

Project Description

In Fiscal Year 2021 the Street Department has requested to purchase a 1-Ton Dump Truck from Chatham Township contingent on available funds in the fourth quarter of Fiscal Year 2021. The purchase was not completed by the end of Fiscal Year 2021 and has been carried forward to Fiscal Year 2022.

Submitted By	Village of Chatham
Request Owner	Street Department
Department	Street
Type	Capital Equipment

Project Impact

The purchase will help the Street Department maintain the Village's streets and reduce repair costs of the Department's aging vehicles. The cost to purchase the vehicle is $25,000 to be completed during Fiscal Year 2022 from the Capital Projects Fund

Capital and Operational Impact

Annual $ Impact on FY 2022 Capital Budget	Description of Operating Budget Impact
$25,000	Reduce annual maintenance costs $1,200

Capital Projects Fund Street Department 1 Ton Truck Purchase

Request Details

New Purchase or Repla...	New	New or Used Vehicle	Used Vehicle

Useful Life	5	Project Priority and Sta...	Recommended

Capital Cost

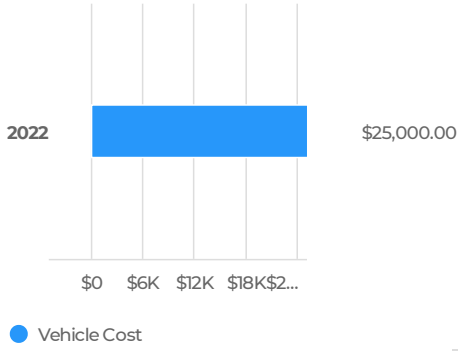
FY2022 Budget

$25,000

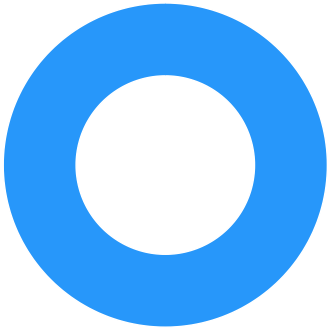
Total Budget *(all years)*

$25K

Capital Cost by Year



Capital Cost for All Years



Vehicle Cost (100%)	$25,000.00
TOTAL	**$25,000.00**

Capital Cost Breakdown

Capital Cost	FY2022
Vehicle Cost	$25,000
Total	**$25,000**

Funding Sources

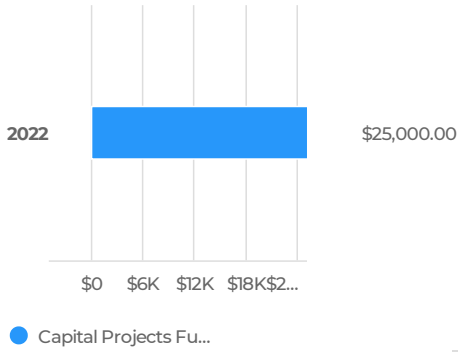
FY2022 Budget

$25,000

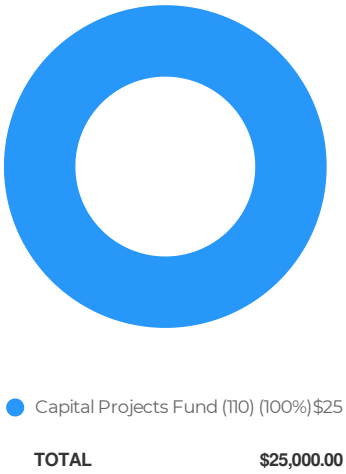
Total Budget *(all years)*

$25K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Projects Fund (110)	$25,000
Total	**$25,000**

Motor Fuel Tax Fund - Street Department Pavement Repair and Maintenance

Project Description

A portion of the Village of Chatham's Motor Fuel Tax distribution is used each year for resurfacing the Village's Streets. The Village's Engineering consultants, with the assistance of the Village's Street Department staff, evaluate the streets and identify roadways that could benefit the most from being resurfaced. The Village Engineer uses the Pavement Surface Evaluation and Rating System (PASER) to evaluate the roadway and assign a rating to identify the streets for the program. Due to limited resources, the Village utilizes their MFT funds to improve streets with ratings in the range from 5 to7, as total reconstruction is cost prohibitive. The rate at which a pavement deteriorates depends on its environment, amount of daily traffic, construction quality and maintenance. Timely and effective maintenance can extend a pavement's life.

Submitted By	Village of Chatham
Request Owner	Street Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2026
Department	Street
Type	Capital Improvement

The following is a summary of the ratings used.

Pavement Condition	Rating
No maintenance required	9 & 10
Little or no maintenance	8
Routine maintenance, crack sealing and minor patching	7
Preservative treatments (sealcoating)	5 & 6
Structural improvement and leveling (overlay or recycling)	3 & 4
Reconstruction	1 & 2

The Village's Fiscal Year 2022 budget includes patching and seal coating for portions of the Village's main thoroughfares. In Fiscal Year 2021 and 2022, the Village will have received $505,264 in Rebuild Illinois Funds. During Fiscal Year 2022, the Rebuild Illinois Funds will be used to overlay sections of Plummer Boulevard. In future years, the Village plans to build up funds in the Motor Fuel Tax Fund by reserving a portion of the Motor Fuel Tax Revenues each year. This will enable the Village to do a larger scale project every four to five years.

	2022	2023	2024	2025	2026	Total
Street Repairs and Maintenance	$780,722	$569,300	$569,300	$569,300	$569,300	$3,057,922

Request Details

Project Priority and Sta...	Critical

Capital Cost

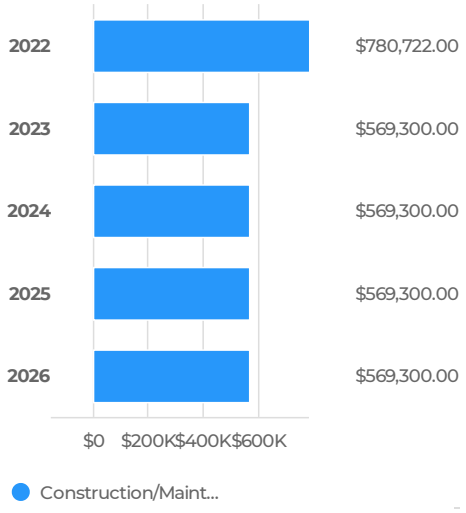
FY2022 Budget

$780,722

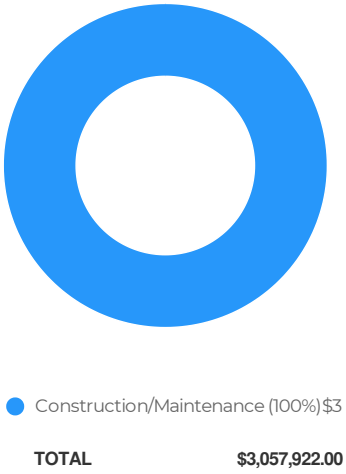
Total Budget *(all years)*

$3.058M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Construction/Maintenance	$780,722	$569,300	$569,300	$569,300	$569,300
Total	**$780,722**	**$569,300**	**$569,300**	**$569,300**	**$569,300**

Funding Sources

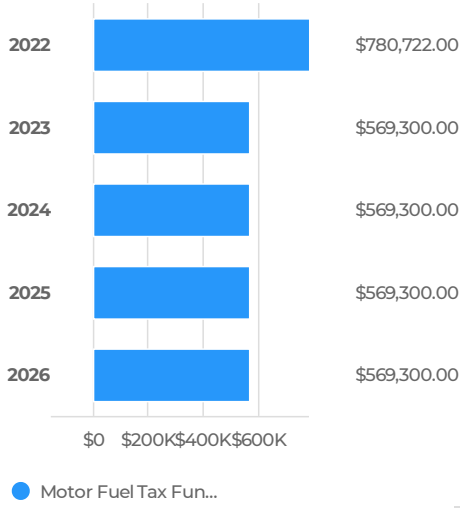
FY2022 Budget

$780,722

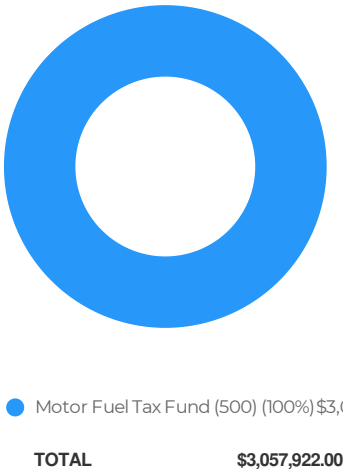
Total Budget *(all years)*

$3.058M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown					
Funding Sources	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Motor Fuel Tax Fund (500)	$780,722	$569,300	$569,300	$569,300	$569,300
Total	**$780,722**	**$569,300**	**$569,300**	**$569,300**	**$569,300**

Capital Project Fund - Street Department - The Willows Sidewalk Project $12,800

Project Description -

In May 2021, the Village of Chatham reached a settlement with the Developer of The Willows subdivision for sidewalk infrastructure not completed. The Village received $12,800 and plans on completing the installation of the planned sidewalks within the development.

Project Impact -

Sidewalks play a vital role in community life. They enable citizen movement and access throughout the community. They also promote walking that encourages both a healthy population and environment. The Willows sidewalk infrastructure is planned for Fiscal Year 2022. The project is to be funded with settlement proceeds within the Capital Projects Fund.

Submitted By	Village of Chatham
Request Owner	Street Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Street
Type	Capital Improvement

Request Details

Type of Project	Other improvement	Project Priority and Sta...	Recommended

Capital Cost

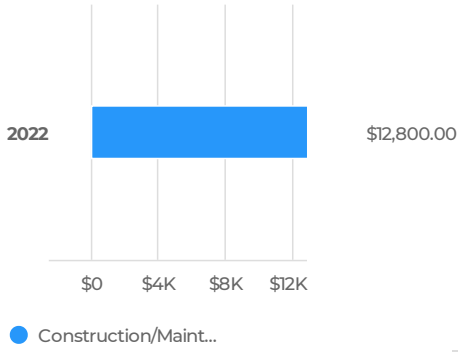
FY2022 Budget

$12,800

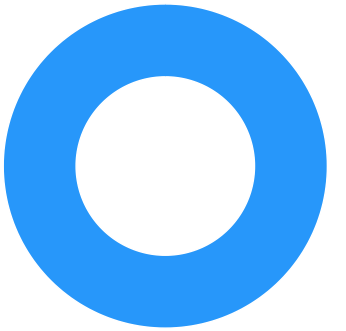
Total Budget *(all years)*

$12.8K

Capital Cost by Year



Capital Cost for All Years



Construction/Maintenance (100%) $12

TOTAL **$12,800.00**

Capital Cost Breakdown

Capital Cost	FY2022
Construction/Maintenance	$12,800
Total	**$12,800**

Funding Sources

FY2022 Budget

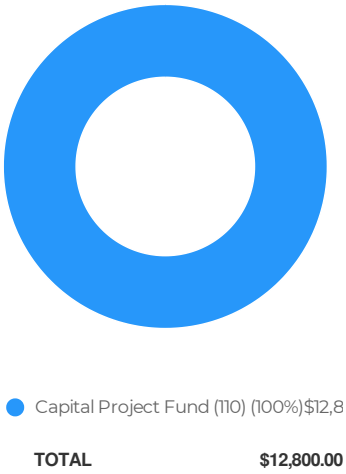
$12,800

Total Budget *(all years)*

$12.8K

Funding Sources by Year

Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Project Fund (110)	$12,800
Total	**$12,800**

Project Location

map

Capital Project Fund - Street Department - North Pointe Sidewalk Project $28,809

Project Description -

In fiscal year 2020, the Village of Chatham reached a settlement with the Developer of North Pointe subdivision for sidewalk infrastructure not completed. The Village received $38,809 with the plan to complete the installation of the planned sidewalks within the development. Included in the Fiscal Year 2022 Budget is the remaining amount of $28,809 from the settlement to complete sidewalks within the subdivision.

Submitted By	Village of Chatham
Request Owner	Street Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Street
Type	Capital Improvement

Project Impact

Sidewalks play a vital role in community life. They enable citizen movement and access throughout the community. They also promote walking that encourages both a healthy population and environment. The amount budgeted for Fiscal Year 2022 to complete the project is $28,809 and is funded from the Capital Projects Fund

Capital Projects Fund Street Department NorthPointe Sidewalk

Request Details

Type of Project	New Construction	Project Priority and Sta...	Recommended

Capital Cost

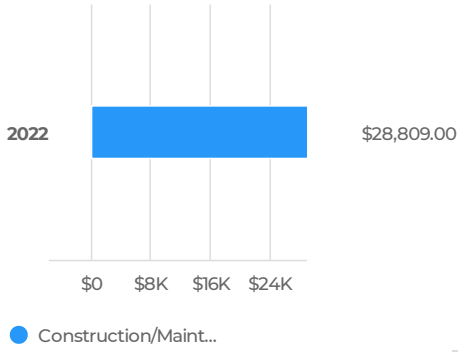
FY2022 Budget

$28,809

Total Budget *(all years)*

$28.809K

Capital Cost by Year



Capital Cost for All Years

Capital Cost Breakdown	
Capital Cost	**FY2022**
Construction/Maintenance	$28,809
Total	**$28,809**

Funding Sources

FY2022 Budget

$28,809

Total Budget *(all years)*

$28.809K

Funding Sources by Year

Funding Sources for All Years

Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Project Fund (110)	$28,809
Total	**$28,809**

Capital Project Fund - Street Department - Widen Walnut Street Between Gordon Drive and Park Street $1,500,000

Project Description

This project is for the widening of Walnut Street between Park Avenue and Gordon Drive from two lanes to three lanes. The area on the South Side of Walnut between Park Avenue and the Baptist Church is zoned for business development. This would make the area more attractive to current and future developers. This project is contingent on the Village receiving funding from the Springfield Area Transportation Study Program. The Village would need to be prepared to fund 10 to 20 percent of the project costs. The Village's share of costs could possibly be funded by developer contributions.

Submitted By	Village of Chatham
Request Owner	Administration Department
Est. Start Date	05/01/2023
Est. Completion Date	04/30/2024
Department	Street
Type	Capital Improvement

Project Impact

Walnut Street between Gordon Drive and Park Avenue currently has an average daily traffic count of 6,300. Widening this section of road will improve the traffic flow along this street. It will also make this area more attractive for future development. The project is estimated to cost $1,500,000 Presently a funding source has not been identified If a funding source can be identified the Village has included this project in the plan for Fiscal Year 2024.

Capital Project Fund - Street Department - Widen Walnut Street Project

Request Details

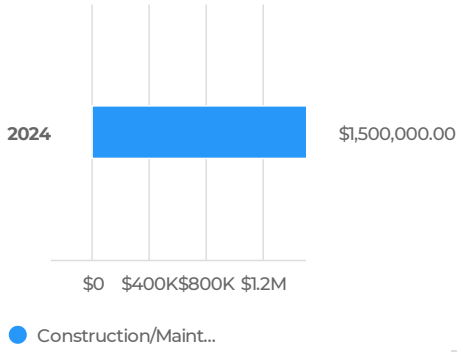
Type of Project	New Construction	Project Priority and Sta...	Contingent on Funding

Capital Cost

Total Budget *(all years)*

$1.5M

Capital Cost by Year



Capital Cost for All Years

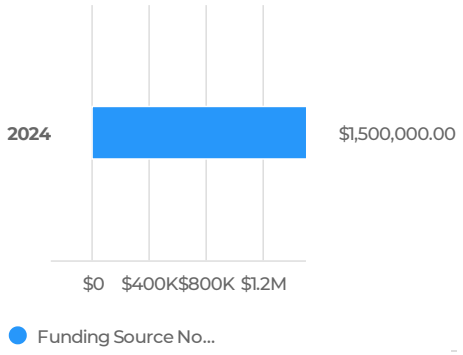
Capital Cost Breakdown	
Capital Cost	**FY2024**
Construction/Maintenance	$1,500,000
Total	**$1,500,000**

Funding Sources

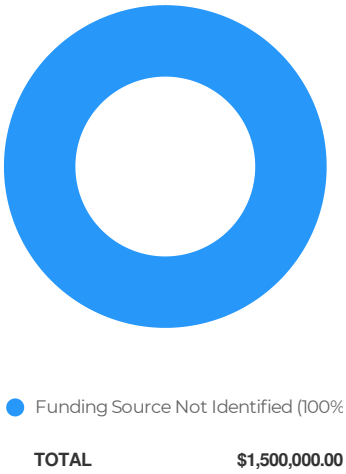
Total Budget *(all years)*

$1.5M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2024
Funding Source Not Identified	$1,500,000
Total	**$1,500,000**

Capital Prjoect Fund - Street Department - Oakbrook Avenue Project - $364,500

Project Description

Resurface Oakbrook Avenue between Gordon Drive and Park Avenue. A portion of this road was resurfaced in previous years as part of the Motor Fuel Tax Program. This stretch of road currently has a higher than average traffic count and a payment rating between 4 and 6 on a 10 point scale.

Submitted By	Village of Chatham
Request Owner	Street Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Street
Type	Capital Improvement

Project Impact

This project will make a significant improvement to one of the Village's major roadways. The work performed on this street will improve the pavement rating and will extend the useful life of the street. It is budgeted for Fiscal Year 2022 in the amount of $364,500 and will be funded from the transfer of bond proceeds of the 2021 Bond issue to the Capital Projects Fund or by using Motor Fuel Tax Funds.

Request Details

Project Priority and Sta...	Critical

Capital Cost

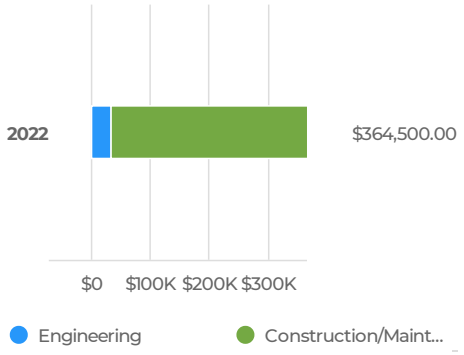
FY2022 Budget

$364,500

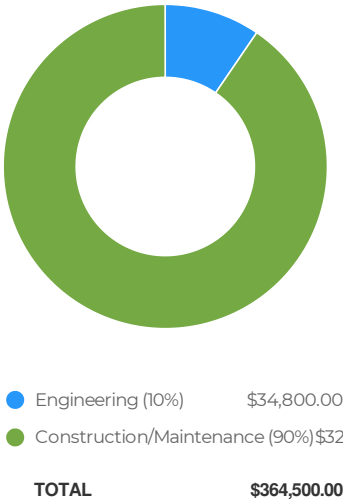
Total Budget *(all years)*

$364.5K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Engineering	$34,800
Construction/Maintenance	$329,700
Total	**$364,500**

Funding Sources

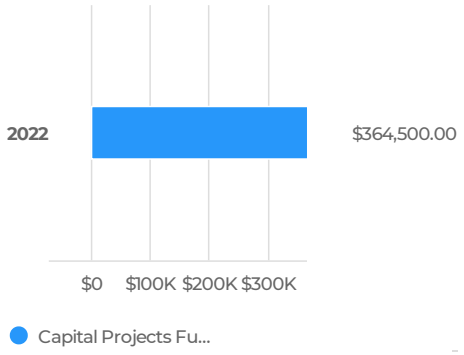
FY2022 Budget

$364,500

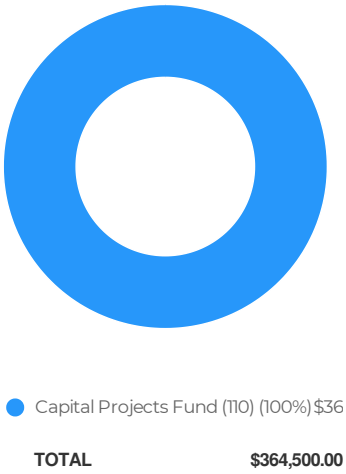
Total Budget *(all years)*

$364.5K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Projects Fund (110)	$364,500
Total	**$364,500**

WATER & SEWER REQUESTS

Water and Sewer Fund - Utility Locating Device $5,500

Project Description

Beginning in Fiscal Year 2022, the Water and Sewer Department will begin performing the water and sewer utility locates. In prior years, the Electric Department locator also located the water and sewer utilities. Since both Departments will be locating their own utilities, it will require the purchase of an additional locating device.

Submitted By	Village of Chatham
Request Owner	Water and Sewer Department
Department	Water & Sewer
Type	Capital Equipment

Project Impact

Due to the growth experienced by the Village, it is necessary for each utility department to perform the locating service of their respective utilities. The cost of the device is $5,500 and the purchase is planned for Fiscal Year 2022 and will be purchased from the Water and Sewer Fund.

Water and Sewer Fund - Utility Locating Device

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

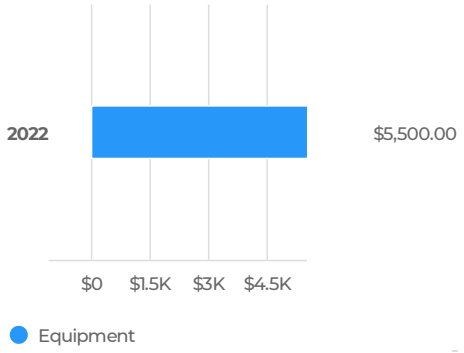
FY2022 Budget

$5,500

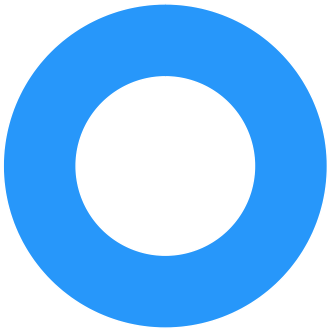
Total Budget *(all years)*

$5.5K

Capital Cost by Year



Capital Cost for All Years



Equipment (100%)	$5,500.00
TOTAL	**$5,500.00**

Capital Cost Breakdown

Capital Cost	FY2022
Equipment	$5,500
Total	**$5,500**

Funding Sources

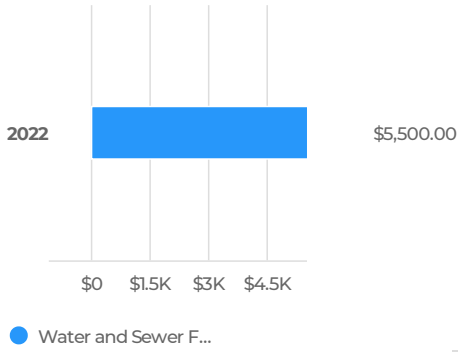
FY2022 Budget

$5,500

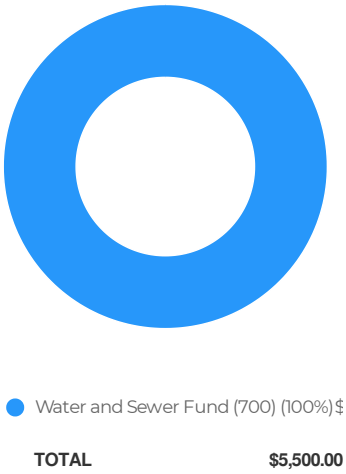
Total Budget *(all years)*

$5.5K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Water and Sewer Fund (700)	$5,500
Total	**$5,500**

Water and Sewer Fund - Water Meter Program $390,303

Project Description

A portion of the Village's Annual Water and Sewer Fund Budget is dedicated to the purchase of meters. The meters purchased are for new construction with the remainder used for replacement purposes. During fiscal year 2018, the Village began implementing a fixed meter network. The network will allow the Village to electronically read meters active on the system at the same time. The system also collects 40 days of usage data that will assist the Village staff in identifying problems. The Village has been changing out meters over the past few years in preparation for the program. Meter costs should decrease over the next few fiscal years with the completion of the installation of the fixed meter network equipment. The Village estimates the average life of a water meter to be 15 years.

Submitted By	Village of Chatham
Request Owner	Water and Sewer Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2026
Department	Water & Sewer
Type	Capital Improvement

Project Impact

The purchases of meters are necessary to extend water and sewer service to new areas and customers of the Village. These assets wear out over time and need to be replaced in order to maintain the integrity of the Village's water and sewer infrastructure. These costs are funded by water and sewer user fees and water tap fees. The purchase of meters will occur each year during the capital plan from Fiscal Year 2022 through Fiscal Year 2026 at a total cost of $390,303 to be purchased from the Water and Sewer Fund.

	2022	2023	2024	2025	2026	Total
Meters	$75,000	$76,500	$78,030	$79,591	$81,182	$390,303

Water and Sewer Fund - Meter Program

Request Details

Type of Project	New Construction	Project Priority and Sta...	Recommended
Project Priority and Sta...	None		

Capital Cost

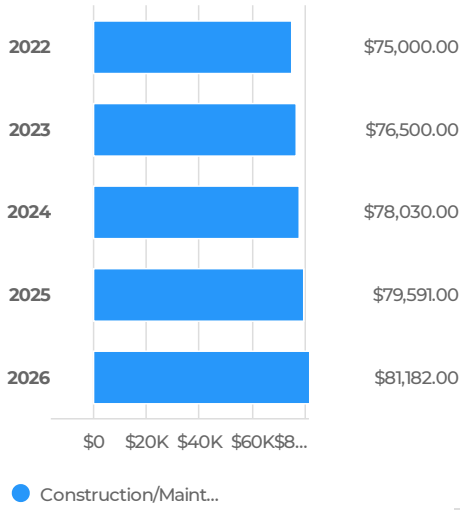
FY2022 Budget

$75,000

Total Budget *(all years)*

$390.303K

Capital Cost by Year



Capital Cost for All Years

Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Construction/Maintenance	$75,000	$76,500	$78,030	$79,591	$81,182
Total	**$75,000**	**$76,500**	**$78,030**	**$79,591**	**$81,182**

Funding Sources

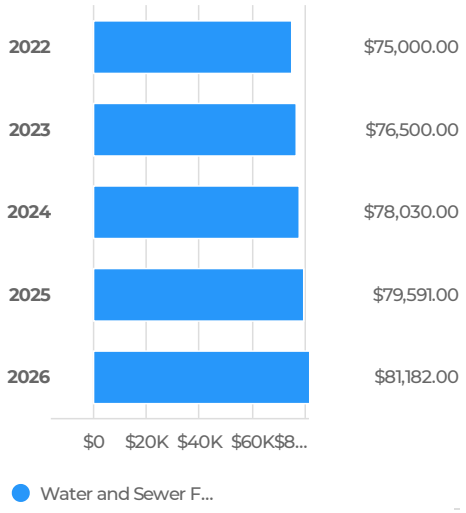
FY2022 Budget

$75,000

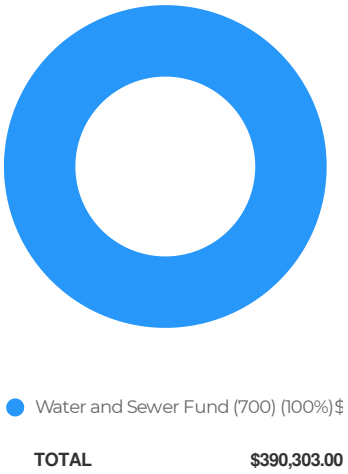
Total Budget *(all years)*

$390.303K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Water and Sewer Fund (700)	$75,000	$76,500	$78,030	$79,591	$81,182
Total	**$75,000**	**$76,500**	**$78,030**	**$79,591**	**$81,182**

Water and Sewer Fund - Expansion of Water System $806,626

Project Description

A portion of the Village's Annual Water and Sewer Fund Budget is dedicated to the purchase of materials and contractual services to install water infrastructure. These items purchased are to extend water main to areas within the Village as well as loop the Village's existing system to improve water pressure to the Village's customers. The Village has identified the following areas that would benefit from looping the water main system; Pulliam Road to Palm Road, Covered Bridge Road to Old Indian Trail, Cardinal Ridge to Wesley Chapel Road and South Main to County Road. The Village estimates the average life of water and sewer infrastructure to be 40 year

Submitted By	Village of Chatham
Request Owner	Water and Sewer Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2026
Department	Water & Sewer
Type	Capital Improvement

Project Impact

The purchase of materials and related contractual services are necessary to extend water service to new areas as well as improve water pressure to customers of the Village. These assets wear out over time and need to be replaced in order to maintain the integrity of the Village's water infrastructure. These costs are funded by water user fees. The expansion of the water system is budgeted for each year of the Capital Improvement Plan Fiscal Years 2022 through 2026. The total cost of this project is $806,626 and will be funded from the Water and Sewer Fund.

	2022	2023	2024	2025	2026	Total
Contractual Services	$35,000	$35,700	$36,414	$37,142	$37,885	$182,141
Materials	$120,000	$122,400	$124,848	$127,345	$129,892	$624,485
Total	$155,000	$158,100	$161,262	$164,487	$167,777	$806,626

Water and Sewer Fund - Water System Expansion

Request Details

Type of Project	New Construction	Project Priority and Sta...	Recommended

Capital Cost

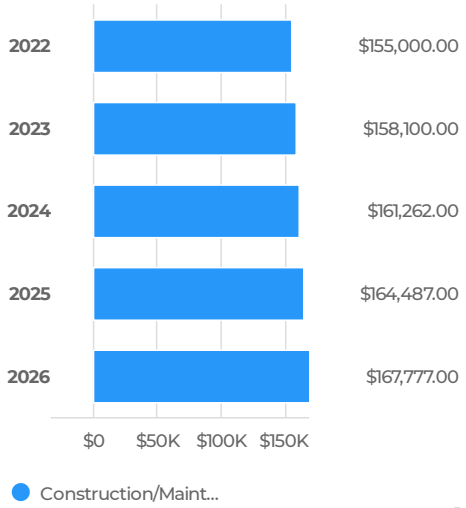
FY2022 Budget

$155,000

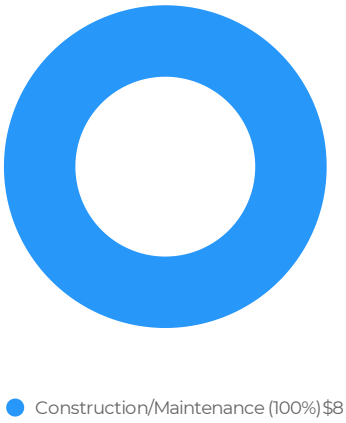
Total Budget *(all years)*

$806.626 K

Capital Cost by Year



Capital Cost for All Years



TOTAL	**$806,626.00**

Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Construction/Maintenance	$155,000	$158,100	$161,262	$164,487	$167,777
Total	**$155,000**	**$158,100**	**$161,262**	**$164,487**	**$167,777**

Funding Sources

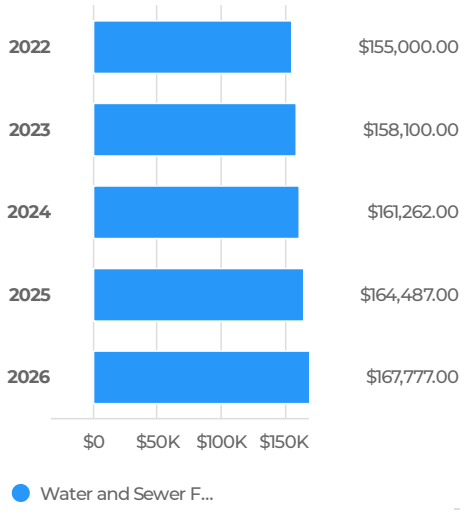
FY2022 Budget

$155,000

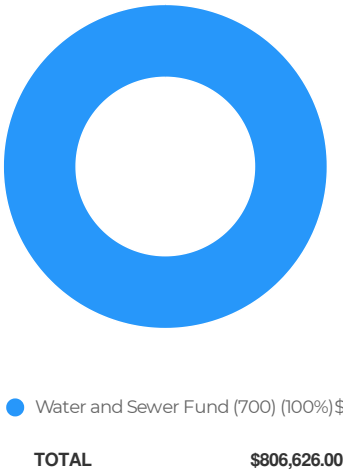
Total Budget *(all years)*

$806.626 K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Water and Sewer Fund (700)	$155,000	$158,100	$161,262	$164,487	$167,777
Total	**$155,000**	**$158,100**	**$161,262**	**$164,487**	**$167,777**

Water and Sewer Fund -1 Ton Truck Purchase $50,000

Project Description

Water and Sewer Department personnel would operate this vehicle in their day-to-day activities to drive to work sites and install water taps around the Village. This request is carried forward from Fiscal Year 2021

Submitted By	Village of Chatham
Request Owner	Water and Sewer Department
Department	Water & Sewer
Type	Capital Equipment

Project Impact

This would be an additional vehicle for the Water and Sewer Department's vehicle fleet. It would allow Water and Sewer Department staff to be able to drive individually to work locations and service calls without having to coordinate driving arrangements for staff who would be required to ride along or be dropped off and picked up. The purchase was planned for the 4th quarter of Fiscal Year 2021, but was not completed and is being carried forward to the Fiscal Year 2022 Budget. The cost is to purchase the vehicle is $50,000 and will be funded by the Water and Sewer Fund.

Capital and Operational Impact

Annual $ Impact on Capital Budget	Description of Impact 2022 Operating Budget
$50,000	Reduce annual maintenance cost $1,200

Water and Sewer Fund - Purchase of 1-Ton Truck

Request Details

New Purchase or Repla...	New	New or Used Vehicle	New Vehicle
Useful Life	5	Project Priority and Sta...	Recommended

Capital Cost

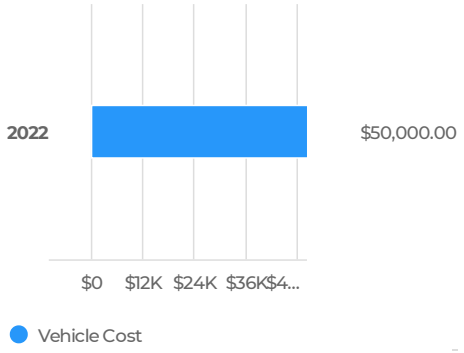
FY2022 Budget

$50,000

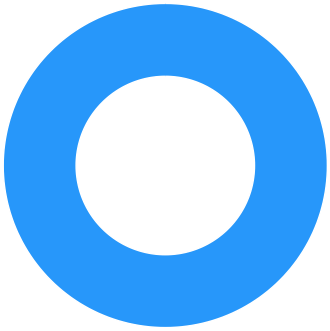
Total Budget *(all years)*

$50K

Capital Cost by Year



Capital Cost for All Years



Vehicle Cost (100%)	$50,000.00
TOTAL	**$50,000.00**

Capital Cost Breakdown

Capital Cost	FY2022
Vehicle Cost	$50,000
Total	**$50,000**

Funding Sources

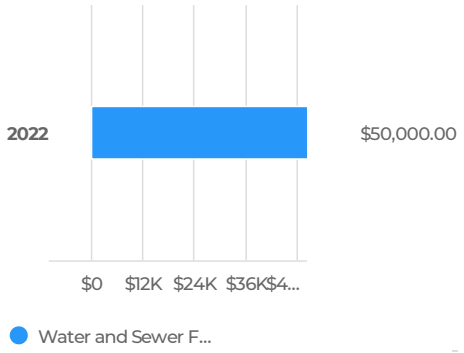
FY2022 Budget

$50,000

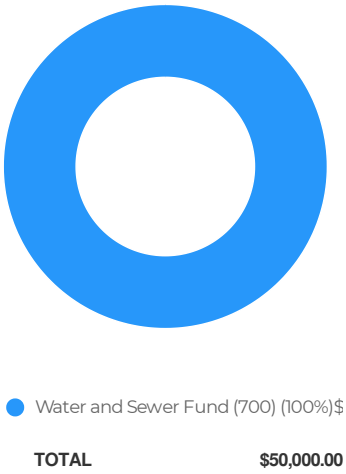
Total Budget *(all years)*

$50K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Water and Sewer Fund (700)	$50,000
Total	**$50,000**

Water and Sewer Fund - Water Leak Detection Listening Device $5,700

Submitted By	Village of Chatham
Request Owner	Water and Sewer Department
Department	Water & Sewer
Type	Capital Equipment

Project Description

The Water and Sewer Department has requested to purchase a water leak detection listening device to start an in-house leak detection program.

Project Impact

By purchasing the device and periodically surveying areas for leaks could eliminate costly water loss. The cost of the device could easily be recouped within one-year. The purchase price is $5,700 and is planned for Fiscal Year 2022 and will be purchased from the Water and Sewer Fund

Capital and Operational Impact

Annual $ Impact on 2022 Capital Budget	Description of Operating Budget Impact
$5,700	Reduction of Water Costs $5,700

Water and Sewer Fund - Water Leak Detection Listening Device

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

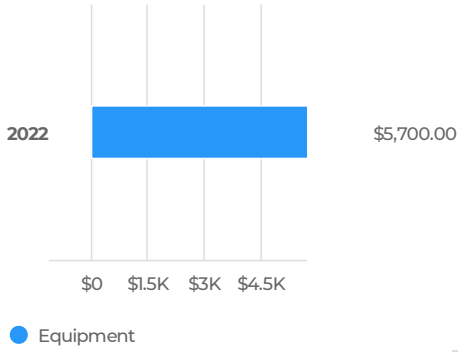
FY2022 Budget

$5,700

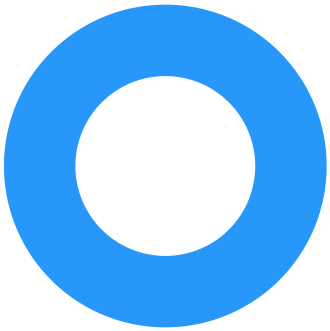
Total Budget *(all years)*

$5.7K

Capital Cost by Year



Capital Cost for All Years



Equipment (100%)	$5,700.00
TOTAL	**$5,700.00**

Capital Cost Breakdown

Capital Cost	FY2022
Equipment	$5,700
Total	**$5,700**

Funding Sources

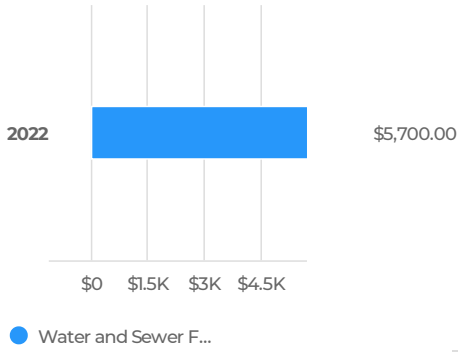
FY2022 Budget

$5,700

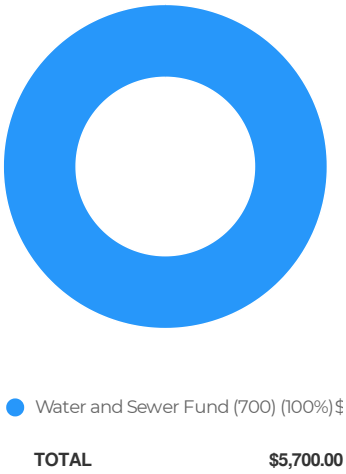
Total Budget *(all years)*

$5.7K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Water and Sewer Fund (700)	$5,700
Total	**$5,700**

PARKS AND RECREATION REQUESTS

Capital Projects - Parks Department - Pull Behind Tractor $19,000

Project Description

Purchase of a pull behind tractor for use in the Park's Department. This piece of equipment will be used to maintain the grounds of the Village's Parks.

Submitted By	Village of Chatham
Request Owner	Parks Department
Department	Parks and Recreation
Type	Capital Equipment

Project Impact

The addition of a pull behind tractor will help the Park's Department staff maintain the Park grounds more efficiently. The equipment has an estimated cost of $19,000 to be purchased within Fiscal Year 2022 from the Capital Projects Fund.

Capital Project Fund - Park Department - Pull Behind Tractor

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

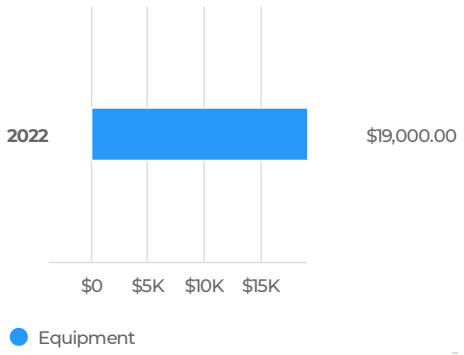
FY2022 Budget

$19,000

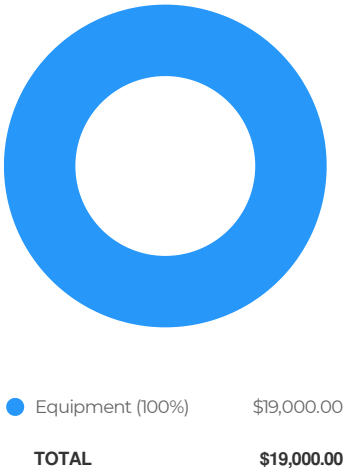
Total Budget *(all years)*

$19K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown	
Capital Cost	**FY2022**
Equipment	$19,000
Total	**$19,000**

Funding Sources

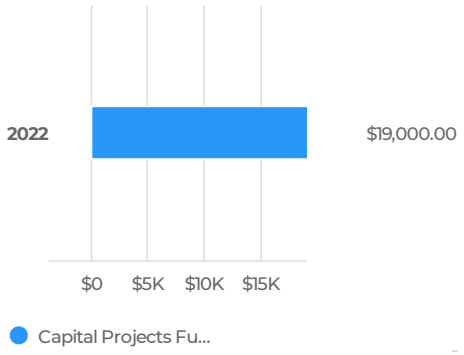
FY2022 Budget

$19,000

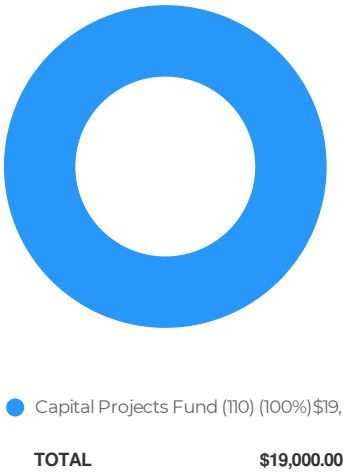
Total Budget *(all years)*

$19K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Projects Fund (110)	$19,000
Total	**$19,000**

Capital Projects Fund - Parks Department - Purchase Used Truck $20,000

Description

The Parks Department has requested to purchase a used vehicle through funding allocated in the Village's Fiscal Year 2022 Capital Project Fund Plan.

Submitted By	Village of Chatham
Request Owner	Parks Department
Department	Parks and Recreation
Type	Capital Equipment

Project Impact

The purchase will help the Parks Department maintain the Village's Park's and reduce repair costs of the Department's aging vehicles. It will also help the Parks Department transport work crews from one location to another in a more efficient manor. The estimated cost is $20,000 to be purchased during Fiscal Year 2022 from the Capital Projects Fund.

Capital and Operational Impact

Annual $ Impact on 2022 Capital Budget	Description of Impact on Operating Budget Impact
$20,000	Reduce annual maintenance costs $1,200

Parks Department -Used Truck Purchase

Request Details

New Purchase or Repla...	New	New or Used Vehicle	Used Vehicle
Useful Life	5	Project Priority and Sta...	Recommended

Capital Cost

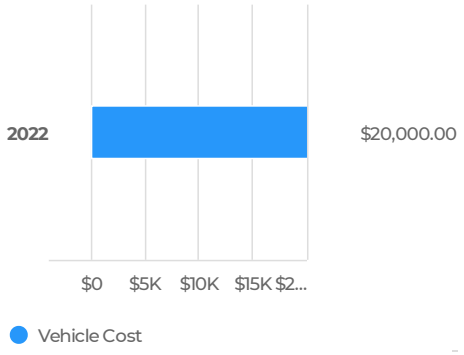
FY2022 Budget

$20,000

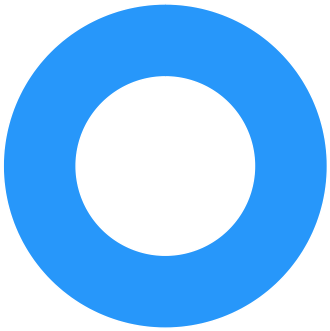
Total Budget *(all years)*

$20K

Capital Cost by Year



Capital Cost for All Years



Vehicle Cost (100%)	$20,000.00
TOTAL	**$20,000.00**

Capital Cost Breakdown

Capital Cost	FY2022
Vehicle Cost	$20,000
Total	**$20,000**

Funding Sources

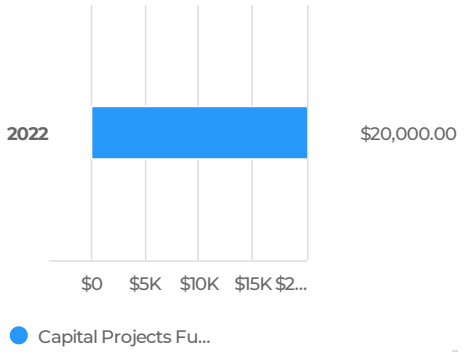
FY2022 Budget

$20,000

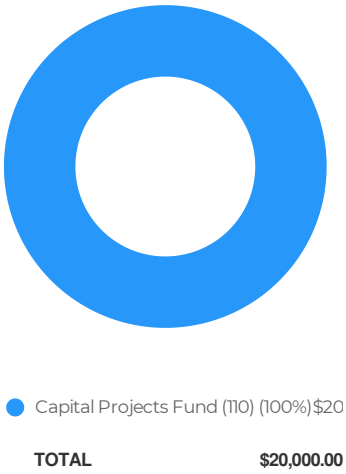
Total Budget *(all years)*

$20K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Capital Projects Fund (110)	$20,000
Total	**$20,000**

Capital Projects - Parks Department - Installation of Floor in Park Shop Building $25,000

Project Description

Install a concrete floor within the Village's Park Shop building. Currently, only half of the floor is paved, the remaining half is dirt and gravel.

Project Impact

The installation of a floor surface will improve the work environment for the Parks Department. It will give staff a better area to do maintenance on the Parks Department equipment. The cost of the project is estimated at $25,000 to be completed during Fiscal Year 2022 and funded by the Capital Project Fund.

Submitted By	Village of Chatham
Request Owner	Parks Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Parks and Recreation
Type	Capital Improvement

Capital Projects Parks Department Shop Floor

Request Details

Type of Project	Refurbishment	Project Priority and Sta...	None

Capital Cost

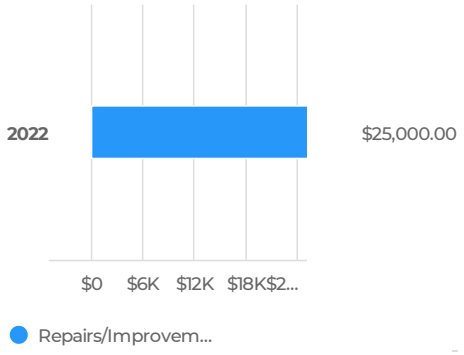
FY2022 Budget

$25,000

Total Budget *(all years)*

$25K

Capital Cost by Year



Capital Cost for All Years

Capital Cost Breakdown	
Capital Cost	**FY2022**
Repairs/Improvements	$25,000
Total	**$25,000**

Funding Sources

FY2022 Budget

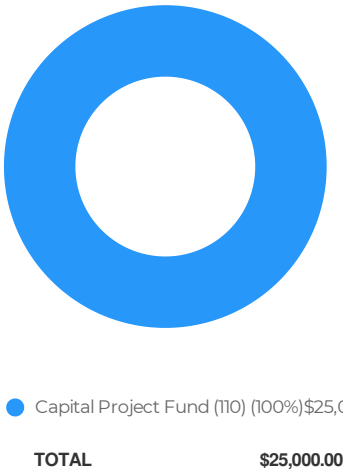
$25,000

Total Budget *(all years)*

$25K

Funding Sources by Year

Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Capital Project Fund (110)	$25,000
Total	**$25,000**

General Fund - Parks Department - Development Costs $30,900

Project Description

The $30,900 in the Fiscal Year 2022 budget has been designated to work on objectives identified in the master plan for Chatham's parks. The plan was completed in December 2019 and is expected to assist the Village in applying for grant funding to begin the development on park projects. The Park's Master Plan Village's has set goals to provide parks and recreational spaces, develop trails and green ways, conserve open spaces and enhance natural green ways, coordinate facilities and programs and encourage commercial recreation. One of the objectives of the plan is to develop a new community park.

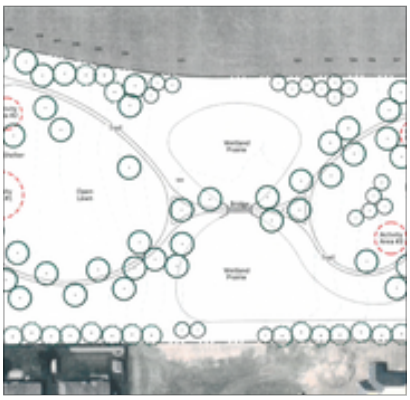
Submitted By	Village of Chatham
Request Owner	Parks Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Parks and Recreation
Type	Capital Improvement

Project Considerations

So far the Village has received $350,000 in grant funding that will go toward updating the Village's existing park facilities. Additional funding sources will need to be identified to develop a new park as well as for other projects noted in the plan.

Project Impact

The development of an additional park would create additional work for the Parks Department staff to maintain. In addition to staff hours, costs will be incurred for materials and supplies to maintain the park. The project has an estimated cost of $30,900 for Fiscal Year 2022 to be funded by the General Fund.



General Fund Park Department Development Costs

Request Details

Type of Project	None	Project Priority and Sta...	Recommended

Capital Cost

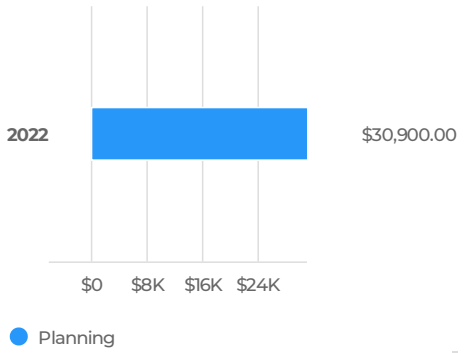
FY2022 Budget

$30,900

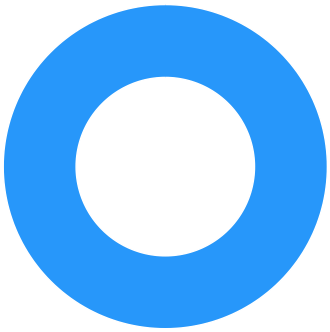
Total Budget *(all years)*

$30.9K

Capital Cost by Year



Capital Cost for All Years



Planning (100%)	$30,900.00
TOTAL	**$30,900.00**

Capital Cost Breakdown

Capital Cost	FY2022
Planning	$30,900
Total	**$30,900**

Funding Sources

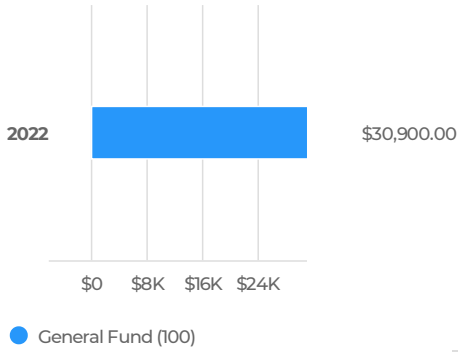
FY2022 Budget

$30,900

Total Budget *(all years)*

$30.9K

Funding Sources by Year



Funding Sources for All Years

Funding Sources Breakdown	
Funding Sources	**FY2022**
General Fund (100)	$30,900
Total	**$30,900**

Capital Project Fund - Park Road Project $10,000

Project Description

Purchase of materials and perform work to improve the condition of the road within South Park.

Project Impact

By improving the road within the Village's South Park, Citizens will have better access to the Village's Park facilities. The cost to improve the South Park road is estimated at $10,000 to be completed during Fiscal Year 2022 and to be funded from the Capital Project Fund.

Submitted By	Village of Chatham
Request Owner	Parks Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Parks and Recreation
Type	Capital Improvement

Capital Projects Parks Department
Road Improvement

Request Details

Project Priority and Sta...	Recommended

Capital Cost

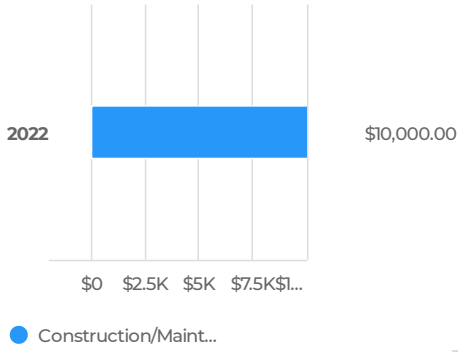
FY2022 Budget

$10,000

Total Budget *(all years)*

$10K

Capital Cost by Year



Capital Cost for All Years

Capital Cost Breakdown	
Capital Cost	**FY2022**
Construction/Maintenance	$10,000
Total	**$10,000**

Funding Sources

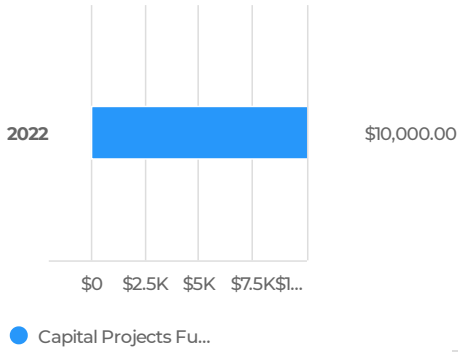
FY2022 Budget

$10,000

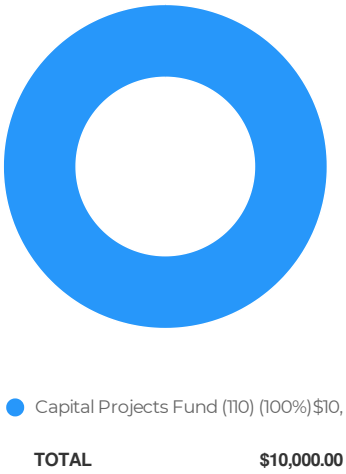
Total Budget *(all years)*

$10K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Projects Fund (110)	$10,000
Total	**$10,000**

Village-wide Park Improvement Project Funded by Illinois Department of Commerce and Economic Oportunity Grant $350,000

Project Description

Replacements of old playground equipment in Chatham Community Park with a new large playground. Swing set replacement at Jaycee Park and West Park. . Replacement of 10 park benches within Jaycee Park, Veterans Memorial Square, Chatham Community Park, and West Park. New pavilion roof and several infrastructure repairs and the installation of two baseball fields at West Park. This project will be funded by a grant from the Illinois Department of Commerce and Economic Opportunity.

Submitted By	Village of Chatham
Request Owner	Parks Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Parks and Recreation
Type	Capital Improvement

Project Impact

The project will revitalize the Village's existing parks by replacing worn out equipment and updating structures. It will add new facilities in the way of baseball fields to the West Side Park. This will allow citizens to enjoy updated Park facilities. The Village-wide Parks Improvement Project is scheduled to be completed during Fiscal Year 2022 at a estimated cost of $350,000. This will be funded from grant proceeds received within the Capital Project Fund.

Village-Wide Park Improvement Project

Request Details

Type of Project	Other improvement	Project Priority and Sta...	Critical

Capital Cost

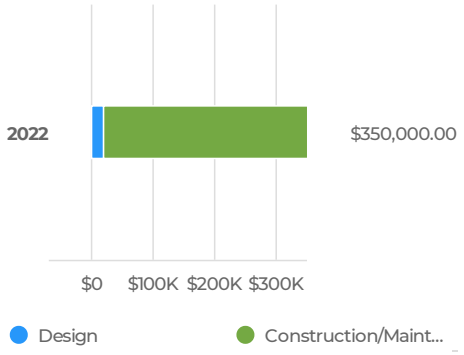
FY2022 Budget

$350,000

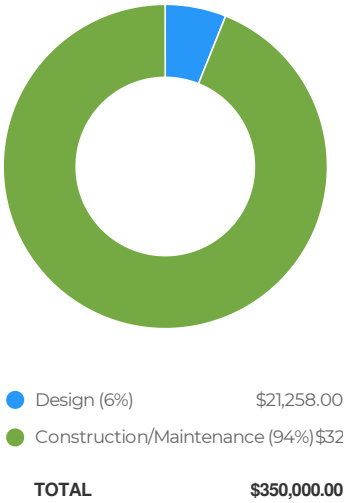
Total Budget *(all years)*

$350K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown	
Capital Cost	**FY2022**
Design	$21,258
Construction/Maintenance	$328,742
Total	**$350,000**

Funding Sources

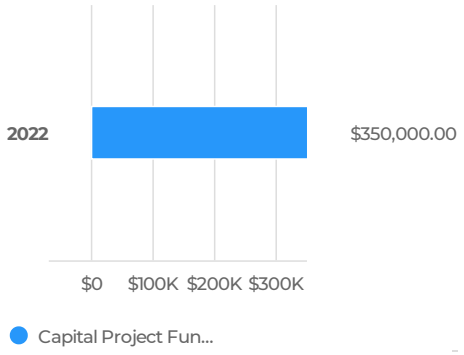
FY2022 Budget

$350,000

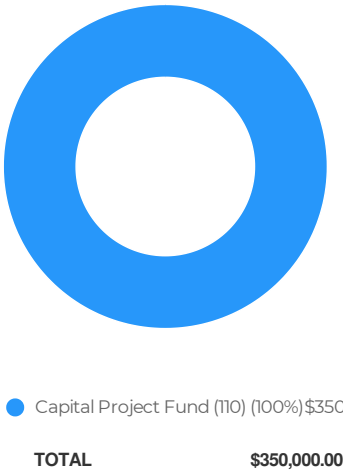
Total Budget *(all years)*

$350K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Capital Project Fund (110)	$350,000
Total	**$350,000**

ELECTRIC REQUESTS

Electric Fund - Forklift $30,000

Project Description

The Electric Department has requested to purchase a forklift for use at the Electric Shop. The purchase would allow the Electric Department to move large materials in around and in and out of the Electric shop.

Submitted By	Village of Chatham
Request Owner	Electric Department
Department	Electric
Type	Capital Equipment

Project Impact

The purchase of the forklift will save the Electric Department time in unloading and loading of materials. It will also help the Department organize their storage area. The equipment is estimated to cost $30,000 to be purchased during Fiscal Year 2022 from the Electric Fund.

Electric Fund - Forklift

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

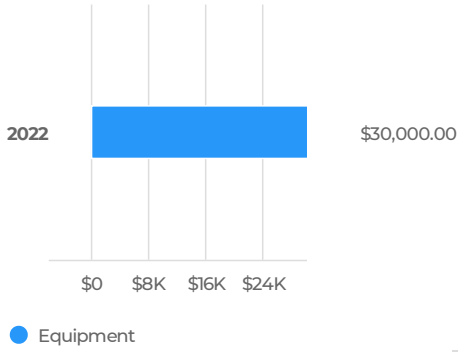
FY2022 Budget

$30,000

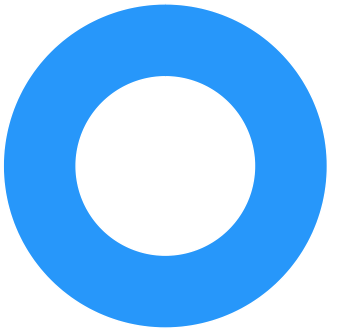
Total Budget *(all years)*

$30K

Capital Cost by Year



Capital Cost for All Years



Equipment (100%)	$30,000.00
TOTAL	**$30,000.00**

Capital Cost Breakdown	
Capital Cost	**FY2022**
Equipment	$30,000
Total	**$30,000**

Funding Sources

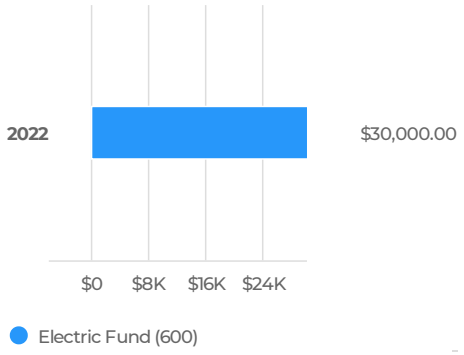
FY2022 Budget

$30,000

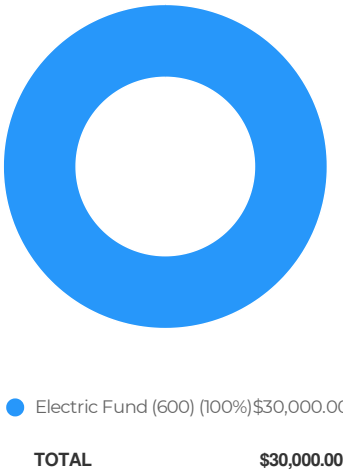
Total Budget *(all years)*

$30K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Electric Fund (600)	$30,000
Total	**$30,000**

Electric Fund - Electric Meter and Transformer Program $908,516

Project Description

A portion of the Village's Annual Electric Fund Budget is dedicated to the purchase of meters and transformers. These items purchased are for new construction with the remainder used for replacement purposes. The Village estimates the average life of an electric meter to be 20 years and the life of a transformer to be 25 years.

Submitted By	Village of Chatham
Request Owner	Electric Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2026
Department	Electric
Type	Capital Improvement

Project Impact

The purchase of meters and transformers are necessary to extend electric service to new areas and customers of the Village. These assets wear out over time and need to be replaced in order to maintain the integrity of the Village's electric infrastructure. These costs are funded by electric user fees, electric meter fees, and electric development fees. The purchase of meters and transformers to add to the Village's Electric system will occur each year of the Capital Improvement Plan from Fiscal Year 2022 through Fiscal Year 2026. The total cost included in the Plan are $908,516 and will be funded by the Electric Fund.

	2022	2023	2024	2025	2026	Total
Meters	$26,010	$26,530	$27,061	$27,602	$28,154	$135,357
Transformers	$148,569	$151,540	$154,571	$157,663	$160,816	$773,159
Total	$174,579	$178,070	$181,632	$185,265	$188,970	$908,516

Electric Fund - Electric Meter Program

Electric Fund - Electric Transformer Program

Request Details

Type of Project	New Construction	Project Priority and Sta...	Recommended

Capital Cost

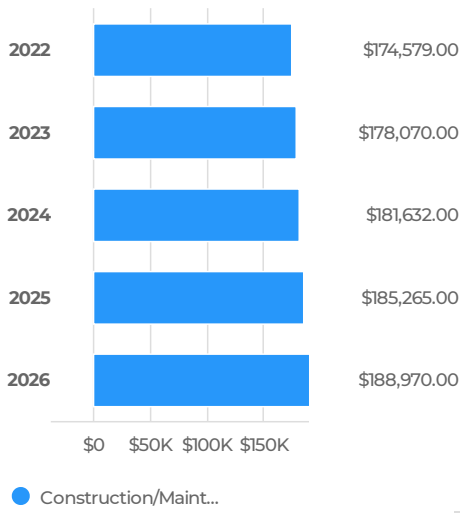
FY2022 Budget

$174,579

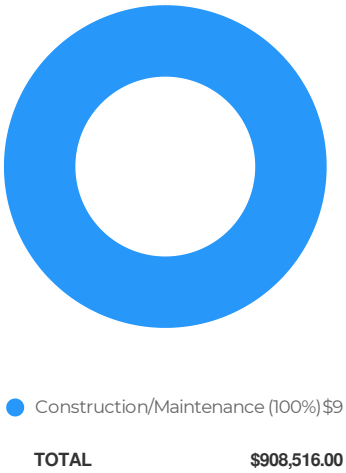
Total Budget *(all years)*

$908.516K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Construction/Maintenance	$174,579	$178,070	$181,632	$185,265	$188,970
Total	**$174,579**	**$178,070**	**$181,632**	**$185,265**	**$188,970**

Funding Sources

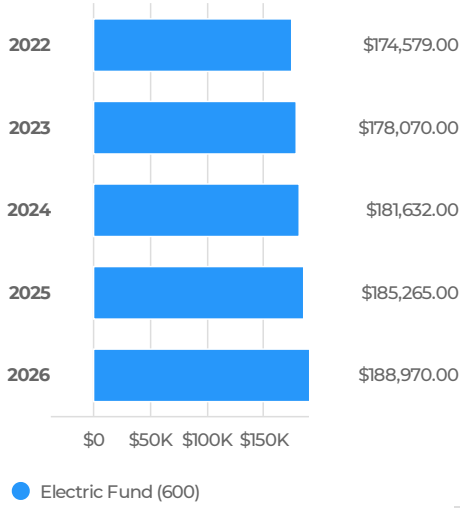
FY2022 Budget

$174,579

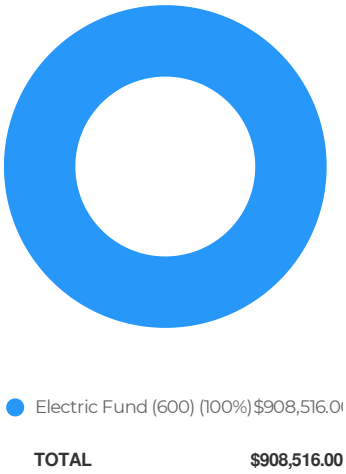
Total Budget *(all years)*

$908.516K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown					
Funding Sources	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Electric Fund (600)	$174,579	$178,070	$181,632	$185,265	$188,970
Total	**$174,579**	**$178,070**	**$181,632**	**$185,265**	**$188,970**

Electric Fund - Expansion of Electric System $1,411,629

Project Description

A portion of the Village's Annual Electric Fund Budget is dedicated to the purchase of materials and contractual services to install electric infrastructure. These items purchased are for new construction. During Fiscal Year 2022, work is scheduled to continue on the Mansion Road Project to install underground three-phase line running down Route 4 and then west on Mansion Road to Cardinal Ridge. This will create a loop in the system servicing the Northwest end of the Village. Project cost estimated at $349,000. The Village estimates the average life of electric infrastructure to be 40 years.

Submitted By	Village of Chatham
Request Owner	Electric Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2026
Department	Electric
Type	Capital Improvement

Project Impact

The purchase of materials and related contractual services are necessary to extend electric service to new areas and customers of the Village. These assets wear out over time and need to be replaced in order to maintain the integrity of the Village's electric infrastructure. These costs are funded by electric development fees. The expansion of the electric system will occur throughout the Capital Improvement Plan for Fiscal Years 2022 through Fiscal Year 2026. The total project cost is $1,411,629 and will be funded by the Electric Fund.

	2022	2023	2024	2025	2026	Total
Contract Services	$142,690	$92,137	$93,980	$95,860	$97,777	$522,444
Materials	$332,432	$135,081	$137,783	$140,539	$143,350	$889,185
Total	$475,122	$227,218	$231,763	$236,399	$241,127	$1,411,629

Electric Fund - Expansion Electric System 1 of 2

Electric Fund - Expansion of Electric System 2 of 2

Request Details

Type of Project	New Construction	Project Priority and Sta...	Recommended

Capital Cost

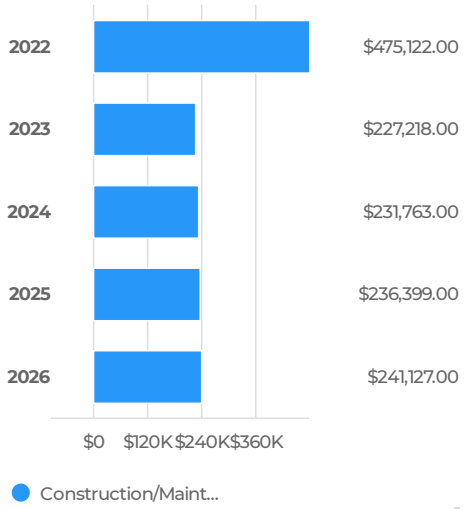
FY2022 Budget

$475,122

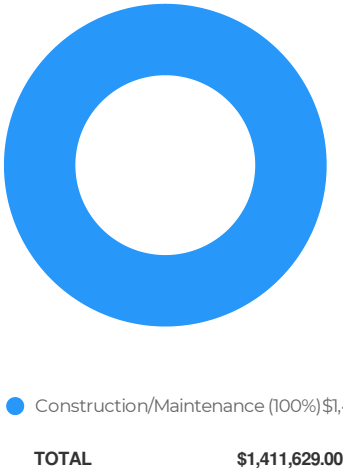
Total Budget *(all years)*

$1.412M

Capital Cost by Year



Capital Cost for All Years



TOTAL	$1,411,629.00

Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Construction/Maintenance	$475,122	$227,218	$231,763	$236,399	$241,127
Total	**$475,122**	**$227,218**	**$231,763**	**$236,399**	**$241,127**

Funding Sources

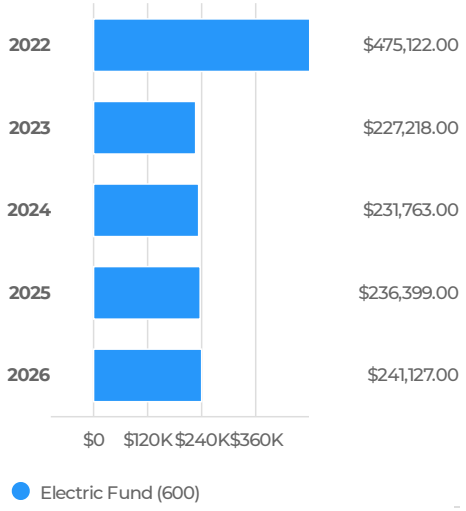
FY2022 Budget

$475,122

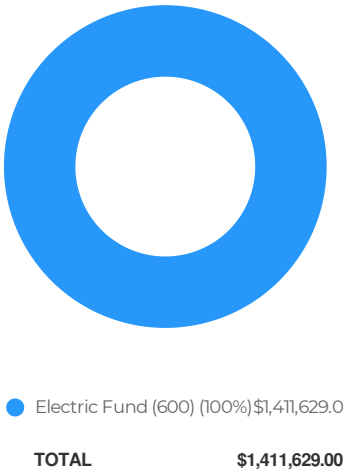
Total Budget *(all years)*

$1.412M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Electric Fund (600)	$475,122	$227,218	$231,763	$236,399	$241,127
Total	**$475,122**	**$227,218**	**$231,763**	**$236,399**	**$241,127**

POLICE REQUESTS

Capital Projects Fund - Police Department - Upgrade Portable Radio System - $61,750

Project Description

Replace the Police Department's radio system with the purchase of APX700 digital portable radios. Currently, the Village of Chatham's Police Department is utilizing radios that are at least 10 years old. The manufacturer has ceased production of the model and is no longer making repair parts. The APX700 portable radio is a dual-band radio that can be used to communicate with both the Chatham Fire Protection District and the Ball-Chatham School District.

Submitted By	Village of Chatham
Request Owner	Police Department
Department	Police
Type	Capital Equipment

Project Impact

The Village of Chatham's Police Department currently utilizes a radio system that is out of date and the Village will eventually be unable to repair. The new radios are newer technology that will expand the Police Department's communication abilities. The radios have an estimated cost of $61,750 to be purchased during Fiscal Year 2022 from the Capital Projects Fund.

Capital Projects Fund Police Department Upgrade Portable Radio System

Request Details

New Purchase or Repla...	Replacement	Project Priority and Sta...	Recommended

Capital Cost

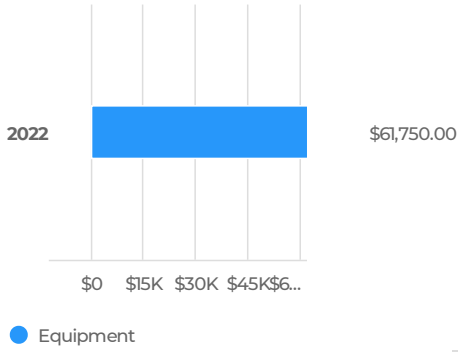
FY2022 Budget

$61,750

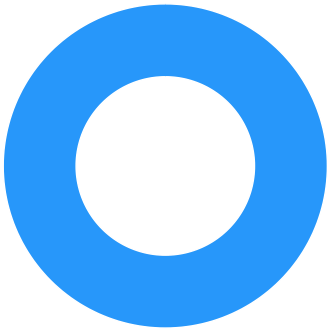
Total Budget *(all years)*

$61.75K

Capital Cost by Year



Capital Cost for All Years



Equipment (100%)	$61,750.00
TOTAL	**$61,750.00**

Capital Cost Breakdown

Capital Cost	FY2022
Equipment	$61,750
Total	**$61,750**

Funding Sources

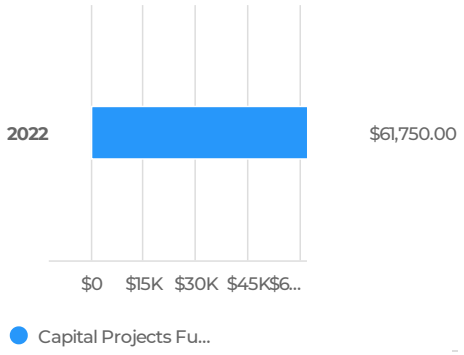
FY2022 Budget

$61,750

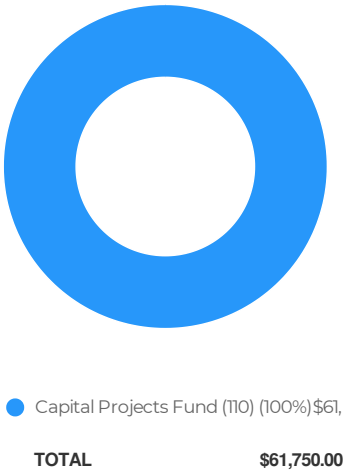
Total Budget *(all years)*

$61.75K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Capital Projects Fund (110)	$61,750
Total	**$61,750**

Capital Project Fund - Police Department - Taser Replacement $61,750

Project Description

Replace the Police Department's tasers with the purchase of 17 Taser 7s. The Department's existing taser inventory is aging. The Taser 7s are a newer technology and will be an upgrade in equipment.

Submitted By	Village of Chatham
Request Owner	Police Department
Department	Police
Type	Capital Equipment

Project Impact

The new tasers are newer technology that will aid the Police Department in carrying out their operations. The cost to replace the tasers is estimated at $61,750 to be purchased during Fiscal Year 2022 and to be funded by the Capital Projects Fund.

Capital Projects Police Department
Taser Replacement

Request Details

New Purchase or Repla...	Replacement	Project Priority and Sta...	Recommended

Capital Cost

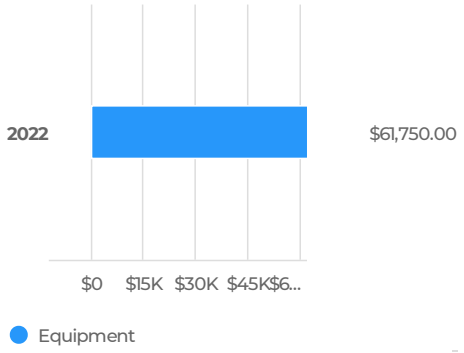
FY2022 Budget

$61,750

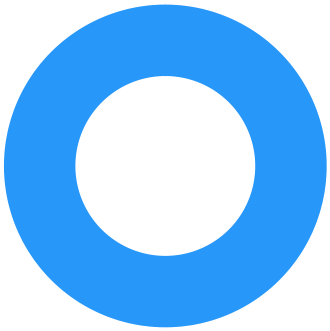
Total Budget *(all years)*

$61.75K

Capital Cost by Year



Capital Cost for All Years



Equipment (100%)	$61,750.00
TOTAL	**$61,750.00**

Capital Cost Breakdown

Capital Cost	FY2022
Equipment	$61,750
Total	**$61,750**

Funding Sources

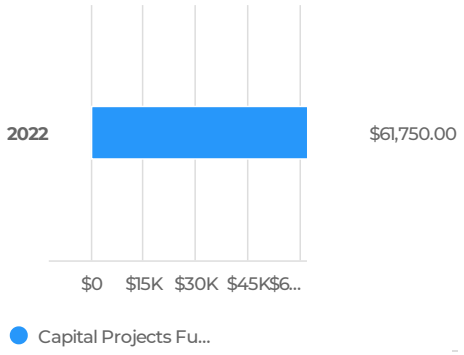
FY2022 Budget

$61,750

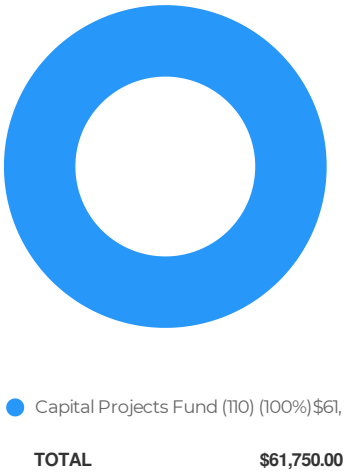
Total Budget *(all years)*

$61.75K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Capital Projects Fund (110)	$61,750
Total	**$61,750**

General Fund, Capital Projects Fund and Utility Tax Fund - Police Deparment - Patrol Vehicle Replacement $159,000

Submitted By	Village of Chatham
Request Owner	Police Department
Department	Police
Type	Capital Equipment

Project Description

Continue to replace police vehicles as funding allows. Currently, the Village of Chatham's Police vehicle fleet contains 6 vehicles that are 10 years or older. The hiring of new officers will also increase the need for additional vehicles. The Village had been periodically funding this project by purchasing vehicles through capital lease financing agreements. The capital lease financing agreements are for three to four- year periods and are funded from a portion of the telecommunications utility tax received by the Village in the Police and Public Works Utility Tax Fund. The Village's Police Department also accumulates funds from police vehicle fees in the General Fund. This revenue source is restricted by statute to fund costs associated with police vehicles. Beginning in Fiscal Year 2022, the Village has transferred funds accumulated in the General Fund to fund a capital improvement plan. These funds will pay for the purchase of three police vehicles for Fiscal Year 2022.

Project Impact

The Village of Chatham's Police Department currently has a fleet of 18 vehicles with 33% being 10 years or older. As the vehicles age, they incur more frequent repair costs. Purchases of police vehicles are planned for Fiscal Years 2022 from Capital Project Funds in the amount of $120,000 for three vehicles and one vehicle is planned to be purchased through a capital lease transaction in the Police and Public Works Utility Tax Fund in Fiscal Year 2025 in the amount of $39,000

Fund	**Revenue Source**	2022	2023	2024	2025	2026	Total
Capital Projects Fund	Transfer from General Fund	$120,000	$ -	$ -	$ -	$-	$120,000
Police and Public Works Utility Tax Fund	Capital Lease Purchase	$ -	$ -	$ -	$39,000	$ -	$39,000
Total		$120,000	$ -	$ -	$39,000	$	$159,000

Operational Impact

Annual $ Impact on FY 2022 Capital Budget	**Description of Operating Budget Impact**
$120,000	Reduce annual maintenance $3,600

Capital Projects Fund Police Department Purchase 3 Police Vehicles

Request Details

New Purchase or Repla...	New	New or Used Vehicle	New Vehicle
Useful Life	5	Project Priority and Sta...	Recommended

Capital Cost

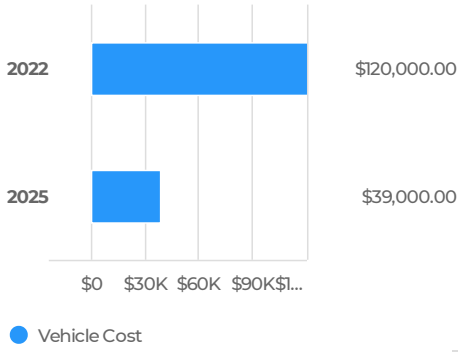
FY2022 Budget

$120,000

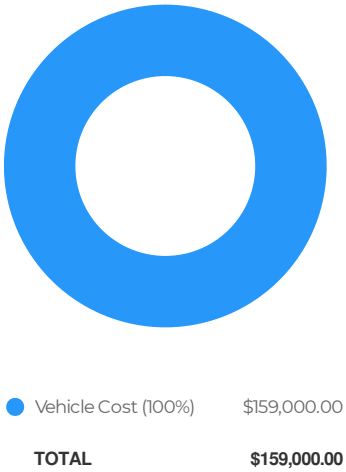
Total Budget *(all years)*

$159K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown		
Capital Cost	**FY2022**	**FY2025**
Vehicle Cost	$120,000	$39,000
Total	**$120,000**	**$39,000**

Funding Sources

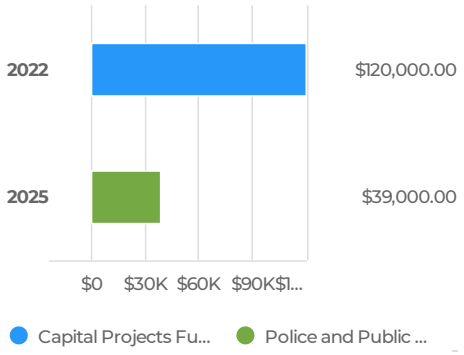
FY2022 Budget

$120,000

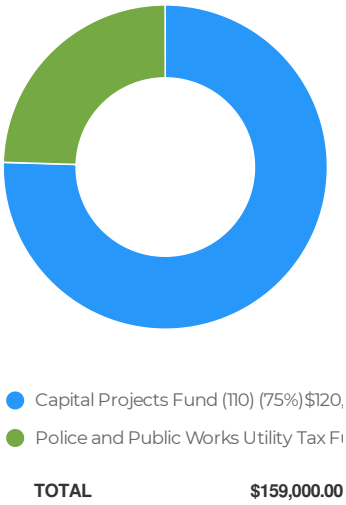
Total Budget *(all years)*

$159K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2025
Capital Projects Fund (110)	$120,000	
Police and Public Works Utility Tax Fund (150)		$39,000
Total	**$120,000**	**$39,000**

ADMINISTRATION REQUESTS

Construction of a Village Hall to house the Village Administration Department, Police Department and Utility Office $4,000,000

Submitted By	Village of Chatham
Request Owner	Administration Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2026
Department	Administration
Type	Capital Improvement

Project Description

The Village has outgrown the existing facilities that serve the administrative offices, utility offices and the police department. The utility office staff is currently housed in a separate small building which is a staff safety issue. The Municipal Hall that houses the Police Department and administrative staff was originally a metal shed structure. It does not have an adequate reception area to serve the public, the layout of the offices are not easily accessible for persons with disabilities and the building is not functional for the administrative offices or the Police Department.

Project Impact

This project would serve Departments of the General, Electric and Water and Sewer Funds. Construction costs would be expended in the Capital Projects, Electric and Water and Sewer Funds. The project would require a note or bond issue with debt service to be paid from General Fund Revenues, Electric User Fees and Water and Sewer User Fees. This project has been cost prohibitive for the Village's General Fund in the past. However, in fiscal year 2022 the Village should begin receiving an increase in per capita revenue. A portion of this increased revenue stream could be allocated to fund the General Fund's related debt service cost for this project. Utility user fees would fund the Enterprise Funds debt service expense.

Fund	2022	2023	2024	2025	2026	Total
Capital Project Fund	$500,000	$238,000	$238,000	$238,000	$119,334	$1,333,334
Electric Fund	$ -	$381,000	$381,000	$381,000	$190,333	$1,333,333
Water and Sewer Fund	$ -	$381,000	$381,000	$381,000	$190,333	$1,333,333
Total	$500,000	$1,000,000	$1,000,000	$1,000,000	$500,000	$4,000,000

Operating Impact

Once built the building the new municipal building will be more energy efficient, but is estimated to larger in square footage then the combined existing buildings of the utility office and municipal hall. It is likely if finished by Fiscal Year 2026 would have an increase in maintenance and utility costs of $13,000

Total Impact on 2022-2026 Capital Budget	Impact on Operating Budget Beginning in 2026
$4,000,000	$13,000

Municipal Building Project

Request Details

Type of Project	New Construction	Project Priority and Sta...	Recommended

Capital Cost

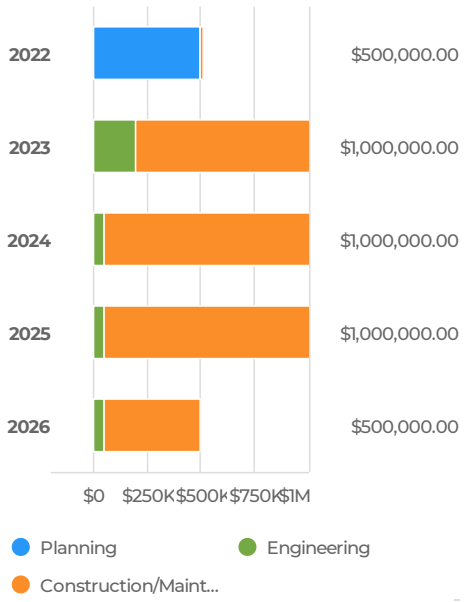
FY2022 Budget

$500,000

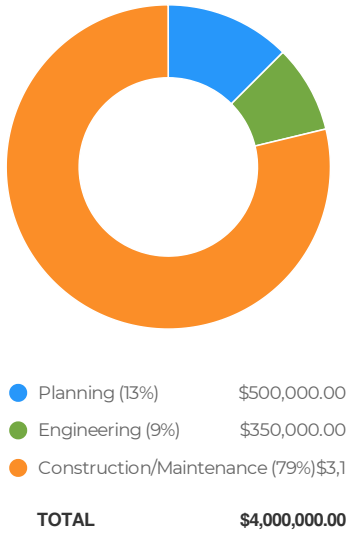
Total Budget *(all years)*

$4M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Planning	$500,000				
Engineering		$200,000	$50,000	$50,000	$50,000
Construction/Maintenance		$800,000	$950,000	$950,000	$450,000
Total	**$500,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$500,000**

Funding Sources

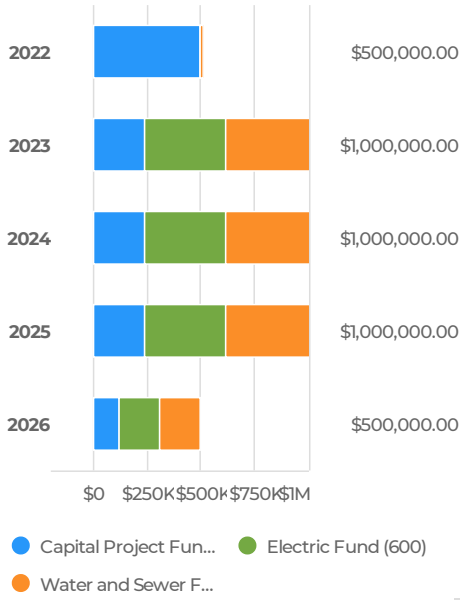
FY2022 Budget

$500,000

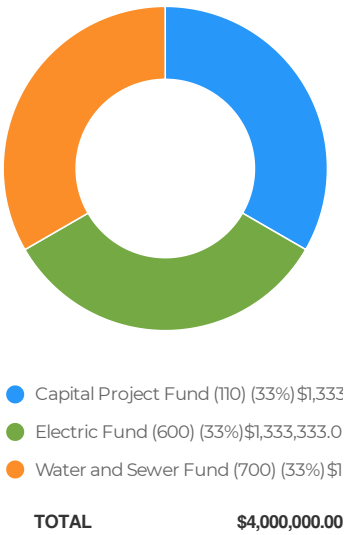
Total Budget *(all years)*

$4M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

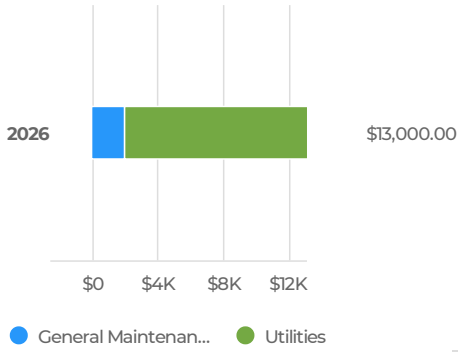
Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Capital Project Fund (110)	$500,000	$238,000	$238,000	$238,000	$119,334
Electric Fund (600)		$381,000	$381,000	$381,000	$190,333
Water and Sewer Fund (700)		$381,000	$381,000	$381,000	$190,333
Total	**$500,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$500,000**

Operational Costs

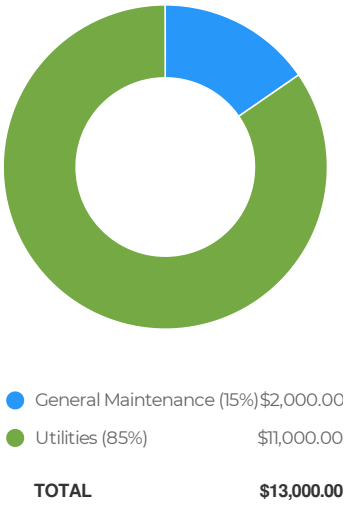
Total Budget *(all years)*

$13K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown	
Operational Costs	**FY2026**
General Maintenance	$2,000
Utilities	$11,000
Total	**$13,000**

Cemetery Fund - Upgrade road in Village Cemetery $78,489

Project Description

During Fiscal Year 2022, the Village plans to spend down earnings accumulated in the Cemetery Perpetual Care Fund committed for cemetery care to upgrade the road that runs through the Village Cemetery.

Project Impact

The upgrade of the road will improve access to the Village Cemetery. The project has an estimated cost of $78,489 to be completed during Fiscal Year 2022 from amounts designated for Cemetery care within the Cemetery Perpetual Care Fund.

Submitted By	Village of Chatham
Request Owner	Administration Department
Est. Start Date	05/01/2021
Est. Completion Date	04/30/2022
Department	Administration
Type	Capital Improvement

Upgrade road Chatham Cemetery

Request Details

Type of Project	Refurbishment	Project Priority and Sta...	Recommended

Benefit to Community

Upgrading the road that runs through the Cemetery will improve access to visitors to the Chatham Cemetery

Capital Cost

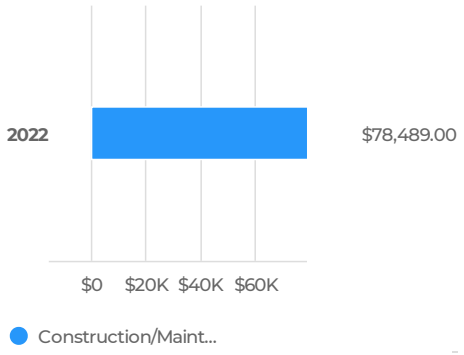
FY2022 Budget

$78,489

Total Budget *(all years)*

$78.489K

Capital Cost by Year



Capital Cost for All Years

Capital Cost Breakdown

Capital Cost	FY2022
Construction/Maintenance	$78,489
Total	**$78,489**

Funding Sources

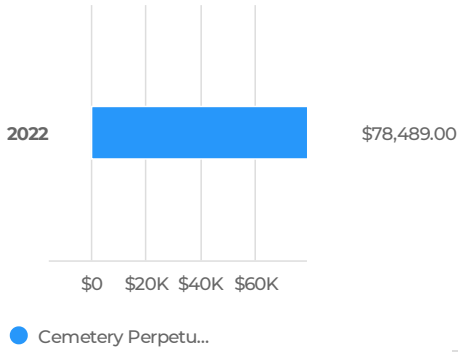
FY2022 Budget

$78,489

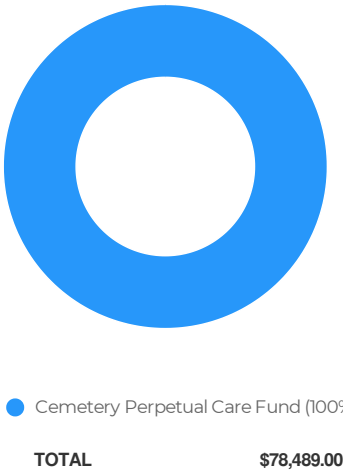
Total Budget *(all years)*

$78.489K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown	
Funding Sources	**FY2022**
Cemetery Perpetual Care Fund	$78,489
Total	**$78,489**

Multi-Fund Project - Information Technology $388,620

Project Description

A portion of each year's IT budget is used for the replacement of equipment and the upgrading of software. The amounts below have been estimated for this purpose. It is important for the Village's servers, computers and software to be up to date in order to prevent equipment failure and provide adequate support for the functions of the Village.

Submitted By	Village of Chatham
Request Owner	Administration Department
Department	Administration
Type	Capital Equipment

Project Impact

The Village relies on its IT system to provide services throughout the Village. Not providing for the replacement of equipment and upgrading of software could affect the Village's ability to serve citizens. The replacement of equipment and software is budgeted for each year of the plan from Fiscal Year 2022 to Fiscal Year 2026 with a total cost of $388,620 and will be funded by the General, Electric and Water and Sewer Funds.

	2022	2023	2024	2025	2026	Total
General Fund Administration Department	$24,617	$25,109	$25,611	$26,123	$26,646	$128,106
General Fund Street Department	$1,500	$1,530	$1,561	$1,592	$1,624	$7,807
General Fund Police Department	$9,574	$9,765	$9,960	$10,160	$10,363	$49,822
Electric Fund	$16,995	$17,335	$17,682	$18,035	$18,396	$88,443
Water and Sewer Fund	$21,991	$22,431	$22,879	$23,337	$23,804	$114,442
Total	$74,677	$76,170	$77,693	$79,247	$80,833	$388,620

Request Details

New Purchase or Repla...	New	Project Priority and Sta...	Recommended

Capital Cost

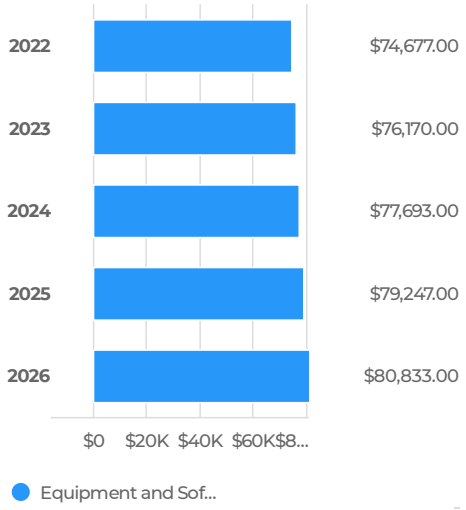
FY2022 Budget

$74,677

Total Budget *(all years)*

$388.62K

Capital Cost by Year



Capital Cost for All Years

Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Equipment and Software	$74,677	$76,170	$77,693	$79,247	$80,833
Total	**$74,677**	**$76,170**	**$77,693**	**$79,247**	**$80,833**

Funding Sources

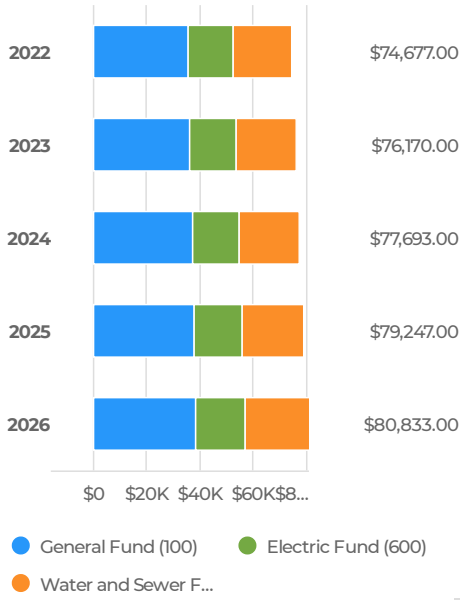
FY2022 Budget

$74,677

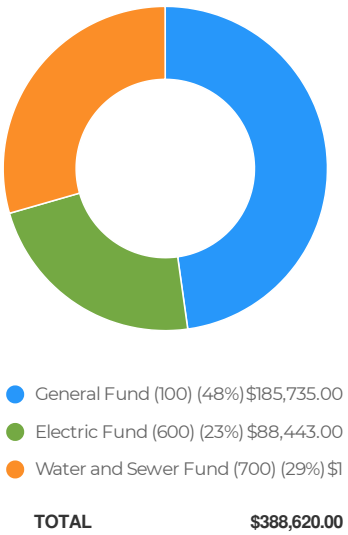
Total Budget *(all years)*

$388.62K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
General Fund (100)	$35,691	$36,404	$37,132	$37,875	$38,633
Electric Fund (600)	$16,995	$17,335	$17,682	$18,035	$18,396
Water and Sewer Fund (700)	$21,991	$22,431	$22,879	$23,337	$23,804
Total	**$74,677**	**$76,170**	**$77,693**	**$79,247**	**$80,833**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual: A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A balanced budget means that operating revenues equal or exceed operating expenses. One-time capital expenditures normally are funded from Fund Reserve and are not factored into whether the budget is balanced.

Betterment (Special Assessment): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A description of the spending and general financial plans that focus on the accomplishment of specific goals and objectives established by the Village Board over a specified period of time.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Improvements/Capital Outlay: Projects or products that are long-term assets. These expenditures generally have estimated useful lives of five years or longer and typically are in excess of $5,000.

Capital Improvement Plan: A five-year projection of the Village's capital improvement needs. The plan also includes the source of funding for each particular project. The first year of the plan represents the current fiscal year capital budget.

Capital Projects Fund: A fund used to account for infrastructure improvements including streets, storm sewers, sidewalks, bike trails and park improvements.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash-basis: A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Charges for Services: User charges for services provided by the Village to those specifically benefiting from those services.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Contractual Services: Items of expenditure from services the Village received primarily from an outside company.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Department: A major administrative division of the Village with overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program and may be accounted for in more than one fund.

Depreciation: The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of the asset, less the salvage value, is charged off as an expense. This method of cost allocation can be used in proprietary funds.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EAVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Plan: The use of the budget as a means to summarize the Village's finances including revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the estimated current year actual, and the proposed budget year.

Fiscal Year(FY): A time period for which the Village's finances are recorded and maintained. The Village's fiscal year begins May 1 and ends April 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: Difference between assets and liabilities reported in a governmental fund.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

Generally Accepted Accounting Principles: The standards used for financial report preparation, as determined by (GAAP): the Governmental Accounting Standards Board (GASB), so that the Village's financial statements may be fairly compared to prior reports and to the reports of other governmental entities.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Government Finance Officers Association (GFOA): An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.

Governmental Accounting Standards Board (GASB): An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. The guide the preparation of external financial reports of those entities.

Governmental Fund: Fund generally used to account for tax-supported funds.

Illinois Municipal Retirement Fund (IMRF): State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Information Technology: A term used to broadly define computer operations and the processing of automated information in the Village's organization.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Levy: To impose taxes for the support of government activities**.**

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Long-term Debt: Financial obligation with a maturity date of more than one year after the date of issuance.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Modified Accrual: A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received.

Motor Fuel Tax (MFT): Revenue allocated by the state to municipalities for funding street improvements.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Position: The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide Financial Statement of the Comprehensive Annual Financial Report.

Non-Home Rule: A non-home rule unit of government, pursuant to the Illinois State Constitution, may exercise only those powers and perform those functions as identified by the State. Non-Home Rule communities are limited in the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax and to incur debt.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expenses/Expenditures: Expenses/Expenditures that generally recur annually and are expected to continue in the future unless service levels are impacted.

Operating Revenues: Revenues that recur annually with reasonable stability. By Village policy, operating revenues should exceed operating expenses/expenditures on an annual basis.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Fund: Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Restricted Fund Balance: Represents fund balances which are subject to externally enforceable limitations imposed by external parties or enabling legislation.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a particular purpose.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $7.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Levy: An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for the taxing district.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Telecommunications Tax: A tax on the gross sale of telecommunications services by telecommunications providers.

Transfers: Movements of resources between two Funds.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unassigned Fund Balance: Represents the residual classification for the General Fund. This is the fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report a deficit fund balance as unassigned.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves, and they are not available for disbursement.)

Unrestricted Fund Balance: It is the portion of total funds balance that is not restricted by externally enforceable limitations imposed by external parties or enabling legislation.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.