

Memo From Nancy Harris

To: Board and Officers

Date: May 6, 2022

Subject: Draft Budget for Year Ended 4/30/23

Introduction

Attached is a preliminary operating budget for the year ended 4/30/23, for your review, discussion and approval, subject to changes the Board may wish to make. (Please make note, these are preliminary numbers, based on projections of anticipated amounts.)

Also enclosed is a list of the key assumptions. As with any budget, this one is dependent on the validity of the assumptions on which it's based. They should be reviewed carefully.

Operating Budget Summary

Forecasted Revenues	<u>\$ 2,061,773</u>
Budgeted Expenditures:	
Police	1,319,289
Administration	256,456
Building Department	95,650
Streets & Roads (Public Works)	<u>111,161</u>
Total Expenditures	<u>\$ 1,782,556</u>
Estimated Surplus (Deficit)	<u>\$ 279,217</u>

Comparison With Estimated Results for Y/E4/30/22

The foregoing estimated operating excess for Y/E4/23 compares with an excess for Y/E/22 currently estimated at about \$386K.

Revenues:

Total operating revenues forecast for Y/E4/23 are about \$174K higher than estimated totals for the current year. Forecast includes a \$163K transfer from ARPA funds.

Expenditures:

Total operating expenditures proposed by this budget are \$282K greater than projections for the current year. This is primarily due to the increase in Police Department Personal Services.

Capital Budget Summary

Forecasted Revenues	<u>\$ 755,291</u>
Budgeted Expenditures:	
Police	123,100
Administration	600,000
Building Department	0
Streets & Roads (Public Works)	<u>362,967</u>
Total Expenditures	<u>\$1,086,067</u>
Estimated Surplus (Deficit)	<u><u>\$(330,776)</u></u>

Comparison With Estimated Results for Y/E4/30/22

The foregoing estimated capital deficit for Y/E4/23 compares with a deficit for Y/E/22 currently estimated at about \$167K.

Revenues:

Total capital revenues forecast for Y/E4/23 are about \$660K higher than estimated totals for the current year.

Expenditures:

Total capital expenditures proposed by this budget are \$824K greater than projections for the current year.

**Village of Wayne
General Fund Operating Budget –DRAFT
Year Ended 4/30/23**

Key Assumptions

Revenues:

- Property tax - \$874,716: Estimated 2021 levy as “extended (computed) by each county.
- State income tax - \$302,438: IML estimate of \$132.30 with a census count of 2,286.
- Utility tax: \$233,000: Budget assumes similar to FY22. Rising rates mitigated by curbed usage.
- Amusement tax: \$58,000: Shows have been added to schedule, COVID rules have loosened.
- Building Permits - \$100,000: Based on historical norms.
- Traffic fines - \$50,000: Based on historical norms.
- Interest Income - \$17,500: Reflects increase in interest rates, averaging 0.5%.
- Contributions - \$162,919: Transfer from ARPA funds to General Fund.

Police Department Expenditures:

- Salaries & fringe benefits: \$963,269. Includes four (three now, one in six months) new full-time officers at an average salary of \$73K, in addition to Chief Roberts and Commander Abruzzo. Part-time officer hours approximated at 4,400 with an average rate of \$27/hr. Also includes 2,080 hours for CSO.
- Contributions to police pension fund (included in fringe benefits, above): \$250,000.
- Gasoline: \$27,000, includes increased cost as well as increased patrol (added coverage).
- General insurance (liability): \$8,501 (estimated 5% increase).
- Worker’s Comp Insurance: \$35K. Based on \$570K in police reg salaries and historic rate for WC.
- Most Allocated expenses include a 5% inflation adjustment. Legal services includes 7% due to new prosecutor/adjudicator need.

Administration Expenditures:

- Salaries & fringe benefits: \$81,773 – includes a 7% increase while number of hours worked remains static.
- Park Commission: \$5,000 – includes payments to Bedrock Earthscapes for BDDS maintenance.
- Most contract and allocated expenses include a 5% inflation adjustment. Other, including Engineering and Legal have already seen price increases.

Building Department Expenditures:

- Salaries & fringe benefits: \$70,259 – includes a 7% increase.
- Most contract and allocated expenses include a 5% inflation adjustment. Legal includes 7% for new prosecutor.
- Total department expenditures: \$95,650.

Public Works Expenditures:

- Salaries & fringe benefits: \$22,987 – Includes 7% salary increase. Spurling hours worked spread between 4 other employees based on hours worked in FY2022, with no increase in total hours worked.
- Road maintenance: \$45,000 for Patching/Crack Sealing, Tree Management, and Non-Designated

**Village of Wayne
General Fund Capital Budget –DRAFT
Year Ended 4/30/23**

Key Assumptions

Revenues:

Total revenues - \$755,291 includes state grants for Village Hall (\$500K) and Lake Eleanor Drainage (\$100K), MFT (\$100K) and Road & Bridge (\$33K) appropriations as well as recognition of \$27,291 in deferred contributions.

Police Department Capital Expenditures:

- Squad Cars - \$95,100 includes new vehicle for CSO.
- Equipment - \$28,000 includes 2 new radios, computers and misc equipment.

Administrative Department Capital Expenditures:

- Village Hall - \$600,000.

Building Department Capital Expenditures:

- None

Public Works Department Capital Expenditures:

- Road paving and culvert repair - \$236,907.
- Engineering for road program - \$26,060 – Estimated at 11% of road program
- Lake Eleanor Drainage, including engineering - \$100,000.

09-May-22
VILLAGE OF WAYNE
Operating Budget-Y/E 4/23

REVENUES/SUMMARY

	2021 Actual	Prelim 2022 Actual	Prelim 2023 Budget	
Taxes:				
Property-Dupage	456307 *	471071	492797 *	County
" " -Kane	375798 *	382872	381919 *	County
" " -St.& Bridge				
Total	832105 *	853943	874716 *	
Sales Tax	143747 *	187209	183000 *	IML - 2020 Census count 2286
State Income Tax	278684 *	335990	302438 *	IML - 2020 Census count 2286
Utility Tax	222086 *	233421	233000	Trending
Vehicle Sticker Fee	71737	63972	67500	
Amusement tax	58288	48788	58000	Added shows
Total Taxes	1606647 *	1723323	1718654 *	
Licenses&Permits				
Utility Line Burial Fee	0	0		
Liquor Licenses	1250 *	1250	1250 *	
Building Permits	103992 *	97857	100000	Historical Average
Truck Permits	3030 *	690	500 *	
Tot.Lic.&Permits	108272 *	99797	101750 *	
Fines&Penalties				
Traffic Fines-DuP.	60913 *	49076	49500 *	
" " -Kane	2740 *	522	500 *	
Total Fines	63653 *	49598	50000 *	
Chges.For Services				
Police Rept.Fees	432 *	337	300 *	
Credit Card Processing Fees	1258	658	650	
Extra Duty Revenue	0 *	0		
Total charges	1690 *	995	950 *	
Rev.From Money&Prop.				
Interest-IPITIP	1847 *	909	11900	
Interest-Other Accounts	7253	431	5250	
" " -MM A/C	55 *	28	350 *	
Total Interest	9155 *	1368	17500 *	
Other Income:				
Contributions-Police	2650	2550	2500	
Contributions-Park	*	300	*	
Contributions-Other	0 *	0		
Contributions	300	100	162919	ARPA transfer to General Fund
Insurance Recoveries	1140 *	800		
SaddleRidgeContrib-Police		0		
Miscellaneous	118253 *	8660	7500 *	
Vehicle sales	9400 *	0		
Total Other Income	131743 *	12410	172919 *	
General Fund Operating Revenues	1921160 *	1887490	2061773 *	

EXPENDITURES*

Police	990318 *	1041663	1319289 *
Administration	242738 *	261415	256456 *
Building Dept.	84260 *	80580	95650 *
Public Works Dept.	134382 *	117273	111161 *
General Fund Operating Expenditures	1451698 *	1500931	1782556 *
Operating Excess Rev/(Expend)	469462 *	386559	279217 *
Capital Excess Rev/(Expend)	(334539)	(166932)	(330776)
Excess Rev/(Expend)	134923	219627	(51559)

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VILLAGE OF WAYNE
Operating Budget-Y/E 4/23

EXPENDITURES-POLICE

	2021 Actual	Prelim 2022 Actual	Prelim 2023 Budget	*
Discretionary Expenses:				*
Personal Services:				*
Salaries:Full-Time*	226145	247402	465880	See Salaries schedule
" " :Part-Time	246755	224829	183645	See Salaries schedule
" " :Over-Time	4062	7672	7465	See Salaries schedule
" " :Extra Duty	0	0		
Total Salaries	476962	479903	656990	
Social Security Tax	37320	37762	50260	
State Unemploy.Tax	3978	4023	6019	6 FT/7 PT Officers/Admin
Retirement Fund	250000	275000	250000	See Salaries schedule
Total Pers.Serv.	768260	796688	963269	
Contract.Services:				*
Mtnce.-Building		0	1000	
Mtnce.-Vehicles	9543	3721	5000	
" " -Equipt.	2603	1876	2500	
Telephone	8167	5322	5588	
Radio Comm.-Kane Cty.	45754	48042	50444	
Printing	0	0	0	
Postage	135	4	0	
Legal Services	6170	6000	6420	
Other Professional Services	4081	4897	4900	
Dues	5994	5505	9500	\$2500 Increase in MERIT
Training	6251	5058	10000	
Total Contr.Serv.	88698	80425	95352	
Commodities:				*
Office Supplies	2001	1831	2500	
Gasoline,Oil	15938	19596	27000	
Operating Supplies	5100	3878	5500	
Uniforms	2040	3259	9500	New officers
Total Commodities	25079	28564	44500	
Other Expenses:				*
Miscell.Expense	1460	1563	1500	
Allocated (Non-Discretionary) Expenses:				
Mtnce.-Building	1743	5050	5720	52 wks *110
" " -Equipt.	951	936	1032	Includes new rate
Gen.Insurance	38495	8096	8501	5% Increase
Workman's Comp Insurance		27161	35000	\$570K police salaries, historic rate/\$
Telephone	2302	3824	4015	
Temp Space Occupancy Cost	13755	48757	54000	Increase in occupancy and lease rates
Legal Services	3920	5880	6292	
Internet Services	1200	5305	5570	
Hospital Insurance	39522	21205	73626	CMS plus reimbursements
Disability Insurance	4127	7555	15588	5 non-pension officers
Life/Retmt.Ins.	806	654	5324	6 officers
Animal Control	0	0		
Total Allocated Expenses	106821	134423	214668	
Total Operating Expenses	990318	1041663	1319289	
Total Police Dept.	990318	1041663	1319289	

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VILLAGE OF WAYNE
Operating Budget-Y/E 4/23

EXPENDITURES-ADMINISTRATION

	2021 Actual	Prelim 2022 Actual	Prelim 2023 Budget	*
Personal Services:				*
Salaries-Part-Time	70171	72118	74672	* See Salaries schedule
Social Security Tax	5482	5631	5712	*
State Unemploy.Tax	1320	1596	1389	* See Salaries schedule
Total Pers.Serv.	76973	79345	81773	*
Contract.Services:				*
Mtnce.-Bldg.	1069	623	0	*
Mtnce.-Equipt.	300	128	134	*
Mtnce.-Other	5874	6717	7053	*
Records Management	5766	6373	6692	*
Advert.-Legal Publ.	490	504	529	*
Printing	3523	2073	2177	*
Postage	1511	1851	1944	*
Accounting Serv.	2001	2098	2203	*
Audit Services	14900	15350	16118	*
Engineering Serv.	43616	37346	40000	*
Legal Services	33331	40128	40000	*
Prof.Serv.-Other	5396	17223	5000	* 2022 includes Chief Search
Dues	3350	3878	4000	*
Training	0	0		*
Total Contr.Serv.	121127	134292	125850	*
Commodities:				*
Office Supplies	2666	1724	2100	*
Operating Supplies	1036	2129	2500	*
Total Commodities	3702	3853	4600	*
Other Expenses:				*
Miscell. Expense	857	1311	1300	*
Contributions	1000	2460	2500	*
Total Other Exp.	1857	3771	3800	*
Allocated (Non-Discretionary) Expenses:				*
Mtnce.-Bldg.	1733	1668	1690	* No increase
Mtnce.-Equipt.	713	703	780	* Includes new rate
Utilities - Gas	1049	2042	2144	*
Gen.Insurance	16528	10029	10530	*
Workman's Comp Insurance		5132	3800	*
Hospital Insurance	7754	7439	7811	*
Telephone	2512	3707	3892	*
Historic Sites	50	50	50	*
Park Commission	4095	4847	5000	*
Internet Services	2857	3344	3511	*
Merchant and Billing Fees	1413	818	850	* Dependent on VS
HOA Dues	375	375	375	*
Total Allocated Expense	39079	40154	40433	*
Total Operating Expenses	242738	261415	256456	*
Total Admin.Expense	242738	261415	256456	*

28-Apr-22
VILLAGE OF WAYNE
Operating Budget-Y/E 4/23

EXPENDITURES-BUILDING DEPT.

	2021	Prelim	Prelim	
	Actual	2022	2023	*
		Actual	Budget	*
Personal Services:				*
Salaries:Part-Time	57627 *	53817	62584 *	See Salaries schedule
Social Security Tax	4408 *	4117	4788 *	
State Unemploy.Tax	867 *	703	926 *	See Salaries schedule
Mileage Reimbursemen	1694 *	1833	1961 *	
				*
Total Pers.Serv.	64596	60470	70259 *	
Contract.Services:				*
Legal Publ.-Advtg.		0		
Printing		0		
Engineering Serv.	3018 *	4078	4100 *	
Prof.Serv.-Other	6765 *	4868	9000 *	Includes Admin. Judge
Training	113 *	0	115 *	
Dues	145 *	145	152 *	
				*
Total Contr.Serv.	10041 *	9091	13367 *	
Commodities:				*
Office Supplies	1083	413	450	
Operating Supplies	1150 *	687	1150 *	
				*
Total Commodities	2233 *	1100	1600 *	
Other Expenses:				*
Miscell.Expense	0 *	0	0 *	
				*
Allocated (Non-Discretionary) Expenses:				*
Hospitalization Ins	0 *	0		
Mtnce.-Bldg.	1733 *	1667	1690 *	No increase
Mtnce.-Equipt.	265 *	234	264 *	Includes new rate
General Insurance	0 *	41	43 *	
Telephone	2512 *	3708	3893 *	
Legal Services	1680 *	2520	2696 *	
Internet Services	1200 *	1750	1838 *	
				*
Total Allocated Expense	7390 0	9920	10424 0	
Total Operating Expense	84260 *	80581	95650 *	
Total Bldg.Dept.Exp.	84260 *	80581	95650 *	
	=====	=====	=====	*

26-Apr-22
VILLAGE OF WAYNE
Operating Budget-Y/E 4/23

EXPENDITURES - PUBLIC WORKS

	2021	Prelim	Prelim	
	Actual	2022	2023	
		Actual	Budget	*
Personal Services:	*			*
Salaries:Part-Time	45113 *	33482	20667 *	See Salaries schedule
Social Security Tax	3885 *	2561	1581 *	
State Unemploy.Tax	594 *	498	739 *	See Salaries schedule
Total Pers.Serv.	49592 *	36541	22987 *	
Contract.Services:	*			*
Mtnce-Building	0	1600	1600	
Mntnce.-Vehicles	5579 *	5526	5000 *	
Mntnce.-Equipt.	929 *	1209	3000 *	
Mtnce.-Roads	40388 *	40286	45000 *	See RdMntce Schedule
Mtnce.-Other		0		
Truck Storage	*	0	*	
Total Contr.Serv.	46896 *	48621	54600 *	
Commodities:	*			*
Gasoline	3918 *	882	2500 *	
Snow Removal,Etc.	18169 *	19664	17849 *	See RdMntce Schedule
Office Supplies	239 *	71	175 *	
Operating Supplies	2383 *	1586	2500 *	
Total Commodities	24709 *	22203	23024 *	
Other Expenses:	*			*
Miscell. Expense	908 *	718	850 *	
Allocated (Non-Discretionary) Expenses:				
Hospital Insurance	3210 *	0	*	
Street Lights	7773 *	7571	7900 *	
Utilities - Gas	1294 *	1619	1800 *	
Total Allocated Expense	12277	9190	9700 0	
Total Operating Expense	134382 *	117273	111161 *	
Total Pub Wrks.Dept	134382 *	117273	111161 *	
	===== *	=====	===== *	

06-May-22

VILLAGE OF WAYNE

Other Funds Disposition

Statement of Income and Expenditures -
Certain Other Funds

	MFT	Street and Bridge	ARPA
Balance at 4/30/2022	319,810	56,581	162,919
Income:			
*MFT Monthly	53,721		
*MFT Transportation Renewal Monthly	40,462		
Build Illinois Grant	26,702		
Property Tax		2,490	
ARPA Grant			165,956
Total Income	120,885	2,490	165,956
Expenditures:			
MFT Appropriation - Capital Fund	95,000		
Street & Bridge Appropriation - Capital Fund		33,000	
Transfer to General Fund			162,919
Total Expenditures	95,000	33,000	162,919
Fund Net Income/(Loss)	25,885	(30,510)	3,037
Expected Fund Balance 4/30/23	345,695	26,071	165,956

*Based on IML estimates, 2020 Census

Other Funds

06-May-22
Village Of Wayne Budget
Salaries-Y/E 4/23

POLICE

Anticipated Annual Adjustment 5/1/22

Salary @4/30/22	
	Year
Full-Time:	
Officers:	
Roberts with bonus	95,000
Abruzzo with bonus	82,000
New Officers	255,500
3.5	73,000

%	Salary Amount	@3/31/23	Bonus	Budget Y/E 4/23
0.0%	97,750	101,800	10,180	107,930
	82,000	82,000	8,200	90,200
	249,500	18,250		267,750
				46
				2,080
				43
				37
				7,280

	429,250	0	465,880	40	11,440
6.00 Officers at	463.00		2,778		

State Unemployment Tax

Over-Time:
Regular O/T

Hrs	Rate
Police Dept O/T estimat	192
	39.59
	7,601

Hourly Rate Y/E4/22	Dept Est Hours Worked
Police officers	6
CSO	1
Administrative assistant	833
CSO	

Total Salaries Y/E 4/21 (Test)	Est Hrs Y/E4/23	Increase %	Rate Y/E4/23	Budget Y/E 4/23
4,400	4,400		27.00	118,800
1,040	1,040		21.00	21,840
830	830	7%	25.50	21,165
1,040	1,040		21.00	21,840
			183,645	

Part-Time:

Police officers	6	35.49	9,643
CSO	1		
Administrative assistant		23.85	833
CSO			
Total parttime			10,476

4,400	118,800	4,400
1,040	21,840	
830	21,165	
1,040	21,840	
	183,645	

State Unemployment Tax (not including Admin. Assistant

Total Police Salaries

Total State Unemployment Tax

Retirement Benefit Costs

Police Pension Fund Contributions - Per DOI actuarial report 4/30/21
Suggested employer contribution
Normal Costs @ 40% of active payroll
Cushion allowing for changes in data points

7.00 Employees	463.00	3,241	11,680	32
[Over-all increase:			657,126	
			6,019	

Total Police Salaries and Retirement Benefit Costs

Salaries

172,000
60,000
18,000
250,000
907,126

09-May-22

Village Of Wayne Budget
Salaries-Y/E 4/23

OTHER DEPARTMENTS

Administration (Dept Estimate):

PartTime:					
Engstrom	29.70	832	834	7%	31.80
Panek	17.00	1,040	1,040	7%	18.20
Harris	23.85	1,144	1,146	7%	25.50
			0		
Difference not traced					
Total Administration Salaries					74,672
State Unemployment Tax			3.00 Employees	463.00	1,389

Difference not traced

Total Administration Salaries

State Unemployment Tax

Building Dept: (Dept. Estimate)

PartTime:						
Gricus						
Starodub	20	1,040	33,017	1,040	0%	40,328.00
			20,800		7%	22,256
Total Bldg Dept			53,817	0.00%	0	62,584
State Unemployment Tax				2.00 Employees	463.00	926

Streets & Roads(Dept. Estimate):

[illegible]

Salaries

Salaries

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