

FISCAL YEAR 2023 BUDGET

Prepared by:

Treasurer's Office



Village of Riverdale
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VILLAGE OF RIVERDALE

FISCAL YEAR 2023 BUDGET

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VILLAGE OF RIVERDALE

FISCAL YEAR 2023 BUDGET

Introduction

Principal Officials

Transmittal Letter



ANNUAL BUDGET

VILLAGE OF RIVERDALE, ILLINOIS

FOR THE FISCAL YEAR
MAY 1, 2022 – APRIL 30, 2023

PRINCIPAL OFFICIALS

LAWRENCE L. JACKSON
MAYOR

KAREN HOLCOMB
CLERK

RODRICK JEFFERSON	TRUSTEE
ERIK LEVERE	TRUSTEE
GREGORY LEWIS	TRUSTEE
CASSANDRA RILEY-PINKNEY	TRUSTEE
BRADLEY SMITH	TRUSTEE
BRENDA WILLIAMS	TRUSTEE

VILLAGE OF RIVERDALE

TO: Mayor Lawrence L. Jackson
Board of Trustees

RE: Budget Transmittal Letter – Fiscal Year 2022/2023

DATE: July 18, 2022

This transmittal letter summarizes the tentative budget for the various funds of the Village of Riverdale for the fiscal year that begins May 1, 2022 and ends April 30, 2023.

This budget document was prepared with two major objectives in mind. First, to provide citizens and others interested in the Village's finances complete and understandable information regarding the budget. The second is to develop an annual fiscal plan that will assist Village leaders in making better decisions and enhance financial accountability. The tentative budget was available for public review upon request at the Village's Finance Department.

As a financial plan, the budget document describes all funds subject to appropriation in the fund structure overview section. In addition, all summaries of all major revenues and expenditures are provided in summary tables. Finally, the summary section includes information showing the projected changes in fund balances for all appropriated funds (excluding the fiduciary funds).

General Fund

Revenues. Budgeted revenues within the General Fund are \$14,450,800, an increase of \$1,233,385 (9.3%) from the prior year. Property tax receipts are budgeted at \$5,220,000, an increase of \$220,000 from the previous year, and they constitute 36.1% of General Fund revenue. The budget for gaming revenue increased \$250,000, as more Casino revenue is expected with Covid restrictions having been lifted. The Grant Fund has been rolled into the General Fund for FY23, and the increase in revenue can also be attributed to the \$279,750 expected in grant revenue.

A major source of revenue are utility taxes, which are budgeted at \$1,730,000. This increased \$168,000 from the prior year as higher revenue is expected.

Another major source of revenue is the transfer in from the Finance Corporation for excess income tax revenue received that is not needed in order to meet the debt obligation on the 2018 bond. The transfers make up 12.6% of fund revenues and are budgeted at \$1,825,000.

Expenditures. The total General Fund expenditure budget is \$13,757,065, an increase of \$841,325 (6.5%) from the prior year. \$279,750 of this increase is due to budgeted grant expenditures, as the Grant Fund has been rolled into the General Fund for FY23.

Overall, budgeted General Fund revenues of \$14,450,800 exceed budgeted expenditures of \$13,757,065 by \$693,735.

Enterprise Funds

The Water, Sewer, Sanitation, and Parking Lot Funds are Enterprise Funds indicating that revenues derived from the operation of the utility should fully fund operations. Rates charged to residents are used to pay for all costs associated with providing water, processing wastewater, and to pay for the repair and maintenance of existing infrastructure. Capital development fees are charged against new development to pay for the expansion of the system. However, capital development fees are separate from water and sewer rates and provide no assistance in paying for operations or the repair and maintenance of existing infrastructure.

The spending request for the Enterprise funds is \$5,776,255 and is funded by operating revenues of \$5,595,750.

Sincerely,

David A. Gonzalez
Treasurer

VILLAGE OF RIVERDALE

FISCAL YEAR 2023 BUDGET

Financial

Fund Structure and Budget Overview

Budgeted Revenue 2021/2022 vs 2022/2023 - All Funds

Budgeted Expenses 2021/2022 vs 2022/2023 - All Funds

Budgeted Revenue by Source 2021/2022 vs 2022/2023 - General
Fund

Budgeted Revenue by Source 2022/2023 - General Fund

Budgeted Expenses by Department 2021/2022 vs 2022/2023 - General Fund

Schedule of Anticipated Fund Balances 2022/2023 - All
Funds



Fund Structure and Budget Overview

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that compromise its assets, liabilities, reserves, fund equity, revenues and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

The Village's governmental funds are as follows:

General Fund – This fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds – These funds are used for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Village maintains one major special revenue fund. The Social Security/IMRF Fund is used for the purpose of paying the Village's retirement IMRF and social security expenses. The Village also maintains five nonmajor special revenue funds.

Debt Service Fund – This fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

Capital Projects Funds – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The Capital Improvements Fund, a major fund, accounts for the resources to provide for certain capital improvements and the replacement of Village equipment. The Village also maintains four nonmajor capital projects funds.

The Village's proprietary funds include the following:

Enterprise Funds – These funds account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains four major enterprise funds. The Water Fund accounts for the provision of water services to the residents of the Village. The Sewer Fund accounts for the provision of sewer services to the residents of the Village. The Sanitation Fund accounts for the provision of sanitation services to the residents of the Village. The Parking Lot Fund accounts for the receipt of parking charges for services and related expenses.

The Village's fiduciary funds include the following:

Pension Trust Funds – These funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to be used for disability and retirement annuity payments to employees covered by the plan. The Firefighters' Pension Fund accounts for the accumulation of resources to be used for disability and retirement payments to employees covered by the plan.

The Village's blended component unit include the following:

Riverdale Finance Corporation – The purpose of the organization is to issue bonds on behalf of the Village in order to provide funding for any lawful purpose of the Village, including but not limited to, funding for capital and infrastructure requirements of the Village, to refund any outstanding obligations of the Village and to refund outstanding bonds of the Corporation.

Fund Structure and Budget Overview

Basis of Accounting and Budgeting – The Village of Riverdale presents governmental funds on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

The Village prepares its budget on a basis consistent with generally accepted accounting principles. The Finance committee submits to the Village Board of Trustees a proposed operating budget for the fiscal year commencing the following May 1st. The operating budget includes proposed expenditures and the means of financing them. It is legally enacted on an annual basis through passage of an ordinance. The Village Treasurer is authorized to transfer budgeted amounts between departments within funds with proper Board approval.

Budget Summary

Revenue Budget	All Funds			
	2021/2022	2022/2023	Difference	Percent Change
General Fund	\$ 13,217,415	\$ 14,450,800	\$ 1,233,385	9.3%
Special Revenue Funds				
Motor Fuel Tax Fund	500,150	500,050	(100)	0.0%
MFT- Rebuild IL Fund	297,644	148,822	(148,822)	-50.0%
Northeast TIF Fund (TIF #1)	-	-	-	0.0%
Central Industrial TIF Fund (TIF #4)	-	5,000	5,000	100.0%
Social Security/IMRF Fund	345,000	345,000	-	0.0%
Grant Fund	150,000	-	(150,000)	-100.0%
Total Special Revenue Funds	1,292,794	998,872	(293,922)	-22.7%
Capital Projects Funds				
Capital Improvement Fund	-	889,790	889,790	100.0%
CDBG Fund	250,000	250,000	-	0.0%
Northwest TIF Fund (TIF #2)	-	26,439	26,439	100.0%
144th St TIF Fund (TIF #3)	-	10	10	100.0%
Western Industrial Conservation Area Fund (TIF #5)	-	-	-	0.0%
Total Capital Projects Funds	250,000	1,166,239	916,239	366.5%
Debt Service Fund				
G.O. Refunding Bonds of 2003B	110,985	126,185	15,200	13.7%
G.O. Refunding Bonds of 2003E	181,025	168,105	(12,920)	-7.1%
G.O. Alt Rev Refunding Bonds of 2004A	335,514	344,623	9,109	2.7%
G.O. Refunding Bonds of 2007	224,449	236,161	11,712	5.2%
G.O. Refunding Bonds of 2011	750,537	779,226	28,689	3.8%
Transfer In - Finance Corporation	400,000	400,000	-	0.0%
Total Debt Service Fund	2,002,510	2,054,300	51,790	2.6%
Enterprise Funds				
Water Fund	3,225,000	3,465,000	240,000	7.4%
Sewer Fund	945,000	995,000	50,000	5.3%
Sanitation Fund	1,080,000	1,120,000	40,000	3.7%
Parking Lot Fund	10,850	15,750	4,900	45.2%
Total Enterprise Funds	5,260,850	5,595,750	334,900	6.4%
Finance Corporation	1,760,300	1,825,200	64,900	3.7%
Total All Funds	\$ 23,783,869	\$ 26,091,161	\$ 2,307,292	9.7%

Budget Summary

Expense Budget	All Funds			
	2021/2022	2022/2023	Difference	Percent Change
General Fund	\$ 12,915,740	\$ 13,757,065	\$ 841,325	6.5%
Special Revenue Funds				
Motor Fuel Tax Fund	435,985	476,185	40,200	9.2%
MFT- Rebuild IL Fund	297,644	148,822	(148,822)	-50.0%
Northeast TIF Fund (TIF #1)	47,500	70,000	22,500	47.4%
Central Industrial TIF Fund (TIF #4)	105,000	5,000	(100,000)	-95.2%
Social Security/IMRF Fund	251,150	230,000	(21,150)	-8.4%
Grant Fund	150,000	-	(150,000)	-100.0%
Total Special Revenue Funds	1,287,279	930,007	(357,272)	-27.8%
Capital Projects Funds				
Capital Improvement Fund	110,520	1,044,217	933,697	844.8%
CDBG Fund	250,000	250,000	-	0.0%
Northwest TIF Fund (TIF #2)	-	-	-	0.0%
144th St TIF Fund (TIF #3)	370,000	411,439	41,439	11.2%
Western Industrial Conservation Area Fund (TIF #5)	25,100	25,500	400	1.6%
Total Capital Projects Funds	755,620	1,731,156	975,536	129.1%
Debt Service Fund				
G.O. Refunding Bonds of 2003B	110,985	126,185	15,200	13.7%
G.O. Refunding Bonds of 2003E	181,025	168,105	(12,920)	-7.1%
G.O. Alt Rev Refunding Bonds of 2004A	328,305	324,767	(3,538)	-1.1%
G.O. Refunding Bonds of 2007	219,646	222,618	2,972	1.4%
G.O. Refunding Bonds of 2011	1,161,950	1,159,150	(2,800)	-0.2%
Total Debt Service Fund	2,001,911	2,000,825	(1,086)	-0.1%
Enterprise Funds				
Water Fund	3,287,400	4,059,155	771,755	23.5%
Sewer Fund	658,725	637,100	(21,625)	-3.3%
Sanitation Fund	1,050,000	1,080,000	30,000	2.9%
Parking Lot Fund	-	-	-	0.0%
Total Enterprise Funds	4,996,125	5,776,255	780,130	15.6%
Finance Corporation	2,719,244	2,784,944	65,700	2.4%
Total All Funds	<u>\$ 24,675,919</u>	<u>\$ 26,980,252</u>	<u>\$ 2,304,333</u>	<u>9.3%</u>

Budget Summary

Revenue by Source	General Fund		
	2021/2022	2022/2023	Difference
<u>Taxes</u>			
Property Taxes	\$ 5,000,000	\$ 5,220,000	\$ 220,000
Total Taxes	<u>5,000,000</u>	<u>5,220,000</u>	<u>220,000</u>
<u>Licenses & Permits</u>			
Liquor License	10,000	10,000	-
Vehicle License	100,000	100,000	-
Business License	100,000	100,000	-
Animal License	500	500	-
Multi-Dwelling License	80,000	90,000	10,000
Building Permits	60,000	65,000	5,000
Electrical Permits	15,000	15,000	-
Plumbing Permits	10,000	12,500	2,500
Plan Review Fees	5,000	2,000	(3,000)
Miscellaneous	2,500	600	(1,900)
Total Licenses & Permits	<u>383,000</u>	<u>395,600</u>	<u>12,600</u>
<u>Intergovernmental</u>			
Illinois State Replacement Tax	450,000	640,000	190,000
Gaming Tax	500,000	750,000	250,000
Home Rule Sales Tax	240,000	340,000	100,000
Sales Tax	400,000	550,000	150,000
Fuel Tax	45,000	45,000	-
Local Use Tax	600,000	465,000	(135,000)
Cannabis Tax	13,500	20,000	6,500
Road & Bridge Tax	6,200	11,500	5,300
Utilities Taxes	1,562,000	1,730,000	168,000
Total Intergovernmental	<u>3,816,700</u>	<u>4,551,500</u>	<u>734,800</u>

Budget Summary

Revenue by Source		General Fund	
	2021/2022	2022/2023	Difference
<u>Fines and Forfeitures</u>			
Court Fines	15,000	22,000	7,000
Adjudication Fines	175,000	200,000	25,000
Red Speed Fines	200,000	300,000	100,000
Parking Fines	55,000	75,000	20,000
Liens and Judgments	500	1,200	700
Towing Agreement	40,000	40,000	-
Collections	100,000	75,000	(25,000)
Total Fines and Forfeitures	585,500	713,200	127,700
<u>Charges for Services</u>			
Zoning Fees	1,200	400	(800)
Building Board-Up Fees	5,000	5,000	-
Vacant Building Registration	15,000	12,500	(2,500)
Certificate of Occupancy	30,000	20,000	(10,000)
Certificate of Compliance	72,500	67,500	(5,000)
Grass Cutting & Mowing Fees	60,000	75,000	15,000
NSF Check Charges	2,500	10,000	7,500
Photocopy Sale	3,000	2,500	(500)
Class 8 Project Fee	2,000	-	(2,000)
Cable TV Franchise Fee	120,000	115,000	(5,000)
Transfer Station Host Fee	160,000	140,000	(20,000)
Incident Billing (Fire Department)	2,500	500	(2,000)
E-Com Dispatch	210,000	220,000	10,000
Total Charges for Services	683,700	668,400	(15,300)
<u>Miscellaneous</u>			
Reimbursements	355,000	160,000	(195,000)
Rental Income	9,500	21,200	11,700
Donations	10,000	5,000	(5,000)
IHDA Grant Revenue	-	79,750	79,750
Misceallaneous Grant Revenue	-	200,000	200,000
Admin- OH Enterprise Funds	600,000	600,000	-
Sale of Equipment	10,000	5,000	(5,000)
Other	2,515	5,650	3,135
Total Miscellaneous Revenue	987,015	1,076,600	89,585
<u>Investment Income</u>	1,500	500	(1,000)
<u>Transfers</u>	1,760,000	1,825,000	65,000
Total	\$ 13,217,415	\$ 14,450,800	\$ 1,233,385

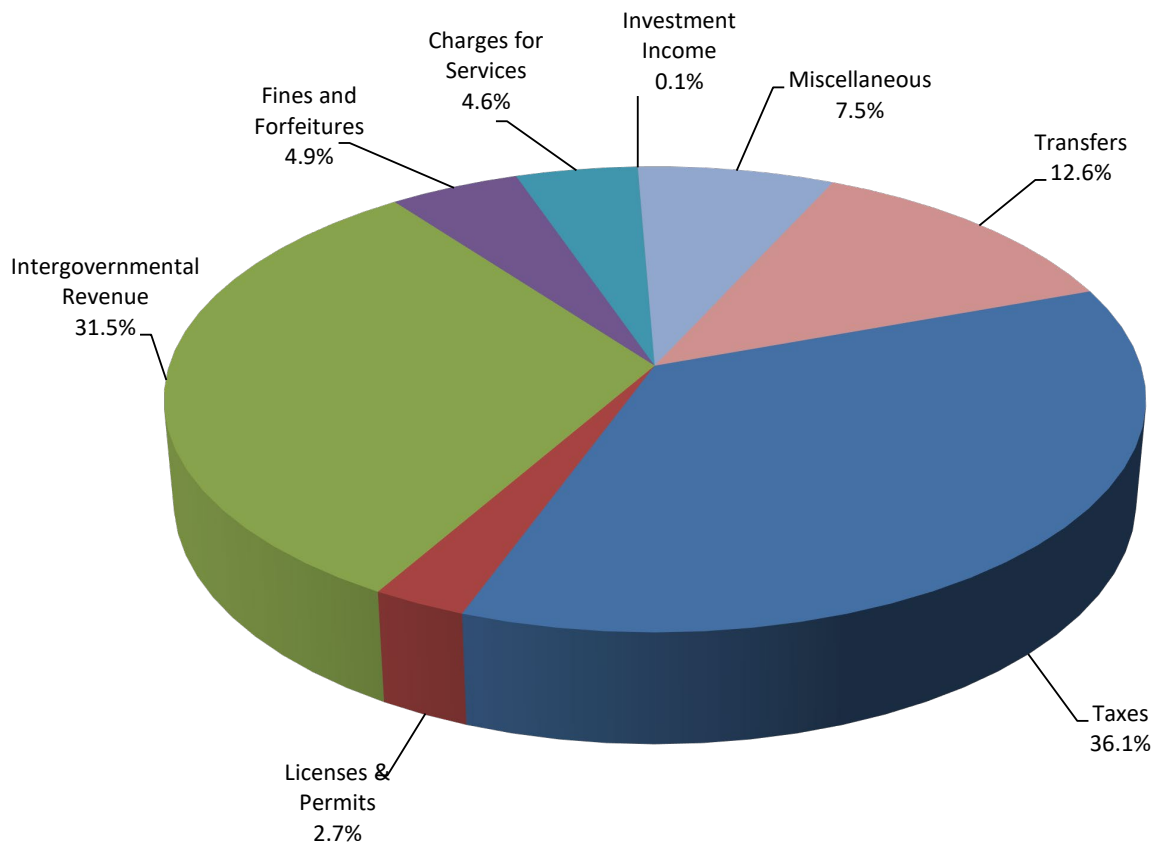
Budget Summary

Summary of Revenue & Other Financing Sources

General Fund

Source	2021/2022	2022/2023	Dollar Change	Percent Change
Taxes	\$ 5,000,000	\$ 5,220,000	\$ 220,000	4.4%
Licenses & Permits	383,000	395,600	12,600	3.3%
Intergovernmental Revenue	3,816,700	4,551,500	734,800	19.3%
Fines and Forfeitures	585,500	713,200	127,700	21.8%
Charges for Services	683,700	668,400	(15,300)	-2.2%
Investment Income	1,500	500	(1,000)	-66.7%
Miscellaneous	987,015	1,076,600	89,585	9.1%
Transfers	1,760,000	1,825,000	65,000	3.7%
Total	<u>\$13,217,415</u>	<u>\$ 14,450,800</u>	<u>\$ 1,233,385</u>	<u>9.3%</u>

2022/2023 Budget Revenue by Source

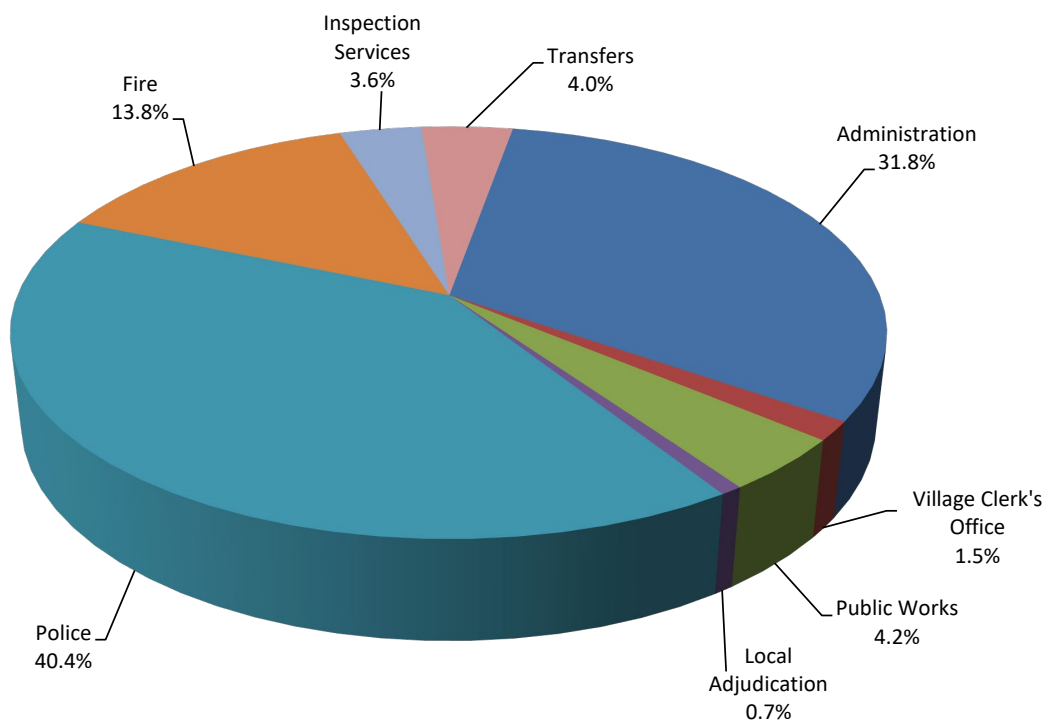


Budget Summary

General Fund Expenses by Department

	2021/2022	2022/2023	Dollar Change	Percent Change
General Fund				
Administration	\$ 4,468,675	\$ 4,379,495	\$ (89,180)	-2.0%
Village Clerk's Office	179,615	205,000	25,385	14.1%
Public Works	441,600	574,125	132,525	30.0%
Local Adjudication	101,555	98,155	(3,400)	-3.3%
Police	4,901,960	5,559,100	657,140	13.4%
Fire	1,941,100	1,896,100	(45,000)	-2.3%
Inspection Services	381,235	495,090	113,855	29.9%
Transfers	500,000	550,000	50,000	10.0%
Total General Fund	\$ 12,915,740	\$ 13,757,065	\$ 841,325	6.5%

2022/2023 Budget Expenses by Department



Budget Summary

Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	Estimated Beginning Balance 5/1/2022	Budgeted Revenue	Budgeted Expenses	Excess/ (Deficit)	Estimated Ending Balance 4/30/2023
General Fund	\$ 1,847,823	\$ 14,450,800	\$ 13,757,065	\$ 693,735	\$ 2,541,558
Special Revenue Funds	(792,027)	998,872	930,007	68,865	(723,162)
Capital Projects Funds	5,450,598	1,166,239	1,731,156	(564,917)	4,885,681
Debt Service Fund	(1,573,373)	2,054,300	2,000,825	53,475	(1,519,898)
Enterprise Funds	6,303,790	5,595,750	5,776,255	(180,505)	6,123,285
Finance Corporation	2,354,931	1,825,200	2,784,944	(959,744)	1,395,187
	<u>\$ 13,591,742</u>	<u>\$ 26,091,161</u>	<u>\$ 26,980,252</u>	<u>\$ (889,091)</u>	<u>\$ 12,702,651</u>

VILLAGE OF RIVERDALE

FISCAL YEAR 2023 BUDGET

Appendix A

Detailed Budget Report



VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	Audited FY21		FY22 Budget	FY22 YTD Actual - Unaudited - February 22	FY23 Budget		
	CORPORATE FUND							
	TAXES							
01-000-3111	PROPERTY TAX	\$	5,213,963.71	\$	5,000,000.00	\$	3,695,303.93	5,220,000.00
01-000-3112	ROAD & BRIDGE PROPERTY TAX		7,843.05		5,000.00		5,436.98	9,500.00
01-000-3131	ELECTRIC UTILITY TAX		503,033.85		492,000.00		421,110.29	510,000.00
01-000-3135	NATURAL GAS UTILITY TAX		790,000.74		650,000.00		691,904.85	900,000.00
01-000-3136	WATER UTILITY TAX		144,565.68		215,000.00		118,671.04	145,000.00
01-000-3138	EXCISE TAX		205,545.08		205,000.00		152,135.14	175,000.00
01-000-3139	E-COM DISPATCH		203,678.27		210,000.00		214,863.70	220,000.00
01-000-3140	CANNABIS TAX		13,295.41		13,500.00		16,019.78	20,000.00
01-000-3166	DRUG FORFEITURE		-		-		3,392.25	3,000.00
	LICENSES							
01-000-3210	LIQUOR LICENSE		5,060.00		10,000.00		4,400.00	10,000.00
01-000-3220	VEHICLE LICENSE		78,522.50		100,000.00		89,850.00	100,000.00
01-000-3230	BUSINESS LICENSE		125,427.00		100,000.00		52,144.00	100,000.00
01-000-3240	ANIMAL LICENSE		423.00		500.00		387.00	500.00
01-000-3260	CABLE FRANCHISE FEES		117,162.16		120,000.00		106,042.31	115,000.00
01-000-3265	TRANSFER STATION HOST FEE		162,930.99		160,000.00		122,957.87	140,000.00
01-000-3270	MULTI DWELLING LICENSE		78,235.41		80,000.00		88,725.73	90,000.00
01-000-3290	MISCELLANEOUS LICENSES		4,182.00		2,000.00		215.00	500.00
	PERMITS							
01-000-3310	BUILDING PERMITS		69,284.00		60,000.00		60,641.00	65,000.00
01-000-3320	ELECTRICAL PERMITS		21,030.00		15,000.00		9,672.00	15,000.00
01-000-3330	PLUMBING PERMITS		11,154.00		10,000.00		8,246.00	12,500.00
01-000-3340	PLAN REVIEW FEES		2,665.00		5,000.00		900.00	2,000.00
01-000-3350	INCIDENT BILLING (FIRE DEPT)		1,526.88		2,500.00		-	500.00
01-000-3390	MISCELLANEOUS PERMITS		63.00		500.00		44.00	100.00
	INTERGOVERNMENTAL							
01-000-3420	REPLACEMENT TAXES		501,660.73		450,000.00		592,709.90	640,000.00
01-000-3430	GAMING TAX (DES PLAINES)		296,545.52		500,000.00		734,989.98	750,000.00
01-000-3450	HOME RULE SALES TAX		242,902.21		240,000.00		282,939.46	340,000.00
01-000-3451	SALES TAX		400,212.68		400,000.00		459,109.65	550,000.00
01-000-3452	FUEL TAX		43,108.21		45,000.00		38,870.64	45,000.00
01-000-3455	USE TAX		609,530.19		600,000.00		389,781.75	465,000.00
01-000-3456	MUN AUTO RENTING TAX		-		-		65.93	100.00
01-000-3460	TOWNSHIP R&B TAX		1,020.65		1,200.00		1,952.96	2,000.00
	FINES							
01-000-3511	COURT FINES		10,489.40		15,000.00		20,304.05	22,000.00
01-000-3512	ADJUDICATION FINES		175,368.06		175,000.00		165,908.66	200,000.00
01-000-3514	RED SPEED FINES		960,258.39		200,000.00		200,742.12	300,000.00
01-000-3520	PARKING FINES		53,977.90		55,000.00		68,609.47	75,000.00
01-000-3550	LIENS & JUDGEMENTS		300.00		500.00		1,210.00	1,200.00
01-000-3551	TOWING AGREEMENT		45,025.00		40,000.00		33,100.00	40,000.00
01-000-3552	COLLECTIONS		62,462.32		100,000.00		38,756.58	75,000.00
	CHARGES FOR SERVICE							
01-000-3701	ZONING FEES		400.00		1,200.00		-	400.00
01-000-3702	BUILDING BOARD-UPS		4,032.50		5,000.00		1,708.04	5,000.00
01-000-3704	VACANT BUILDING REGISTRATION		10,870.85		15,000.00		11,205.74	12,500.00
01-000-3705	CERTIFICATE OF OCCUPANCY		30,635.00		30,000.00		14,625.00	20,000.00
01-000-3707	CERTIFICATE OF COMPLIANCE		69,950.00		72,500.00		56,500.00	67,500.00
01-000-3708	GRASS CUTTING - ADMIN FEE		40,663.18		25,000.00		19,162.00	25,000.00
01-000-3709	GRASS MOWING		7,548.23		35,000.00		64,358.65	50,000.00
01-000-3710	NSF CHECK CHARGE		1,799.81		2,500.00		10,049.15	10,000.00
01-000-3740	PHOTO COPY SALES		3,350.00		3,000.00		2,499.45	2,500.00
01-000-3779	CLASS 8 PROJECT FEE		-		2,000.00		-	-
	OTHER REVENUE							
01-000-3816	INTEREST INCOME		1,297.48		1,500.00		455.90	500.00
01-000-3821	RENT RC/NETWORK CENTER		31,900.91		-		-	-
01-000-3825	RENT MISCELLANEOUS		3,900.00		9,500.00		37,003.64	21,200.00

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	Audited FY21	FY22 Budget	FY22 YTD Actual -	
				Unaudited - February 22	FY23 Budget
01-000-3830	ADMIN OH - ENTERPRISE FUNDS	600,000.00	600,000.00	500,000.00	600,000.00
01-000-3831	SPECIAL EVENT REVENUE	16.00	15.00	66.00	50.00
01-000-3847	REFUND EMPLOYEE HEALTH INSURANCE	-	300,000.00	88,164.09	105,000.00
01-000-3849	REFUND INSURANCE	-	5,000.00	19,348.48	5,000.00
01-000-3859	REFUND OTHER	45,237.83	50,000.00	55,996.26	50,000.00
01-000-3865	SETTLEMENTS	-	-	25,000.00	-
01-000-3871	SALE OF EQUIPMENT	-	10,000.00	-	5,000.00
01-000-3877	COVID RELATED REVENUE	667,654.67	-	-	-
01-000-3878	COVID NON-GRANT	10,067.00	-	-	-
01-000-3880	DONATIONS	1,000.00	10,000.00	4,000.00	5,000.00
01-000-38XX	IHDA GRANT REVENUE	-	-	-	79,750.00
01-000-38XX	MISCELLANEOUS GRANT REVENUE	-	-	-	200,000.00
01-000-3895	ADVERTISING INCOME	5,192.00	2,500.00	2,116.90	2,500.00
01-000-3992	LEASE PROCEEDS	124,297.00	-	-	-
01-000-3997	INTERFUND TRANSFER FROM FINANCE CORP	1,553,220.12	1,760,000.00	1,633,352.20	1,825,000.00
TOTAL REVENUE		\$ 14,375,485.57	\$ 13,217,415.00	\$ 11,437,725.52	\$ 14,450,800.00
ADMINISTRATION					
PERSONNEL					
01-110-4210	SALARIES - REGULAR	\$ 202,981.46	\$ 206,040.00	\$ 124,697.66	\$ 254,100.00
01-110-4220	SALARIES - PART TIME	-	-	-	-
01-110-4230	SALARIES - OVERTIME	375.01	2,500.00	353.02	1,000.00
01-110-4300	SALARIES - ELECTED	132,003.72	140,610.00	119,080.66	143,420.00
01-110-4510	HEALTH INSURANCE	1,874,600.43	2,050,000.00	1,534,874.87	1,900,000.00
01-110-4540	WORKMEN'S COMPENSATION	333,793.27	400,000.00	350,746.55	425,000.00
01-110-4760	PHYSICAL/MEDICAL EXAM	-	500.00	-	500.00
01-110-4780	PAYROLL FEES	22,348.96	21,800.00	21,327.26	25,000.00
CONTRACT/SERVICE/DEV					
01-110-5120	MAINT SERVICE - EQUIPMENT	10,356.42	12,500.00	10,140.78	12,500.00
01-110-5156	MAYOR EXPENSES	651.20	1,000.00	670.65	1,000.00
01-110-5310	ACCOUNTING SERVICE	168,000.00	168,000.00	146,000.00	192,000.00
01-110-5315	AUDIT FEES	35,070.00	38,000.00	19,570.00	39,000.00
01-110-5320	ENGINEERING SERVICES	25,906.00	20,000.00	15,864.00	20,000.00
01-110-5330	LEGAL SERVICES	434,065.67	450,000.00	329,224.20	450,000.00
01-110-5370	COMPUTER SERVICES	97,169.48	80,000.00	84,052.50	100,000.00
01-110-5410	SERVICES TO BDS & COMMISSIONS	375.00	375.00	-	375.00
01-110-5420	ADMINISTRATIVE EXPENSES	60.00	250.00	70.00	250.00
01-110-5430	SETTLEMENTS	750.00	15,000.00	2,064.46	15,000.00
01-110-5490	OTHER PROFESSIONAL SERVICES	60,499.15	60,000.00	21,154.83	45,000.00
01-110-5501	BANK CHARGES	37.00	-	-	-
01-110-5510	POSTAGE	480.50	500.00	403.65	-
01-110-5520	TELEPHONE	109,721.07	110,000.00	93,175.51	110,000.00
01-110-5530	PUBLISHING & PRINTING	14,903.97	17,500.00	12,263.85	15,000.00
01-110-5550	SOFTWARE	10,346.00	12,500.00	573.64	12,500.00
01-110-5610	DUES & SUBSCRIPTIONS	3,941.89	5,500.00	2,069.05	4,000.00
01-110-5620	TRAVEL & PER DIEM	506.88	500.00	-	500.00
01-110-5630	TRAINING/CONFERENCES	785.85	1,000.00	1,177.90	1,250.00
01-110-5930	RENTAL EQUIPMENT	9,802.30	9,600.00	7,923.95	9,600.00
01-110-5940	LIABILITY INSURANCE	426,830.55	500,000.00	378,774.01	450,000.00
COMMODITIES					
01-110-6510	OFFICE SUPPLIES	7,947.22	10,000.00	8,759.51	10,000.00
DEBT SERVICE					
01-110-7010	LEASE PAYMENTS	106,019.70	100,000.00	86,690.40	105,000.00
OTHER EXPENDITURES/USES					
01-110-9130	COMMUNITY RELATIONS	657.85	10,000.00	4,357.22	10,000.00
01-110-9132	EMPLOYEE RELATIONS	829.77	2,500.00	1,415.21	2,500.00
01-110-9290	MISCELLANEOUS	24,368.66	22,500.00	19,469.51	25,000.00
TOTAL ADMINISTRATION		\$ 4,116,184.98	\$ 4,468,675.00	\$ 3,396,944.85	\$ 4,379,495.00

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	Audited FY21	FY22 Budget	FY22 YTD Actual - Unaudited - February 22	FY23 Budget
VILLAGE CLERK'S OFFICE					
PERSONNEL					
01-115-4210	SALARIES - REGULAR	\$ 160,481.97	\$ 151,515.00	\$ 148,364.93	155,000.00
01-115-4230	SALARIES - OVERTIME	1,637.17	2,500.00	3,659.60	3,000.00
CONTRACT/SERVICE/DEV					
01-115-5490	OTHER PROFESSIONAL SERVICES	21,599.55	10,000.00	28,147.24	30,000.00
01-115-5530	PUBLISHING & PRINTING	9,970.62	10,000.00	6,020.33	10,000.00
01-115-5550	DOCUMENT ARCHIVAL	3,934.43	3,600.00	3,655.47	5,000.00
01-115-5610	DUES & SUBSCRIPTIONS	225.00	1,500.00	1,460.00	1,500.00
01-115-5630	TRAINING/CONFERENCES	-	250.00	195.00	250.00
OTHER EXPENDITURES/USES					
01-115-9290	MISCELLANEOUS	154.75	250.00	91.35	250.00
TOTAL VILLAGE CLERK'S OFFICE		\$ 198,003.49	\$ 179,615.00	\$ 191,593.92	\$ 205,000.00
PUBLIC WORKS					
PERSONNEL					
01-120-4210	SALARIES - REGULAR	\$ 191,930.81	\$ 170,600.00	\$ 135,656.18	170,600.00
01-120-4230	SALARIES - OVERTIME	32,166.28	27,500.00	19,460.85	27,500.00
01-120-4710	CLOTHING ALLOWANCE	1,049.35	1,250.00	1,110.28	1,250.00
01-120-4760	PHYSICAL/MEDICAL EXAM	297.00	500.00	79.00	500.00
CONTRACT/SERVICE/DEVELOP					
01-120-5110	MAINT SERVICE - BUILDING	20,424.92	20,000.00	40,626.36	40,000.00
01-120-5120	MAINTENANCE - EQUIPMENT	19,794.09	20,000.00	12,802.11	15,000.00
01-120-5130	MAINTENANCE - VEHICLES	6,874.11	7,500.00	9,843.14	10,000.00
01-120-5140	MAINT SERVICE - STREETS	9,696.85	20,000.00	8,040.30	10,000.00
01-120-5141	MAINT SERVICE - SIDEWALK/CURBS	-	2,500.00	-	2,500.00
01-120-5390	ANIMAL CONTROL	9,065.96	12,500.00	14,195.23	17,500.00
01-120-5490	OTHER PROFESSIONAL SERVICES	38,539.74	42,500.00	74,924.08	45,000.00
01-120-5610	DUES & PUBLICATIONS	61.35	-	274.35	275.00
01-120-5712	UTILITIES - NATURAL GAS	361.67	1,000.00	353.31	1,000.00
COMMODITIES					
01-120-6110	MAINT SUPPLIES - BLDG	1,193.25	2,000.00	2,868.94	3,000.00
01-120-6120	MAINT SUPPLIES - EQUIPMENT	5,294.78	6,000.00	3,338.81	5,000.00
01-120-6130	MAINT SUPPLIES - VEHICLE	9,576.41	7,500.00	21,091.53	20,000.00
01-120-6140	MAINT SUPPLIES - STREETS	28,481.34	25,000.00	14,094.35	15,000.00
01-120-6160	MAINT SUPPLIES - SNOW REMOVAL	230.44	1,500.00	-	-
01-120-6190	MAINT SUPPLIES - ST LIGHT	36,706.02	27,500.00	36,508.39	40,000.00
01-120-6520	OPERATING SUPPLIES	8,948.80	10,000.00	10,883.55	10,000.00
01-120-6550	VEHICLE FUEL/OIL	35,539.91	36,000.00	39,156.51	60,000.00
OTHER EXPENDITURES/USES					
01-120-9XXX	GRANT EXPENDITURES	-	-	-	79,750.00
01-120-9290	MISCELLANEOUS	146.55	250.00	204.82	250.00
TOTAL PUBLIC WORKS		\$ 456,379.63	\$ 441,600.00	\$ 445,512.09	\$ 574,125.00
LOCAL ADJUDICATION					
PERSONNEL					
01-150-4210	SALARIES - REGULAR	\$ 32,096.40	\$ 30,305.00	\$ 29,672.98	30,305.00
01-150-4230	SALARIES - OVERTIME	327.47	750.00	731.92	750.00
CONTRACT/SERVICE/DEVELOP					
01-150-5120	MAINT SERVICE - EQUIPMENT	1,800.00	1,500.00	2,025.00	2,100.00
01-150-5330	LEGAL SERVICES	29,296.23	24,000.00	9,965.16	20,000.00
01-150-5420	ADJUDICATION EXPENSES	42,932.43	45,000.00	37,780.87	45,000.00
01-150-5490	OTHER PROFESSIONAL SERVICES	610.00	-	-	-
TOTAL ADJUDICATION		\$ 107,062.53	\$ 101,555.00	\$ 80,175.93	\$ 98,155.00

VILLAGE OF RIVERDALE 2022/2023 BUDGET

		FY22 YTD Actual -			
G/L Number	Title	Audited FY21	FY22 Budget	Unaudited - February 22	FY23 Budget
	POLICE				
	PERSONNEL				
01-210-4210	SALARIES - REGULAR	\$ 2,227,994.62	\$ 2,993,305.00	\$ 2,129,753.20	\$ 2,800,000.00
01-210-4220	SALARIES - PART TIME	19,019.03	55,555.00	39,004.72	55,000.00
01-210-4230	SALARIES - OVERTIME	723,953.29	300,000.00	460,330.94	600,000.00
01-210-4710	CLOTHING ALLOWANCE	22,889.98	20,000.00	16,118.75	25,000.00
01-210-4XXX	COPS GRANT	-	-	-	200,000.00
01-210-4760	PHYSICAL/MEDICAL EXAM	15,871.00	5,000.00	11,960.00	10,000.00
	CONTRACT/SERVICE/DEVELOP				
01-210-5120	MAINT SERVICE - EQUIPMENT	650.00	1,000.00	146.98	500.00
01-210-5130	MAINT SERVICE - VEHICLE	35,351.63	20,000.00	29,693.54	30,000.00
01-210-5490	OTHER PROFESSIONAL SERVICES	534,638.75	560,000.00	569,032.44	560,000.00
01-210-5510	POSTAGE	8.90	100.00	35.67	100.00
01-210-5530	PUBLISHING & PRINTING	2,014.51	2,000.00	5,626.17	5,000.00
01-210-5560	RADIO	141,325.65	3,000.00	-	3,000.00
01-210-5610	DUES & PUBLICATIONS	5,911.00	5,000.00	2,163.00	2,500.00
01-210-5620	TRAVEL & PER DIEM	-	250.00	7.49	250.00
01-210-5630	TRAINING/CONFERENCES	4,977.82	7,500.00	24,253.00	7,500.00
01-210-5645	RED SPEED EXPENSES	493,898.00	-	-	300,000.00
	COMMODITIES				
01-210-6130	MAINT SERVICE - VEHICLES	20,466.54	15,000.00	17,150.23	15,000.00
01-210-6520	OPERATING SUPPLIES	6,450.08	15,000.00	7,801.31	10,000.00
01-210-6550	VEHICLE FUEL/OIL	60,433.60	66,000.00	64,725.44	102,000.00
	OTHER EXPENDITURES/USES				
01-210-9130	COMMUNITY RELATIONS	330.05	750.00	435.97	750.00
01-210-9140	SPECIAL INVESTIGATIONS	4,185.75	3,000.00	1,872.49	3,000.00
01-210-9290	MISCELLANEOUS EXPENSES	290.96	1,000.00	217.42	1,000.00
01-210-9292	JAIL EXPENSES	2,913.92	3,500.00	3,075.65	3,500.00
01-210-9401	POLICE PENSION CONTRIBUTION	760,898.94	825,000.00	523,437.68	825,000.00
TOTAL POLICE		\$ 5,084,474.02	\$ 4,901,960.00	\$ 3,906,842.09	\$ 5,559,100.00
	FIRE				
	PERSONNEL				
01-220-4210	SALARIES - REGULAR	\$ 1,331,494.53	\$ 1,153,000.00	\$ 900,501.13	\$ 978,750.00
01-220-4230	SALARIES - OVERTIME	132,944.51	100,000.00	161,439.60	160,000.00
01-220-4710	CLOTHING ALLOWANCE	5,772.61	7,500.00	4,076.93	7,500.00
01-220-4760	PHYSICAL/MEDICAL EXAMINATIONS	15,577.00	10,000.00	3,501.00	12,000.00
	CONTRACT/SERVICE/DEVELOP				
01-220-5110	MAINT. SERVICE - BUILDING	1,021.61	5,000.00	2,111.49	10,000.00
01-220-5120	MAINT SERVICE - EQUIPMENT	5,040.51	5,000.00	6,422.53	5,000.00
01-220-5130	MAINT SERVICE - VEHICLES	8,404.69	8,000.00	17,794.61	15,000.00
01-220-5490	OTHER PROFESSIONAL SERVICES	8,839.19	7,500.00	9,913.33	7,500.00
01-220-5510	POSTAGE	-	100.00	-	100.00
01-220-5530	PUBLISHING & PRINTING	2,508.64	2,500.00	840.29	2,500.00
01-220-5560	RADIO	2,192.39	1,500.00	-	1,500.00
01-220-5610	DUES & PUBLICATIONS	16,008.88	20,000.00	18,994.42	20,000.00
01-220-5620	TRAVEL & PER DEIM	40.00	250.00	-	250.00
01-220-5630	TRAINING/CONFERENCES	1,094.56	2,000.00	615.00	2,000.00
01-220-5640	TUITION REIMBURSEMENT	6,505.20	7,500.00	1,775.00	-
01-220-5840	AMBULANCE SERVICE	82,905.88	85,000.00	65,780.00	140,000.00
	COMMODITIES				
01-220-6120	MAINTENANCE SUPPLIES - EQUIPMENT	8,757.96	7,500.00	368.40	7,500.00
01-220-6130	MAINTENANCE SUPPLIES - VEHICLES	5,598.30	6,500.00	1,599.29	5,000.00
01-220-6520	OPERATING SUPPLIES	7,718.61	6,000.00	6,922.01	6,000.00
01-220-6530	FEMA GRANT MATCH	3,104.40	-	2,010.60	-
01-220-6550	VEHICLE FUEL/OIL	14,019.30	12,500.00	14,808.20	24,000.00

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	Audited FY21	FY22 Budget	FY22 YTD Actual -		Unaudited - February 22	FY23 Budget
01-220-8300	CAPITAL OUTLAYS EQUIPMENT	-	2,500.00	-	-	-	2,500.00
01-220-9130	OTHER EXPENDITURES/USES COMMUNITY RELATIONS	720.84	3,000.00	78.26	78.26	78.26	1,000.00
01-220-9290	MISCELLANEOUS	207.10	750.00	381.50	381.50	381.50	500.00
01-220-9401	FIRE PENSION CONTRIBUTION	470,501.09	487,500.00	315,075.00	315,075.00	315,075.00	487,500.00
TOTAL FIRE		\$ 2,130,977.80	\$ 1,941,100.00	\$ 1,535,008.59	\$ 1,535,008.59	\$ 1,535,008.59	\$ 1,896,100.00
INSPECTION SERVICES							
PERSONNEL							
01-225-4210	SALARIES - REGULAR	\$ 184,587.57	\$ 189,735.00	\$ 186,519.12	\$ 186,519.12	\$ 186,519.12	\$ 239,090.00
01-225-4220	SALARIES - PART TIME	2,945.13	-	-	-	-	-
01-225-4710	CLOTHING ALLOWANCE	1,433.09	1,500.00	1,363.88	1,363.88	1,363.88	1,500.00
01-225-4760	PHYSICALS/MEDICAL EXAMS	-	-	177.00	177.00	177.00	-
CONTRACT/SERVICE/DEV							
01-225-5120	MAINT SERVICE EQUIPMENT	256.21	500.00	-	-	-	500.00
01-225-5130	MAINT SERVICE - VEHICLE	379.48	1,500.00	3,801.30	3,801.30	3,801.30	2,500.00
01-225-5490	OTHER PROFESSIONAL SERVICES	175,901.23	155,000.00	231,418.52	231,418.52	231,418.52	230,000.00
01-225-5510	POSTAGE	-	1,000.00	-	-	-	-
01-225-5530	PUBLISHING & PRINTING	1,637.09	2,500.00	1,842.60	1,842.60	1,842.60	2,500.00
01-225-5630	TRAINING/CONFERENCES	-	1,000.00	1,275.00	1,275.00	1,275.00	1,500.00
01-225-5950	DEMOLITIONS & BOARD UPS	1,705.75	20,000.00	-	-	-	5,000.00
COMMODITIES							
01-225-6520	OPERATING SUPPLIES	223.78	1,000.00	307.94	307.94	307.94	500.00
01-225-6550	VEHICLE FUEL/OIL	5,781.52	6,000.00	6,110.39	6,110.39	6,110.39	10,000.00
OTHER EXPENDITURES/USES							
01-225-9130	COMMUNITY RELATIONS	393.98	-	588.99	588.99	588.99	500.00
01-225-9290	MISCELLANEOUS	1,668.11	1,500.00	1,152.74	1,152.74	1,152.74	1,500.00
TOTAL INSPECTION SERVICES		\$ 376,912.94	\$ 381,235.00	\$ 434,557.48	\$ 434,557.48	\$ 434,557.48	\$ 495,090.00
COVID							
01-750-5510	POSTAGE - COVID	1,070.96	\$ -	\$ -	\$ -	\$ -	-
01-750-5550	MEDIA & OUTREACH - COVID	5,138.76	-	-	-	-	-
01-750-6510	OFFICE SUPPLIES - COVID	-	-	2,325.00	2,325.00	2,325.00	-
01-750-6530	MEDICAL SUPPLIES - COVID	-	-	4,685.25	4,685.25	4,685.25	-
01-750-8300	EQUIPMENT - COVID	-	-	1,292.66	1,292.66	1,292.66	-
TOTAL COVID		\$ 6,209.72	\$ -	\$ 8,302.91	\$ 8,302.91	\$ 8,302.91	\$ -
01-000-9990	INTERFUND TRANSFER TO BOND FUND	\$ 415,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ 400,000.00
01-000-9990	INTERFUND TRANSFER TO SS & IMRF FUND	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
TOTAL CORPORATE EXPENSES		\$ 12,891,205.11	\$ 12,915,740.00	\$ 9,998,937.86	\$ 9,998,937.86	\$ 9,998,937.86	\$ 13,757,065.00
NET CORPORATE		\$ 1,484,280.46	\$ 301,675.00	\$ 1,438,787.66	\$ 1,438,787.66	\$ 1,438,787.66	\$ 693,735.00

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	FY22 YTD Actual -			
		Audited FY21	FY22 Budget	Unaudited - February 22	FY23 Budget
MOTOR FUEL TAX FUND					
REVENUE					
15-000-3430	MFT STATE ALLOTMENT	\$ 485,109.53	\$ 500,000.00	\$ 462,375.45	\$ 500,000.00
15-000-3816	INTEREST INCOME	139.03	150.00	30.44	50.00
TOTAL REVENUE		\$ 485,248.56	\$ 500,150.00	\$ 462,405.89	\$ 500,050.00
EXPENSES					
15-710-5320	ENGINEER FEES	\$ 46,981.50	\$ 75,000.00	\$ 8,739.00	\$ 50,000.00
15-710-5711	UTILITIES - ELECTRICITY	148,357.63	150,000.00	133,740.93	200,000.00
15-710-6160	MAINT SUPPLIES - SNOW REMOVAL	69,708.62	100,000.00	14,855.90	100,000.00
15-710-9990	INTERFUND TRANSFER	121,025.00	110,985.00	110,985.00	126,185.00
TOTAL MOTOR FUEL EXPENSES		\$ 386,072.75	\$ 435,985.00	\$ 268,320.83	\$ 476,185.00
NET MOTOR FUEL TAX		\$ 99,175.81	\$ 64,165.00	\$ 194,085.06	\$ 23,865.00
MFT- REBUILD ILLINOIS FUND					
REVENUE					
27-000-3430	REBUILD ILLINOIS	\$ 36,336.21	\$ 297,644.00	\$ 148,822.07	\$ 148,822.00
TOTAL REVENUE		\$ 36,336.21	\$ 297,644.00	\$ 148,822.07	\$ 148,822.00
EXPENSES					
27-710-8600	BONDABLE PROJECTS	\$ 36,336.00	\$ 297,644.00	\$ 44,209.00	\$ 148,822.00
TOTAL MFT REBUILD ILLINOIS EXPENSES		\$ 36,336.00	\$ 297,644.00	\$ 44,209.00	\$ 148,822.00
NET MFT REBUILD ILLINOIS		\$ 0.21	\$ -	\$ 104,613.07	\$ -
IMRF/SS/SUTA FUND					
REVENUE					
19-000-3111	PROPERTY TAX LEVY - IMRF	\$ 105,444.65	\$ 97,500.00	\$ 75,502.57	\$ 97,500.00
19-000-3112	PROPERTY TAX LEVY - SS	105,444.65	97,500.00	75,502.58	97,500.00
19-000-3990	INTERFUND TRANSFER - GENERAL	100,000.00	150,000.00	-	150,000.00
TOTAL REVENUE		\$ 310,889.30	\$ 345,000.00	\$ 151,005.15	\$ 345,000.00
EXPENSES					
19-140-4530	SUTA	\$ 31,726.77	\$ 30,000.00	\$ 16,250.86	\$ 30,000.00
19-140-4610	SOCIAL SECURITY	69,361.36	72,350.00	47,466.43	75,000.00
19-140-4620	IMRF	118,109.11	75,000.00	62,826.45	50,000.00
19-140-4630	MEDICARE	87,881.07	73,800.00	68,595.05	75,000.00
TOTAL IMRF/SS/SUTA EXPENSES		\$ 307,078.31	\$ 251,150.00	\$ 195,138.79	\$ 230,000.00
NET IMRF/SS/SUTA		\$ 3,810.99	\$ 93,850.00	\$ (44,133.64)	\$ 115,000.00
CAPITAL FUND					
REVENUE					
33-000-3816	INTEREST INCOME	\$ 0.09	\$ -	\$ 0.12	\$ -
33-000-3869	ARPA REVENUE	-	-	-	889,790.00
TOTAL REVENUE		\$ 0.09	\$ -	\$ 0.12	\$ 889,790.00
EXPENSES					
33-140-8010	COMMUNITY ECON DEVELOPMENT PROJECT EXPENSES	\$ 94,058.62	\$ 80,520.00	\$ 109,585.10	\$ 134,217.00

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	FY22 YTD Actual -			
		Audited FY21	FY22 Budget	Unaudited - February 22	FY23 Budget
33-620-5320	HOUSING AUTHORITY				
	ENGINEERING SERVICES	2,337.00	5,000.00	7,625.00	10,000.00
33-620-8010	PROJECT EXPENDITURES	29,298.00	25,000.00	277,245.52	900,000.00
	TOTAL CAPITAL EXPENSES	\$ 125,693.62	\$ 110,520.00	\$ 394,455.62	\$ 1,044,217.00
	NET CAPITAL	\$ (125,693.53)	\$ (110,520.00)	\$ (394,455.50)	\$ (154,427.00)
	TIF #1 FUND				
	REVENUE				
35-000-3816	INTEREST INCOME	\$ 0.01	\$ -	\$ -	\$ -
35-000-3879	PROJECT APPLICATION FEE	-	-	-	-
	TOTAL REVENUE	\$ 0.01	\$ -	\$ -	\$ -
	EXPENSES				
35-620-5330	LEGAL SERVICES	\$ 11,497.80	\$ 17,500.00	\$ 6,716.75	\$ 20,000.00
35-620-8010	PROJECT EXPENDITURES	-	30,000.00	-	50,000.00
	TOTAL TIF #1 EXPENSES	\$ 11,497.80	\$ 47,500.00	\$ 6,716.75	\$ 70,000.00
	NET TIF #1	\$ (11,497.79)	\$ (47,500.00)	\$ (6,716.75)	\$ (70,000.00)
	TIF #2 FUND				
	REVENUE				
36-000-3990	INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ 26,439.00
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 26,439.00
	EXPENSES				
36-620-5330	LEGAL SERVICES	\$ 7,380.05	\$ -	\$ -	\$ -
36-620-8010	PROJECT EXPENDITURES	-	-	-	-
	TOTAL TIF #2 EXPENSES	\$ 7,380.05	\$ -	\$ -	\$ -
	NET TIF #2	\$ (7,380.05)	\$ -	\$ -	\$ 26,439.00
	TIF #3 FUND				
	REVENUE				
37-000-3111	PROPERTY TAX	\$ 287,403.58	\$ -	\$ 230,634.82	\$ -
37-000-3816	INTEREST INCOME	71.99	-	16.46	10.00
	TOTAL REVENUE	\$ 287,475.57	\$ -	\$ 230,651.28	\$ 10.00
	EXPENSES				
37-620-5330	LEGAL SERVICES	\$ 29,184.56	\$ 20,000.00	\$ 20,732.12	\$ 30,000.00
37-620-8010	PROJECT EXPENDITURES	-	350,000.00	-	350,000.00
37-620-9990	INTERFUND TRANSFER	-	-	-	31,439.00
	TOTAL TIF #3 EXPENSES	\$ 29,184.56	\$ 370,000.00	\$ 20,732.12	\$ 411,439.00
	NET TIF #3	\$ 258,291.01	\$ (370,000.00)	\$ 209,919.16	\$ (411,429.00)

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	Audited FY21	FY22 Budget	FY22 YTD Actual -		FY23 Budget
				Unaudited - February 22		
	CDBG FUND					
	REVENUE					
39-000-3064	ALLEY RECONSTRUCTION 10-037	\$ 99,093.19	\$ 250,000.00	\$ 187,324.20	\$ 250,000.00	
	TOTAL REVENUE	\$ 99,093.19	\$ 250,000.00	\$ 187,324.20	\$ 250,000.00	
	EXPENSES					
39-600-7032	ALLEY RECONSTRUCTION 10-037	\$ 286,417.19	\$ 250,000.00	\$ -	\$ 250,000.00	
	TOTAL CDBG EXPENSES	\$ 286,417.19	\$ 250,000.00	\$ -	\$ 250,000.00	
	NET CDBG	\$ (187,324.00)	\$ -	\$ 187,324.20	\$ -	
	TIF #4 FUND					
	REVENUE					
41-000-3816	INTEREST INCOME	\$ 0.01	\$ -	\$ -	\$ -	
41-000-3990	INTERFUND TRANSFER	-	-	-	5,000.00	
	TOTAL REVENUE	\$ 0.01	\$ -	\$ -	\$ 5,000.00	
	EXPENSES					
41-620-5330	LEGAL SERVICES	\$ 9,239.10	\$ 5,000.00	\$ 278.50	\$ 5,000.00	
41-620-5950	DEMOLITIONS	70,063.75	75,000.00	-	-	
41-620-8010	PROJECT EXPENDITURES	-	25,000.00	-	-	
	TOTAL TIF #4 EXPENSES	\$ 79,302.85	\$ 105,000.00	\$ 278.50	\$ 5,000.00	
	NET TIF #4	\$ (79,302.84)	\$ (105,000.00)	\$ (278.50)	\$ -	
	TIF #5 FUND					
	REVENUE					
42-000-3816	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	
	EXPENSES					
42-620-5330	LEGAL SERVICES	\$ -	\$ 100.00	\$ -	\$ 500.00	
42-620-8010	PROJECT EXPENDITURES	-	25,000.00	-	25,000.00	
	TOTAL TIF #5 EXPENSES	\$ -	\$ 25,100.00	\$ -	\$ 25,500.00	
	NET TIF #5	\$ -	\$ (25,100.00)	\$ -	\$ (25,500.00)	
	DEBT SERVICE FUND					
	REVENUE					
43-000-3999	TRANSFER IN - FINANCE CORPORATION	\$ 315,000.00	\$ 400,000.00	-	\$ 400,000.00	
43-801-3990	INTERFUND TRANSFER - MFT	121,025.00	110,985.00	110,985.00	126,185.00	
43-802-3990	INTERFUND TRANSFER - WATER	20,985.00	181,025.00	181,025.00	168,105.00	
43-803-3111	PROPERTY TAX - 2004A	264,938.25	245,900.00	190,585.81	243,260.00	
43-805-3111	PROPERTY TAX - 2007 GO	175,825.30	164,500.00	127,722.40	166,700.00	
43-810-3111	PROPERTY TAX - 2011 GO	546,275.32	550,000.00	407,366.85	550,000.00	
43-810-3816	INTEREST INCOME	44.40	100.00	7.55	50.00	
43-000-3990	INTERFUND TRANSFER		400,000.00	-	400,000.00	
	TOTAL REVENUE	\$ 1,444,093.27	\$ 2,052,510.00	\$ 1,017,692.61	\$ 2,054,300.00	
	EXPENSES					
43-801-7100	PRINCIPAL MFT 2003B	\$ 105,000.00	\$ 100,000.00	\$ 100,000.00	\$ 120,000.00	
43-801-7200	INTEREST MFT 2003B	15,600.00	10,560.00	10,560.00	5,760.00	

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	Audited FY21	FY22 Budget	FY22 YTD Actual -	
				Unaudited - February 22	FY23 Budget
43-801-7300	FISCAL AGENT FEE MFT 2003B	425.00	425.00	425.00	425.00
43-802-7100	PRINCIPAL WATER 2003E		165,000.00	165,000.00	160,000.00
43-802-7200	INTEREST WATER 2003E	20,560.00	15,600.00	15,600.00	7,680.00
43-802-7300	FISCAL AGENT FEE WATER 2003E	425.00	425.00	425.00	425.00
43-803-7100	PRINCIPAL 2004A GO	270,000.00	285,000.00	285,000.00	295,000.00
43-803-7200	INTEREST 2004A GO	55,705.00	42,880.00	42,880.00	29,342.00
43-803-7300	FISCAL AGENT FEE 2004A GO		425.00	425.00	425.00
43-805-7100	PRINCIPAL 2007 GO	110,000.00	125,000.00	125,000.00	140,000.00
43-805-7200	INTEREST 2007 GO	104,879.80	94,296.00	94,295.60	82,268.00
43-805-7300	FISCAL AGENT FEE 2007 GO	350.00	350.00	350.00	350.00
43-810-7100	PRINCIPAL 2011 GO	255,000.00	275,000.00	275,000.00	295,000.00
43-810-7200	INTEREST 2011 GO	905,800.00	884,600.00	447,800.00	861,800.00
43-810-7300	FISCAL AGENT FEE 2011 GO	2,350.00	2,350.00	2,350.00	2,350.00
TOTAL DEBT SERVICE EXPENSES		\$ 1,846,094.80	\$ 2,001,911.00	\$ 1,565,110.60	\$ 2,000,825.00
NET DEBT SERVICE		\$ (402,001.53)	\$ 50,599.00	\$ (547,417.99)	\$ 53,475.00
WATER FUND					
REVENUE					
51-000-3610	WATER SALES	\$ 2,727,576.70	\$ 2,800,000.00	\$ 2,047,994.73	\$ 2,800,000.00
51-000-3660	WATER ON/OFF CHARGE	8,250.00	15,000.00	6,900.00	10,000.00
51-000-3760	PENALTIES & DELINQUENT	391,391.79	400,000.00	547,137.76	650,000.00
51-000-3869	ARPA Funding			889,789.47	-
51-000-3890	MISCELLANEOUS	9,597.80	10,000.00	3,175.00	5,000.00
TOTAL REVENUE		\$ 3,136,816.29	\$ 3,225,000.00	\$ 3,494,996.96	\$ 3,465,000.00
EXPENSES					
PERSONNEL EXPENSES					
51-420-4210	SALARIES - REGULAR	\$ 292,616.88	\$ 259,625.00	\$ 217,611.53	\$ 250,000.00
51-420-4230	SALARIES - OVERTIME	31,259.37	25,000.00	24,168.17	25,000.00
51-420-4610	SOCIAL SECURITY	29,542.81	30,000.00	24,714.38	21,050.00
51-420-4620	IMRF	27,790.40	25,000.00	14,782.70	12,500.00
CONTRACT/SERVICE/DEVELOP					
51-420-5110	MAINT. SERVICE - BUILDING	11,589.97	10,000.00	6,993.13	10,000.00
51-420-5120	MAINT. SERVICE - EQUIPMENT	-	-	3,065.68	-
51-420-5320	ENGINEERING SERVICES	-	-	1,625.00	5,000.00
51-420-5420	LABORATORY SERVICE	13,675.00	10,000.00	3,255.00	5,000.00
51-420-5490	OTHER PROFESSIONAL SERVICES	210,635.15	125,000.00	229,843.56	125,000.00
51-420-5510	POSTAGE	11,858.55	10,000.00	12,239.90	15,000.00
51-420-5711	UTILITIES - ELECTRICITY	115,277.34	100,000.00	82,169.44	100,000.00
51-420-5712	UTILITIES - NATURAL GAS	6,055.28	4,500.00	5,427.57	7,500.00
51-420-5750	WATER PURCHASES	2,676,966.66	2,200,000.00	2,425,356.51	3,000,000.00
COMMODITIES					
51-420-6150	MAINT SUPPLIES - UTILITY	8,669.70	7,250.00	12,308.02	15,000.00
51-420-7300	AMORTIZATION	13,272.87	-	-	-
OTHER EXPENDITURES/USES					
51-420-9100	ADMIN OVERHEAD EXPENSE	300,000.00	300,000.00	250,000.00	300,000.00
51-420-9510	DEPRECIATION	196,728.17	-	-	-
51-420-9600	NET PENSION EXPENSE- IMRF	(109,240.00)	-	-	-
51-420-9990	INTERFUND TRANSFER	20,985.00	181,025.00	181,025.00	168,105.00
TOTAL WATER EXPENSES		\$ 3,857,683.15	\$ 3,287,400.00	\$ 3,494,585.59	\$ 4,059,155.00
NET WATER		\$ (720,866.86)	\$ (62,400.00)	\$ 411.37	\$ (594,155.00)

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	FY22 YTD Actual -			
		Audited FY21	FY22 Budget	Unaudited - February 22	FY23 Budget
SEWER FUND					
REVENUE					
52-000-3620	SEWER FEES	\$ 788,142.76	\$ 810,000.00	\$ 690,281.10	\$ 830,000.00
52-000-3621	SEWER CAPITAL IMPROVEMENT FEES	80,986.14	80,000.00	65,765.92	80,000.00
52-000-3760	PENALTY & DELINQUENT	53,244.42	55,000.00	71,361.16	85,000.00
TOTAL REVENUE		\$ 922,373.32	\$ 945,000.00	\$ 827,408.18	\$ 995,000.00
EXPENSES					
PERSONNEL EXPENSES					
52-430-4210	SALARIES - REGULAR	\$ 292,616.88	\$ 259,625.00	\$ 217,611.53	\$ 250,000.00
52-430-4230	SALARIES - OVERTIME	31,259.37	25,000.00	24,168.17	25,000.00
52-430-4610	SOCIAL SECURITY	29,542.81	30,000.00	24,714.38	21,050.00
52-430-4620	IMRF	27,790.40	25,000.00	14,782.70	12,500.00
CONTRACT/SERVICE/DEVELOP					
52-430-5120	MAINT SERVICE - EQUIPMENT	-	2,500.00	-	2,500.00
52-430-5320	ENGINEERING SERVICES	3,477.50	5,000.00	2,199.50	5,000.00
52-430-5490	OTHER PROFESSIONAL SERVICES	7,757.32	2,500.00	13,465.46	15,000.00
52-430-5530	PUBLISHING & PRINTING	-	500.00	-	500.00
52-430-5711	UTILITIES - ELECTRICITY	3,165.99	3,600.00	2,366.71	3,000.00
52-430-5712	UTILITIES - NATURAL GAS	322.24	500.00	430.01	550.00
COMMODITIES					
52-430-6120	MAINTENANCE SUPPLIES - EQUIPMENT	-	500.00	-	500.00
52-430-6130	MAINTENANCE SUPPLIES - VEHICLE	-	500.00	-	500.00
52-430-6150	MAINT SUPPLIES - UTILITY	-	500.00	-	500.00
52-430-6520	OPERATING SUPPLIES	-	500.00	37.63	500.00
OTHER EXPENDITURES/USES					
52-430-9100	ADMIN OVERHEAD EXPENSE	300,000.00	300,000.00	250,000.00	300,000.00
52-430-9510	DEPRECIATION	344,767.99	-	-	-
52-430-9600	NET PENSION EXPENSE - IMRF	(109,240.00)	-	-	-
TOTAL SEWER EXPENSES		\$ 931,460.50	\$ 656,225.00	\$ 549,776.09	\$ 637,100.00
NET SEWER		\$ (9,087.18)	\$ 288,775.00	\$ 277,632.09	\$ 357,900.00
PARKING LOTS FUND					
REVENUE					
56-000-3731	PARKING LOT #1 FEES	\$ 4,395.00	\$ 10,000.00	\$ 10,615.00	\$ 15,000.00
56-000-3732	PARKING LOT #2 FEES	-	100.00	-	-
56-000-3733	PARKING TOKENS SOLD	360.00	750.00	518.00	750.00
TOTAL REVENUE		\$ 4,755.00	\$ 10,850.00	\$ 11,133.00	\$ 15,750.00
EXPENSES					
CONTRACT/SERVICE/DEVELOP					
56-480-9510	DEPRECIATION	\$ -	\$ -	\$ -	\$ -
TOTAL PARKING LOTS EXPENSES		\$ -	\$ -	\$ -	\$ -
NET PARKING LOTS		\$ 4,755.00	\$ 10,850.00	\$ 11,133.00	\$ 15,750.00

VILLAGE OF RIVERDALE 2022/2023 BUDGET

G/L Number	Title	FY22 YTD Actual -			
		Audited FY21	FY22 Budget	Unaudited - February 22	FY23 Budget
SANITATION FUND					
REVENUE					
57-000-3530	PENALTY/SPEC P/U	\$ 84,391.67	\$ 90,000.00	\$ 99,937.98	\$ 120,000.00
57-000-3680	REFUSE DISPOSAL FEES	895,262.90	990,000.00	829,385.14	1,000,000.00
TOTAL REVENUE		\$ 979,654.57	\$ 1,080,000.00	\$ 929,323.12	\$ 1,120,000.00
EXPENSES					
57-440-5730	CONTRACT/SERVICE/DEVELOP GARBAGE DISPOSAL	\$ 1,042,159.88	\$ 1,050,000.00	\$ 888,877.81	\$ 1,080,000.00
TOTAL SANITATION EXPENSES		\$ 1,042,159.88	\$ 1,050,000.00	\$ 888,877.81	\$ 1,080,000.00
NET SANITATION		\$ (62,505.31)	\$ 30,000.00	\$ 40,445.31	\$ 40,000.00
GRANT FUND					
REVENUE					
88-000-3005	IHDA GRANT REVENUE	\$ 125,232.26	\$ -	\$ 82,028.39	\$ -
88-000-3456	JAG/BYRNE GRANT	12,682.00	-	-	-
88-000-3460	FIRE SAFER GRANT	50,317.58	-	2,010.60	-
88-000-3461	CAL SAG TRAIL PROJECT	5,551.00	-	-	-
88-000-3805	IHDA GRANT INTEREST INCOME	90.93	-	70.90	-
88-000-3816	INTEREST	60.05	-	98.08	-
88-000-3890	MISCELLANEOUS GRANT REVENUE	93,672.64	150,000.00	229,319.12	-
TOTAL REVENUE		\$ 287,606.46	\$ 150,000.00	\$ 313,527.09	\$ -
EXPENSES					
88-140-5490	PROFESSIONAL SERVICES - CMAQ	\$ 148.96	\$ -	\$ 31.82	\$ -
88-900-9400	GRANT EXPENDITURES	12,682.00	150,000.00	3,200.00	-
88-900-9401	COPS GRANT	128,347.76	-	-	-
88-900-9465	AFG Grants	50,318.00	-	-	-
88-900-9470	CAL SAG TRIAL PROJECT	5,551.00	-	-	-
TOTAL GRANT EXPENSES		\$ 197,047.72	\$ 150,000.00	\$ 3,231.82	\$ -
NET GRANT		\$ 90,558.74	\$ -	\$ 310,295.27	\$ -
RIVERDALE FINANCE CORPORATION					
REVENUE					
99-000-3816	INTEREST INCOME	\$ 390.53	\$ 300.00	\$ 163.99	\$ 200.00
99-000-3410	STATE INCOME TAX	1,761,154.77	1,760,000.00	1,526,937.02	1,825,000.00
TOTAL REVENUE		\$ 1,761,545.30	\$ 1,760,300.00	\$ 1,527,101.01	\$ 1,825,200.00
EXPENSES					
99-000-5495	BANK FEES	146.45	-	-	-
99-100-5440	COST OF ISSUANCE	2,800.00	-	-	-
99-100-5455	FISCAL AGENT FEE	-	2,800.00	3,500.00	3,500.00
99-100-7200	INTEREST PAYMENT	556,443.76	556,444.00	278,221.88	556,444.00
99-100-9998	TRANSFER OUT - DEBT SERVICE	-	400,000.00	-	400,000.00
99-100-9999	TRANSFER OUT - GENERAL FUND	1,553,220.12	-	1,633,352.20	1,825,000.00
TOTAL FINANCE CORP. EXPENSES		\$ 2,112,610.33	\$ 959,244.00	\$ 1,915,074.08	\$ 2,784,944.00
NET FINANCE CORPORATION		\$ (351,065.03)	\$ 801,056.00	\$ (387,973.07)	\$ (959,744.00)