

ANNUAL BUDGET

Fiscal Year
2024-2025



BUDGET MESSAGE

Fiscal Year
2024 - 2025





May 1, 2024

To the Honorable Mayor, Trustees, and Citizens of the Village of Lindenhurst:

As we approach the culmination of another fiscal year, it is my privilege to present to you the proposed budget for FY 2024-2025. Within these pages, you will find a comprehensive overview of our financial plans and priorities aimed at ensuring the continued prosperity and well-being of our beloved community.

Crafting a budget is both an art and a science, requiring careful consideration of numerous factors, from economic forecasts to community needs and aspirations. Throughout this process, our foremost goal has been to strike a balance between prudent fiscal management and the delivery of essential services that enhance the quality of life for all residents of Lindenhurst.

In the pages that follow, you will find detailed allocations for key areas such as public safety, infrastructure maintenance, recreational programs, and community development initiatives. Each line item reflects our commitment to responsible stewardship of taxpayer dollars, leveraging resources to maximize efficiency and effectiveness in serving the needs of our community.

Furthermore, this budget is a testament to our dedication to transparency and accountability. We have endeavored to provide clear and accessible information, empowering residents to understand how their tax dollars are being utilized and encouraging active engagement in the governance of our village.

As we embark on this journey of budget deliberation and decision-making, I urge all stakeholders to participate actively in the process. Your insights, concerns, and suggestions are invaluable as we strive to ensure that this budget reflects the collective aspirations of our community.

In closing, I extend my heartfelt gratitude to my fellow trustees, village staff, and residents for their unwavering commitment to Lindenhurst. Together, I am



confident that we will navigate the challenges ahead and continue to build a vibrant, inclusive, and prosperous community for generations to come.

Impacts Across Funds and Other Assumptions

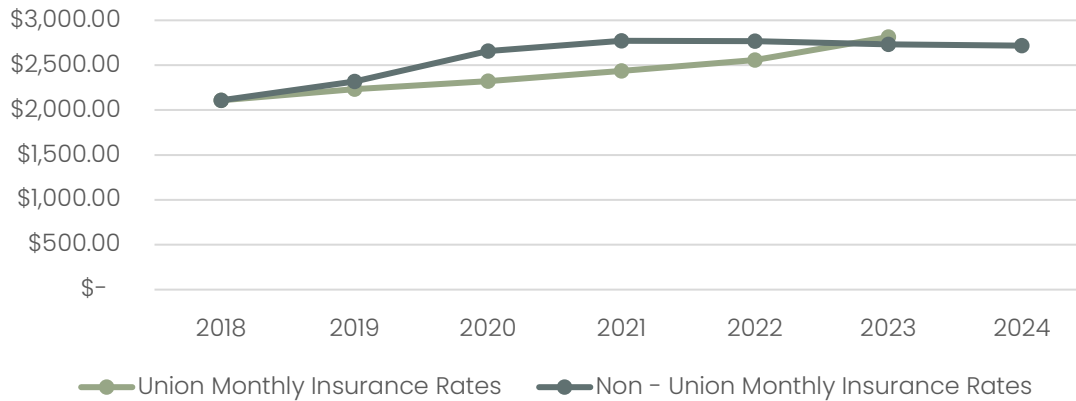
Local 150 Negotiations – With this collective bargaining agreement expiring on April 30th, much of the impacts of a successor agreement are unknown. Economic issues affecting salaries and benefits impact the General Fund and Water/Sewer Fund directly. The first opportunity for us to get some perspective on the potential impacts of a new contract will be after our first bargaining session with the Local 150 on March 21st.

Health Insurance – We have not been informed as to the change to health insurance premiums for those covered by the Local 150's plan. For everyone else covered through the IPBC, our renewals were favorable. While there is a 6.6% increase in dental premiums beginning on July 1, medical insurance premiums will be decreasing by 1%. Because medical insurance premiums are the predominant cost to our overall health insurance, the reduction in those premiums outweighs the increase to dental premiums. In all, employees should pay a lower or flat rate compared to this year. Latter year cost increases are forecasted to increase by 5% year-over-year.

Moving to the IPBC has proven to be a prudent move to control increases in premiums. While our non-Local 150 employees did experience an initial increase when moving to the IPBC, we have been much better able to control our year-over-year premium expenses since joining the pool. You can see evidence of that in the premiums of family-tier premiums below:



Monthly Insurance Premium Rates (Family)



In fact, since 2020 when the Village joined the IPBC, our employees' premiums have increased a total of 17.52% across all rate plans. In that same time, the Union premiums have increased 35.26% which does not include their renewals for 2024. A comparison of union and non-union health insurance rates is included in Exhibit A to this memo.

IMRF – The Village's cost for non-public safety pensions (IMRF) fell to 8.16% of payroll. We have had declining contributions for consecutive years, but this is the lowest it has been in at least six years.

Interest – Through Illinois Funds we have seen interest rates increase since the height of the pandemic. We forecast interest rates conservatively, around 1%, and our current rates are around 5.3%.

Population –14,406; Per the 2020 Census results

New Construction of Homes/Buildings – Based upon estimated Briargate home sales (31 new homes predicted for FY 25 across all three phases). The forecast also includes 20 units of the Heritage Park townhomes being completed within FY 25.



Active water/sewer accounts - 4,850

Tax Levy CPI Increase – The Village’s levy increased by 3.6% for those property taxes collected in FY 25.

LGDF – No changes to legislation releasing the additional percentages withheld by the state for Income Tax receipts.

MFT Inflation – Predicted at 2% growth annually. The Transportation Renewal Fund (TRF) which is the newer fuel tax, is indexed to inflation.

Liability Insurance – Premiums are calculated to increase by 7% year-over-year.

Governmental Funds

General Fund

The Village utilizes the IML’s regular forecasts to better understand the landscape of what may be happening with these economically sensitive revenues. With respect to income tax, the IML’s forecast is anticipating a 3.5% increase in income tax receipts in municipal fiscal year 2025. According to the IML, there should be a 5% increase in sales tax receipts when compared to the previous year. Our forecast projections are a little more conservative, anticipating a 3.5% increase. Long-term projections for simplified municipal tax (telecommunications tax) are on a downward trend as people move away from landline phones. The forecast is aggressive on the downward movement of telecommunications tax receipts, but when those revenues actually dry-up or become insignificant is unknown. It is probably better to predict the demise of the revenues sooner than the alternative.

The Village was able to achieve some savings by distributing the tasks of the former Deputy Village Clerk amongst our current staff rather than replacement as we head into the new budget year. Insurance expenses increased as we had an employee elect to receive coverage through the Village next fiscal year. Postage is increased as this includes the cost of our Village mailings, but also the ongoing purchases of stamps for sale at Village Hall. The Community Activity



line was increased to accommodate the \$3,020 budget requested by the Veterans' Memorial Commission.

The most significant change to the forecast likely comes from the Police budget. The FY 25 Budget will include a request to increase the number of sworn officers from 14 to 15. There are some justifications associated with this request. One is to prepare ourselves for possible officer retirements. We have three officers currently who have reached 20 years of service and could retire at any point. Chief Jones would also like to dedicate more time to investigations as there have been a greater need for them and having a new officer would help in that regard. Further, with new developments being built, the redevelopment of Lindenhurst Center, our Police Department wants to be prepared for greater volume of calls for service. The fiscal impact of a new officer (assuming a lateral conservatively with family health insurance coverage) is around \$122,000. Also included in this budget would be the promotion of two more officers to sergeant. These promotions would meet the department's goal of having street level supervision across all shifts.

After the departure of CSO Scoles, the future direction of how the Village will address code enforcement has been in flux. Our staff has reached out to a third-party code enforcement service to see if their services are cost-effective enough for our budget. This portion of the budget is not yet finalized as we work to determine the number of hours needed to appropriately perform this function.

Motor Fuel Tax Fund

Projections indicate that sales of fuel should be on par with the previous year, but that the Transportation Renewal Fund should increase slightly due to its indexing to inflation. The Fund's expenses will exceed revenues due to the timing of projects. First, FY 2025 will be a road resurfacing year in our biennial road resurfacing program. This coming year, MFT is expected to contribute \$900,000 towards road treatments. Secondly, as the first stage of the Lake Shore Drive Road Reconstruction project gets underway, a portion of the project funding will be made with the Rebuild Illinois bond funds the Village has receipted over the



past few years. All of the \$953,102 will be exhausted with this project to be complemented by the remaining \$1.4M in funding from Community Capital.

Looking in the latter parts of the projections within MFT, I believe we could see TRF becoming the predominant source of revenue as the inflationary factors and decreased fuel consumption will cause it to meet or surpass MFT revenues within the projection window. This could be true if the inflationary factor applied outpaces the reduction in fuel consumption. That will probably be true in the short-term, but as fuel consumption continues to fall, eventually MFT/TRF revenues will be inadequate to fund road related activities.

Insurance Fund

The Village's liability insurance premium for calendar year 2024 has been calculated into the forecast. Overall, the Village is incurring a 0.5% decrease in premiums. While our property lines of insurance increased because of increased property values, our workers compensation coverages fell by 14%. Our future rates may improve as some larger claims should be falling off of our historic experience.

Enterprise Funds

Water/Sewer Fund

Recent changes to CLCJAWA's long term capital improvement program forced the group to reexamine the wholesale water rates that were updated about a year and a half ago. What CLCJAWA was experiencing was an increase in the cost of their capital improvements beyond what was built into their rate forecasting model. What resulted out of this recalculation of their projections were increases to the wholesale cost of water increasing by 5% annually through 2034. Our own forecasting included increases to the rate, but a 5% per annum was not what was originally anticipated. Therefore, our costs of purchasing water are greater in our forecast than what we modeled even a year ago. CLCJAWA's adopted model does not factor in the admission of the Village of Lake Zurich to the group, but should that come to fruition, rates should improve.



The cost of electric service at our treatment plant and lift stations also increased. The Village has historically aggregated these facilities in order to get the most economical price for our electricity. Even so, our recent purchase price for electricity was substantially higher than our expiring contract rate. This is not all that surprising given how the electricity market moved in the years after our initial purchase rate. The positive is, if any, that having this rate locked for three years means that the cost of electric service will only vary due to the amount of consumption at our facilities.

Water main repair services have also increased. While there is not a significant increase to the number of water main repairs anticipated or experienced, the cost of those repairs has gone up. The retirement of one of our trusted contractors to complete emergency repairs forced our staff to seek costs from other vendors. These new costs were higher, but not beyond industry standards.

Lastly, the Public Works budget includes a proposed additional Laborer position beginning next fiscal year. Having an additional employee in Public Works would help to provide coverage when other employees are utilizing PTO. Adding a Laborer would also allow our more experienced staff to undertake more technically complex responsibilities. Adding a Laborer helps to start preparing the next generation of Public Works staff – a goal identified by the updated strategic plan. The financial impact of the additional position is not necessarily due solely to the increased wages, but rather the cost of benefits like health insurance. The cost of adding the new Laborer position would be approximately \$97,700 across the General and Water/Sewer Funds. As mentioned above, the addition of this position is contingent upon the negotiations to get underway with the Local 150 this week. The economics of a new contract could make it difficult, maybe even impossible, to make this increase in staffing work from a budgetary perspective. Of course, the projections include estimated increases to the employee's wages but until a deal is final we will not know what the true impact to the overall budget will be in the short or long-term.

For these reasons, the projection is including a 3% increase to the water and sewer rate beginning in May. Water pumpage estimates utilizing our three-year



rolling average method indicates that the water demand by our residents will be slightly lower (-0.8%) than this year – more resembling water demand in FY 2021-2022. Given the costs that we know are increasing, plus those that are anticipated to increase require such an adjustment to the rate. It has been 4 years since the Village has raised its water and sewer rate by this amount which has kept us competitive when compared against our peer communities. You can see the most recent comparison of water and sewer rates with our peers in Exhibit B of this memo.

Fiscal Year	Water/Sewer Rate Adjustment
2024	1%
2023	0%
2022	0%
2021 (Effective 7/1/2020)	3%
2020	0%

An increase of 3% would bring the combined water and sewer rate to \$12.67/unit, up from \$12.30. Since the average user is calculated to consume 11 units per billing cycle, this would mean that the average user’s bi-monthly bill would increase by \$4.07.

Garbage Fund

Revenues in the Garbage Fund are based upon a 0% increase to the rate at the start of our fiscal year. Expenses in the fund anticipate a 3% increase to the Groot contract beginning January 1. The contract allows Groot to charge an increase of anywhere between 2%-4% based upon the CPI. Surpluses established in the Garbage Fund are used to assist with the road repair program every other year. The Garbage Fund contributes \$200,000 every year to resurfacing. Expenses are relatively flat overall, with the exception of the road resurfacing contribution. Based on the projections, I believe we are able to absorb the projected increase to the Groot contract on January 1 without



affecting the Fund’s ability to pay for regular expenses or taking away from its ability to contribute to road repairs.

Capital Funds

Vehicle Replacement Fund

Contributions to the Vehicle Replacement Fund increase to \$78,500 from Streets, Police, and Water/Sewer in FY 25. The total of those revenues comes to \$235,500. Expenses total \$446,179. Included in FY 25 expenses are the authorized purchases for Public Works outfitting, three police squads, and the administrative, unmarked vehicle.

Community Capital Fund

Revenues in the fund are based on current policy. Ten (10%) percent of income tax and sales tax are diverted to help fund capital projects. The fund also accepts our receipts for cell tower rentals, video gaming proceeds, and transportation facility fees. Public facility donations are derived from the new construction occurring at Briargate and Heritage Park townhomes. Just for your reference, these are the historic revenues of video gaming receipted into Community Capital.

Fiscal Year	Video Gaming Proceeds
2024 (through 2/28)	\$94,784
2023	\$124,713
2022	\$95,624
2021	\$37,737
2020	\$70,268

All projects included are reflected in the Village’s 2024 Capital Improvement Plan.

Water/Sewer Capital Fund

Revenues in the Water/Sewer Capital Fund have improved with the increased connection fees resulting from Briargate. This trend should continue as Heritage Park construction gets underway.



All projects included are reflected in the Village's 2024 Capital Improvement Plan.

Economic Development Fund

The Economic Development Fund has a number of funding obligations placed on it that are yet unfulfilled as of the date of this memo. LEAP awards for Aqua Pool and Spa Pros, Healing Hands Spa, and Three Legged Brewing haven't been expensed from this fund. While there is adequate cash within the fund to meet these obligations, inquiries from other local companies could cause future awards to eliminate the fund balance. Including some contingency for unforeseen requests, the budgeted expense for LEAP awards within this fund in FY 25 is anticipated to be \$305,000. Total expenses come to \$338,500 in FY 25. A General Fund transfer of \$100,000 at the beginning of the year should keep a positive fund balance for estimated year-end of the next fiscal year.

Grand Avenue TIF Fund

This year, the Village received \$65,039 in increment generated from the TIF which was unanticipated in its first year. The Village Board will need to approve the creation of the Grand Avenue TIF Fund with that amount as the starting balance. With the positive developments occurring at the Lindenhurst Center, it can be assumed that there will be increment growth within the district next year, but that amount is difficult to determine at this time. There are budgeted expenses coming from this fund in FY 25, one for legal expenses and the larger expense relating to planning services related to Grand Avenue corridor improvements. Those planning expenses are in furtherance of the strategic plan objectives discussed in our update.

SSA #4

If you notice on our treasurer's report, there's always a balance within the SSA #4 Fund of about \$23,000. Those funds remain from the original \$1.3M bond funds which were used to make infrastructure improvements in the area of Falling Waters. With this amount of funding left, I would like to utilize those funds to complete the sidewalk running along Falling Waters Boulevard from Briargate



and connect it to Falling Waters Way. Public Works has estimated the cost of continuing the sidewalk from the former Lindenhurst Health and Fitness Center to Falling Waters Way to be just shy of \$30,000. I would propose to exhaust the remaining funds and provide additional funding within our sidewalk improvements within Community Capital.

Budget Philosophy

The Village of Lindenhurst continues to pride itself on being a low-revenue operation, while still providing high level of service to our residents. That philosophy remains unchanged. Due to that fact, it is paramount that we use our resources in response to the needs of our public with eyes cast toward the future. As a reminder, in 2022 the Village conducted a randomized survey including questions pertaining to a variety of services which was sent to 2,000 households in the community. As a reminder, here are the “Bottom 10 Rated Attributes” from the survey:

Bottom Attributes	2018	2022	2022 Percentage	Comments
1	Timely Repair of Streets	Local availability of needed goods and services	42%	Went from #4 in 2018 to #1 in 2022, with a 12% increase in dissatisfaction top 2.
2	Maintenance and driving condition of Village streets	Village government's efforts to focus on the priorities that matter most to residents	39%	Went from #5 to #2, with 13% increase in dissatisfaction.
3	Overall value of Village services for tax dollar	Timely Repair of Streets	39%	Went from #1 in 2018 to #3 in 2022, with the percentage of dissatisfaction increasing 3%.
4	Local availability of needed goods and services	Overall value of Village services for tax dollar	36%	Went from #3 in 2018 to #4 in 2022, with a 4% increase in dissatisfaction.
5	Village government's efforts to focus on the priorities that matter most to residents	Village government's efforts to actively seek input from citizens	36%	Went from #8 in 2018 to #5 in 2022, with a 15% increase
6	Fairness and consistency of code and ordinance enforcement	Consistency of code and ordinance enforcement	29%	Stayed the same at #6. The 2022 analysis doesn't include the comparison because we tweaked the question a bit, but it looks like a 3% increase in dissatisfaction.
7	Overall direction the Village is taking	Driving conditions of Village streets	28%	This question wasn't in the bottom 10 attributes of the 2018 survey. Also, it looks like the dissatisfaction rate decreased from 2018 by 3%.
8	Village government's efforts to actively seek input from citizens	Overall direction the Village is taking	27%	Went from #7 to #8, with a 6% increase in dissatisfaction.
9	Snow Removal Operations	Responsiveness of elected officials	27%	This question wasn't in the bottom 10 attributes of the 2018 survey. The dissatisfaction rate increased by 13%.
10	Overall image and reputation of the Village	Village's efforts to keep residents informed on special projects, construction projects, and initiatives	27%	This is a new question in 2022.

The table above indicates the ten (10) attributes which were the lowest scoring in our 2018 survey and those which scored in the bottom ten (10) in 2022. As you



can see, there are some aspects in the Village that remain in the bottom ten. Yet, there was movement amongst the attributes. We are aware that the Village values continuous performance – there are always areas of improvement. With the input of our residents, we are better able to understand how we can best address these shortcomings and dedicate efforts and resources accordingly.

In response to the survey, our budget takes a more “priority-based budgeting” approach and dedicates more funding to some of the areas that may need greater emphasis. A table highlighting the various ways the Village seeks to meet these challenges is included after this letter.

Structuring our budget expenses based upon the input of our community ensures that we’re addressing the issues that are most critical to our residents. This helps improve the quality of life and the future viability of our Village.

Conclusion

The Village remains committed to allocating resources in the best interest of our residents. Our community survey is just one way that we try to stay attuned the pulse of our residents’ needs. Seeing how some of our poorest scored services improved between the 2018 and 2022 surveys, indicates that how we invested our funds in that four-year period has had an effect within our community. This is a practice that we plan to continue in this and future budgets.

Financially, we submit a budget that contains the appropriate level of revenues and expenses to maintain a high level of service to our residents. Budgeted revenues are scrutinized heavily to ensure that we can meet the needs of our organization without unnecessarily burdening our residents, or putting our businesses at a competitive disadvantage. Expenses are forecasted and planned to the best of our understanding to avoid drastic measures which come as a surprise to our community.

For another year, we are proud of what we have accomplished and look forward to the opportunities in the year to come!



Respectfully,

A handwritten signature in black ink that reads "Clay Johnson". The signature is fluid and cursive, with the first and last names being the most prominent.

Clay T. Johnson
Village Administrator



Exhibit A
Health Insurance Premium Rates

Union Monthly Insurance Rates												
	Family			% Change	Employee + 1			% Change	Employee Only			% Change
	Rate	ER Paid	EE Paid		Rate	ER Paid	EE Paid		Rate	ER Paid	EE Paid	
2018	\$2,109.00	\$ 2,109.00	\$ -		\$1,384.00	\$ 1,384.00	\$ -		\$ 692.00	\$ 692.00	\$ -	
2019	\$2,235.00	\$ 2,235.00	\$ -	5.97%	\$1,465.00	\$ 1,465.00	\$ -	5.85%	\$ 733.00	\$ 733.00	\$ -	5.92%
2020	\$2,324.00	\$ 2,324.00	\$ -	3.98%	\$1,524.00	\$ 1,524.00	\$ -	4.03%	\$ 762.00	\$ 762.00	\$ -	3.96%
2021	\$2,436.00	\$ 2,436.00	\$ -	4.82%	\$1,597.00	\$ 1,597.00	\$ -	4.79%	\$ 799.00	\$ 799.00	\$ -	4.86%
2022	\$2,558.00	\$ 2,558.00	\$ -	5.01%	\$1,677.00	\$ 1,677.00	\$ -	5.01%	\$ 839.00	\$ 839.00	\$ -	5.01%
2023	\$2,814.00	\$ 2,814.00	\$ -	15.52%	\$1,845.00	\$ 1,845.00	\$ -	15.53%	\$ 923.00	\$ 923.00	\$ -	15.52%
2024												
				35.30%				35.21%				35.26%
Non - Union Monthly Insurance Rates												
	Family			% Change	Employee + 1			% Change	Employee Only			% Change
	Rate	ER Paid	EE Paid		Rate	ER Paid	EE Paid		Rate	ER Paid	EE Paid	
2018	\$2,109.00	\$ 2,003.55	\$ 105.45		\$1,384.00	\$ 1,314.80	\$ 69.20		\$ 692.00	\$ 657.40	\$ 34.60	
2019	\$2,320.00	\$ 2,204.00	\$ 116.00	10.00%	\$1,522.00	\$ 1,445.90	\$ 76.10	9.97%	\$ 761.00	\$ 722.95	\$ 38.05	9.97%
2020	\$2,656.10	\$ 2,523.30	\$ 132.81	14.49%	\$1,822.47	\$ 1,731.35	\$ 91.12	19.74%	\$ 874.93	\$ 831.18	\$ 43.75	14.97%
2021	\$2,771.95	\$ 2,633.35	\$ 138.60	4.36%	\$1,900.89	\$ 1,805.85	\$ 95.04	4.30%	\$ 912.99	\$ 867.34	\$ 45.65	4.35%
2022	\$2,769.39	\$ 2,630.92	\$ 138.47	-0.09%	\$1,900.31	\$ 1,805.29	\$ 95.02	-0.03%	\$ 912.08	\$ 866.48	\$ 45.60	-0.10%
2023	\$2,732.88	\$ 2,596.24	\$ 136.64	-1.41%	\$1,874.10	\$ 1,780.40	\$ 93.71	-1.41%	\$ 899.98	\$ 854.98	\$ 45.00	-1.42%
2024	\$2,718.67	\$ 2,582.74	\$ 135.93	-1.83%	\$1,865.65	\$ 1,772.36	\$ 93.28	-1.82%	\$ 898.20	\$ 853.29	\$ 44.91	-1.52%
				15.52%				20.78%				16.27%

*2020 Moved to IPBC for non-Public Works personnel.



Exhibit B
Water/Sewer Rate Comparison Table
Updated March 4, 2024

Municipality	Water	Sewer	Other Fees	Frequenc	Usage	1,100CF/8,228GAL USER*
Mundelein	\$6.10	\$4.10	(Stormwater fee of \$3/month not included)	Bi-Monthly	Per 100 CF	\$111.60
Round Lake Beach	\$8.78	\$4.20	\$11/bill flat fee for customer fee, \$11/bill flat fee for sewer	Bi-Monthly	Per 1,000 gal	\$128.80
Antioch (East of Deep Lake Road)	\$3.35	\$7.69	\$12/cycle for water \$26/cycle for sewer	Bi-Monthly	Per 1,000 gal	\$128.83
Gurnee (West of Tollway)	\$5.34	\$8.51	\$11.55 Water Service Charge, \$3.85 Sewer Service Charge	Bi-Monthly	Per 1,000 gal	\$129.36
Round Lake	\$10.42	\$3.91	\$7.78 flat fee per month	Monthly	Per 1,000 gal	\$133.46
Libertyville	First 4,000 gal = \$3.08 5,000-8,000 gal = \$6.17 9,000+ gal = \$9.25	\$7.35	\$28.90 Bi-Monthly Water; \$11.91 Bi-Monthly Sewer	Bi-Monthly	Per 1,000 gal	\$140.40
Lindenhurst (2023)	\$6.33	\$5.97	\$9/bi-monthly Capital Fee	Bi-Monthly	Per 100 CF	\$144.30
Grayslake	\$17.66	None		Bi-Monthly	Per 1,000 gal	\$145.31
Lake Villa (Effective 5/1/24)	\$10.08	\$7.85	\$30.24 Water Minimum, \$11.77 Sewer Minimum	Bi-Monthly	Per 1,000 gal	\$147.53
Wauconda (Effective 7/1/24)	\$19.63		Minimum Fee Bi-Monthly Equal to Two Units (\$39.26)	Bi-Monthly	Per 1,000 gal	\$161.52
Fox Lake (Metered User, Local System)	\$4.10	\$2.23	\$55.11 flat water fee, \$17.87 flat sewer fee	Bi-Monthly	Per 1,000 gal	\$162.54
Lake Zurich	\$18.61	\$4.86	Minimum Based on 2,000 gal	Monthly	Per 1,000 gal TGGjnm	
					AVERAGE	\$139.42
*Represents a Lindenhurst median water user.						
Updated 3-4-24						



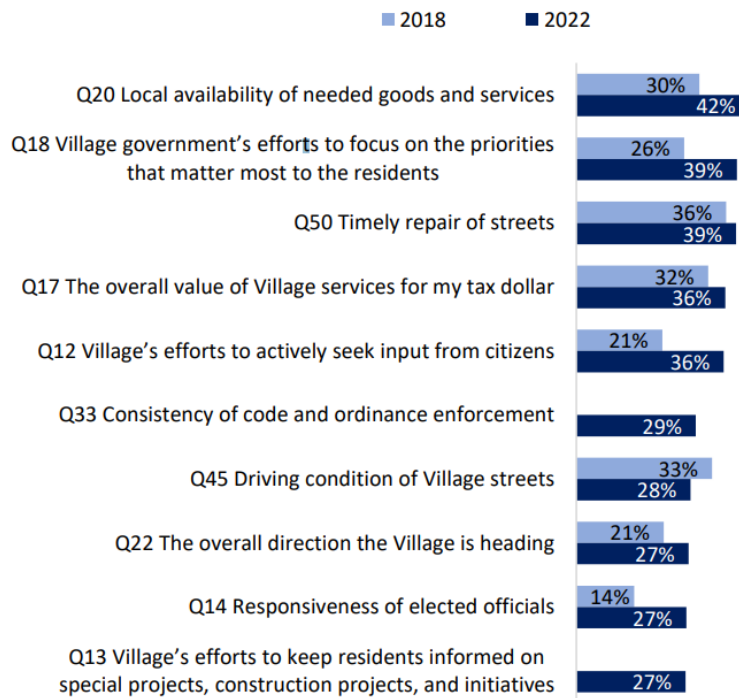
Budget Philosophy

The Village’s budget follows a priority-based budgeting approach which allocates funding based on community priorities as identified in the resident community survey and Village Strategic Plan.

Community Survey

The Village’s community survey is completed every four years and asks residents a wide range of questions about Village services, programs, and initiatives. In the 2022 survey, results show high satisfaction levels with the professionalism of Village employees, reliability of garbage and recycling services, quality of drinking water, and high levels of safety in Village neighborhoods. The survey also identifies various items that received high levels of dissatisfaction, as shown below.

Bottom 10 Attributes



Strategic Plan

In 2024, the Village approved its updated strategic plan, which will help guide decision-making for the next 3-5 years. The Village began its strategic planning approach in

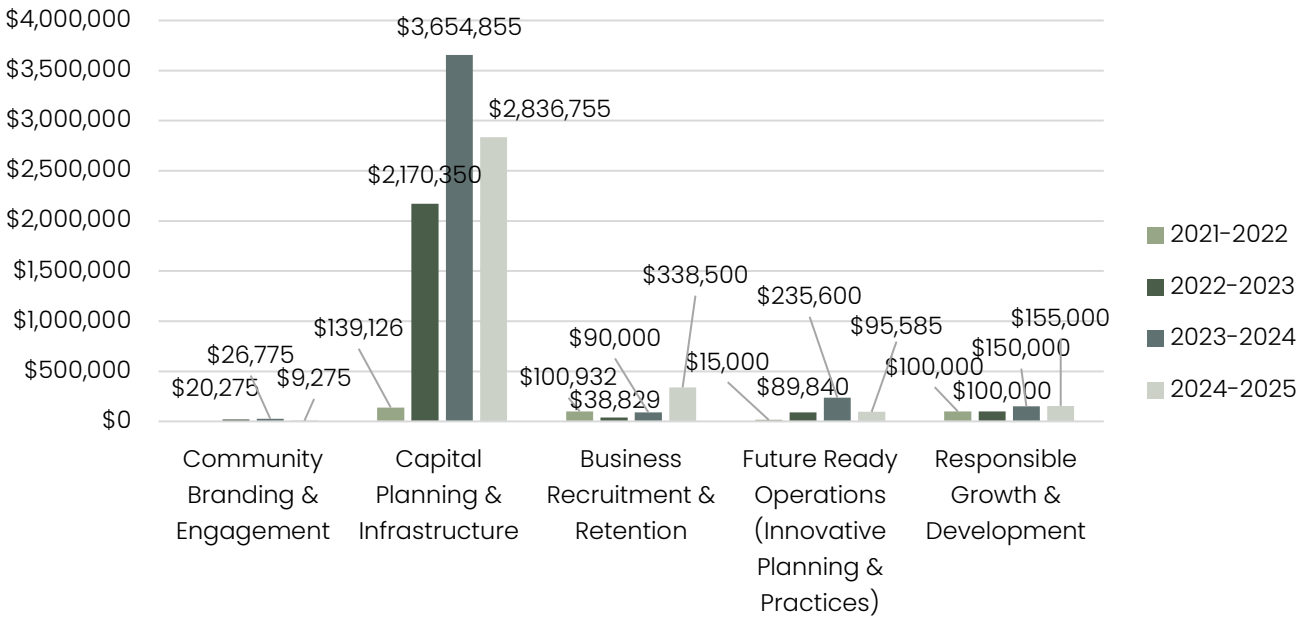


Budget Philosophy

2020, working with the Northern Illinois University Center for Governmental Studies (CGS) to facilitate a strategic planning workshop. Village staff and stakeholders within the Village were asked to participate in focus groups to gather input on the Village's future. Following the focus groups, Village senior staff members and the Village Board participated in a strategic planning workshop spearheaded by CGS. The strategic planning session identified five key strategic priority areas that the Village should focus on. The five key priority areas include Community Branding & Engagement, Capital Infrastructure Planning & Improvements, Business Recruitment & Retention, Future Ready Operations, and Responsible Growth and Development.

The results from the community survey and the key priority areas from the strategic plan help the Village allocate funding and resources in the fiscal year budget process. The amount of funding the Village has dedicated to its strategic priority areas is shown in the chart and table below.

Village Strategic Priority Area Budgeting



In addition to the hard costs associated with funding community priorities in the community survey and the Village strategic plan, the Village has also dedicated significant staff time to further these efforts. Both budgeted costs and staff efforts are summarized in the table on the next page.

Key Priority Area	2021-2022	2022-2023	2023-2024	2024-2025
<i>Community Branding & Engagement</i>	Enhanced Social Media Presence (staff effort), Community Policing to Engage the Business Community and Residents (staff effort)	New Website Re-Design (\$8,275), Community Survey (\$12,00), Continued Social Media Efforts (Staff effort), Community Policing to Engage the Business Community and Residents (staff effort)	New Website Maintenance(\$8,275), Strategic Plan Update (\$16,000), Newsletter Re-Design (\$2,500), Re-start of Citizen Academy (staff effort), Re-vamp of Communications Plan (staff effort), Community Policing to Engage the Business Community and Residents (staff effort)	New Website Maintenance(\$8,275), Citizen Academy (staff effort), E-newsletter (\$1,000), Community Policing to Engage the Business Community and Residents (staff effort), Continue outreach to schools (staff effort), Continue to host Food Truck Extravaganza Event (staff effort)
<i>Capital Infrastructure Planning & Improvements</i>	Street Improvements (\$124,126.24), Lake Shore/Sprucewood/Hawthorne Reconstruction Project (\$15,000)	Street Improvements (\$1,328,600), Water & Wastewater Improvements (\$826,750), Lake Shore /Sprucewood/Hawthorne Reconstruction Project (\$15,000)	Street Improvements (\$1,037,855), Water & Wastewater Improvements (\$1,767,000), Lake Shore/Sprucewood/Hawthorne Reconstruction Project (\$850,000)	Street Improvements (\$2,114,855), Water & Wastewater Improvements (\$671,900), increased crack sealing (\$50,000)
<i>Business Recruitment & Retention</i>	TIF Eligibility Study (\$44,069.23), LEAP Program (\$56,863)	Began Economic Development Specialist Position (\$8,406), LEAP Program (\$30,423), Started conversations with businesses to improve retention efforts (staff effort), Started sharing economic development initiatives on social media (staff effort)	Economic Development Specialist Position (\$30,000), LEAP Program (\$60,000)	Economic Development Specialist Position (\$33,000), LEAP Program (\$305,000), continue to engage businesses with business spotlights, develop this, and business sector meetings (staff effort), Conduct Annexation Study (staff effort)
<i>Future Ready Operations (Innovative Planning & Practices)</i>	Continued Liquid De-icing (\$15,000), Continued Use of Strategic Priority Dashboard (staff effort)	Continued Liquid De-icing (\$15,040), Asset Management Software Implementation (\$32,800), Pavement Management Assessment (\$42,000), Continued Use of Strategic Priority Dashboard (staff effort)	Body Camera Implementation (\$62,000), Continued Liquid De-icing (14,560), Asset Management Software Utilization (\$14,400), Continued Use of Strategic Priority Dashboard (staff effort)	Police Department License Plate Readers (\$21,250), Police Department Aerial Drone (10,975), Continued Liquid De-icing (14,560), Asset Management Software Utilization (\$14,800), Revamp of Strategic Priority Dashboard (staff effort)
<i>Responsible Growth & Development</i>	Stormwater Improvements (\$100,000)	Stormwater Improvements (\$100,000), Annexed Property at 45/Grand Ave (staff effort), Continued Code Enforcement Efforts (staff effort)	Stormwater Improvements (\$150,000)	Stormwater Improvements (\$130,000), Third-Party Code Enforcement (\$25,000)

COMMUNITY PROFILE

Fiscal Year
2024 - 2025





Community Profile

Village Background

The Village of Lindenhurst's history of lakes, trees, prairies, and swamp lands dates back to the receding Valparaiso Moraine glaciers from 13,000 to 14,000 years ago. As the news of Lindenhurst's natural and attractive farming landscape traveled across the region, resort towns and farms began to develop. One of the farms in the area, Lindenhurst Farm, was named for the two rows of linden trees outlining the original farmhouse. The farm was later acquired by developer Morton Engle, and the first homes of Lindenhurst Estates were soon constructed. As the area quickly developed with more homes, civic-minded residents who wished to maintain the area's quaint country character filed papers to incorporate under the Village of Lindenhurst.

The Village of Lindenhurst was incorporated in northern Lake County in 1956, with a 90% voter turnout. Since its incorporation, the Village continued to grow as individuals and families left Chicago for a more suburban lifestyle. Over the years, Lindenhurst has grown beyond the 1,200 residents of the 1960s to be the home of approximately 14,400 people in 2020. As the Village continued to grow, Village officials chose a selective development approach to ensure high-quality housing and school developments to maintain its natural landscape offerings. Because of this, the Village has continued to offer many recreational amenities, including scenic wetlands, forest preserves, and walking trails to residents and visitors. According to the 2010 census, the Village consists of 4.774 square miles, of which 4.4 square miles (93%) is land and .334 square miles (7%) is water.

Along with offering many recreational opportunities for families to thrive, the Village is an ideal location for businesses. The Village of Lindenhurst is just minutes away from major highways and roads such as Grand Ave (Route 132) and Route 45. Additionally, Lindenhurst is located approximately 45 minutes from Chicago's O'Hare Airport and Milwaukee's Mitchell Airport.

Today, the Village is comprised of over 4,400 homes, three school districts, five lakes, nineteen parks, four Lake County forest preserve properties, and approximately 120 local businesses.

Village Government

The Village of Lindenhurst is governed by the Village Mayor and the Board of Trustees. The Board of Trustees consists of 6 members that serve a staggered 4-year term. The Mayor and the Board of Trustees approve all expenditures of the Village, set all governing policies, ordinances, and codes. Additionally, the Village has an elected Village Clerk that serves as the recorder of minutes for public meetings and maintains all Village records. The Village

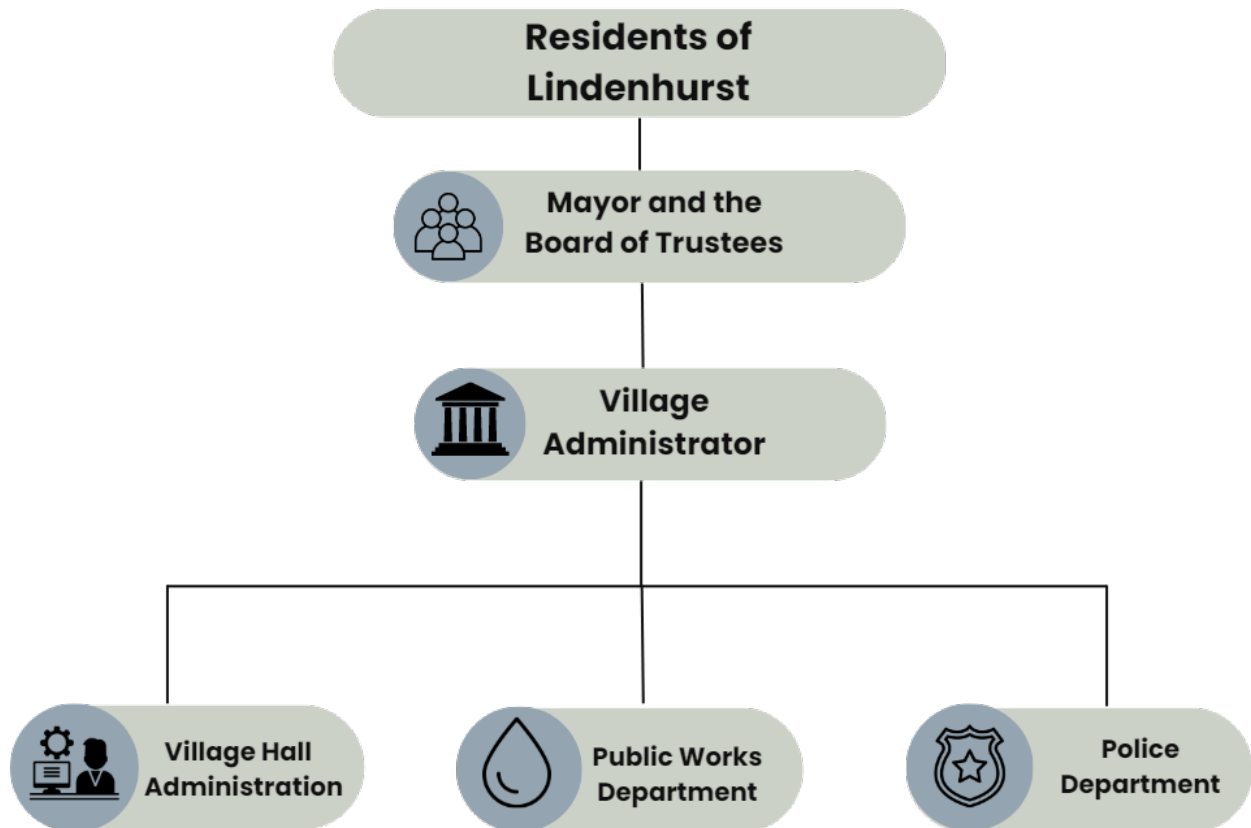


Community Profile

also has several commissions that are comprised of volunteer residents. Village commissions include: Lakes Commission, Plan Commission/ Zoning Board of Appeals, Veterans Commission, Police Commission, Police Pension, and Sanitary District.

With the approval of the Board of Trustees, the Village Mayor also appoints the Village Administrator, who is responsible for overseeing all day-to-day operations of the Village. Village operations consist of three main departments: Administration, Public Works, and Police Department, which aim to provide high-quality services to residents of Lindenhurst.

Village Organization Chart





Community Profile

Village Mission, Vision, and Values

In 2019, a volunteer committee made up of Village staff collaborated to develop new mission, vision, and value statements for the Village. To develop these, Village staff used feedback from the Lindenhurst Citizens' Academy, the 2018 community survey results, and their experience as staff members. The Village's mission, vision, and value statements serve as a unified vision for the Village to serve its community.

Village Mission

The Village of Lindenhurst, in partnership with our community, continuously strives to provide a safe, healthy, and vibrant environment through quality customer service, public safety, progressive leadership, and financial responsibility.

Village Vision

The Village of Lindenhurst endeavors to be the friendliest and most appealing community in Lake County, Illinois; enriched by small town values and traditions, fostering an atmosphere where citizens and businesses can thrive.

Village Values

Vision- Embracing innovative solutions for a better future.

Accountability- Demonstrating transparency through ethical, efficient government.

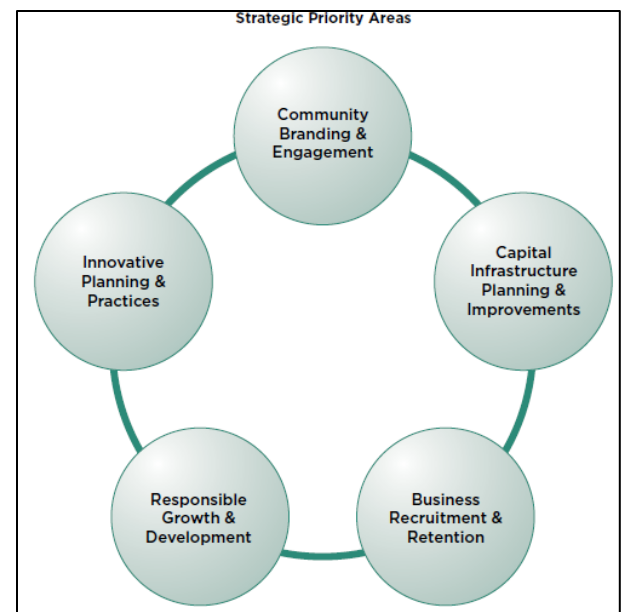
Leadership- Inspiring and expecting the best of ourselves, each other, and our community.

Unity- Connecting people through collaborative engagement.

Excellence- Striving to be our best through integrity, teamwork, and exceptional customer service; nurturing a friendly desirable place to live.

Village Strategic Planning

In 2020, the Village adopted its first ever strategic plan. The Village's strategic plan identifies five key strategic priority areas that the Village should focus on. The workshop also resulted in the development of goals that are classified based on their complexity and the time it would take to complete. To keep track of the progress made towards the strategic plan, the Village shares monthly updates on the key performance indicators that fall into each priority area. This past year's progress





Community Profile

on the strategic plan is summarized below. The Village's full strategic planning document can be viewed within the budget document.

Strategic Priority Area	Goal	% Complete	FY 23-24 Notes
Community Branding & Engagement	Enhance communication & engagement between Village & community.	85	Second Community Survey completed and posted to website.
	Work to engage stakeholders to create a community brand & defined identity for Village.	90	Updated communications plan adopted; redeveloped website launched in June 2023, E-News launched in June 2023, New Newsletter launched in January 2024
Business Recruitment & Retention	Explore the possibility of implementing a TIF district to help with redeveloping Linden Plaza/ Grand Commercial corridor.	100	TIF Adopted 5/9/22.
	Develop and implement a redevelopment plan for Linden Plaza and Grand Avenue commercial corridor.	75	LEAP grant assistance provided to new and former businesses in Lindenhurst Center
	Identify and explore business attraction strategies.	90	Economic Development Specialist has developed goals and action plan.
	Execute identified business attraction strategies.	80	Hosting Lindenhurst Business Sector meetings, follow-up survey have been completed
Capital Infrastructure Planning & Improvements	Implement a long term Capital Improvement Plan focused on proactive infrastructure repairs & sustainability.	80	New E311 system launched along with website to capture projects
	Prioritize current stormwater needs & develop plan to fund and implement stormwater projects	90	Projects prioritized and list is funded partially annually
	Explore possibilities & workable approaches to mitigate flooding issues.	70	Applied for grants with LCFPD for Rose Tree Lane Outfall Project.
Responsible Growth & Development	Exploring annexing property, especially at Routes 132 & 45 to establish defined boundaries.	30	New property annexed at 45/Grand. Other conversations underway.
Innovative Planning & Practices	Continue to explore and evaluate potential additional revenue sources.	50	Enterprise fund fees and charges evaluated.
	Conduct an organizational review and advancement study to evaluate staff roles and responsibilities: identify efficiencies, explore technology upgrades and improvements.	25	N/A



Demographic Profile

Population

2020 Census



14,406

+0.18% from
2016 ACS

Gender

2020 Census

49%

Men
-1% from
2016 ACS



51%

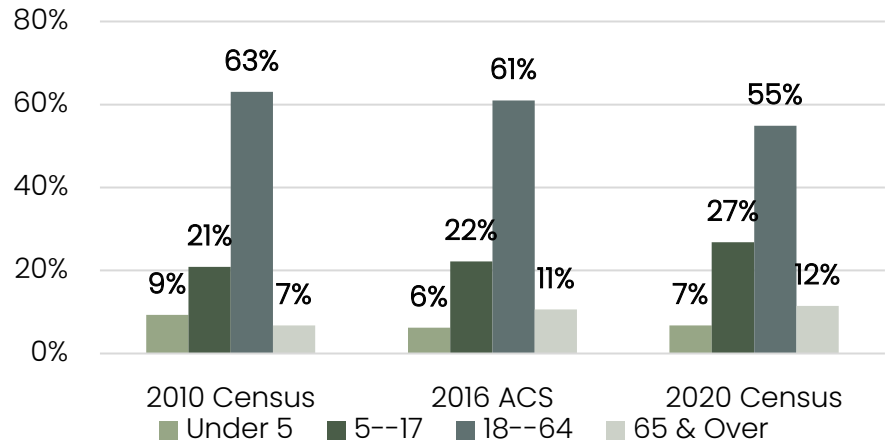
Women
+1% from
2016 ACS

Median Age

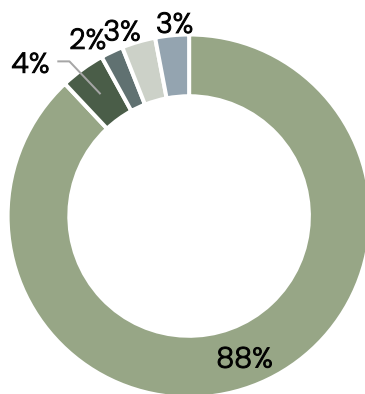
39.5

+1.8 years from
2016 ACS

Age of Residents



Ethnicity of Residents- 2020 Census

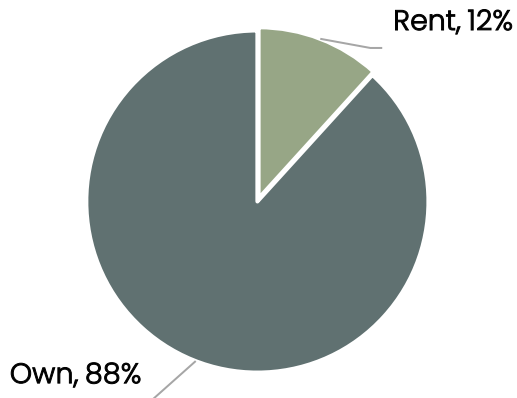


- White
- Asian
- Black or African American
- Two or More Races
- Some other Race



Economic Profile

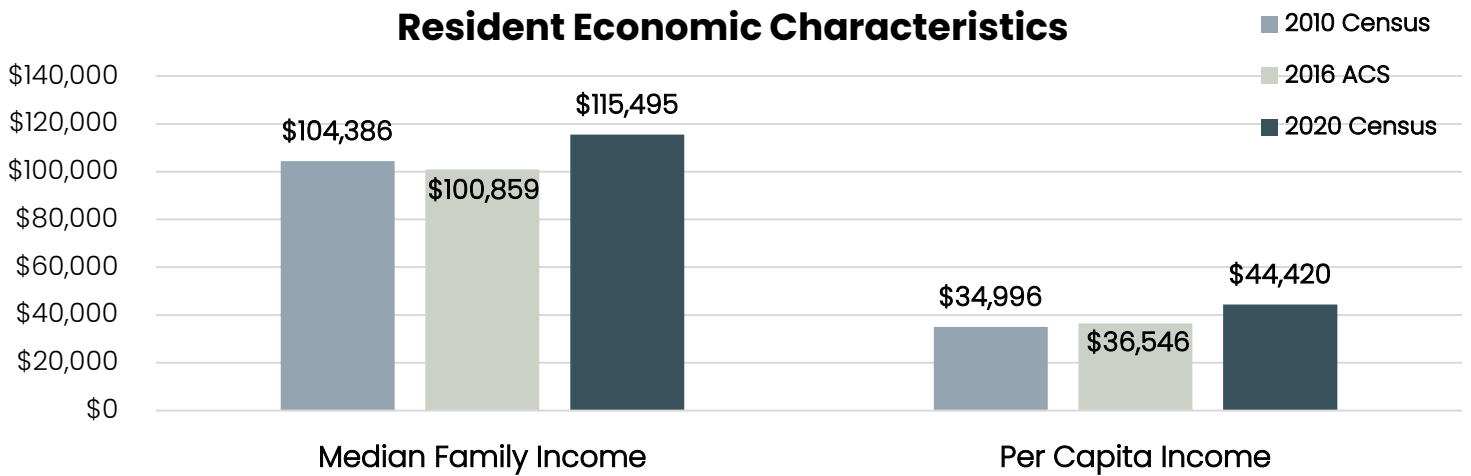
Occupied Housing Units



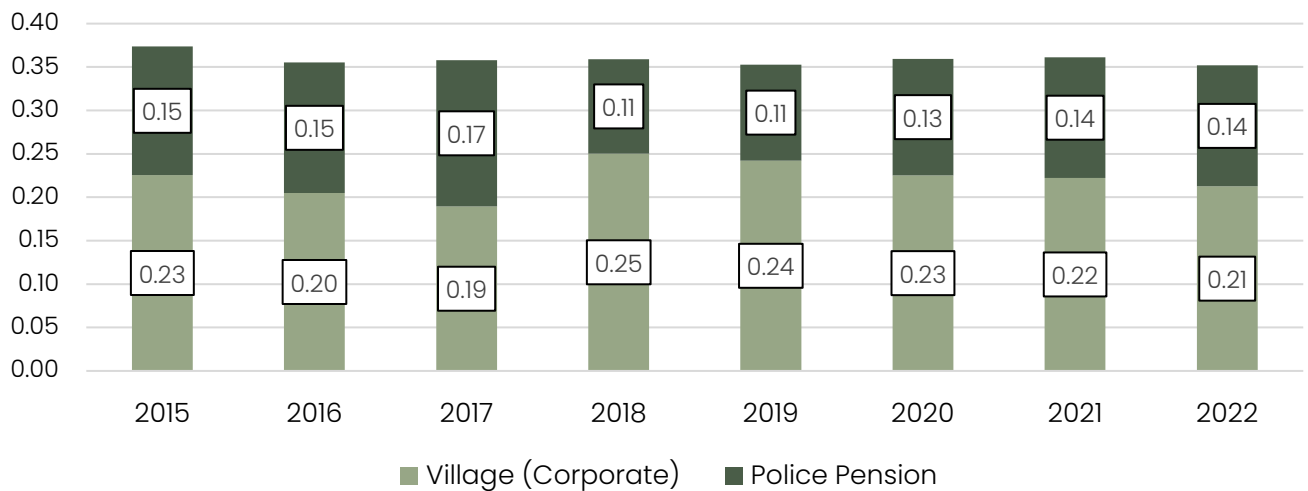
Housing Characteristics

	Average Household Size	Median Home Value
2010 Census	2.87	\$240,100
2016 ACS	2.82	\$203,100
2020 Census	2.85	\$223,600

Resident Economic Characteristics



Annual Village Property Tax Rate



BUDGET GUIDE & FINANCIAL PROFILE

Fiscal Year
2024-2025





Budget Guide

The Budget Guide has been developed to assist the reader in understanding the Village of Lindenhurst's budget.

Budget Process

The Village operates on a fiscal year basis beginning May 1st and ending April 30th of each year. The annual budget is prepared through a collaborative effort by staff under the direction of the Village Administrator and is presented to the Village Board for review and adoption prior to the beginning of each fiscal year (May 1st).

To kick off the budget process, the Village Administrator sends out the Budget Calendar to Village staff. The Budget Calendar highlights key deadlines for various budget items, such as the Capital Improvement Plan, operating budgets, and salaries/pay ranges. At various stages of the budget process, Village staff meets with Village Board members that serve on the Finance and Human Resources committees to solicit feedback.

Budget Calendar- Distributed to Department Heads 12/20/23

Completion Date	Description of Activity
January 12	Capital Improvement Budget (CIP) items discussed with Department Heads and Village Administrator.
January 22-26	Draft CIP discussed with Finance Committee.
February 12	CIP discussed with Village Board meeting.
February 16	Operating Budgets (including Boards and Commissions) submitted to Village Administrator.
February 26- March 1	One-on-one meeting with Supervisors; Administrator reviews budget submissions and any potential changes.
March 4-8	Human Resources Committee meets to review Salaries/Pay Ranges.
March 18-22	Finance Committee meets to review Operational Budgets and Discuss Rate Setting.
March 29	Mayor and Trustees receive draft budget.
April 8	Send Notice of Public Hearing to Newspaper.
April 9	Budget Presentation/Workshop.
April 12	Tentative budget available for public inspection.
April 15	Notice Published (at least 1 week prior to hearing).
April 22	Official Public Hearing on Budget.
April 22	Village Board Approval of Budget.
April 30	Deadline to file certified copy of budget and estimate of revenues with the County Clerk.



Budget Guide

Public Participation in the Budget Process

As a means to involve public participation in the budget process, the Village of Lindenhurst encourages community input through various means that include the following:

- Village Board Meetings- Two public meetings and one public hearing is held throughout budget preparation at board meetings provide the community a channel to present issues for budget consideration. Additionally, the Capital Improvement Plan has its own discussion at a Village Board meeting in February.
- Community Survey – The Village aims to complete a community survey every four years. The Village's first survey was completed in 2018, with the most recent survey being conducted in the fall of 2022. The survey is sent directly to randomly selected 2,000 households requesting responses to resident satisfaction with Village services and specific policy direction.

Budget Format

The Village's budget utilizes fund accounting, creating separate funds based on the various activities of the Village's operations. The Village's budget includes the following major funds:

- General fund
- Water & Sewer Operating (enterprise) fund
- Garbage (enterprise) fund
- Motor Fuel Tax fund
- Retirement fund
- Insurance fund
- Community Capital fund
- Water/Sewer Capital Projects fund
- Vehicle Replacement fund
- Various Non-Operating funds

The Village budget includes hundreds of line items, some of which are fairly small. These are used to facilitate year-to-year and multi-year analysis. Please remember that much of the Village's actual revenues and spending are impacted by non-village factors or are demand driven and often hard to predict. Budget numbers are best estimates based on history and/or ground up analysis of line items.



Budget Guide

Budgeted expenditure line items are formatted into three primary categories: salaries and benefits, contractual and other costs. This facilitates further analysis of in-house versus contractual expenditures as the Village considers privatization options. Many individual line items are based on past needs and year-end numbers and may be different (higher or lower) based on demand for services from weather, emergencies, or unpredictable factors.

Budget Sections

The Village's budget is divided into various sections, as noted in the table of contents. The headers of each section will also help guide the reader on the specific budget section. The Village's budget sections are summarized below:

- Budget Message: Submitted by the Village Administrator, the budget message provides a high-level overview of the proposed budget. The budget message section also highlights the Village's priorities for the upcoming budget year.
- Community Profile: This section highlights Lindenhurst's history, along with providing an overview of the Village's mission, vision, and values that guide the Village in making decisions. This section also provides a yearly update on the progress of the Village's strategic plan.
 - Demographic & Economic Profile: Provides a breakdown of the demographic and economic make-up of the Village using a variety of charts and tables.
- Budget Guide: This section explains the process, format, and the various sections of the Village's budget.
- Financial Policies: This section explains the Village's financial policies including accounting principles, fund structure and reserves, financial planning, debt management, and fixed assets.
- FY Budget 2024-2025 Budget and Details: This section provides the details of the Village's proposed budget by fund. The breakdown of each fund includes an overview of the fund, a summary of its financial history, an expenditure table, and a narrative explaining the expenditures.
- Capital Improvement Plan: The Village's Capital Improvement Plan (CIP) is a long-range investment tool that plans out the investment in major infrastructure across the community and the maintenance, repair, and replacement of Village facilities and equipment over a 5-year span.



Financial Policies

Accounting Policies

The Village will maintain high standards of accounting by subscribing to Generally Accepted Accounting Principles (GAAP) as developed by the Governmental Accounting Standards Board (GASB). This budget and financial documents will use a cash basis of accounting. An independent firm of certified public accountants will perform an annual audit of the Village's financial statements and documents to ensure that the Village is in compliance with state regulations and financial standards. The firm will issue an opinion that will be a part of the Annual Financial Report (AFR).

Budget Policy

The Village observes a fiscal year beginning on May 1st and ending on April 30th. When preparing its annual budget, the Village requires a balanced budget in its major operating funds. In cases where regular revenues are exceeded by expenditures, prior year revenues or cash balances may be utilized to meet this objective provided that the Village does not violate its reserve policies.

Fund Structure and Reserve Policy

The Village's budget utilizes fund accounting and establishes separate funds based on the various Village activities and functions. Some funds are segregated into separate accounts for better tracking of expenses by specific activity.

Reserves maintained by the Village shall be in accordance with any adopted ordinances or resolutions. Restricted accounts set by statute, grant guidelines, or certain indebtedness will be observed. Unrestricted balances and/or discretionary cash balances will be maintained as outlined in the Fund Descriptions later within the FY Budget 2023-2024 Budget & Detail section.

Water and Sewer Financial Policy

When setting rates and evaluating expenses, the Village considers the following principles for the water and sewer fund. The Village's Utility Fund must be financially self-supporting. The cost of operating and maintaining the water and sewer systems must be supported by the water and sewer fees and charges collected from customers with no support from other Village funds. If at any time, other Village resources must be used to support the water or sewer system, repayment shall be made in an appropriate amount of time.

Water and sewer rates and charges shall be kept as low as possible over time. It is possible to keep rates low for a period of time by not investing sufficiently in the maintenance of the



Financial Policies

water and sewer systems, but eventually the systems will deteriorate and require substantial investments leading to the need for significant and immediate rate increases. The Village seeks to continually reinvest in the water and sewer systems to replace assets as they reach the end of their useful lives.

One-Time Revenues

One-time revenues will be applied to one-time expenditures and will not be relied upon for ongoing operations.

Financial Planning

The Village will maintain a multi-year financial and capital improvement plan which coordinates with the annual budget. The multi-year financial planning document will be maintained on an ongoing basis, but will be published in full on a biennial basis.

Cash Management

The Village will provide monthly reports, as supplied by the Village Treasurer, detailing cash balances for each major fund. Staff will perform cash flow analyses, identify major revenue and expenditure types and their timing. The analysis will include the identification of reserves and other balances that can be invested long term.

When possible, the Village will utilize electronic debiting of accounts to optimize cash receipts, including collections of taxes and user fees. All amounts of money supplied or due to the Village shall be collected as promptly as possible. Money received shall be deposited in the appropriate accounts no later than the following business day. Disbursements will also be analyzed for electronic fund transfers to optimize timing. All Village cash accounts will follow statutory guidelines for safety, liquidity, and yield.

Debt Management

The Village will not issue short term notes and/or bonds to finance operational needs. Capital projects financed through bond proceeds or revolving loan funds will be financed for a period not to exceed the project's useful life. The Village will also examine all opportunities to refinance outstanding debt issuances that would represent savings.

Fixed Assets

Under GASB 34, local governments are required to report capital assets as assets on the face of the government-wide statement of net assets for governmental assets.



Financial Policies

Effective May 1, 2019, the Village will capitalize all individual assets with a cost of \$5,000 or more and that have an estimated useful life of 2 years or more. Individual assets that cost less than \$5,000, but that operate as part of a network system will be capitalized in the aggregate, using the group method, if the estimated average useful life of the individual asset is 5 years or more. A network is determined to be where individual components may be below the \$5,000 but are interdependent and the overriding value is on the entire network and not the individual assets.

The computer network is on a 4-year replacement policy and therefore would not be capitalized. However, individual computers and related equipment that has a cost greater than \$5,000 would still be capitalized.

The assets will be depreciated using the straight-line method with the half-year convention. Maintenance costs that allow an asset to continue to be used during its originally established useful life should be expensed as maintenance costs. The table below is used to help estimate useful lives for asset reporting.

Asset Group	Asset type	Examples	Depreciable Life (in Years)
General Non-Infrastructure	Cars and light trucks		4
	Heavy trucks	Five-yard dump trucks	12
	Heavy construction equipment	Backhoes, trucks, dozers, front-end loaders	12
	Radio, communications equipment	Mobile, portable radios	7
	Custodial equipment	Floor scrubbers, vacuums	5
	Grounds equipment	Mowers, tractors, attachments	10
	Buildings	Long-term (brick)	45
	Land improvements	Parking lots, sidewalks, fencing, flagpole	12
	Land		None
General Infrastructure	Water Transmission Lines	C-PVC, HDPE, Ductile Iron	50
	Sewer Transmission Lines	Ductile Iron, Cast Iron, SDR	50
	Asphalt Surfaces	Roadway and Bike Path	20
	Roadway Grade & Base		50
	Concrete Sidewalk		25
	Concrete Curb & Gutter		25
	Storm Drains		50
	Signs (Prismatic)	Stop signs, etc.	25
	Signs (Non-Prismatic)	Street names, directional, etc.	20

BUDGET DETAIL

Fiscal Year
2024 - 2025



VILLAGE OF LINDENHURST

ESTIMATED REVENUE/ EXPENSE BUDGET - 2024/2025

	REVENUE	EXPENSE	DIFFERENCE
GENERAL FUND			
GENERAL REVENUE	4,641,965		
ADMINISTRATION		433,794	
STREETS		1,183,697	
POLICE DEPARTMENT		2,802,598	
BUILDING & GROUNDS		50,488	
ENGINEERING & BUILDING		154,777	
SUBTOTAL	4,641,965	4,625,354	16,611
RETIREMENT	147,655	147,124	531
INSURANCE	142,681	142,681	-
ECONOMIC DEVELOPMENT	100,000	338,500	(238,500)
INFORMATION TECHNOLOGY	162,563	160,931	1,632
GRAND AVENUE TIF	67,628	49,100	
MOTOR FUEL TAX	639,273	1,969,712	(1,330,439)
ENTERPRISE FUNDS			
WATER & SEWER OPERATING	4,942,269		
WATER/SEWER ADMINISTRATION		1,095,369	
SEWER		894,236	
WATER		1,693,749	
DEBT SERVICE		1,242,026	
SUBTOTAL	4,942,269	4,925,380	16,889
GARBAGE	1,466,177	1,617,532	(151,355)
CAPITAL PROJECT FUNDS			
COMMUNITY CAPITAL	1,454,707	2,724,280	(1,269,573)
WATER/SEWER CAPITAL	325,443	671,900	(346,457)
VEHICLE REPLACEMENT	235,500	446,179	(210,679)
TOTAL CAPITAL PROJECT FUNDS	2,015,650	3,842,359	(1,826,709)
NON-OPERATING FUNDS			
DUI FUND	2,200	5,500	(3,300)
PRISON REVIEW FUND	600	4,000	(3,400)
FORFEITED FUNDS	2,000	2,500	(500)
POLICE PENSION	641,884	641,884	-
VETERANS MEMORIAL	-	-	-
TOTAL NON-OPERATING FUNDS	646,684	653,884	(7,200)



General Fund

Fund Overview

The General Fund receives revenue from a variety of tax sources that include property, income, sales, and simplified municipal tax. General Fund revenues are not completely within the Village's control because the majority of the revenue from taxes is dependent on the economic climate. Additionally, the general fund receives revenue from collected fees that the Village charges for business licenses, cable tv franchises, building permits, lot cutting fines, and fines and forfeitures.

On the expense side, the General Fund provides several major municipal services and is segregated into several different accounts based on function. These accounts include:

- Administration: Provides for general administration and management support to the various operating functions of the Village. Also provides finance management, forecasting, accounting, customer service, human resources, risk management, and IT support.
- Police: Provides funding for police protection and law enforcement services.
- Engineering and Building: Provides coordination of engineering services for Village infrastructure improvements and oversight of construction inspection for new building construction within the Village.
- Building and Grounds: Provides for the maintenance, repair and upkeep of Village grounds and facilities, including facility cleaning, landscaping, system repairs, and maintenance of the Veterans Memorial.
- Streets: Provides for the maintenance and upkeep of Village maintained roadways, street signs, right-of-way areas, storm sewers and street and traffic lighting.

The expenses for each operating area are later explained within the FY 2024-2025 Budget and Detail section.

Fund Reserve Policy

The cash balance reserve policy for the General Fund is 75% of the current year's operating expenses.

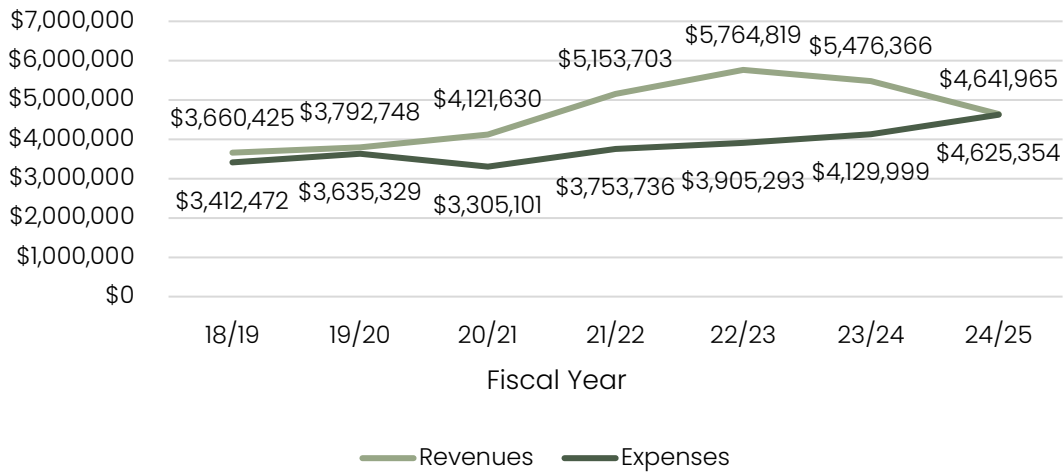


General Fund

Fund Revenues and Expenditure Historical Summary

	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Projected	24/25 Budget
Revenues	\$3,660,425	\$3,792,748	\$4,121,630	\$5,153,703	\$5,764,819	\$5,476,366	\$4,641,965
Expenses	\$3,412,472	\$3,635,329	\$3,305,101	\$3,753,736	\$3,905,293	\$4,129,999	\$4,625,354
Net Income	\$247,953	\$157,419	\$862,547	\$1,392,526	\$1,392,526	\$1,346,367	\$16,611

General Fund Revenues and Expenses



General Fund Expenses by Account

	Administration	Police	Streets	Building & Engineering	Building & Grounds
18/19 Actual	\$372,237	\$2,185,634	\$700,195	\$152,272	\$21,480
19/20 Actual	\$400,284	\$2,193,958	\$863,226	\$139,034	\$36,841
20/21 Actual	\$336,783	\$2,054,581	\$765,033	\$121,260	\$27,443
21/22 Actual	\$395,031	\$2,322,941	\$886,708	\$123,717	\$25,339
22/23 Actual	\$453,086	\$2,272,985	\$992,573	\$160,699	\$25,951
23/24 Projected	\$418,730	\$2,473,656	\$1,051,467	\$150,567	\$35,580
24/25 Budget	\$433,794	\$2,802,598	\$1,183,697	\$154,777	\$50,488



General Fund

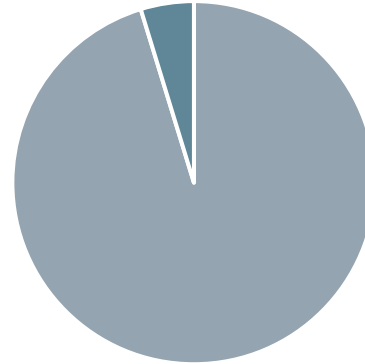
General Fund Personnel

Village employee salaries are split between the General Fund and the Water/ Sewer (Utility) Fund. Each account within the General Fund supports a portion of Village employee salaries. In total, the General Fund covers \$2,403,724 for full-time employees and \$119,480 for part-time employees.

Each account within the fund is summarized in the chart below.

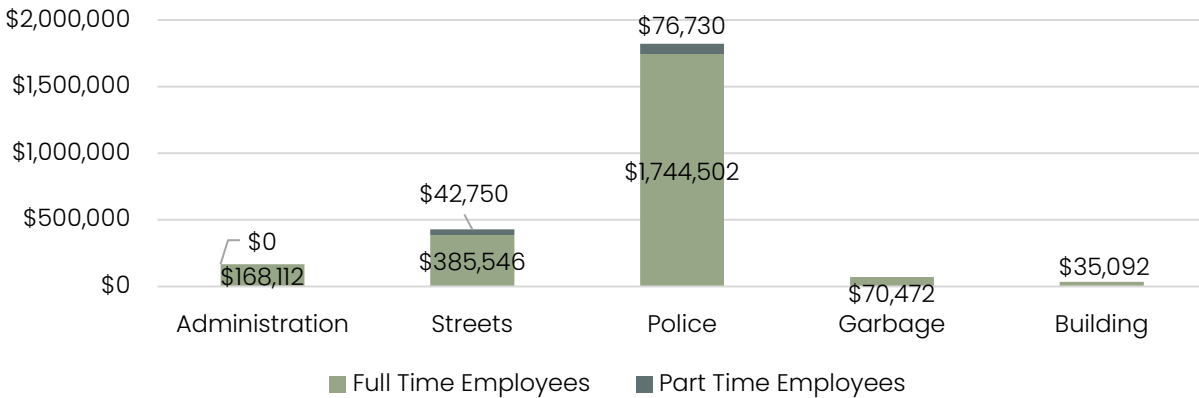
General Fund Salary Breakdown

Part Time Employees, \$119,480, 5%



Full Time Employees, \$2,403,724, 95%

General Fund- Employee Salary Allocation Between Accounts



GENERAL FUND REVENUE

		ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
TAXES					
01-00-1-311	REAL ESTATE TAX	478,865	528,151	541,950	415,069
01-00-1-312	ROAD & BRIDGE TAX (PROPERTY TAX)	31,367	35,000	34,800	35,000
01-00-2-326	SIMPLIFIED MUNICIPAL TAX	123,459	94,406	94,995	63,856
01-00-4-341	INCOME TAX	2,373,011	1,502,060	2,147,922	1,769,773
01-00-4-345	SALES AND USE TAX	1,982,535	1,550,112	1,746,489	1,604,108
TOTAL TAXES		4,989,236	3,709,729	4,566,156	3,887,806
FEES					
01-00-2-323	BUSINESS LICENSES	39,170	35,000	32,000	44,500
01-00-2-325	CABLE TV FRANCHISE	206,653	252,080	201,000	254,498
01-00-3-331	BUILDING PERMITS	173,021	191,310	188,000	277,276
01-00-5-351	FINES & FORFEITS	21,031	20,607	38,000	24,225
01-00-5-354	LOT CUTTING FINES	-	3,000	-	-
01-00-6-375	POSTAL FACILITY FEE	16,667	20,000	12,952	-
TOTAL FEES		456,542	521,997	471,952	600,499
MISCELLANEOUS					
01-00-8-381	EARNED INTEREST	235,806	41,376	388,258	103,660
01-00-8-384	AMERICAN RESCUE PLAN ACT	33,000	-	-	-
01-01-8-389	MISCELLANEOUS GENERAL	50,234	50,000	50,000	50,000
TOTAL MISCELLANEOUS		319,041	91,376	438,258	153,660
TOTAL GENERAL FUND		5,764,819	4,323,102	5,476,366	4,641,965



General Fund Revenue

REAL ESTATE TAX 01-00-1-311

\$415,069

This receipt represents the single largest real estate tax category that we levy. There are no restrictions as to the use of these monies. In May we will receive our first allotment of the 2023 tax extension. The proposed amount is based upon our December tax levy which was held flat. General fund property taxes are projected to be lower due to higher police pension fund obligations.

ROAD AND BRIDGE TAX (PROPERTY TAX) 01-00-1-312

\$35,000

Lake Villa Township Highway Commissioner levies this township wide tax and we receive about a 17% share based on our assessed valuation per a set formula.

SIMPLIFIED MUNICIPAL TAX 01-00-2-326

\$63,856

Originally telephone companies paid franchise fees for use of right-of-ways. When the cellular market began to develop they were exempt from local taxes. After all the legal issues were settled it became possible for municipalities to establish a tax on all electronic telecommunications services. The maximum tax is 6%. In the fall of 2002, the Village imposed a 6% telecommunications tax which includes conventional phone service, fax lines, cellular telephones, modems, internet, burglar alarms, etc. Voice over internet protocol and a reduction in land lines impact projections. Simplified municipal tax revenues are projected to be down on an ongoing basis due to changes in telecommunications market.

INCOME TAX 01-00-4-341

\$1,769,773

These monies are derived from a percentage (1/10th %) of our Illinois Income Tax being returned to Villages based upon population. Utilizing a population of 14,406 persons x \$165.56 per person, conservative when compared to the IML estimate (\$171/person). 10% is directed to the Community Capital Fund.

SALES AND STATE USE TAXES 01-00-4-345

\$1,604,108

The source of this revenue is the 1% Sales Tax and State Usage Taxes. The 1% applies to taxable goods sold in our community. The Municipal League estimates the state use tax to generate \$46.00 per capita. 10% of sales tax is diverted to the Community Capital Fund.

BUSINESS LICENSES 01-00-2-323

\$44,500

These receipts are derived from certain business, liquor licenses, sign licenses, arcade machines, and vending machine licenses. All are billed in March/April and due by May 1st.



General Fund Revenue

CABLE TV FRANCHISE 01-00-2-325

\$254,498

The franchise fee is a 5% monthly royalty charged against Comcast and AT&T cable service fees which we receive quarterly.

BUILDING PERMITS 01-00-3-331

\$277,276

Assumption: 20 single family home equivalents x \$2,610 (factor for average building permit fee) \$46,044 + \$35,000 (miscellaneous residential permits) + \$109,191 (miscellaneous commercial permits).

FINES AND FORFEITURES 01-00-5-351

\$24,225

This revenue is composed of fines from local ordinance violations without court involvement, DUI arrests, and other fines or forfeitures distributed by the court system. Recommend \$24,225 for FY 24/25. Historical receipts have been:

- FY 23/24 \$38,560
- FY 22/23 \$17,401
- FY 21/22 \$19,424
- FY 20/21 \$24,379
- FY 19/20 \$51,012
- FY 18/19 \$60,274
- FY 17/18 \$94,563
- FY 16/17 \$99,000
- FY 15/16 \$159,078

LOT CUTTING FINES 01-00-5-354

Consolidated with all fines and forfeitures in the revenue account above.

EARNED INTEREST 01-00-8-381

\$103,660

Over the last year, we have moved our cash reserves out of long-term investment instruments to the Illinois Funds. Staff will explore more long-term investment strategies to maximize investment opportunities over the next year.

MISCELLANEOUS GENERAL 01-01-8-389

\$50,000

The miscellaneous general line is for one time receipts or unforeseen monies. Miscellaneous receipts such as auctioned equipment, sales of ordinances, copies, police reports, police training school reimbursement, insurance claim reimbursement, damage to Village property, township replacement tax, false alarms, S.E.N.D.



General Fund Revenue

reimbursements, certain special grants, urban forestry grants, composter sales, etc. are probable sources.



General Fund- Administration

Account Overview

This account pays for costs associated with general administration of all operating areas; finance management, legal oversight, planning, community events, building and zoning functions, and related new development activity. Standard customer service, clerical and accounting practices are performed as well as those required to maintain sewer/water utility billing and collections. Office staff provides clerical support and customer service for all appointed Boards and Commissions and internal operations, including Police, Building, Engineering, and Public Works.

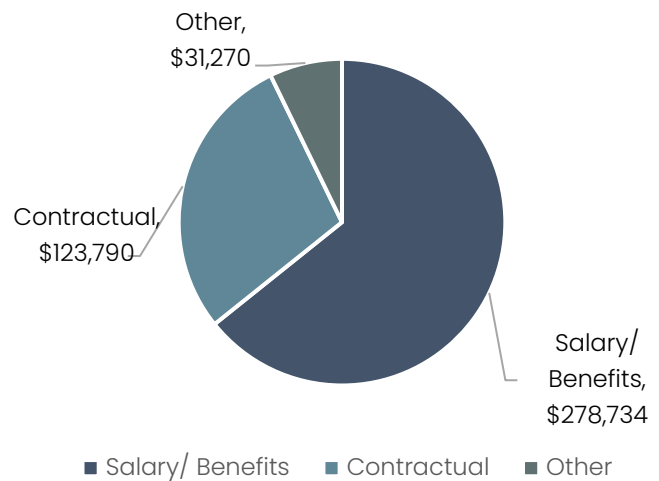
Expenses within the administration account are divided into three main categories that include: salary/benefits, contractual, and other.

- Salary/Benefits: This area provides funding for employee and elected official salaries, overtime, insurance, membership fees, and professional development trainings/ conferences.
- Contractual: Line items in this category support funding for the various contractual services the Village has. Contractual services include equipment maintenance, lakes management, computer services, payroll software, and web hosting, along with others.
- Other: Items under this area provide funding for a variety of services that include postage, printing, operating supplies, community and development-related activities.

Account Expenditure Overview

For fiscal year 2024-2025, a total of \$433,794 is budgeted for administration expenses. This section includes various charts and tables showing the breakdown of the administration account for fiscal year 2024-2025 and prior fiscal years.

Administration Expenses for Fiscal Year 2024- 2025



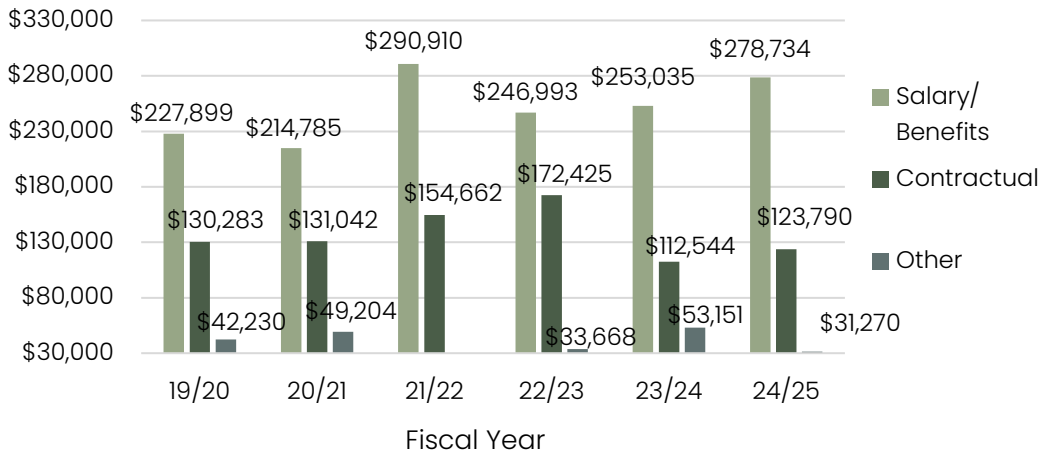


General Fund- Administration

Administration Expenditures from FY 19/20- FY 24/25

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Salary/ Benefits	\$227,899	\$214,785	\$290,910	\$246,993	\$253,035	\$278,734
Contractual	\$130,283	\$131,042	\$154,662	\$172,425	\$112,544	\$123,790
Other	\$42,230	\$49,204	\$29,950	\$33,668	\$53,151	\$31,270
Total	\$400,412	\$395,031	\$475,522	\$453,086	\$418,730	\$433,794

Expenditure Historical Summary



ADMINISTRATION- EXPENSE

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
---------------------	---------------------	---------------------------	---------------------

SALARY/BENEFITS

01-10-4-421	SALARIES	130,288	128,860	139,219	168,112
01-10-4-422	PART-TIME SALARIES	31,940	42,741	25,086	-
01-10-4-423	OVERTIME	278	250	100	250
01-10-4-427	MERIT BONUS	2,200	4,850	1,575	2,500
01-10-4-428	SICK TIME COMPENSATION	393	1,000	936	1,100
01-10-4-431	OFFICIALS SALARIES	38,658	39,800	38,658	39,800
01-10-4-451	HOSPITALIZATION	31,542	34,923	32,114	44,726
01-10-5-561	MEMBERSHIP FEES	7,795	11,650	9,050	11,871
01-10-5-563	TRAINING/CONFERENCE	3,899	8,000	6,297	8,000
01-10-5-564	EMPLOYEE WELLNESS PROGRAM	-	-	-	2,375
TOTAL SALARY & BENEFITS EXPENDITURES		246,993	272,074	253,035	278,734

CONTRACTUAL

01-10-5-512	EQUIPMENT MAINTENANCE	7,105	1,000	200	750
01-10-5-517	MOSQUITO CONTROL	-	1,350	-	500
01-10-5-519	LAKE MANAGEMENT	49,284	58,600	59,046	58,400
01-10-5-520	CONTRACT PAYROLL SERVICES	7,054	6,075	7,200	7,000
01-10-5-521	COMPUTER SERVICES	8,383	-	-	-
01-10-5-522	SOFTWARE SUPPORT/LICENSING	1,360	-	213	-
01-10-5-523	CODIFICATION	5,804	3,000	1,000	1,500
01-10-5-524	WEB HOSTING	23,079	-	-	-
01-10-5-525	CONTRACT ACCOUNTING: AUDIT	6,990	13,520	7,940	12,640
01-10-5-533	LEGAL EXPENSES	63,231	59,000	36,745	42,500
01-10-5-534	ANIMAL CONTROL SERVICE	135	500	200	500
01-10-5-536	PLANNING & ZONING	-	2,000	-	-
TOTAL CONTRACTUAL EXPENDITURES		172,425	145,045	112,544	123,790

OTHER

01-10-5-551	POSTAGE	-	2,500	4,566	7,950
01-10-5-552	TELEPHONE/INTERNET	5,962	-	-	-
01-10-5-553	NEWSLETTER	770	3,400	3,200	1,000
01-10-5-554	PRINTING & PUBLICATION	3,156	2,700	3,500	1,500
01-10-5-651	OTHER PROFESSIONAL SERVICES	-	-	-	2,000
01-10-6-652	OPERATING SUPPLIES	2,853	3,200	3,125	3,200
01-10-8-830	MISCELLANEOUS EQUIPMENT	482	1,440	550	1,850
01-10-9-914	COMMUNITY & ECON DEVELOPMENT	-	16,000	18,000	-
01-10-9-917	COMMUNITY ACTIVITY	4,919	5,500	4,210	8,770
01-10-9-929	CONTINGENCIES	15,526	10,000	16,000	5,000
TOTAL OTHER EXPENDITURES		33,668	44,740	53,151	31,270

TOTAL ADMINISTRATION EXPENDITURES		453,086	461,859	418,730	433,794
------------------------------------------	--	----------------	----------------	----------------	----------------



General Fund- Administration

SALARIES 01-10-4-421 **\$168,112**

This includes portions of the salaries for various full-time management and administrative support personnel.

OVERTIME 01-10-4-423 **\$250**

This account provides for unanticipated hours required beyond normal scheduling.

MERIT BONUS 01-10-4-427 **\$2,500**

Provides for a merit bonus pool in accordance with the Village’s merit pay system.

SICK TIME COMPENSATION 01-10-4-428 **\$1,100**

In accordance with the Employee Handbook, this account provides employees who elect to receive compensation for unused sick days as outlined in the policy.

OFFICIALS SALARIES 01-10-4-431 **\$39,800**

This account includes the salaries of the Mayor, Liquor Commissioner, Village Board, including the Clerk, and the Plan Commission. The proposed amount reflects \$39,800 for the Village Officials (Trustees: 6 @ \$3,600, Mayor: \$8,000, Liquor Commissioner: \$1,900, Clerk: \$4,800); \$3,500 Various Meeting Minutes (Plan Commission, Sanitary District, Finance Committee, Human Resource Committee, etc.).

HOSPITALIZATION 01-10-4-451 **\$44,726**

This account covers the health, dental, vision, and life insurance expenses for a portion of management and administrative support personnel based on salary spread.

MEMBERSHIP FEES 01-10-5-561 **\$11,871**

Membership fees provide for the funding of various association and professional memberships utilized by the Village. The recommendation is based on the following:

Memberships

Lake County Municipal League	\$1,375
Illinois Municipal League	\$1,250
LLV Chamber of Commerce	\$1,000
Public Salary – City Tech	\$390
Lake County Transportation Alliance	\$685



General Fund- Administration

Metropolitan Mayor's Caucus	\$660
Illinois City Managers Association	\$570
International City Managers Association (x2)	\$1,650
Society of Human Resources Managers (SHRM)	\$230
Municipal Clerks of Lake County	\$40
Chicago Metropolitan Agency	\$651
Lake County Partners	\$3,170
Miscellaneous	\$200

TRAINING/CONFERENCE 01-10-5-563 **\$8,000**

This account provides funding for the training of elected officials, management, and administrative staff.

EMPLOYEE WELLNESS PROGRAM 01-10-5-564 **\$2,375**

This account provides for various programs as recommended by the Village's Employee Engagement Team.

EQUIPMENT MAINTENANCE 01-10-5-512 **\$750**

MOSQUITO CONTROL 01-10-5-517 **\$500**

This account is used for larvicide and adulticide treatment for Lindenfest grounds and area during the event.

LAKE MANAGEMENT 01-10-5-519 **\$58,400**

The Lake Management Budget supports aquatic plant control on Lakes Waterford, Linden, Potomac, and Springledge. Items within this account include aquatic management (\$44,700), Crooked Lake HOA contribution (\$1,700), fish stocking (\$10,000), and lake water quality testing (\$2,000).

CONTRACT PAYROLL SERVICES 01-10-5-520 **\$7,000**

Paylocity Payroll Service provides online payroll services, tax services, and quarterly



General Fund- Administration

and annual reports. The total cost is split with Administration, Sewer and Water Administration and Garbage (45/45/10).

CODIFICATION 01-10-5-523 **\$1,500**

This account supports service for maintenance of the Village Code of Ordinances (can be dependent on volume) and a Web hosting fee of \$500.

CONTRACT ACCOUNTING: AUDIT 01-10-5-525 **\$12,640**

The audit is split 40% Administration, 40% Water and Sewer Administration, 20% Garbage.

LEGAL EXPENSES 01-10-5-533 **\$42,500**

Water/Sewer Administration supports its own share of legal services and the Police Department supports prosecution expenses.

ANIMAL CONTROL SERVICE 01-10-5-534 **\$500**

This account supports costs for all services provided by Lake County Animal Control.

PLANNING & ZONING 01-10-5-536 **\$2,000**

Miscellaneous Planning Assistance.

POSTAGE 01-10-5-551 **\$7,950**

Expenses to this account include postage, express mail, messenger service as needed, and general public mailings. This item also includes the cost of the Village's supply of stamps.

NEWSLETTER 01-10-5-553 **\$1,000**

This account supports the Constant Contact email newsletter.

PRINTING & PUBLICATION 01-10-5-554 **\$1,500**

This account supports employment ads, legal notices, and other required publications such as the annual Treasurer's report, zoning-related matters, and required map printing.

OTHER PROFESSIONAL SERVICES 01-10-5-554 **\$2,000**

This account supports miscellaneous professional services that the Village may need from time-to-time. In previous budgets, \$2,000 was budgeted annually for additional



General Fund- Administration

support for community development. This amount will be combined with human resources services to conduct a compensation study.

OPERATING SUPPLIES 01-10-6-652 **\$3,200**

10% of general office supplies (40% Water and Sewer Administration, 40% Police, 10% Garbage)

MISC EQUIPMENT 01-10-8-830 **\$1,850**

This account supports miscellaneous equipment expenses. For FY25, Village staff will be renting a large format scanner to scan in large-scale plans for our document retention initiatives.

~~**COMMUNITY & ECONOMIC DEVELOPMENT 01-10-9-914** **\$2,000**~~

~~The primary payment from this fund has been the membership to the Lake County Partners. That membership has been transferred to the Membership Fees line. For FY 24, \$16,000 has been included to account for services related to an updated strategic planning process.~~

COMMUNITY ACTIVITY 01-10-9-917 **\$8,770**

This account is designated to support expenses related to various board-approved community activities, functions, and Veterans Memorial Commission budgets for items related to the Memorial Day and Veterans Day events (\$3,020), the Lindenhurst Citizens' Academy (\$750), \$2,500 for the Music in the Parks contribution, \$1,000 for miscellaneous Miss Lindenhurst Pageant Director requests, \$1,500 scholarship awards to be split among three reigns as has been done for a number of years.

CONTINGENCIES 01-10-9-929 **\$5,000**

This account provides for expenses not anticipated within administrative operations. Some of the expenditures from this account were for the following: Employee recognitions/retirements, Holiday party, Holiday turkeys, police actuary service, chamber events and parade candy.



General Fund- Building and Engineering

Account Overview

This account pays for costs associated with overseeing construction activity in the Village, including residential, commercial, utility, and municipal infrastructure.

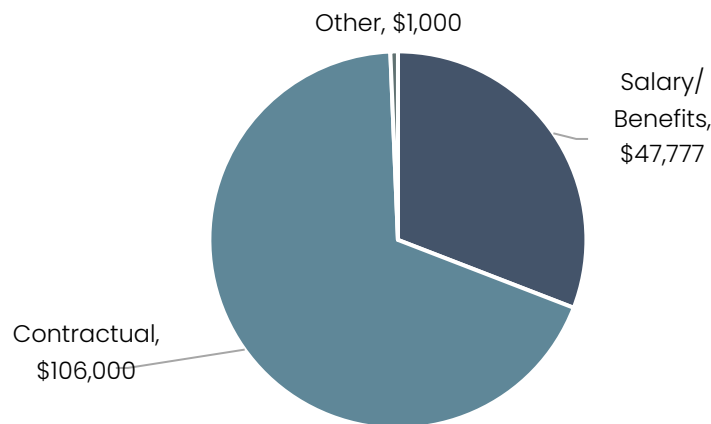
Expenses within the building and engineering account are divided into three main categories that include: salary/benefits, contractual, and other.

- Salary/Benefits: This category provides funding for employee salaries, overtime, and insurance who coordinate building related activities.
- Contractual: This line item provides funding for the various contractual services the Village has. Services such as plan review, building inspections, and engineering assistance are included within this category.
- Other: This category provides money for any unanticipated expenses that may occur.

Account Expenditure Overview

For fiscal year 2024-2025, a total of \$154,777 is budgeted for building and engineering expenses. This section includes various charts and tables showing the breakdown of the building and engineering account for fiscal year 2024-2025 and prior fiscal years.

Building & Engineering Expenses for Fiscal Year 2024- 2025



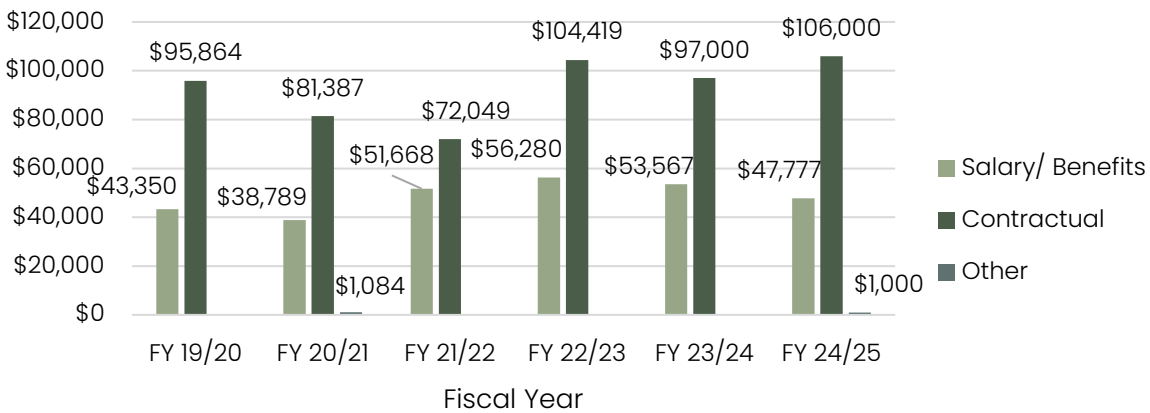


General Fund- Building and Engineering

Building and Engineering Expenditures from FY 19/20- FY 24/25

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Salary/ Benefits	\$43,350	\$38,789	\$51,668	\$56,280	\$53,567	\$47,777
Contractual	\$95,864	\$81,387	\$72,049	\$104,419	\$97,000	\$106,000
Other	\$0	\$1,084	\$0	\$0	\$0	\$1,000
Total	\$139,214	\$121,260	\$123,717	\$160,699	\$150,567	\$154,777

Building & Engineering Expenditures Historical Summary



BUILDING AND ENGINEERING

		ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
SALARY/BENEFITS					
01-15-4-421	SALARIES	32,343	31,151	37,110	35,092
01-15-4-427	MERIT BONUS	1,500	1,750	1,500	1,750
01-15-4-428	SICK TIME COMPENSATION	-	300	150	300
01-15-4-451	HOSPITALIZATION	22,438	10,826	14,807	10,635
01-15-5-561	MEMBERSHIP FEES	-	-	-	-
TOTAL SALARY & BENEFITS EXPENDITURES		56,280	44,027	53,567	47,777
CONTRACTUAL					
01-15-5-520	PLAN REVIEW/INSPECTION SERVICES	64,827	75,000	63,000	70,000
01-15-5-522	MISCELLANEOUS ENGINEERING ASSISTANCE	38,686	35,000	34,000	35,000
01-15-5-523	MAP REVISIONS & DEVELOPMENT	906	2,500	-	1,000
TOTAL CONTRACTUAL EXPENDITURES		104,419	112,500	97,000	106,000
OTHER					
01-15-9-929	CONTINGENCY	-	1,000	-	1,000
TOTAL OTHER EXPENDITURES		-	1,000	-	1,000
TOTAL BUILDING & ENGINEERING EXPENDITURES		160,699	157,527	150,567	154,777



General Fund- Building and Engineering

SALARIES 01-15-4-421 **\$35,092**

This account supports 50% of the salary paid to the Building Permit Coordinator.

MERIT BONUS 01-15-4-427 **\$1,750**

This account establishes merit bonus dollars in accordance with the employee handbook.

SICK TIME COMPENSATION 01-15-4-428 **\$300**

In accordance with the Employee Handbook, this account provides employees who elect to receive compensation for unused sick days as outlined in the policy.

HOSPITALIZATION 01-15-4-451 **\$10,635**

This pays for a portion of employees health insurance based on salary spread.

PLAN REVIEW/BUILDING INSPECTION SERVICES 01-15-5-520 **\$70,000**

This account covers the cost of plan review and building inspection services provided as a contractual service. Plan reviews and inspections paid for from this account will be zoning and building related. Reviews of engineering drawings and engineering or infrastructure inspections will not be paid for from this account. Expenses for building inspection services are directly related to the amount of building activity in the Village. For FY 24/25 the proposed budget has been developed on the basis of 28 single family dwellings, 20 townhomes, \$10,000 in miscellaneous permit activity and \$15,000 of miscellaneous commercial.

MISCELLANEOUS ENGINEERING ASSISTANCE 01-15-5-522 **\$35,000**

This account will cover the costs associated with hiring a private contractor to provide engineering assistance. Over the years the Village has used the services of various private sector engineering firms for assistance on various projects. At present we have the following established relationships:

<u>Project Type</u>	<u>Consultant</u>	<u>Years of Service</u>
Water & Wastewater	Strand Associates, Inc.	33
Roads and Drainage	Gewalt-Hamilton	29
Infrastructure	Gewalt-Hamilton	29
Watershed Development	Baxter & Woodman	8
Construction Coordination and Utilities (RT 132)	Christopher Burke	6

Often, there is an engineering service agreement with the appropriate firm for each project assigned to them, and when this occurs, the project is specifically identified and funded via the most appropriate section of the budget.



General Fund- Building and Engineering

MAP REVISIONS & DEVELOPMENT 01-15-5-523

\$1,000

This account covers the cost of developing new maps and making revisions to existing maps.

CONTINGENCY 01-15-9-929

\$1,000

This account will be used when unanticipated expenses that do not fit into one of the other fund categories occur.



General Fund- Buildings and Grounds

Account Overview

This account provides for the maintenance, repair, and upkeep of Village grounds and facilities, including facility cleaning, landscaping, system repairs, and maintenance of the Veterans Memorial.

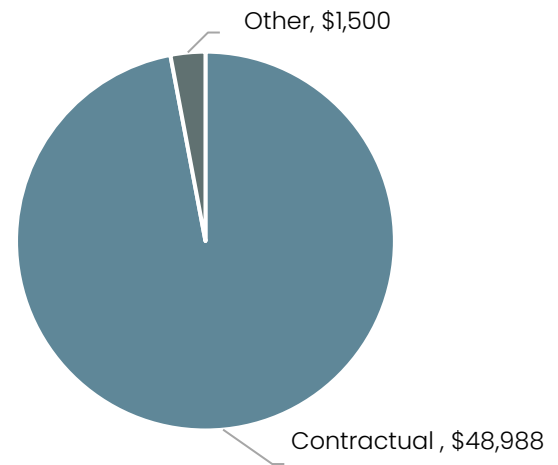
Expenses within the buildings and grounds account are divided into two main categories that include: contractual and other.

- Contractual: This line item provides funding for various repairs and maintenance of Village facilities.
- Other: This line item supports the expenses for operating supplies and contingencies if needed.

Account Expenditure Overview

For fiscal year 2024-2025, a total amount of \$50,488 is budgeted for building and grounds expenses. The breakdown of the building and grounds account for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Buildings and Grounds Expenses for Fiscal Year 2024-2025



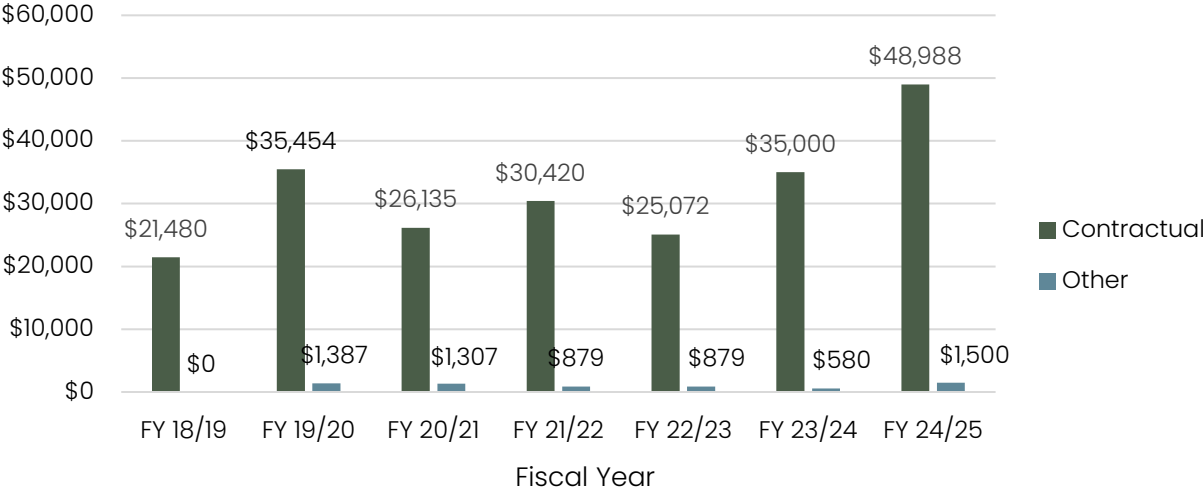
Buildings and Grounds Expenditures from FY 19/20- FY 24/25

	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Actual	Actual	Actual	Actual	Actual	Projected	Budget
Contractual	\$21,480	\$35,454	\$26,135	\$30,420	\$25,072	\$35,000	\$48,988
Other	\$0	\$1,387	\$1,307	\$879	\$879	\$580	\$1,500
Total	\$21,480	\$36,841	\$27,442	\$31,299	\$25,951	\$35,580	\$50,488



General Fund- Buildings and Grounds

Buildings and Grounds Expenditures Historical Summary



BUILDING AND GROUNDS

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

CONTRACTUAL

01-16-5-511	REPAIRS & MAINTENANCE	7,333	20,000	18,500	26,000
01-16-5-520	CLEANING CONTRACT	10,073	14,150	8,850	14,718
01-16-5-522	FIRE ALARM INSPECTION	166	400	400	400
01-16-5-523	FIRE EXTINGUISHER INSPECTION	120	250	250	350
01-16-5-524	VETERANS MEMORIAL MAINTENANCE	7,380	7,370	7,000	7,520
TOTAL CONTRACTUAL EXPENDITURES		25,072	42,170	35,000	48,988

OTHER COSTS

01-16-6-652	OPERATING SUPPLIES	-	500	-	500
01-16-9-929	CONTINGENCIES	879	1,000	580	1,000
TOTAL OTHER EXPENDITURES		879	1,500	580	1,500

TOTAL BUILDING & GROUNDS EXPENDITURES		25,951	43,670	35,580	50,488
--------------------------------------------------	--	---------------	---------------	---------------	---------------



General Fund- Buildings and Grounds

REPAIRS & MAINTENANCE 01-16-5-511

\$26,000

This fund supports expenses associated with repairs and maintenance of the Village Hall/Garage building, Village Hall grounds, salt storage barn, fuel depot and early warning siren system. This account also supports the expense of 10 backflow preventers located in the facility buildings. We propose the replacement of a service door located at the south end of the Village Hall Garage in the amount of \$13,000.

CLEANING CONTRACT 01-16-5-520

\$14,718

This account is used to support expenses related to the contractual cleaning of the Village Hall (includes weekly cleaning, floor mats, annual window washing). This account also supports disinfecting of the office and common area.

Cleaning service \$75/ cleaning x 3 each x 52 weeks	\$11,700
Mat exchange \$39/month x 12	\$468
Floor Waxing	\$1,000
Disinfecting \$700 x 2	\$1,400
Window Washing	\$150
Total	\$10,040

FIRE ALARM INSPECTION 01-16-5-522

\$400

This account is used to support expenses related to annual fire alarm testing and inspection.

FIRE EXTINGUISHER INSPECTION 01-16-5-523

\$350

This account is used to support expenses related to annual fire extinguisher inspection and service. Fire extinguisher inspection and service is variable based on the number, size, age, type of extinguisher and type of inspection or service required.

VETERANS MEMORIAL MAINTENANCE 01-16-5-524

\$7,520

This account is used to support contractual services related to the Veterans' Memorial. Typical expenses include the cost of the annual startup of the fountain and irrigation systems, weekly maintenance, general repairs and the annual winterization of the fountain and irrigation system. Breakdown is as follows:

Memorial Startup	\$1,035
Periodic Cleaning	\$3,600
Memorial Winterization	\$960
Miscellaneous Repairs/Service	\$1,035
Total	\$7,520



General Fund- Buildings and Grounds

OPERATING SUPPLIES 01-16-6-652

\$500

This fund is used to purchase consumable supplies such as trash can liners, mops, brooms, cleaning chemicals, vacuum bags, paper towels, holiday decorations, etc., used in the Village Hall and Village signs.

CONTINGENCIES 01-16-9-929

\$1,000

This fund is used when unanticipated building expenses occur.



General Fund- Police Department

Police Department Overview

The Police Department is staffed with 14 sworn positions, including a Chief, one (1) Commander, two (2) Sergeants, and ten (10) Patrol Officers. Additionally, the Police Department employs a Records Assistant, 5 part-time sworn Police Officers, a part-time Investigations Coordinator (IC), and 1 part-time Community Service Officer (CSO).

The Police Department utilizes a fleet of eight squads containing VHF mobile radios and mobile computers, which provides immediate access to State and Federal data sources. The vehicles are included in a replacement program.

Walk-in services, clerical duties, requests for police reports, and call-taking of administrative telephone lines are performed by staff for approximately 40 hours per week within the Lindenhurst Police Department. Non-emergency telephone lines are answered by Glenview Dispatch Center, our contract service provider.

All landline emergency "911" calls are answered directly by our designated Public Safety Answering Point (PSAP), which is FoxComm Dispatch Center. The police calls are then transferred to the Glenview Dispatch Center. Calls are dispatched to the Lindenhurst Police personnel by way of their STARCOM21 digital portable radios, in-car mobile data computers, or by regular or cellular telephone when appropriate.

Account Overview

This account covers for costs associated with public safety services provided by the Lindenhurst Police Department. Expenses within the police account are divided into three main categories that include: salary/benefits, contractual, and other.

- Salary/Benefits: Line items within this category account for salaries, overtime, insurance, training, and professional development of police officers and civilian staff.
- Contractual: Line items in this category support funding for the various contractual services the Village has. Contractual services include equipment maintenance, legal expenses, vehicle services, dispatching, and the northeast multi-regional crime lab.
- Other: This category provides funding for uniforms, postage, new equipment, and vehicle-related contributions.

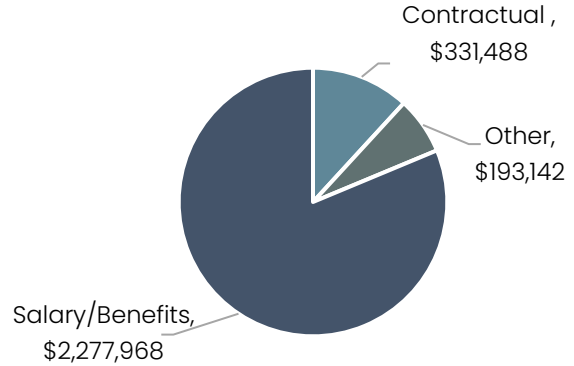


General Fund- Police Department

Account Expenditure Overview

For fiscal year 2024-2025, \$2,802,598 is budgeted for police department expenses. The breakdown of the police account for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

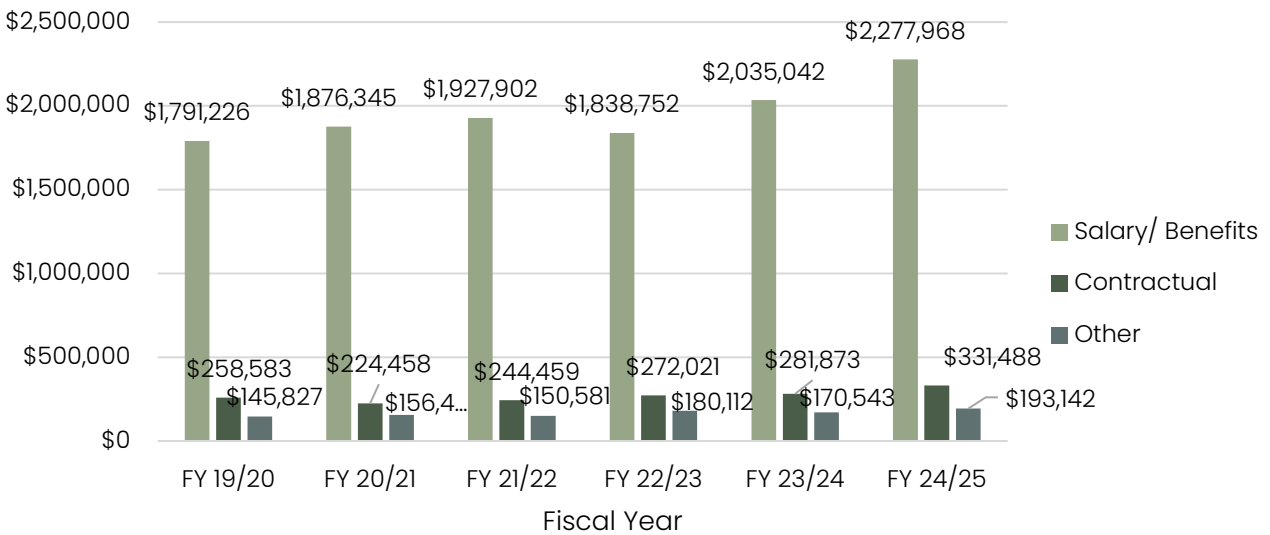
Police Expenses for Fiscal Year 2024-2025



Police Expenditures from FY 19/20- FY 24/25

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Projected	FY 24/25 Budget
Salary/ Benefits	\$1,791,226	\$1,876,345	\$1,927,902	\$1,838,752	\$2,035,042	\$2,277,968
Contractual	\$258,583	\$224,458	\$244,459	\$254,121	\$268,071	\$331,488
Other	\$145,827	\$156,488	\$150,581	\$180,112	\$170,543	\$193,142
Total	\$2,195,636	\$2,257,291	\$2,322,942	\$2,272,985	\$2,473,656	\$2,802,598

Police Expenditures Historical Summary



POLICE

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

SALARY/BENEFITS					
01-20-4-420	SALARIES - FULL TIME/RECORDS	59,919	52,000	53,000	53,560
01-20-4-421	SALARIES - OFFICERS	1,296,572	1,484,051	1,473,773	1,690,942
01-20-4-422	SALARIES - PART-TIME OFFICERS	86,165	91,000	80,928	76,730
01-20-4-423	OVERTIME	60,133	46,000	58,913	47,380
01-20-4-427	MERIT BONUS	15,300	16,000	15,250	17,500
01-20-4-428	SICK TIME COMPENSATION	9,979	14,500	14,390	14,935
01-20-4-451	HOSPITALIZATION	279,083	295,521	305,273	352,191
01-20-5-561	MEMBERSHIP & SPECIAL PROGRAMS	5,377	6,790	6,790	7,735
01-20-5-563	TRAINING & CONFERENCES	8,324	12,555	10,022	8,895
01-20-5-564	EMPLOYEE WELLNESS PROGRAM	-	3,500	2,901	8,100
TOTAL SALARY & BENEFITS EXPENDITURES		1,820,852	2,021,917	2,021,240	2,277,968

CONTRACTUAL					
01-20-4-429	SALARIES - PART-TIME CSO	17,900	22,000	13,802	25,000
01-20-5-520	N.E. ILLINOIS REGIONAL CRIME LAB	23,391	24,033	24,033	24,033
01-20-5-521	CONTRACT COMPUTER SERVICES	35,513	37,000	11,780	37,000
01-20-5-522	COMPUTER LICENSING	-	1,017	1,017	1,017
01-20-5-524	VEHICLE SERVICES	9,380	8,725	8,725	8,540
01-20-5-525	MISCELLANEOUS CONTRACTUAL SERVICES	20,081	19,816	19,816	25,559
01-20-5-511	BUILDING AND GROUNDS MAINTENANCE	18,018	22,660	20,735	23,180
01-20-5-512	EQUIPMENT MAINTENANCE	7,483	8,550	8,550	10,750
01-20-5-533	LEGAL EXPENSE	29,165	41,800	51,200	50,000
01-20-5-556	DISPATCHING	108,302	112,363	112,383	116,577
01-20-5-558	STARCOM21 AIR TIME	2,788	9,312	9,832	9,832
TOTAL CONTRACTUAL EXPENDITURES		272,021	307,276	281,873	331,488

OTHER					
01-20-4-471	UNIFORMS	15,961	14,300	10,604	15,000
01-20-5-551	POSTAGE	-	1,000	-	500
01-20-5-552	TELEPHONE	10,946	2,260	5,851	6,280
01-20-5-554	PRINTING & PUBLICATION	1,643	3,600	2,636	3,490
01-20-5-566	NEW OFFICER EXPENDITURES	12,234	10,404	-	10,404
01-20-6-652	OPERATING SUPPLIES	10,894	15,085	15,200	14,685
01-20-6-655	GAS & OIL	41,051	36,500	41,500	39,375
01-20-8-840	NEW EQUIPMENT	5,624	10,640	9,777	16,133
01-20-9-917	BOARD OF POLICE & FIRE COMMISSION	5,848	7,975	5,975	5,775
01-20-9-918	SQUAD CAR REPLACEMENT CONTRIBUTION	73,500	76,000	76,000	78,500
01-20-9-929	CONTINGENCY	2,410	3,000	3,000	3,000
TOTAL OTHER EXPENDITURES		180,112	180,764	170,543	193,142

TOTAL POLICE EXPENDITURES		2,272,985	2,509,957	2,473,656	2,802,598
----------------------------------	--	------------------	------------------	------------------	------------------



General Fund– Police Department

SALARIES – FULL TIME/ADMINISTRATIVE 01-20-4-420	\$53,560
Covers salary expenses for the full-time Records Assistant.	
SALARIES – OFFICERS 01-20-4-421	\$1,690,942
Sworn police officers participate in a salary step plan that reflects their experience and years of service/seniority.	
SALARIES – PART-TIME OFFICERS 01-20-4-422	\$76,730
Covers salary expenses for part-time, sworn police officers.	
SALARIES – PART-TIME CSO 01-20-4-429	\$25,000
Covers salary expenses for one, part-time Community Service Officer.	
OVERTIME 01-20-4-423	\$47,380
Overtime primarily results from the commitment to maintain appropriate staffing levels. Overtime pay is also an essential element in sustaining the minimum number of personnel during unscheduled occurrences. Examples of such circumstances include sick time, officer injury, vacation time, etc. Furthermore, overtime is unavoidable due to ongoing investigations, mandatory court appearances, training, community events such as Lindenfest, and increased call volumes/calls for service.	
MERIT BONUS 01-20-4-427	\$17,500
One-time merit bonuses, in accordance with the Employee Handbook. Officers covered under the collective bargaining agreement are not eligible for merit bonuses.	
SICK TIME COMPENSATION 01-20-4-428	\$14,935
This item provides employees the opportunity to receive compensation for a certain number of accrued and unused sick days in accordance with the Employee Handbook.	
HOSPITALIZATION 01-20-4-451	\$352,191
Provides health, dental and vision coverage for all full-time Police personnel in accordance with our agreement with Illinois Personnel Benefit Cooperative.	
MEMBERSHIP & SPECIAL PROGRAMS 01-20-5-561	\$7,735
This expense line outlines officer and police department participation in various organizations. These organizational memberships provide services such as training, law enforcement investigative resources; as well as supporting groups involved in community activities. Two property custodians have been slotted for membership to the International Evidence and Property Managers Association to keep them abreast of changing laws, evidence collection and storage protocols, and to receive monthly	



General Fund- Police Department

educational newsletters. Membership to the Northwest Police Academy includes monthly seminars on contemporary issues in policing. This training also satisfies mandated training hours for police chiefs as required by the Illinois Law Enforcement Training & Standards Board (ILETSB). Participation in our task forces remain invaluable as they provide assistance and expertise in the most complex investigations. Lake County Cyber Crimes, Lake County Major Crime Task Force (LCMCTF), Major Crash Assistance Team (MCAT), and the Illinois Law Enforcement Alarm System (ILEAS) provides mutual aid resources through intergovernmental agreements. The costs for LCMCTF participation have increased again for this year, due to an increase in liability insurance. There is a slight increase in our shooting range locations as the FBI Range will be out of service for refurbishment (behind schedule).

Memberships

Lake County Juvenile Officers Association (6 X 10)	\$60
Chiefs of Police Associations	
Lake County Chiefs of Police Association (\$250)	
Illinois Chiefs of Police Association (\$265)	
International Association of Chiefs of Police (\$190 x 2)	\$855
Total Chiefs of Police Associations	
Evidence & Property Associations (State & International) (2 x \$85)	\$170
Northwest Police Academy (NWPA)	
Department Membership (\$75)	
Department Seminars (\$50 x 4 seminars)	
Total annual cost for NWPA	\$275
Illinois Tactical Officers Association (ITOA) (4 x \$40)	\$160

Organizations

Illinois Law Enforcement Alarm System (ILEAS Mutual Aid)	\$220
Lake County Major Crash Assistance Team (MCAT Mutual Aid)	\$500
Lake County Major Crime Task Force (LCMCTF Mutual Aid)	\$2,300
Conservation Club of Kenosha County – Bristol Shooting Range	\$600
Five Star Firearms – Shooting Range	\$800
Lake County Cyber Crimes/Forensic Lab Membership	\$1,995
Total	\$7,735

TRAINING & CONFERENCES 01-20-5-563

\$8,895

Costs associated with employee development and career-pathing in specific areas



General Fund– Police Department

are included in this expense line. Staff developed a tiered training program that creates consistent, quality training based on organizational objectives and employee goals. The training not only enhances the employees' careers, but maintains and develops additional skills for the benefit of the organization and the residents served. The comprehensive training program facilitates employee growth and develops future Department leaders through a tiered program of core educational topics. This training program includes courses mandated by the State of Illinois. Participation in larger organizations, such as the Lake County Major Crime Task Force and the Major Crash Assistance Team, has required officers to attend higher levels of training. Some of the programs include:

- **North East Multi-Regional Training**

This is a state-coordinated training organization that offers high quality law enforcement courses at reasonable rates. Fifteen employees will participate in the program, at a membership cost of \$95 per participant. (15 X \$95 = \$1,425).

- **Law Enforcement Training, LLC (Court Smart)**

This online training program is relevant to law enforcement and provides officers important information on Amendment issues (4th Amendment, 1st Amendment, etc). Officers access a monthly publication, which includes case law analysis and how it affects Illinois officers. It also provides a face to face one day training session, online access to podcasts, blog archive, responses to legal questions, and appraisals of important case decisions. Officers are also given updated legal resource publications which include a myriad of case law examples.

- **Miscellaneous Training Programs**

With the passage of the SAFE-T Act, comes additional training requirements and professional development. While additional training may be beneficial under police reform, these requirements are unfunded State-mandated courses. Advanced level and leadership training has been included this year; for example, Northwestern University Supervision of Police Personnel, National Incident Management System (NIMS), Procedural Justice, Range Officer Training, Juvenile Officer (JO) Training, Police Training Officer (PTO) Program, Leadership Track Training, and Laws of Arrest, Search & Seizures, and Northwest Police Academy Supervisory coursework.

As a result of recent new hires, there is a need to get a number of staff trained in State-certified courses such as Juvenile Officer, Crisis Intervention, Breathalyzer Operator, and Evidence Technician.

The proposed FY 24/25 budget is allocated as follows:



General Fund- Police Department

Law Enforcement (Court Smart) Training + Resource Book	\$850
Miscellaneous Training Programs (classroom, range, online, etc)	\$4,120
North East Multi-Regional Training Association (NEMRT)	\$1,425
Village Hosted Training and Community Hospitality Costs	\$300
Northwestern University Supervision of Police Personnel (2)	\$2,200
Total	\$8,895

EMPLOYEE WELLNESS PROGRAM 01-20-5-564 \$8,100

Provides for a holistic approach to officer wellness and officer resiliency. Funds are used to improve officers' delivery of and access to mental health and wellness services. A variety of programs are geared to educate officers, reduce officer stress, limit stress-induced trauma, provide for family resources, and improve mental health and physical fitness among officers. This line item includes associated cost for mandatory wellness checks, annually. A portion of the costs for the Employee Engagement Committee is also included.

NORTHEASTERN ILLINOIS REGIONAL CRIME LAB 01-20-5-520 \$24,033

Provides for the annual membership contributions to the Northeastern Illinois Regional Crime Lab (NIRCL).

CONTRACT COMPUTER SERVICES 01-20-5-521 \$37,000

Contractual computer support services are included in this category. This expense relates to unanticipated service needed on police department technology. This is provided as a separate charge through DeKind Computer Solutions. The Department has included \$34,000 as an estimated budget for storage hardware and software for our new body-worn cameras.

Video Camera Storage and Software	\$34,000
Contingency	\$3,000
Total	\$37,000

COMPUTER LICENSING 01-20-5-522

Criminal Justice E-mail Encryption Software (11 computers)	\$552
BEAST Server Licensing	\$465
Total	\$1,017



General Fund– Police Department

VEHICLE SERVICES 01-20-5-524

\$8,540

Costs of contractual vehicle repairs and a \$1,500 contingency for unanticipated repairs /maintenance are captured in this expense category. Maintenance costs decrease slightly due to almost half of the vehicles in the fleet being less than three (3) years old. However, the costs for tires have increased as four (4) vehicles will need new tires.

Towing of Seized Vehicles (2)	\$200
Vehicle Titles for Seized Vehicles (2)	\$215
Vehicle Registration (2 Unmarked Squads x \$150)	\$300
Vehicle Maintenance Contract Preventative	\$3,005
Contingency – Unanticipated Repairs	\$1,500
Vehicle Washing Contracted	\$200
Squad Car Tires	\$3,120
Total	\$8,540

MISCELLANEOUS CONTRACTUAL SERVICES 01-20-5-525

\$25,559

Crossmatch Technologies requires an annual maintenance fee to support legislatively-mandated LiveScan software upgrades. The annual maintenance agreement for the squad in-car video system, Watch Guard, continues, but only covers software this year. The Lexipol Policy Management subscription costs will increase again in FY 24/25. Costs for criminal intelligence resources have increased slightly through Lexis/Nexis for this year. The States Attorney's Office mandates secured, electronic transmission of videos, etc. through the Evidence.com platform. New to this category is the warranty for twenty-one (21) body cameras and Tyler Pay. Tyler Technologies' Payments for Enforcement solution is integrated with Brazos e-citation to allow online payments for all fine-based ordinance citations. Violators will have the ability to scan a QR code on the citation or access a link from the Village website that will take them to the online payment portal. This portal is a secure payment platform that accepts most forms of payment methods. It also has the ability to run reports on payments made and generate past due notices for violators that haven't paid their fine.

Intelligence Services	
Critical Reach (APB Net)	\$325
Lexis/Nexis (Accurant)	\$1,800
Commercial On-Site Document Shredding	\$200
OSHA Compliance Posters	\$150
Crossmatch LiveScan (Digital Fingerprint) Maintenance	\$1,413



General Fund- Police Department

Watch Guard M500 In-Car Video Camera Warranty	\$1,035
Watch Guard Body Worn Camera Warranty	\$5,040
Tyler Technologies E-Crash Maintenance Agreement	\$2,040
BEAST License and Maintenance Agreement	\$875
Lexipol Policy Management	\$9,681
Evidence.com	\$900
E-Lineup Software Maintenance	\$600
Tyler Pay Solution	\$1,500
Total	\$25,559

BUILDING AND GROUNDS MAINTENANCE 01-20-5-511 \$23,780

This fund supports the costs of custodial and miscellaneous building maintenance for the police facility. The Village maintains a janitorial contract for building and facility cleaning. This contract includes basic cleaning services, as well as an allowance for floor waxing and other enhanced services, as needed. Cleaning service is three times per week, plus weekly special cleaning of windows, stairwells, and the file storage area. Contractually, these costs remain steady in FY 2024/25. The generator is due for a full-load test in FY 2024/25. The total amount in this line item remains steady due to unanticipated costs of an aging police facility.

Janitorial Services	\$11,700
Cintas Cleaning Services (floor mats)	\$1,100
Annual Window Washing and Carpet Cleaning	\$1,220
Backflow and Fire Control System Testing	\$550
Fire Alarm Annual Inspection	\$200
Tyco Fire Alarm Monitoring Fee	\$200
Emergency Gas Generator Fuel	\$375
Emergency Gas Generator Maintenance	\$675
Building Repairs and Supplies	\$4,600
Annual HVAC Maintenance (Furnace and AC)	\$1,540
Replacement of Furnace Filters	\$1,020
Total	\$23,180

EQUIPMENT MAINTENANCE 01-20-5-512 \$10,750

This account supports repairs and maintenance on vehicles and equipment. Repair contingency costs reflect actual use. The pads/equipment in five (5) AED's are



General Fund- Police Department

expired and in need of replacement this year. The following list is a maintenance forecast for equipment:

Fire Extinguisher Maintenance Service	\$400
E-Citation Battery Replacement	\$400
Watchguard Watch Guard 4RE Video Equipment Repair	\$1,500
Repair Contingency for:	
Personal and mobile computers, server, router and associated equipment, digital cameras, police bikes, shredders, Intoximeter radar units, AED's, weapons, radio (base, car, portable) maintenance & batteries, gym equip.	\$3,500
Automatic Defibrillator Equipment Replacement	\$2,500
Traffic Calming Device Maintenance	\$1,500
Squad Car & Handheld Annual Radar Calibration	\$950
Total	\$10,750

LEGAL EXPENSE 01-20-5-533

\$50,000

This expense encompasses the prosecution of ordinance, traffic, and DUI violations paid to the office of the Village Prosecutor. Legal advice, consultations, subpoenas and prosecutorial communications with the court and defense attorneys are also supported by this account.

DISPATCHING 01-20-5-556

\$116,577

This account supports our primary and emergency dispatch services. The Village of Lindenhurst has entered into an agreement with the Village of Glenview to provide dispatch services. Dispatch services to be provided by Glenview to Lindenhurst shall include the following:

Provide 24- hour a day answering of all emergency 9-1-1 calls, police 10 digit emergency calls, and non-emergency calls; maintain updated telephone lists of Lindenhurst staff and employees, and implement and utilize call-out procedures for emergencies and non-emergencies, and message forwarding; provide 24-hour-a-day dispatching for all Lindenhurst Police Department calls for service and related activities and after-hours' notification of Lindenhurst's Public Works; maintain and operate radio and computer communications with Lindenhurst for all Police Department calls; perform supervised transfers of 9-1-1 fire rescue and EMS calls to and from the fire rescue agency designated by Lindenhurst; and provide general dispatch services, to include managing LEADS, NCIC, and maintaining mutual aid dispatch services.



General Fund- Police Department

SUMMARY OF ADDITIONAL SERVICES PROVIDED BY GLENVIEW PUBLIC SAFETY:

The Illinois State Police requires a dedicated fiber-optic line for Live Scan, with firewall protection, for the purpose of transmitting fingerprints and arrest data. Glenview monitors and maintains a line, which is also utilized by the Lindenhurst Police Department.

Socrata Data Analytics is an online data insights, citizen engagement, and performance optimization reporting solution. This platform is real-time data that is integrated with New World CAD. The Crime

Trending and Geo-Analytic sections will allow the police department to visualize crime trends and define specific tactics to address or combat issues. These are customizable layers that can identify specific trends by date, time, beat, location, response time, etc and plotted on a variety of maps.

Over 80% of emergency (911) calls originate from a mobile phone. SMART 911 is an enhanced system that allows dispatchers to capture critical information that is not normally captured from a mobile phone. Participants can include as much information as they want in their Safety Profile (address, medical information, pets, vehicles, emergency contacts, etc) and this information is immediately displayed on the dispatcher’s console and shared with first responders. This is a national service and the profile travels with the participant.

The current agreement was renegotiated (2022) for a 10-year period and includes significant cost savings, while still maintaining organization efficiencies.

Glenview Dispatching Contracted \$116,577

MOTOROLA STARCOM21 DIGITAL RADIO SYSTEM 01-20-5-558 \$9,832

This account supports the airtime fee associated with the state-wide Motorola STARCOM21 digital radio system. A new 10-year contract was negotiated to include an updated user pricing structure and system improvements. This line item reflects the new cost increases.

Motorola STARCOM21 Digital Radio Airtime \$9,832

UNIFORMS 01-20-4-471 \$15,000

This account currently supports the purchase and upkeep of uniforms and necessary supplies for field personnel – (14) full-time officers, (5) part-time officers, (1) part-time investigations coordinator, (1) part-time Community Service Officer (CSO), and (1) full-time police Records Assistant. The Department continues to purchase body armor/bullet-proof vests with increased ballistic protection to better protect the



General Fund- Police Department

officers. This has resulted in an increase in cost; however, the Village will still be reimbursed 50% of the cost through a federal grant program. Three officers are due for body armor replacement.

The following is proposed for FY 24/25:

Full-time field uniform personnel (14 @ \$600 each)	\$8,400
Part-time Officers (6 @ \$300 each)	\$1,800
Part-time CSO (1 @ \$300 each)	\$300
Police Records Assistant (1 @ \$400)	\$400
Badge repairs and replacements	\$1,000
Uniform Contingency	\$500
Bullet-proof vests for three officers: (3 @ \$1,200 each)	\$3,600
Total	\$15,000

POSTAGE 01-20-5-551 \$500

This account supports the postal costs for the Department correspondence and group mailings. Cost control measures include the use of e-mail when available.

TELEPHONE/INTERNET 01-20-5-552 \$6,280

When the Lindenhurst police desk is not staffed by police personnel, the incoming lines are answered by Glenview Public Safety Dispatch. There is a monthly charge for a dedicated phone line which allows Glenview Public Safety Dispatch remote access/control of our police facility doors. The following is proposed for FY 24/25:

Dedicated Phone Lines – (Granite/EPIK)	\$900
Dedicated Phone Line – Electronic Door Access (Glenview/Granite)	\$1,260
Dedicated Phone Line – Emergency Calls Boxes (Granite/EPIK)	\$840
CJIS Compliant Dedicated Receiving Area Fax Line (Granite/EPIK)	\$420
Verizon Cellphones	\$2,860
Total	\$6,280

PRINTING & PUBLICATION 01-20-5-554 \$3,490

Programs of instruction and training focusing on school safety, home safety, drug & alcohol awareness, gang awareness, violence prevention, identity theft, bullying and harassment prevention programs are offered. Multi-year purchases of some material cause yearly variances in this account.



General Fund- Police Department

Promotional items include items to be purchased for events such as: Lindenfest, Touch-a-Truck, and Halloween.

The following is proposed for FY 24/25:

Organizational Recruiting Promotional Items	\$700
Organizational Recruiting Promotional Tablecloth	\$250
Citation Printing (Overweight and Civil Law)	\$250
E-Citation Paper/Rolls	\$665
Miscellaneous Printing (Envelopes, etc.)	\$350
Public Information Materials (Theft, Burglary, Fraud)	\$750
Business Cards	\$250
Subtotal	\$3,215

This account also supports subscriptions that are shared among employees.

Leadership & Management Subscriptions/Publications	\$150
Criminal Law & Procedure Manual	\$125
Subtotal	\$275
Total	\$3,490

NEW OFFICER EXPENDITURES 01-20-5-566 \$10,404

A new police officer eligibility register will be established in the spring of 2024. In accordance with the current succession plan, we anticipate the following costs that are associated with new officer equipment.

Police Academy (fees, training, equipment)	\$7,404
New Officer Equipment (vest and miscellaneous)	\$3,000
Total	\$10,404

OPERATING SUPPLIES 01-20-6-652 \$14,685

This category provides funds for the expenses of day-to-day operations in areas such as office, evidence, weapons, medical, and miscellaneous operations.

- Office - Paper, batteries, supplies for photocopier, printers, and miscellaneous office items.
- Evidence - Supplies for digital photography, DNA collection, field drug testing, general evidence supplies and equipment, recordable CD's and DVD's, blood-borne pathogen equipment.

The Department conducts regular state-mandated firearms qualifications at various gun ranges. Duty ammunition is replaced at least every three years, if not sooner.



General Fund- Police Department

Each qualifying shoot requires range rental and the use of approximately 200 rounds per person of ammunition, targets, and firearms cleaning supplies. The FBI Instructor Course requires a minimum of 2,500 rounds of ammunition. There is a sharp increase in ammunition costs (manufacturer imposed) for FY 24/25.

- Weapons and Defensive Tactics (DT) - DT training supplies and equipment, weapons ammunition, new OC spray canisters, targets, and gun range rental use.
- Tasers - Annual training requires the use of Taser cartridges, battery replacement, and special targets.
- Medical - Personal protective equipment, medical aid supplies, Hepatitis B inoculations, and drug screen materials.
- Drinking Water - Covers cooler equipment rental, and bottled water.
- Miscellaneous Operations - Blankets, vehicle lock out equipment, vehicle care supplies, impounded animals, flares, arrestee food, and squad flashlight supplies

Office Supplies	\$3,100
Evidence Supplies	\$1,000
Weapons & Defensive Tactics	
Firearm Supplies	\$6,825
Taser Supplies	\$650
Medical	\$1,010
Drinking Water	\$1,600
Miscellaneous	\$500
	<hr/>
Total	\$14,685

GAS & OIL 01-20-6-655 \$39,375

The cost of gasoline and oil used by eight police vehicles is captured in this expense category. Estimated expense is \$39,375; which is a slight increase due to the current price of gas.

NEW EQUIPMENT 01-20-8-840 \$16,133

Provides for the purchase of new and replacement equipment. The squad car equipment (radar units and rifles) is more than 13 and 20 years old, respectively. Staff is requesting a wireless scanner for the property room which will allow for increased efficiencies and time saving, particularly with monthly audits. The Department received a grant for nine (9) APX Net Portable Radios (value \$10,000). Staff is requesting battery docking stations for these new radios.

The following is proposed for FY 24/25:



General Fund– Police Department

Two (2) Springfield Saint AR-15 Rifles	\$3,596
Two (2) Stalker Dash-Mounted Radar Units	\$4,710
Two (2) Heartsine Samaritan Automatic External Defibrillator (AED's) w/case, pads & batteries	\$3,900
Two APX Next Radio 6-bay Charging Docks	\$2,400
BEAST Wireless 2D Scanner	\$1,527
<hr/>	
Total	\$16,133

BOARD OF POLICE COMMISSION 01-20-9-917

\$5,775

This account sustains the costs relevant to the employing and promoting of sworn Police Officers. As needed, the Police Department has to test new recruit applicants and post the list of potential officers. This cost also includes legal fees for Klein, Thorpe, & Jenkins for work with the Lindenhurst Board of Police Commissioners. The proposed FY 24/25 includes training costs associated for Commissioners and a request by the Commissioners to be compensated for their time on the Board:

Illinois Fire & Police Association Dues for the Commission	\$375
Commission Training and Conference Expenses & Supplies	\$600
Stipend for Commissioner (\$40/Chair; \$30/Commissioner) to include meetings, testing, & interviews	\$1,200
Recruit Investigative Expenses (Background, Assessments)	\$1,100
Advertising/Recruiting Expenses	\$500
Legal Expenses	\$2,000
<hr/>	
Total	\$5,775

CONTINGENCY 01-20-9-929

\$3,000

FLEET REPLACEMENT CONTRIBUTION 01-20-9-918

\$78,500



General Fund- Street Maintenance

Account Overview

The Street Maintenance Budget funds the following responsibilities: maintenance of approximately 94.3 lane-miles of Village streets and rights-of-way, 121 cul-de-sacs/dead ends, 5,312 inventoried parkway trees, 134 Village-owned street lights, thousands of feet of storm sewers, culverts, ditches, curbs and sidewalks, maintenance of the Village Hall complex, Valley Green, and Veterans Memorial. It provides funding for the contractual work for street sweeping, pavement patching, striping and landscaping.

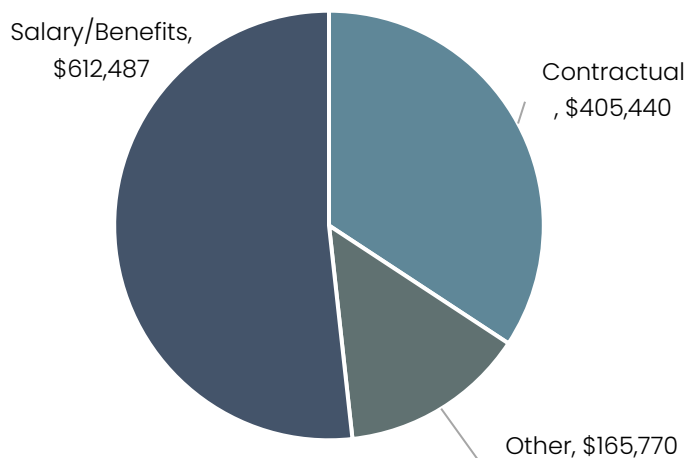
Expenses within the street maintenance account are divided into three main categories that include: salary/benefits, contractual, and other.

- Salary/Benefits: This area provides funding for salaries, overtime, part-time winter personnel, insurance, membership fees, and professional development training/ conferences.
- Contractual: Line items in this category support funding for the various contractual services the Village has. Contractual services include snow plow operation supplies, street sweeping, stormwater management, crack sealing, and tree maintenance, along with others.
- Other: This area provides funding for various services, including uniforms, a tree replacement program, safety supplies, road gravel, and tools.

Account Expenditure Overview

For fiscal year 2024-2025, \$1,183,697 is budgeted for street maintenance expenses. The breakdown of the street maintenance account for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Street Maintenance Expenses for Fiscal Year 2024-2025



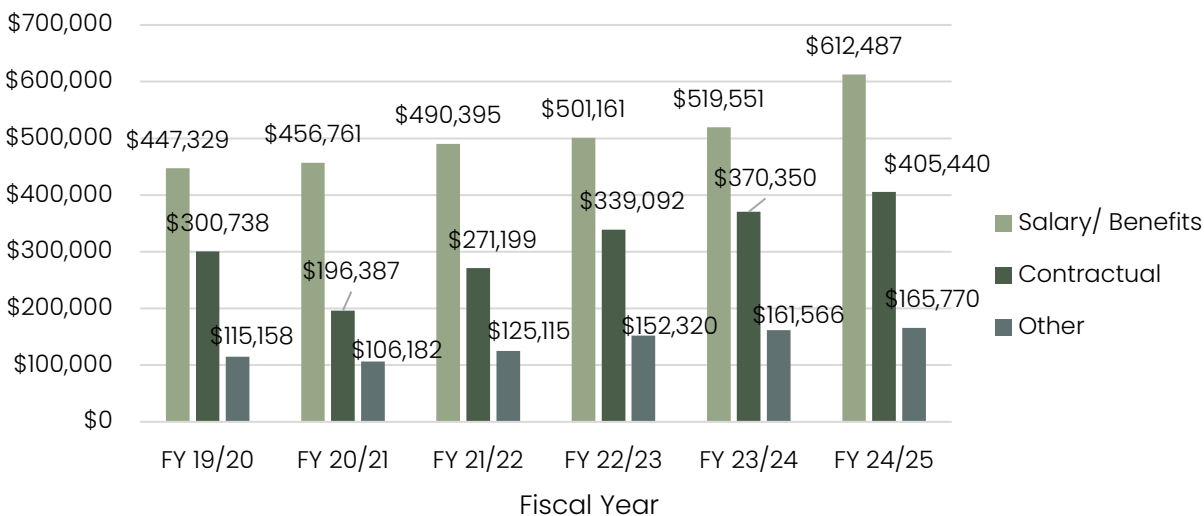


General Fund- Street Maintenance

Street Maintenance Expenditures from FY 19/20- FY 24/25

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Salary/ Benefits	\$447,329	\$456,761	\$490,395	\$501,161	\$519,551	\$612,487
Contractual	\$300,738	\$196,387	\$271,199	\$339,092	\$370,350	\$405,440
Other	\$115,158	\$106,182	\$125,115	\$152,320	\$161,566	\$165,770
Total	\$863,225	\$759,330	\$886,709	\$992,573	\$1,051,467	\$1,183,697

Street Maintenance Expenditures Historical Summary



STREET MAINTENANCE

		ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
SALARY/BENEFITS					
01-40-4-421	SALARIES	359,516	351,829	345,058	385,546
01-40-4-422	SEASONAL SUMMER	10,787	17,520	17,000	15,550
01-40-4-423	OVERTIME	22,579	20,000	17,159	20,000
01-40-4-424	ON-CALL/CALL-OUT PAY	11,929	14,335	14,300	15,230
01-40-4-430	REGULAR PART TIME WAGES	-	8,000	8,000	10,400
01-40-4-427	MERIT BONUS	10,800	9,600	9,400	9,600
01-40-4-428	SICK TIME COMPENSATION	1,656	2,200	1,550	2,000
01-40-4-426	PART-TIME WINTER PERSONNEL	8,653	17,920	9,300	16,800
01-40-4-451	HOSPITALIZATION	74,031	128,249	94,884	134,661
01-40-5-563	TRAINING & CONFERENCES	1,210	4,500	2,900	2,700
TOTAL SALARY & BENEFITS EXPENDITURES		501,161	574,153	519,551	612,487
CONTRACTUAL					
01-40-5-512	SNOW PLOW PARTS AND SUPPLIES	13,042	11,700	11,700	11,500
01-40-5-513	VEHICLE & EQUIPMENT SUPPLIES	4,991	13,800	12,000	6,000
01-40-5-514	STORM WATER MANAGEMENT	12,921	13,000	8,000	13,000
01-40-5-520	LANDSCAPING CONTRACT	73,075	72,700	57,900	70,750
01-40-5-521	STREET SWEEPING	11,485	11,400	7,000	12,200
01-40-5-522	STORM SEWER & CATCH BASIN CLEANING	-	-	-	-
01-40-5-525	CRACK SEALING	30,000	40,000	40,000	50,000
01-40-5-526	STRIPING	12,222	11,945	5,000	9,905
01-40-5-527	TREE MAINTENANCE CONTRACT	15,682	57,000	58,000	57,000
01-40-5-528	CONTRACT VEHICLE REPAIRS	46,143	40,977	36,000	39,900
01-40-5-529	CUSTODIAL SERVICES	3,262	4,648	4,600	4,640
01-40-5-572	STREET & TRAFFIC CONTROL LIGHTING	115,626	131,365	129,000	127,025
01-40-5-573	GARBAGE DISPOSAL	286	3,000	650	3,000
01-40-5-595	SUBSTANCE COMPLIANCE TESTING	358	520	500	520
TOTAL CONTRACTUAL EXPENDITURES		339,092	412,055	370,350	405,440
OTHER					
01-40-4-471	UNIFORMS	4,508	5,255	5,200	5,525
01-40-5-511	TREE REPLACEMENT PROGRAM	3,604	5,000	4,800	5,000
01-40-5-552	TELEPHONE	2,692	-	-	-
01-40-5-577	FUEL & OIL	14,092	24,060	24,000	24,060
01-40-5-579	SAFETY SUPPLIES & SERVICES	1,090	3,790	3,200	3,090
01-40-5-593	EQUIPMENT RENTAL	456	1,500	1,250	1,500
01-40-6-614	ROAD GRAVEL/SHOULDER RESTORATION	7,112	10,935	10,900	12,270
01-40-6-652	OPERATING SUPPLIES	6,135	5,075	6,500	5,875
01-40-6-653	TOOLS	3,061	4,200	4,200	4,100
01-40-6-657	STREET SIGNS	3,163	11,000	11,500	14,600
01-40-8-840	EQUIPMENT	31,928	13,850	13,000	10,250
01-40-8-845	FLEET REPLACEMENT FUND CONTRIBUTION	73,500	76,000	76,000	78,500
01-40-9-929	CONTINGENCY	979	1,000	1,016	1,000
TOTAL OTHER EXPENDITURES		152,320	161,665	161,566	165,770
TOTAL STREET EXPENDITURES		992,573	1,147,873	1,051,467	1,183,697

DRAFT BUDGET - FISCAL YEAR 2024-2025

STREET MAINTENANCE

4/5/2024



Street Maintenance

SALARIES 01-40-4-421

\$385,546

This account supports 40% of the total Public Works salaries. The remaining percentage of salary is funded through the Sewer Fund budget (40%) and the Water Fund budget (20%).

SEASONAL SUMMER 01-40-4-422

\$15,550

This fund supports 40% of the total seasonal summer employees and is shared with Sewer 40% and Water 20%. The schedule runs from May 1st to August 21st. The FY 24/25 proposed amount reflects a base salary plan of \$18.00 per hour plus any time merit based increases for the expected return of summer seasonal employees. The FY 24/25 proposed is as follows:

3 Returning Positions x 13 weeks x 37.5 hrs./week x \$19.00	\$27,875
1 Returning Position x 15 weeks x 37.5 hrs./week x \$19.50	\$11,000
Total	\$38,875
40% of Total	\$15,550

OVERTIME 01-40-4-423

\$20,000

Overtime is spread amongst the Water, Sewer, and Streets budgets. Overtime is tracked by activity. The proposed FY 24/25 overtime budget is projected at \$50,000 and this fund will cover 40% of all overtime expenses.

ON-CALL/CALL-OUT PAY 01-40-4-424

\$15,230

This line covers 40% of the cost of on-call/call-out compensation for Public Works operating employees and is shared with Sewer 40% and Water 20%. In accordance with the collective bargaining agreement of May 1, 2017, bargaining members are to receive a lump sum for On-Call Duty per week. Initial amount in 2017 was \$100/week with a \$10 increase each following year for the life of the contract. For FY 24/25 the On-Call Pay is \$170/week. The proposed cost breakdown is as follows:

General On-Call: \$170/person x 2 people x 52 weeks	\$17,680
Snow On-Call: \$170/person x 6 people x 20 weeks	\$20,400
Total	\$38,080
40% of Total	\$15,230

REGULAR PART TIME POSITION LABORER 01-40-4-430

\$10,400

This fund supports 40% of the wages of a part time employee and is shared 40% from Sewer and 20% from Water. This position is based on a 24-hour work week with a flexible schedule based on the department needs. The FY 24/25 proposed amount



Street Maintenance

reflects a base salary plan of \$20.00 per hour.

1,000 hours/yr. x \$26.00		\$26,000
	40% of Total	\$10,400

MERIT BONUS 01-40-4-427 **\$9,600**

Provides for a merit bonus pool in accordance with the Village’s merit pay system.

SICK TIME COMPENSATION 01-40-4-428 **\$2,000**

In accordance with the Employee Handbook, this account provides employees who elect to receive compensation for unused sick days as outlined in the policy.

PART-TIME WINTER PERSONNEL 01-40-4-426 **\$16,800**

This account covers the wages of part-time winter snow removal personnel who assist with snow removal operations. These part-time employees are paid a straight hourly rate per hour without benefits and work on an as needed on-call basis. This program supplements in-house staff with manpower during Snow and Ice Operations and used for snow hauling after events. The surplus in this account is from an unusual snow season. Less accumulation in snow resulted in fewer hours for part time drivers. The FY 24/25 budget proposed is based on (5) part-time drivers for (8) hours each event to assist in covering 8 snow routes. We predict 15 snow events at \$28.00 per hour. Historical expenditures are as follows:

FY 19/20	\$14,500	18 Events
FY 20/21	\$14,200	16 Events
FY 21/22	\$9,455	14 Events
FY 22/23	\$7,200	15 Events
FY 23/24 Est.	\$9,300	9 Events
Average	\$10,900	12 Events

HOSPITALIZATION 01-40-4-451 **\$134,661**

The proposed budget is based on the Local 150 scheduled contribution table. Assumes 40% of the total costs shared with the Water and Sewer Fund.

TRAINING & CONFERENCES 01-40-5-563 **\$2,700**

This account covers expenses associated with miscellaneous professional memberships and mandated continuing education requirements. Also included are safety training, training seminars, conferences, safety courses, a tuition reimbursement contingency and the purchase of training videos. We propose to add funding for Illinois Public Service Institute for 2 employees. This program is a 3-year



Street Maintenance

program geared specifically to public works operations. We propose the addition of a safety training program geared toward OSHA and Illinois Department of Labor required annual training. At present the library of training aides are on compact disc and the information is outdated. This program will provide annual training on safety topics with over 8,000 possible classes. The proposed FY 24/25 budget is allocated as follows:

Miscellaneous Seminars, Conferences, Safety Training, Video Tapes, Supplies, and Rental	\$500
Leadership Training	\$500
IPSI Year 1 - 2 Employee 40% of \$3,000	\$1,200
Additional Training	\$500
Total	\$2,700

SNOW PLOW PARTS & SUPPLIES 01-40-5-512 \$11,500

This account covers costs associated with the purchase of snow plow, spreader and pre-wetting equipment parts and supplies. It supports the upkeep and repairs to plowing components and pre-wetting equipment. The breakdown for FY 24/25 is as follows:

Snow Plow Parts & Steel Blades (Pick-up Trucks)	\$1,500
Pre-wetting Equipment	\$1,500
Salt Spreader and Beet Juice Parts	\$1,000
Carbide Cutting Edges for Plow Blades (1 Ton and Higher)	\$1,800
Hose Replacements	\$1,000
5 Ton Pull Tarp - \$1,800	\$1,800
Plow Laser Test Pilot	\$2,900
Total	\$11,500

VEHICLE & EQUIPMENT SUPPLIES 01-40-5-513 \$6,000

This account covers the purchase of repair parts and supplies for vehicles and equipment such as wiper blades, light bar repairs, and signal lights. It is used for the purchasing of replacement oils, antifreeze, windshield solvent, and vehicle wash. We are anticipating a price increase for oils in the upcoming year. This account is shared between Streets at 60% and Sewer/Water Admin at 40%. The proposed FY 24/25 budget is allocated as follows:

Repair Parts & Supplies	\$10,000
Total	\$10,000
60% of Total	\$6,000

STORM WATER MANAGEMENT 01-40-5-514 \$13,000

This account supports the maintenance and repair of existing Village owned culverts,



Street Maintenance

ditches, storm sewers and appurtenances. It also supports fees associated with NPDES storm water permitting fees. This account supports engineering fees associated with miscellaneous storm water projects review and watershed development permits. This account is used to purchase materials for special drainage projects not related to residential issues. This account also covers contractual catch basin cleaning. The FY 24/25 budget is proposed as follows:

NPDES Phase II: permit fees and contingency for compliance activities	\$1,000
Supplies for Storm Repairs	\$1,000
Contractual storm sewer & catch basin cleaning	\$7,000
Engineering Plan Set Review	\$4,000
<hr/> Total	<hr/> \$13,000

LANDSCAPING CONTRACT 01-40-5-520 \$70,750

This account pays for contractual vacant lot mowing and contractual mowing of Village maintained properties. The mowing is based on seasonal variances which influence mowing needs of a 30-week schedule from April 1st through October 31st. This account also supports contractual landscaping services (non-mowing) and to purchase landscape materials including mulch, plants, shrubs, ornamentals, bulbs, fertilizer and weed control for the Village Hall complex, Village entrance signs, Veteran’s Memorial, and Valley Green. The overage in this account is due to an unseasonable dry summer and pricing for Grand Avenue and Rte. 45 islands. The FY 24/25 proposed budget is based on the following:

Contractual mowing 30 weeks at \$1,750/week	\$52,500
Grand Ave. & Rte. 45 mowing for 14 events at \$300/cut	\$4,200
Contractual vacant lot mowing/lien homes 20/Season at \$70/ ½ acre	\$1,400
Spring Clean-up	\$4,000
Fall Clean-up	\$3,600
Summer Clean-up	\$1,650
New Plantings	\$1,400
Weed Control	\$2,000
<hr/> Total	<hr/> \$70,750

STREET SWEEPING 01-40-5-521 \$12,200

This account funds costs associated with street sweeping. Currently, the Village maintains 66.2 curb miles and performs cleaning four times a year to meet requirements from Storm Water Management and the NPDES Permit. We are participating in a joint bid with Grayslake and Volo and anticipate a price increase



Street Maintenance

from the contractor. The cost breakdown is as follows for FY 24/25:

4 Rounds at \$2,800/round	\$11,200
Dumpster Rental for Removal of Debris	\$1,000
	Total
	\$12,200

CRACK SEALING 01-40-5-525 \$50,000

This account pays for contractual crack sealing. This ongoing program is budgeted annually as a dollar value and then is contracted based on a unit price per pound of crack sealant applied. The primary goal of crack sealing is to seal as many cracks as possible to reduce the rate of water intrusion and thus the rate of deterioration of the pavement. This work is bid through LCML and is currently in the bid process. We anticipate a price increase and plan on crack sealing more newly paved roads.

STRIPING 01-40-5-526 \$9,905

This account pays for contractual pavement striping. We are currently in the process of bidding this work with LCML and are waiting on final pricing. The use of thermoplastic has increased the life expectancy of striping and will continue to be the choice product. This year we propose to add funds for the removal of painted striping. This will allow for the thermal plastic to adhere to the road longer. The schedule of pricing for FY 24/25 is listed below.

Item	Proposed FY 24/25		
	Measure	Cost/L Ft	Cost
4" Striping	3,400 ft.	\$0.67	\$ 2,280
6" Striping	500 ft.	\$0.85	\$ 425
12" Striping	300 ft.	\$4.75	\$1,425
24" Striping	125 ft.	\$4.75	\$ 595
Letters/Symbols	700 sq. ft.	\$5.00	\$3,500
Removal	4,200 LF	\$0.40.	\$1,680
		Total	\$ 9,905

TREE MAINTENANCE CONTRACT 01-40-5-527 \$57,000

This account pays for all costs associated with the contractual planting, trimming, and removal of Village owned trees, landscaping materials for restorations, and topsoil associated with removals. The additional funding for tree trimming is to continue with contractual parkway tree trimming in selected areas. The FY 24/25 budget is proposed as follows:

Stump Grinding	\$3,000
Parkway Tree Trimming Removals	\$12,500



Street Maintenance

Parkway Tree Trimming Contractual	\$40,000
Excelsior Blanket, topsoil, seed	\$1,500
Total	\$57,000

CONTRACT VEHICLE REPAIRS 01-40-5-528 **\$39,900**

This account pays for all costs associated with outside vehicle repairs based on the Village’s contract for vehicle repair. The total contract cost is shared 60/40 between the Street Fund and the Water/Sewer Fund. This account also supports the annual servicing of portable equipment and frontline emergency equipment. The proposed breakdown for FY 24/25 is as follows:

Type I Service, Oil & Filter/Inspection Pick-Ups & SUVs 7 x \$25 ea.	\$175
Type II Service, Oil & Filter/Inspection Dump Trucks 12 x \$240 ea.	\$2,900
Safety Lane 12 x \$120 ea.	\$1,440
Annual Service of Portable and Stand-By Equipment	\$6,000
Annual Service for Loader, Backhoe, and Skid Steer	\$8,500
Routine Maintenance	\$15,000
Tire Replacement Trucks 20 & 23	\$4,000
Tire Replacement for Loader	\$8,000
Unanticipated Tire Repairs	\$1,000
Replacement of Hydraulic Hoses	\$2,500
Unanticipated Repairs	\$17,000
Total	\$66,515
Total 60%	\$39,900

CUSTODIAL SERVICE 01-40-5-529 **\$4,640**

This account supports the expense of contractual janitorial service to clean the operations building. This is split 60% Sewer/Water Admin Fund and 40% Street Fund. We propose to add bi-annual disinfecting of the building for FY 24/25.

Cleaning service \$75/ cleaning x 2 each x 52 weeks	\$7,800
Mat exchange \$170/month x 12	\$1,250
Floor Waxing	\$1,000
Disinfecting \$700 x 2	\$1,400
Window Washing	\$150
Total	\$11,600
40% Total	\$4,640

STREET & TRAFFIC CONTROL LIGHTING 01-40-5-572 **\$127,025**

This account provides for operational costs of traffic control stoplights and Village



Street Maintenance

owned street lights. The Village’s share of contractual maintenance costs for traffic control signals is also funded through this account and is shared with IDOT and LCDOT based on their location. This account supports the operation, maintenance and repair of 140 Village owned street lights. The surplus in this account is due to construction along the Grand Avenue corridor. IDOT and LCDOT suspended their fees during the construction phase. The proposed FY 24/25 budget is allocated as follows:

Village portion of LCDOT traffic signal maintenance	\$ 2,575
Village portion of IDOT traffic signal maintenance	\$ 7,000
Energy costs - Village portion of Traffic Control Lights	\$ 2,850
Energy costs - Village owned street	\$93,600
Village owned street lights maintenance, repairs or upgrades	\$20,000
Contingency	\$1,000
Total	\$127,025

GARBAGE DISPOSAL 01-40-5-573 **\$3,000**

This account will pay landfill fees for disposal of excavated materials and miscellaneous waste from activities such as ditch maintenance, road repairs, and tree stumps. This account also covers materials left along the road side for drop off to the landfill.

SUBSTANCE COMPLIANCE TESTING 01-40-5-595 **\$520**

This account pays for the federally mandated drug and alcohol compliance testing program and Commercial Driver’s License testing required for all CDL holders including seasonal employees. This account is shared between Streets 40% and Sewer and Water Admin 60%. This account also covers Federal mandated background checks performed twice a year on CDL drivers through Clearing House. The proposed FY 24/25 budget is employee based and allocated as follows:

Random CDL Drug Testing 12x\$80/Year	\$960
Post-Accident/Reasonable Cause	\$200
Clearing House Annual Fee	\$40
Program Fee	\$100
Total	\$1,300
40% of Total	\$520

UNIFORMS 01-40-4-471 **\$5,525**

This account supports the expense of uniforms for employees, including replacement of worn winter or outerwear, boot allowance and apparel for the supervisors. This account is shared between Streets 40% and Sewer and Water Admin 60%. The proposed cost for FY 24/25 is as follows:



Street Maintenance

Pants Leasing Contract - 9 employees x \$8.00/week x 52 weeks	\$3,745
T-Shirts - 9 employees x \$80/employee	\$720
T-Shirts - 4 part-time employees x \$65/employee	\$260
Sweatshirts - 12 employees x \$150/employee	\$1,800
Sweatshirts - 4 part-time employees x \$75/employee	\$300
Collared/Polo Shirts - 8 employees \$45/employee	\$360
Collared/Polo Shirts Supervisors - 3 employees x \$200/employee	\$600
Winter Gear - 3 employees x \$250/employee	\$750
Winter Vests - 11 employees \$85/employee	\$935
Rain Suits - 4 Sets at \$100/set	\$400
Rain Suits - part-time employees 4 Sets at \$50/set	\$200
Winter Gloves - 11 employees x \$40/employee	\$440
Head Gear - 11 employees x \$30/employee	\$330
Safety Boot Allowance - 11 employees x \$225	\$2,475
Uniform contingency	\$500
Total	\$13,815
40% of Total	\$5,525

TREE REPLACEMENT PROGRAM 01-40-5-511 \$5,000

This account provides funds for a 50/50 tree replacement program to encourage the planting and replacement of trees. This has been a successful program at the current funded balance and we propose to hold the amount for FY 24/25.

FUEL & OIL 01-40-5-577 \$24,060

This account covers a portion of fuel and oil for Public Works vehicles and equipment. Cost to be split 60% Streets and 40% Water & Sewer Administration. Due to fluctuating fuel costs, we are unable to predict the direction of the market and what the cost of fuel will become in three months. We propose to maintain current funding due to present fuel costs. For FY 24/25 will be allocated as follows:

Fuel and Oil	\$32,000
Diesel for Heavy Equipment	\$4,500
10% Cost Contingency	\$3,600
Total	\$40,100
60% of Total	\$24,060

SAFETY SUPPLIES & SERVICES 01-40-5-579 \$3,090

This account pays for contractual supplies for the first aid kits and safety materials and is split 40% Streets and 60% Water & Sewer Administration. This account also covers replacement of personal protective equipment such as safety eyewear,



Street Maintenance

hearing protection, safety vests, hard hats and disposable latex gloves. We propose additional funds to support the supply of N95 masks, surgical masks, and hand sanitizer. The prices listed reflect a slight increase per item. The proposed FY 24/25 budget is allocated as follows:

Personal Protective Equipment Replacement	\$2,300
Disposable latex gloves 14 cases at \$250/case (\$3,150 at 40%)	\$3,500
COVID Related Supplies (\$2,000 at 40%)	\$1,000
Fire extinguisher and alarm service	\$400
Safety Signage	\$250
Hearing Protection 2 boxes x \$40/box	\$ 80
Contractual First Aid Kits & Supplies	\$200
Total	\$7,730
40%	\$3,090

EQUIPMENT RENTAL 01-40-5-593 \$1,500

This account covers the cost of specialized equipment rental, emergency equipment rental and temporary replacements for out of service equipment.

ROAD GRAVEL/SHOULDER RESTORATION 01-40-6-614 \$12,270

This account pays for gravel, top soil, seed, blankets, sod and other materials used to repair road base, shoulders and grassed parkway areas which have been damaged by construction activity, traffic or snow plows. This account will share costs with 60% Sewer/Water Admin and 40% Street. We have seen a price increase planned for the upcoming season. The FY 24/25 budget is allocated as follows:

CA-6 Limestone Gravel – 25 loads at \$650/load	\$16,250
Top Soil – 6 loads at \$400/load	\$2,400
Seed 10 bags (\$165/bag)	\$1,650
Excelsior Blanket 25 Rolls (\$35/roll)	\$875
Sod	\$1,000
Excavation Spoil Disposal	\$8,000
Misc. Restoration Items	\$500
Total	\$30,675
40%	\$12,270

OPERATING SUPPLIES 01-40-6-652 \$5,875

This account is for purchasing miscellaneous supplies including mailbox replacements & repairs, janitorial supplies, Tree City USA application costs, graffiti remover, license plates, sidewalk salt etc. The proposed FY 24/25 budget is allocated as follows:



Street Maintenance

Mailbox Replacements Supplies	\$2,500
Mailbox Reimbursement 8 x \$75	\$600
Tree City USA Program Costs	\$75
Ice, Batteries, Janitorial Supplies and Misc. Operating Costs	\$1,200
Sidewalk Salt 2 Pallets at \$750 each	\$1,500
Total	\$5,875

TOOLS 01-40-6-653 **\$4,100**

This account supports the expense associated with the purchase of new tools or the replacement of tools which have been damaged or worn out and can vary depending upon need. It also covers the purchase of specialty tools used in repairs and maintenance. The proposed FY 24/25 budget is as follows:

Asphalt Tools	\$500
Shovels and brooms	\$500
Rigid Cordless Battery Packs	\$300
Suction Hose (3)	\$750
Diamond Blades, replacement	\$500
Air Impact Gun	\$400
Headset Computer	\$150
Miscellaneous Tools	\$1,000
Total	\$4,100

STREET SIGNS 01-40-6-657 **\$14,600**

This account covers the cost of replacing damaged or destroyed traffic and street signs as well as sign posts and mounting hardware, etc. It should be noted that all signs that are replaced shall be prismatic in accordance to construction standards. The increase in this account reflects purchasing new street signs that meet the new MUTCD standards. The proposed FY 24/25 budget is allocated as follows:

Sign Posts and Mounting Hardware	\$2,500
Regulatory Traffic Control Signs	\$3,500
Non-Regulatory Control Signs	\$2,500
Street Name Signs and Lettering	\$300
Safety Caution Tape, Marking Paint, Barricade Parts, and Misc Items	\$1,300
MFT Project, Regulatory Sign Replacement	\$4,500
Total	\$14,600

EQUIPMENT 01-40-8-840 **\$10,250**

This account covers the purchase of special and replacement equipment. Proposed



Street Maintenance

equipment with their respective costs is shown below.

- **Office Chairs – \$1,750**

We propose to replace the computer chairs in the computer room with ergonomic chairs. As we have been utilizing staff to navigate software and to input data, we have noticed an increase of discomfort while sitting. The current chairs are not designed for extended sitting and should be replaced to prevent possible lower back stress. The cost for the replacement shall be 40% Streets, 40% Sewer, and 20% Water.

- **Skid Steer Brush Mower Attachment – \$9,550**

Public Works proposes to add a brush mower attachment to our landscaping equipment. At present, we rent this equipment and are at the availability of the unit. With this brush mower, we are able to dispatch a crew to clear uncut homes and maintain our empty lots that are not part of the contractual services.

OFFICE CHAIRS \$1,750 AT 40%	\$700
SKID STEER BRUSH MOWER	\$9,550
Total	\$10,250

FLEET REPLACEMENT CONTRIBUTION 01-40-8-845 \$78,500

This is an annual operating contribution to the Truck Replacement Fixed Asset Fund to ensure the regular replacement of major equipment.

CONTINGENCY 01-40-9-929 \$1,000

This fund is used when unanticipated street expenses occur.



Water Sewer Fund

Fund Overview

The Water and Sewer fund is an enterprise fund that functions as an independent business where user fees and charges should be sufficient to pay all operating expenses associated with the provision of the service. This fund provides the production, delivery, and treatment of drinking water and the collection, treatment, and disposal of wastewater. Primary revenues in the Water and Sewer Operating fund are user fees and charges as set by the Village Board.

In May of 2017, the Village Board transitioned to a flat per unit rate structure for both water and sewer charges and assumed the rate adjustment per the Village's 10-year water & sewer fund financial scenario. Additional revenues were necessary for the increased debt payments associated with the Lake Michigan water internal water system improvements and the cost of purchasing Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This led to the creation of the Capital Fee. Per the recommendation of the 2018 Water/Sewer rate study, the Village Board implemented a flat rate Capital Fee to account for capital costs, CLCJAWA transmission, and other system improvements. The Capital Fee was set at \$4.50 per month in 2023. For Fiscal Year 2024-2025, total fund revenues are projected at \$4,942,269 and expenses at \$4,925,380.

On the expense side, the Water and Sewer fund is segregated into three different accounts based on function. These accounts include:

- Water & Sewer Administration – Provides for the general administration of the water and sanitary sewer systems including billing, accounting, financial management, customer service, and debt management.
- Water – Provides for costs associated with the maintenance of well houses, water mains, water treatment, and laboratory testing to provide quality drinking water.
- Sewer – Provides for costs associated with the maintenance of lift stations, sanitary sewer lines, operation of the wastewater treatment plant, and laboratory testing for the treatment of wastewater.

The expenses for each operating area are later explained within the FY 2024-2025 Budget and Detail section.

Fund Reserve Policy

The cash balance reserve policy for this fund is two months of the current year's operating expenses.



Water Sewer Fund

Fund Overview

The Water and Sewer fund is an enterprise fund that functions as an independent business where user fees and charges should be sufficient to pay all operating expenses associated with the provision of the service. This fund provides the production, delivery, and treatment of drinking water and the collection, treatment, and disposal of wastewater. Primary revenues in the Water and Sewer Operating fund are user fees and charges as set by the Village Board.

In May of 2017, the Village Board transitioned to a flat per unit rate structure for both water and sewer charges and assumed the rate adjustment per the Village's 10-year water & sewer fund financial scenario. Additional revenues were necessary for the increased debt payments associated with the Lake Michigan water internal water system improvements and the cost of purchasing Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This led to the creation of the Capital Fee. Per the recommendation of the 2018 Water/Sewer rate study, the Village Board implemented a flat rate Capital Fee to account for capital costs, CLCJAWA transmission, and other system improvements. The Capital Fee was set at \$4.50 per month in 2023. For Fiscal Year 2024-2025, total fund revenues are projected at \$4,942,269 and expenses at \$4,925,380.

On the expense side, the Water and Sewer fund is segregated into three different accounts based on function. These accounts include:

- Water & Sewer Administration – Provides for the general administration of the water and sanitary sewer systems including billing, accounting, financial management, customer service, and debt management.
- Water – Provides for costs associated with the maintenance of well houses, water mains, water treatment, and laboratory testing to provide quality drinking water.
- Sewer – Provides for costs associated with the maintenance of lift stations, sanitary sewer lines, operation of the wastewater treatment plant, and laboratory testing for the treatment of wastewater.

The expenses for each operating area are later explained within the FY 2024-2025 Budget and Detail section.

Fund Reserve Policy

The cash balance reserve policy for this fund is two months of the current year's operating expenses.

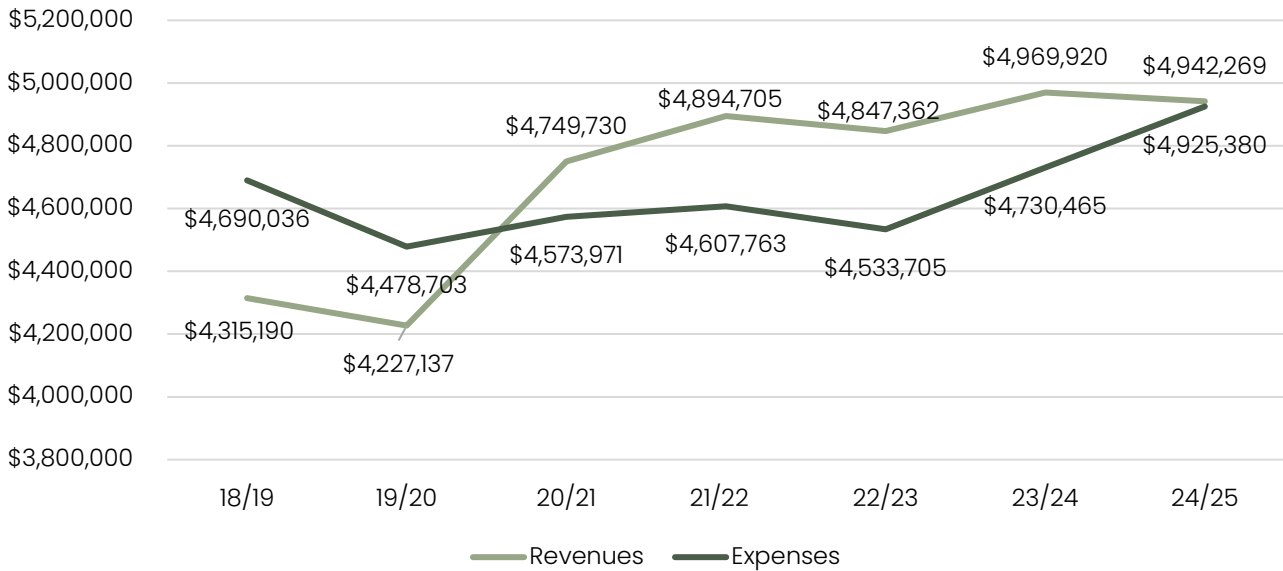


Water Sewer Fund

Fund Revenues and Expenditure Historical Summary

	18/19	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Actual	Projected	Budget
Revenues	\$4,315,190	\$4,227,137	\$4,749,730	\$4,894,705	\$4,847,362	\$4,969,920	\$4,942,269
Expenses	\$4,690,036	\$4,478,703	\$4,573,971	\$4,607,763	\$4,533,705	\$4,730,465	\$4,925,380
Net Income	(\$374,846)	(\$251,566)	\$175,759	\$286,942	\$313,657	\$239,455	\$16,889

Water Sewer Fund Revenues and Expenses



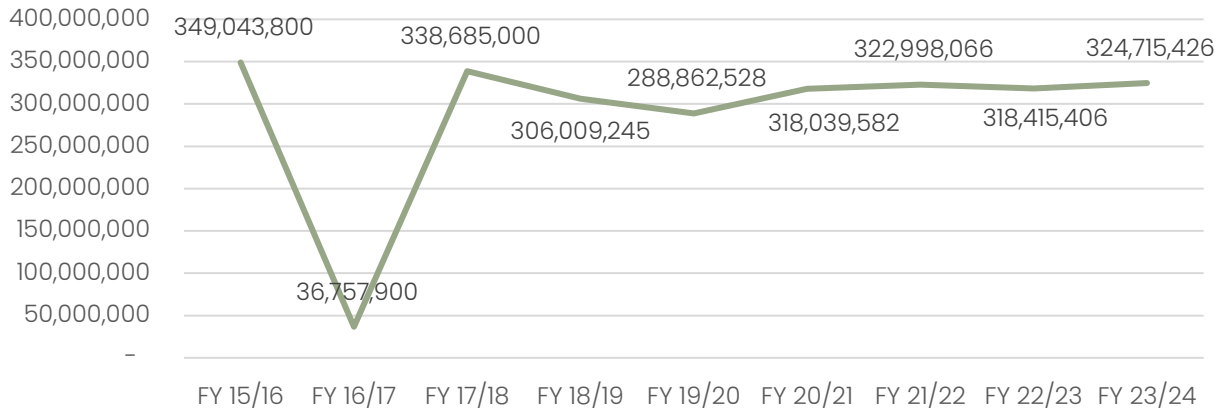


Water Sewer Fund

Water Sewer Fund Expenses by Account

	Water & Sewer Admin	Water Operating	Sewer Operating
18/19 Actual	\$1,030,227	\$1,491,118	\$695,710
19/20 Actual	\$1,032,773	\$1,484,016	\$771,489
20/21 Actual	\$927,630	\$1,467,802	\$721,493
21/22 Actual	\$1,092,936	\$1,497,153	\$775,649
22/23 Actual	\$1,153,110	\$1,416,116	\$722,453
23/24 Projected	\$1,056,087	\$1,586,128	\$846,225
24/25 Budget	\$1,095,369	\$1,693,749	\$894,236

Historical Water Pumpage





Water Sewer Fund

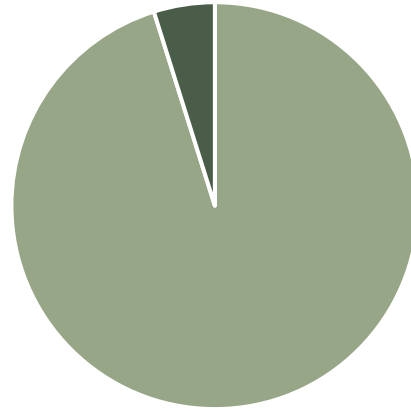
Water Sewer Fund Personnel

Village employee salaries are split between the General Fund and the Water/ Sewer (Utility) Fund. Each of the accounts within the Water/ Sewer Fund supports portions of Village employee salaries. In total, the Water/Sewer fund covers \$760,770 for full-time employees and \$38,775 for part-time employees.

A salary breakdown of the accounts in the water/sewer fund is summarized below.

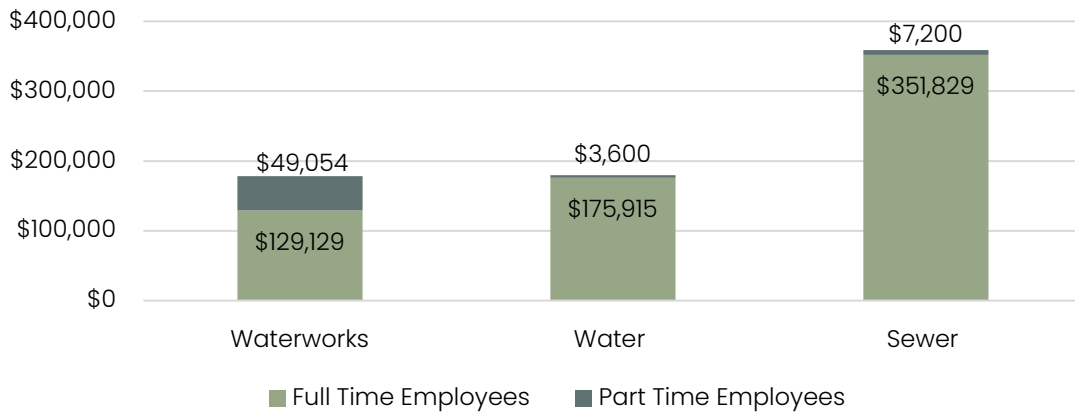
Water/Sewer Fund Salary Breakdown

Part Time Employees, \$38,775, 5%



Full Time Employees, \$760,770, 95%

Water Sewer Fund- Employee Salary Allocation Between Accounts



WATER/SEWER REVENUE

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
---------------------	---------------------	---------------------------	---------------------

SEWER

60-43-0-353	SEWER PENALTY	25,065	31,103	28,000	31,414
60-43-0-362	SEWER USAGE	2,208,491	2,116,937	2,258,872	2,227,009
TOTAL SEWER REVENUE		2,233,556	2,148,040	2,286,872	2,258,423

WATER

60-44-0-353	WATER PENALTY	24,161	29,720	29,000	30,017
60-44-0-361	WATER USAGE	2,241,559	2,242,771	2,296,048	2,317,907
60-44-0-367	METER SALES	12,107	8,064	15,000	22,848
TOTAL WATER REVENUE		2,277,827	2,280,555	2,340,048	2,370,772

MISCELLANEOUS

60-42-0-345	CAPITAL FEE	262,201.70	259,200.00	258,000.00	261,900.00
60-42-0-381	EARNED INTEREST	54,030.32	11,441.00	82,000.00	45,000.00
60-42-0-389	MISCELLANEOUS	17,414.03	1,000	-	1,000
60-42-8-385	AMERICAN RESCUE PLAN ACT	-	-	-	-
60-44-0-365	CONSTRUCTION WATER/SEWER	2,333.35	1,826.00	3,000.00	5,174.00
TOTAL UTILITY REVENUE		335,979	273,467	343,000	313,074

TOTAL WATER/SEWER REVENUE		4,847,362	4,702,062	4,969,920	4,942,269
----------------------------------	--	------------------	------------------	------------------	------------------



Water/ Sewer Revenue

SEWER PENALTY 60-43-0-353	\$31,414
This receipt reflects late fees paid on the sewer portion of the utility bill.	
SEWER USAGE 60-43-0-362	\$2,227,009
This account reflects projected sewer usage receipts.	
WATER PENALTY 60-44-0-353	\$30,017
This receipt reflects late fees paid on the water portion of the utility bill.	
WATER USAGE 60-44-0-361	\$2,317,907
This revenue represents projected water usage.	
METER SALES 60-44-0-367	\$22,848
This account reflects the \$501 charged for new water meters which includes installation, labor and related supplies. The contractor's plumber installs the metering system and we inspect, initialize and activate the new account.	
EARNED INTEREST 60-42-0-381	\$45,000
Interest earned from cash investments.	
MISCELLANEOUS 60-42-0-389	\$1,000
The miscellaneous revenue line is for one time receipts, such as insurance claim reimbursement and auctioning of equipment.	
CAPITAL FEE 60-42-0-345	\$261,900
This flat, monthly fee is established to maintain the water and sewer infrastructure, including utility lines, pumps, storage, and other associated equipment. The fee also can be used to pay for CLCJAWA transmission improvements, debt service, and other capital needs.	
CONSTRUCTION WATER/SEWER 60-44-0-365	\$5,174
A flat charge of \$101.45 for each new home or commercial building permit is charged. Once the home has received a certificate of occupancy and a meter is installed conventional user fees apply.	



Water and Sewer Administration

Account Overview

The Water and Sewer Administration Fund supports administrative expenses, including legal, debt service, personnel, and accounting expenses related to operating the water and sanitary sewer system. Many of the individual expenses are shared between this fund and the Administration budget in the corporate fund. Most direct operation and maintenance expenses are included separately in the water and sewer operation budgets.

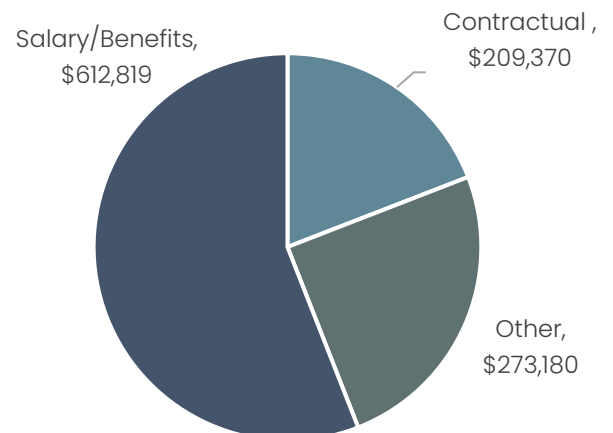
Expenses within the administration account are divided into three main categories that include: salary/benefits, contractual, and other.

- Salary/Benefits: This area provides funding for employee salaries, overtime, insurance, membership fees, and professional development training/conferences.
- Contractual: Line items in this category support funding for the Village's various contractual services. These include vehicle maintenance, utility locating, lockbox, substance compliance testing, and contractual payroll and accounting.
- Other: Items in this area provide funding for various services, including uniforms, benefits, safety supplies, risk management, gas, and oil.

Account Expenditure Overview

For fiscal year 2024-2025, a total amount of \$1,095,369 is budgeted for water and sewer administration expenses. The breakdown of the water and sewer administration account for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Water and Sewer Administration
Expenses for Fiscal Year 2024-
2025



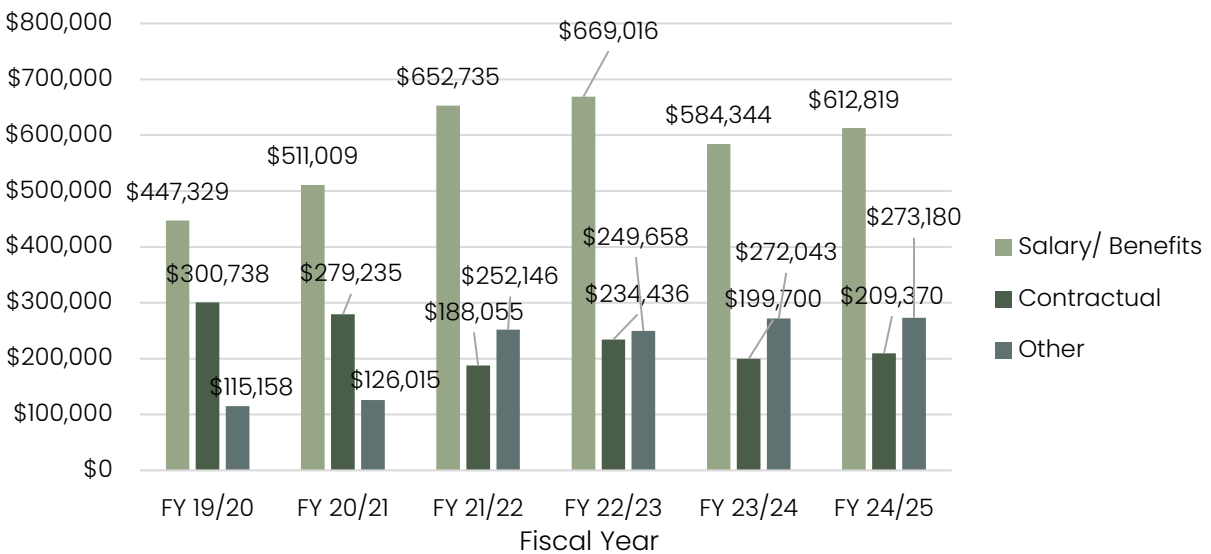


Water and Sewer Administration

Water and Sewer Administration Expenditures from FY 19/20- FY 24/25

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Salary/ Benefits	\$447,329	\$511,009	\$652,735	\$669,016	\$584,344	\$612,819
Contractual	\$300,738	\$279,235	\$188,055	\$234,436	\$199,700	\$209,370
Other	\$115,158	\$126,015	\$252,146	\$249,658	\$272,043	\$273,180
Total	\$863,225	\$916,259	\$1,092,936	\$1,153,110	\$1,056,087	\$1,095,369

Water and Sewer Administration Expenditures Historical Summary



WATER/ SEWER ADMINISTRATION

		ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
SALARY/BENEFITS					
60-42-4-421	SALARIES	156,135	129,129	166,707	182,451
60-42-4-422	PART-TIME SALARIES	90,041	49,054	37,719	-
60-42-4-423	OVERTIME	701	300	250	300
60-42-4-427	MERIT BONUS	6,200	7,950	7,975	8,000
60-42-4-428	SICK TIME COMPENSATION	393	1,500	856	1,500
60-42-4-451	HOSPITALIZATION	241,435	251,200	225,038	263,760
60-42-5-561	MEMBERSHIP FEES	1,112	1,495	1,417	1,495
60-42-4-461	SOCIAL SECURITY - FICA	85,283	73,079	80,446	79,172
60-42-4-462	PENSION - IMRF	82,128	66,007	58,936	68,316
60-42-5-563	TRAINING & CONFERENCES	5,588	5,650	5,000	5,450
60-42-5-564	EMPLOYEE WELLNESS PROGRAM	-	-	-	2,375
TOTAL SALARY & BENEFITS EXPENDITURES		669,016	585,364	584,344	612,819
CONTRACTUAL					
60-42-5-512	EQUIPMENT MAINTENANCE	1,776	-	132	-
60-42-5-513	VEHICLE & EQUIPMENT SUPPLIES	3,235	9,200	8,800	4,000
60-42-5-515	J.U.L.I.E./CONTRACT UTILITY LOCATING	50,212	69,345	69,000	71,345
60-42-5-518	CONTRACT ACCOUNTING SERVICES	13,883	16,900	21,050	18,016
60-42-5-520	CONTRACT PAYROLL SERVICES	7,053	7,000	7,200	7,000
60-42-5-521	CONTRACT COMPUTER SERVICES	32,233	1,320	307	-
60-42-5-522	SOFTWARE SUPPORT/LICENSING	13,109	12,820	10,705	10,684
60-42-5-523	LOCKBOX	4,659	4,560	5,175	5,330
60-42-5-524	UTILITY BILLING CONTRACT	3,197	3,800	3,115	13,860
60-42-5-525	CONTRACT ACCOUNTING - AUDIT	7,098	13,520	8,500	10,440
60-42-5-529	CUSTODIAL SERVICES	29,933	6,972	6,800	6,960
60-42-5-533	LEGAL EXPENSES	6,199	1,500	1,816	1,500
60-42-5-528	CONTRACT VEHICLE REPAIRS	29,933	27,318	25,000	26,615
60-42-5-575	MERCHANT FEES	31,411	27,750	32,100	32,840
60-42-5-595	SUBSTANCE COMPLIANCE TESTING	505	780	-	780
TOTAL CONTRACTUAL EXPENDITURES		234,436	202,785	199,700	209,370
OTHER					
60-42-4-471	UNIFORMS	6,709	7,880	7,800	8,290
60-42-5-551	POSTAGE	8,541	9,500	8,164	100
60-42-5-552	TELEPHONE	4,100	10,770	15,000	17,440
60-42-5-578	NPDES PERMIT FEE - IEPA	17,500	17,500	17,500	17,500
60-42-5-579	SAFETY SUPPLIES & SERVICES	1,738	4,970	3,800	4,640
60-42-5-594	RISK MANAGEMENT	86,032	91,368	94,979	95,865
60-42-6-614	ROAD GRAVEL/SHOULDER RESTORATIONS	10,126	16,400	16,400	18,405
60-42-6-652	OPERATING SUPPLIES	7,156	11,000	10,000	11,000
60-42-6-653	TOOLS	1,924	5,250	5,200	4,400
60-42-6-655	GAS & OIL	29,883	16,040	16,000	16,040
60-42-8-830	MISCELLANEOUS EQUIPMENT	659	900	-	-
60-42-7-716	FLEET REPLACEMENT FUND CONTRIBUTION	73,500	76,000	76,000	78,500
60-42-8-387	DELINQUENT ACCOUNT RELIEF FUND	-	-	-	-
60-42-9-929	CONTINGENCY	1,790	1,000	1,200	1,000
TOTAL OTHER EXPENDITURES		249,658	268,578	272,043	273,180
TOTAL WATER & SEWER ADMIN EXPENDITURES		1,153,110	1,056,727	1,056,087	1,095,369

DRAFT BUDGET - FISCAL YEAR 2024-2025

WATER SEWER ADMINISTRATION

4/5/2024



Water/ Sewer Administration

SALARIES 60-42-4-421**\$182,451**

This line includes portions of the salaries for various Full-time management and administration support personnel.

PART-TIME SALARIES 60-42-4-422**\$0****OVERTIME 60-42-4-423****\$300**

This account provides for the completion of special projects and unanticipated hours needed.

MERIT BONUS 60-42-4-427**\$8,000**

Provides for a merit bonus pool in accordance with the Village's merit pay system.

SICK TIME COMPENSATION 60-42-4-428**\$1,500**

In accordance with the Employee Handbook this account provides employees who elect to receive compensation for unused sick days as outlined in the policy.

HOSPITALIZATION 60-42-4-451**\$263,760**

The budget reflects 60% of the total health insurance costs for all public works employees and portions of administrative employee costs based upon salary spread.

MEMBERSHIP FEES 60-42-5-561**\$1,495**

This account supports the expense associated with membership and subscription fees for certified sewer & water personnel. The anticipated cost breakdown is as follows:

American Waterworks Assoc. membership	\$400
Water Environment Federation membership	\$160
North Suburban Water Works Association	\$190
Illinois Municipal Review Subscription	\$5
American Public Water Works Association	\$740
Total	\$1,495

TRAINING AND CONFERENCES 60-42-5-563**\$5,450**

This account supports the expenses associated with various training sessions, correspondence courses, commercial driver licensing, IEPA certification fees and tuition reimbursement. We currently have five IEPA licensed water operators and six licensed wastewater operators on staff. In order to renew their operator's license, they must complete up to thirty (30) hours of continuing education every three years. We propose to add funding for Illinois Public Service Institute for 2 employees. This



Water/ Sewer Administration

program is a 3-year program geared specifically to public works operations. We propose the addition of a safety training program geared toward OSHA and Illinois Department of Labor required annual training. At present the library of training aides are on compact disc and the information is outdated. This program will provide annual training on safety topics with over 8,000 possible classes. The proposed FY 24/25 budget is allocated as follows:

Continuing education, license renewal, & test fees	\$1,000
Waste Water Treatment Operations Training	\$1,000
Wastewater/Water Short Course 3 employees at \$550 ea.	\$1,650
IPSI Year 1 - 2 Employee 60% of \$3,000	\$1,800
Total	\$5,450

EMPLOYEE WELLNESS PROGRAM 60-42-5-564 \$2,375

This account provides for various programs as recommended by the Village's Employee Engagement Team.

VEHICLE & EQUIPMENT SUPPLIES 60-42-5-513 \$4,000

This account covers the purchase of repair parts and supplies for vehicles and equipment such as wiper blades, light bar repairs, and signal lights. It is used for the purchasing of replacement oils, antifreeze, windshield solvent, and vehicle wash. We are anticipating a price increase for oils in the upcoming year. This account is shared between Streets at 60% and Sewer/Water Admin at 40%. The proposed FY 24/25 budget is allocated as follows:

Repair Parts & Supplies	\$10,000
Total	\$10,000
40% of Total	\$4,000

J.U.L.I.E. /CONTRACT UTILITY LOCATING 60-42-5-515 \$71,345

This account supports costs associated with J.U.L.I.E. (Joint Utility Location Information for Excavators) and our locating service provider. The following is a history of the JULIE tickets that were responded to by FY:

FISCAL YEAR	Total Tickets (Calendar Year)	After Hour	No Charge	Per Ticket	Project	Qtr. Hour
21/22	4,033	27	163	2505	0	402
22/23	2693	8	42	2145	0	498
23/24 Est.	2,876	11	53	2324	0	499



Water/ Sewer Administration

It should be noted that there is an increase of 3% annually in November. The surplus in this account is reflective of reduced home construction and is anticipated to continue into the next FY. The estimated cost breakdown for FY 24/25 is as follows:

Contractual locating services (2,800 x \$24.22/ticket)	\$67,815
After hour locating service 5pm – 7am (10 x \$44.11)	\$440
Project (10 x \$18.94)	\$190
JULIE Ticket Processing Fee (2,800 x \$1.02/ticket)	\$2,900
Total	\$71,345

CONTRACT ACCOUNTING SERVICES 60-42-5-518 \$18,016

This account supports the use of an outside accounting firm to provide some accounting support services. This is part of our effort to improve internal controls by having an outside firm perform certain checks and balances. We estimate (2) hours per week x 52 weeks at \$80 per hour, \$800 for fixed assets, \$12,000 for Treasurer duties, and \$1,400 for contingencies to be split 80% Water & Sewer Administration, 20% Garbage.

CONTRACT PAYROLL SERVICES 60-42-5-520 \$7,000

Paylocity Payroll Service provides online payroll services, tax services, quarterly and annual reports. The total cost is split with Administration, Sewer and Water Administration and Garbage (45/45/10).

CONTRACT COMPUTER SERVICES 60-42-5-521 \$0

SOFTWARE SUPPORT/LICENSING 60-42-5-522 \$10,683

This account provides funding for the annual software fee for the Neptune Software.
Annual Neptune AMR Software \$10,683

LOCKBOX 60-42-5-523 \$5,330

This account represents the fees associated with the lockbox processing of utility payments. Lockbox fees are split 80% Water & Sewer Administration, 20% Garbage.

UTILITY BILLING CONTRACT 60-42-5-524 \$13,860

This account represents the fees associated with the creating and mailing of the Sewer and Water billing. Utility Billing Contract expenses are split 80% Water & Sewer Administration and 20% Garbage.

CONTRACT ACCOUNTING – AUDIT 60-42-5-525 \$10,440

The audit is split 40% Administration, 40% Water and Sewer Administration, 20%



Water/ Sewer Administration

Garbage.

RECORDS STORAGE 60-42-5-526

This account provides for digital imaging of various archives (IEPA permits and various maps) maintained for Public Works.

CUSTODIAL SERVICE 60-42-5-529

\$6,960

This account supports the expense of contractual janitorial service to clean the operations building. This is split 60% Sewer/Water Admin Fund and 40% Street Fund.

We propose to add bi-annual disinfecting of the building for FY 24/25.

Cleaning service \$75/ cleaning x 2 each x 52 weeks	\$7,800
Mat exchange \$170/month x 12	\$1,250
Floor Waxing	\$1,000
Disinfecting \$700 x 2	\$1,400
Window Washing	\$150
Total	\$11,600
60% Total	\$6,960

LEGAL EXPENSES 60-42-5-533

\$1,500

This fund supports the fund's share of legal costs estimated at \$1,500 per year.

CONTRACT VEHICLE REPAIRS 60-42-5-528

\$26,615

This account pays for all costs associated with outside vehicle repairs based on the Village's contract for vehicle repair. The total contract cost is shared 60/40 between the Street Fund and the Water/Sewer Fund. This account also supports the annual servicing of portable equipment and frontline emergency equipment. The proposed breakdown for FY 24/25 is as follows:

Type I Service, Oil & Filter/Inspection Pick-Ups & SUVs 7 x \$25 ea.	\$175
Type II Service, Oil & Filter/Inspection Dump Trucks 12 x \$240 ea.	\$2,900
Safety Lane 12 x \$120 ea.	\$1,440
Annual Service of Portable and Stand-By Equipment	\$6,000
Annual Service for Loader, Backhoe, and Skid Steer	\$8,500
Routine Maintenance	\$15,000
Tire Replacement Trucks 20 & 23	\$4,000
Tire Replacement for Loader	\$8,000
Unanticipated Tire Repairs	\$1,000
Replacement of Hydraulic Hoses	\$2,500
Unanticipated Repairs	\$17,000



Water/ Sewer Administration

Total	\$66,515
Total 40%	\$26,615

MERCHANT FEES 60-42-5-575

\$32,840

This line pays for merchant costs associated with the acceptance of credit card payments (80% Water and Sewer Administration, 20% Garbage).

SUBSTANCE COMPLIANCE TESTING 60-42-5-595

\$780

This account pays for the federally mandated drug and alcohol compliance testing program and Commercial Driver's License testing required for all CDL holders including seasonal employees. This account is shared between Streets 40% and Sewer and Water Admin 60%. This account also covers Federal mandated background checks performed twice a year on CDL drivers through Clearing House. The proposed FY 24/25 budget is employee based and allocated as follows:

Random CDL Drug Testing 12x\$80/Year	\$960
Post-Accident/Reasonable Cause	\$200
Clearing House Annual Fee	\$40
Program Fee	\$100
Total	\$1,300
60% of Total	\$780

UNIFORMS 60-42-4-471

\$8,290

This account supports the expense of uniforms for employees, including replacement of worn winter or outerwear, boot allowance and apparel for the supervisors. This account is shared between Streets 40% and Sewer and Water Admin 60%. The proposed cost for FY 24/25 is as follows:

Pants Leasing Contract - 9 employees x \$8.00/week x 52 weeks	\$3,745
T-Shirts - 9 employees x \$80/employee	\$720
T-Shirts - 4 part-time employees x \$65/employee	\$260
Sweatshirts -12 employees x \$150/employee	\$1,800
Sweatshirts - 4 part-time employees x \$75/employee	\$300
Collared/Polo Shirts - 8 employees \$45/employee	\$360
Collared/Polo Shirts Supervisors - 3 employees x \$200/employee	\$600
Winter Gear - 3 employees x \$250/employee	\$750
Winter Vests - 11 employees \$85/employee	\$935
Rain Suits - 4 Sets at \$100/set	\$400
Rain Suits - part-time employees 4 Sets at \$50/set	\$200
Winter Gloves - 11 employees x \$40/employee	\$440



Water/ Sewer Administration

Head Gear - 11 employees x \$30/employee	\$330
Safety Boot Allowance - 11 employees x \$225	\$2,475
Uniform contingency	\$500
Total	\$13,815
60% of Total	\$8,290

POSTAGE 60-42-5-551 \$100

This account supports postage costs associated with utility billing office mailing. 20% is being allocated to the Garbage Fund.

TELEPHONE 60-42-5-552 \$17,440

This account supports the expense for all telephone and tablets used specific to water and sewer operations that is not a shared costs with other Village functions. Included in this expense is the cost for lift station alarms, SCADA, tablets, on-call phone and repairs to equipment. The overage in this account is due to adding additional tablets and a supervisor access. The FY 24/25 breakdown is as follow:

Lift Station Dedicated Phone Lines (Granite)	\$10,260
Tablets, On-call phone, and lift station dialer (Verizon)	\$3,800
GPS Monthly Tracking (Precise)	\$1,680
Repairs & Maintenance and Supervisors	\$1,700
Total	\$17,440

SOCIAL SECURITY - FICA 60-42-4-461 \$79,172

This account provides for FICA contribution on a portion of salaries expended to this fund.

PENSION - IMRF 60-42-4-462 \$68,316

This account provides for employee pension (IMRF) based on the portion of salaries expended to this fund. The proposed value is based upon the anticipated IMRF contribution rate percentage of 11.89%.

NPDES PERMIT FEE - IEPA 60-42-5-578 \$17,500

This account supports the expense of the annual permit fee for the Wastewater Treatment Facility. The State Finance Revenue Act of 2003 provides for fees for environmental permitting activities administered by the Illinois Environmental Protection Agency including the National Pollutant Discharge Elimination System (NPDES). The proposed FY 24/25 budget is allocated as follows:

NPDES permit fee for Biosolids	\$2,500
NPDES permit fee for the WWTF	\$15,000



Water/ Sewer Administration

Total \$17,500

SAFETY SUPPLIES & SERVICES 60-42-5-579 \$4,640

This account pays for contractual supplies for the first aid kits and safety materials and is split 40% Streets and 60% Water & Sewer Administration. This account also covers replacement of personal protective equipment such as safety eyewear, hearing protection, safety vests, hard hats and disposable latex gloves. We propose additional funds to support the supply of N95 masks, surgical masks, and hand sanitizer. The prices listed reflect a slight increase per item. The proposed FY 24/25 budget is allocated as follows:

Personal Protective Equipment Replacement	\$2,300
Disposable latex gloves 14 cases at \$250/case (\$3,150 at 40%)	\$3,500
COVID Related Supplies (\$2,000 at 40%)	\$1,000
Fire extinguisher and alarm service	\$400
Safety Signage	\$250
Hearing Protection 2 boxes x \$40/box	\$80
Contractual First Aid Kits & Supplies	\$200
	Total \$7,730
	60% \$4,640

RISK MANAGEMENT 60-42-5-594 \$95,865

This account supports utility insurance costs relating to liability, workers compensation, property and casualty provided through Illinois Municipal League Risk Management Association. In preparation for the FY 21 Budget, the calculation for workers compensation premium was reallocated based on a percentage of payroll and not based upon expenses of individual funds. The Water/Sewer Fund is responsible for 25% of the total workers compensation premium. The remaining premium for liability insurance coverage is split based on a fund’s proportion of the operating budget.

ROAD GRAVEL/SHOULDER RESTORATION 60-42-6-614 \$18,405

This account pays for gravel, top soil, seed, blankets, sod and other materials used to repair road base, shoulders and grassed parkway areas which have been damaged by construction activity, traffic or snow plows. This account will share costs with 60% Sewer/Water Admin and 40% Street. We have seen a price increase planned for the upcoming season. The FY 24/25 budget is allocated as follows:

CA-6 Limestone Gravel – 25 loads at \$650/load	\$16,250
Top Soil – 6 loads at \$400/load	\$2,400
Seed 10 bags (\$165/bag)	\$1,650



Water/ Sewer Administration

Excelsior Blanket 25 Rolls (\$35/roll)	\$875
Sod	\$1,000
Excavation Spoil Disposal	\$8,000
Misc. Restoration Items	\$500
Total	\$30,675
60%	\$18,405

OPERATING SUPPLIES 60-42-6-652 \$11,000

This fund represents miscellaneous office supplies specific to the administration of the utility. Additional supplies for the Operations building and meter replacement supplies were required.

TOOLS 60-42-6-653 \$4,400

This account supports the expense associated with the purchase of new tools or the replacement of tools which have been damaged or worn out and can vary depending upon need. Tools such as wire brushes, skimmer nets and sludge judges are high wear items requiring routine replacement. It also covers the purchase of specialty tools used in repairs and maintenance for both departments. The price increase is for the replacement of the laboratory microscope. The current scope is 13 years old and is used for analyzing the oxidation ditches for process control. The proposed amount for FY 24/25 is as follows:

Replacement Gas Monitor Sensors	\$250
Street brooms and shovels	\$500
Microscope	\$3,000
Headset Computer	\$150
Misc. Tools	\$500
Total	\$4,400

GAS & OIL 60-42-6-655 \$16,040

This account covers a portion of fuel and oil for Public Works vehicles and equipment. Cost to be split 60% Streets and 40% Water & Sewer Administration. Due to fluctuating fuel costs, we are unable to predict the direction of the market and what the cost of fuel will become in three months. We propose to maintain current funding due to present fuel costs. For FY 24/25 will be allocated as follows:

Fuel and Oil	\$32,000
Diesel for Heavy Equipment	\$4,500
10% Cost Contingency	\$3,600
Total	\$40,100
40% of Total	\$16,040



Water/ Sewer Administration

MISCELLANEOUS EQUIPMENT 60-42-8-830

\$900

The proposed amount is for unanticipated expenditures on equipment.

FLEET REPLACEMENT CONTRIBUTION 60-42-7-716

\$78,500

2010 GRAND AVENUE PHASE II 60-42-7-715

\$44,364

This \$865,100 loan was received as part of the American Recovery and Reinvestment Act. The Village received \$364,000 in federal funds towards the \$1.2 million project. The remaining balance (\$1,181,170) was given to us in the form of a zero-interest loan to be paid back over the next 20 years. This loan will be fully paid in 2031. The remaining balance on this loan as of April 30, 2021 is \$443,642.

2011 SANITARY DISTRICT CONTRIBUTION 60-42-7-717

\$125,000

The Village has agreed to assist the Sanitary District with the cost of the 2011/2012 Phase III Plant improvements. The Village has agreed to contribute not to exceed \$125,000 annually for the next 20 years. The final contribution amount will be determined once the contract is finalized and IEPA has issued a repayment schedule.

IEPA LOANS – PHASES I & II – LAKE MICHIGAN WATER – 60-42-7-800 & 801 \$1,072,662

IEPA low-interest loan for 20 years to fund internal water system improvements for Lake Michigan water. Repayment began in FY 17/18. Annual payments total \$1,072,662.

CONTINGENCY 60-42-9-929

The contingency account generally provides for service fees charged as unpaid final utility bills are recouped from the collection agency.

**WATER/SEWER
DEBT SERVICE**

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

DEBT SERVICE					
60-42-7-714	2008 GRAND AVENUE - PHASE I	-	-	-	-
60-42-7-715	2010 GRAND AVENUE - PHASE II	44,364	44,367	44,364	44,364
60-42-7-717	2011 SANITARY DISTRICT CONTRIBUTION	125,000	125,000	125,000	125,000
60-42-7-718	SERIES 2013 REFUNDING	-	-	-	-
60-42-7-800	IEPA LOAN - PHASE I	404,995	404,995	404,995	404,995
60-42-7-801	IEPA LOAN - PHASE II	667,666	667,667	667,666	667,667
TOTAL DEBT SERVICE EXPENDITURES		1,242,026	1,242,029	1,242,025	1,242,026



Water Operating

Account Overview

This fund covers the costs associated with the operations and maintenance of the water distribution system, water storage facilities and stand-by well houses. The water supply and distribution system includes water receiving station, in-ground storage tank, two elevated water storage tanks, four well houses, four emergency wells, one pressure tank for iron removal and chemical feed systems for chlorine, fluoride and polyphosphate. We service 66 miles of water mains, 833 fire hydrants, 4,723 Buffalo (“B”) boxes and village water meters.

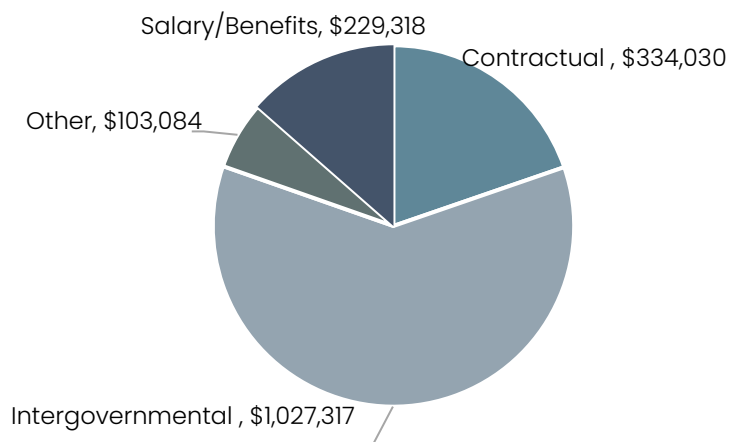
Expenses within the water operating account are divided into three main categories that include: salary/benefits, contractual, and other.

- Salary/Benefits: This area provides funding for full and part time employee salaries, overtime, on-call pay, insurance, membership fees, and professional development trainings/ conferences.
- Contractual: Line items in this category support funding for the various contractual services the Village has. Contractual services include maintenance, generator maintenance, tank inspections, landscaping, leak detection, amongst other items.
- Other: Items under this area provide funding for a variety of services that include natural gas and electric service, water meters, back flow cross connection, and facility chemicals, along with additional items.
- Intergovernmental: This line item accounts for the Village’s purchase of Lake Michigan Water from CLCJAWA.

Account Expenditure Overview

For fiscal year 2024-2025, a total of \$1,693,749 is budgeted for water operating expenses. The breakdown of the water operating account for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Water Operating Expenses for Fiscal Year 2024-2025



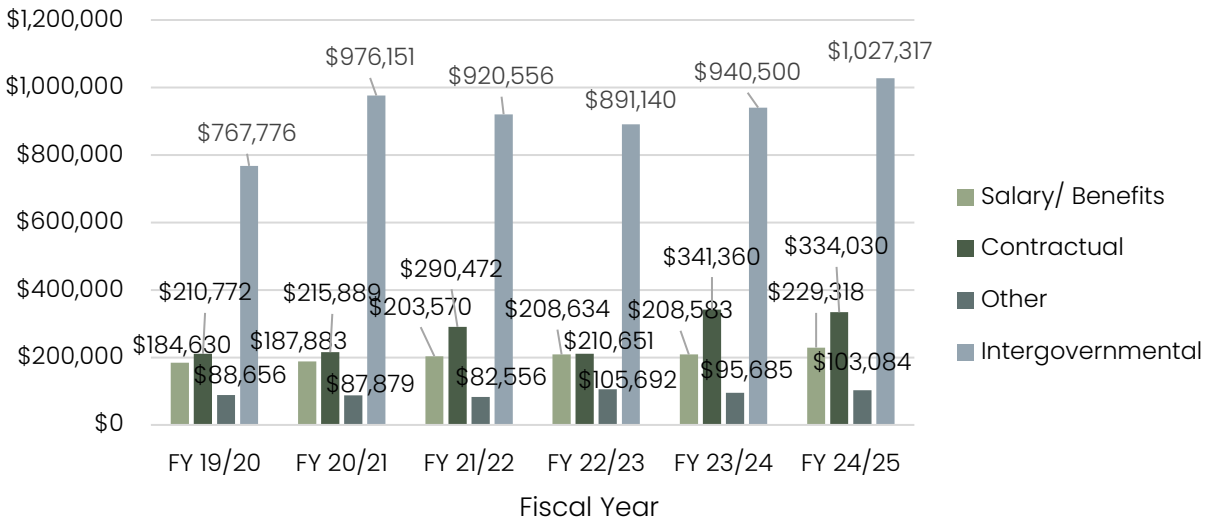


Water Operating

Water Operating Expenditures from FY 19/20- FY 24/25

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Salary/ Benefits	\$184,630	\$187,883	\$203,570	\$208,634	\$208,583	\$229,318
Contractual	\$210,772	\$215,889	\$290,472	\$210,651	\$341,360	\$334,030
Other	\$88,656	\$87,879	\$82,556	\$105,692	\$95,685	\$103,084
Intergovernmental	\$767,776	\$976,151	\$920,556	\$891,140	\$940,500	\$1,027,317
Total	\$1,251,834	\$1,467,802	\$1,497,154	\$1,416,116	\$1,586,128	\$1,693,749

Water Operating Expenditures Historical Summary



WATER OPERATING

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

SALARY/BENEFITS					
60-44-4-421	SALARY	179,758	175,915	179,628	192,773
60-44-4-422	SEASONAL SUMMER	4,774	8,760	8,000	7,775
60-44-4-423	OVERTIME	11,909	10,000	4,280	10,000
60-44-4-424	ON-CALL/CALL OUT PAY	5,965	7,168	7,200	7,620
60-44-4-430	REGULAR PART TIME WAGES	-	4,000	4,000	5,150
60-44-4-427	MERIT BONUS	5,400	4,800	4,700	4,800
60-44-4-428	SICK TIME COMPENSATION	828	1,200	775	1,200
TOTAL SALARY & BENEFITS EXPENDITURES		208,634	211,843	208,583	229,318

CONTRACTUAL					
60-44-5-520	REPAIRS & MAINTENANCE	8,741	14,800	1,300	18,100
60-44-5-521	GENERATOR MAINTENANCE	2,108	8,620	8,400	5,500
60-44-5-522	TANK INSPECTIONS	3,120	8,200	7,000	3,600
60-44-5-524	DISTRIBUTION SYSTEM REPAIRS	166,800	177,400	254,500	220,800
60-44-5-525	LANDSCAPING CONTRACT	5,965	6,200	4,500	6,500
60-44-5-527	LEAK DETECTION SERVICE	10,725	12,660	12,660	13,660
60-44-5-528	LAB SERVICE	8,191	23,490	24,000	31,870
60-44-5-529	ENGINEERING SERVICE	5,000	34,000	29,000	34,000
TOTAL CONTRACTUAL EXPENDITURES		210,651	285,370	341,360	334,030

OTHER					
60-44-5-552	TELEPHONE	4,044	-	-	-
60-44-5-571	NATURAL GAS SERVICE	4,026	5,500	4,400	5,500
60-44-5-576	ELECTRIC SERVICE	31,202	24,720	35,000	37,500
60-44-5-614	BACKFLOW CROSS CONNECTION	990	1,500	-	1,500
60-44-6-622	WATER METER	48,340	50,300	45,000	51,809
60-44-6-623	NEW WATER METERS	12,943	-	-	-
60-44-6-652	OPERATING SUPPLIES	1,023	1,200	1,200	1,275
60-44-6-656	FACILITY CHEMICALS	731	1,570	700	1,750
60-44-8-830	EQUIPMENT NEW/REPLACEMENT	1,443	8,385	8,385	2,750
60-44-9-929	CONTINGENCY	949	1,000	1,000	1,000
NON-OPERATING FUNDS		105,692	94,175	95,685	103,084

INTERGOVERNMENTAL					
60-44-6-700	CLCJAWA WATER SUPPLY PURCHASE	891,140	985,875	940,500	1,027,317

TOTAL WATER DEPT EXPENDITURES		1,416,116	1,577,263	1,586,128	1,693,749
--------------------------------------	--	------------------	------------------	------------------	------------------



Water Operating

SALARY 60-44-4-421

\$192,773

This account supports 20% of the total Public Works salaries. The remaining percentage of salary is funded through the Sewer Fund budget (40%) and the Street Maintenance budget (40%).

SEASONAL SUMMER 60-44-4-422

\$7,775

This fund supports 40% of the total seasonal summer employees and is shared with Sewer 40% and Water 20%. The schedule runs from May 1st to August 21st. The FY 24/25 proposed amount reflects a base salary plan of \$18.00 per hour plus any time merit based increases for the expected return of summer seasonal employees. The FY 24/25 proposed is as follows:

3 Returning Positions x 13 weeks x 37.5 hrs./week x \$19.00	\$27,875
1 Returning Position x 15 weeks x 37.5 hrs./week x \$19.50	\$11,000
Total	\$38,875
20% of Total	\$7,775

OVERTIME 60-44-4-423

\$10,000

Overtime is spread amongst the Water, Sewer, and Streets budgets. Overtime is tracked by activity. The proposed FY 22/23 overtime budget is projected at \$50,000 and this fund will cover 20% of all overtime expenses.

ON-CALL/CALL OUT PAY 60-44-4-424

\$7,620

This line covers 40% of the cost of on-call/call-out compensation for Public Works operating employees and is shared with Sewer 40% and Water 20%. In accordance with the collective bargaining agreement of May 1, 2017, bargaining members are to receive a lump sum for On-Call Duty per week. Initial amount in 2017 was \$100/week with a \$10 increase each following year for the life of the contract. For FY 24/25 the On-Call Pay is \$170/week. The proposed cost breakdown is as follows:

General On-Call: \$170/person x 2 people x 52 weeks	\$17,680
Snow On-Call: \$170/person x 6 people x 20 weeks	\$20,400
Total	\$38,080
20% of Total	\$7,620

REGULAR PART TIME LABORER POSITION 60-44-4-430

\$5,150

This fund supports 40% of the wages of a part time employee and is shared 40% from Sewer and 20% from Water. This position is based on a 24-hour work week with a flexible schedule based on the department needs. The FY 24/25 proposed amount



Water Operating

reflects a base salary plan of \$20.00 per hour.

1,000 hours/yr. x \$26.00	\$26,000
20% of Total	\$5,150

MERIT BONUS 60-44-4-427 **\$4,800**

Provides for a merit bonus pool in accordance with the Village’s merit pay system.

SICK TIME COMPENSATION 60-44-4-428 **\$1,200**

In accordance with the Employee Handbook, this account provides employees who elect to receive compensation for unused sick days as outlined in the policy.

EQUIPMENT REPAIRS & MAINTENANCE 60-44-5-520 **\$18,100**

This account supports the expense of contractual repairs and maintenance or upgrades to our emergency well house equipment, elevated storage tanks, and receiving reservoir. We propose to flow test and calibrate the water meters at the reservoir and pump houses annually to meet the IDNR requirements from the LMO-2 report. This account also supports the replacement of the UPS back-up batteries as well as the service batteries for the alarm boxes. The proposed FY 24/25 budget is allocated as follows:

Contractual repairs and maintenance	\$5,000
Flow meter testing and calibration	\$2,000
UPS Back-Up Batteries 3 @ \$120 ea.	\$360
Alarm Batteries	\$240
Hydrant Painting	\$5,500
Reservoir Pump 3 – Full Service	\$5,000
Total	\$18,100

GENERATOR MAINTENANCE 60-44-5-521 **\$5,500**

This account supports the expense of contractual maintenance service, repairs and parts for four standby generators at the well houses and receiving station. This account also reflects the replacement of the generator batteries as needed. We have placed the generator batteries on the recommended three-year replacement program and have staggered the replacements accordingly. The proposed FY 24/25 budget is allocated as follows:

Service of 4 generators	\$2,850
Coolant and Oil Analysis 4 generators at \$60/generator	\$240
Load testing of 1 generator @ \$750 each	\$750
Generator Battery Exchange 3 batteries x \$200/battery	\$600
6-volt Back-up/Dialer Battery Exchange 4 x \$15	\$60
Estimated Contingency for generator repairs and parts	\$1,000



Water Operating

Total \$5,500

TANK INSPECTIONS 60-44-5-522 \$3,600

This account supports the expense of contractual inspections of the two elevated storage tanks. These inspections include testing of the cathodic system and replacement of the aviation lights. The proposed FY 24/25 budget is allocated as follows:

Two elevated storage tank Cathodic Protection inspection \$3,600
 (\$1,800 x 2)

Total \$3,600

DISTRIBUTION SYSTEM REPAIRS 60-44-5-524 \$220,800

This account supports the expense of contractual water distribution repairs and parts. This account is over budget due to the increase in pricing from bringing on 2 new contractors to perform this type of work. One of the original contractors retired which forced us to explore other contractors. These additional contractors have relatively similar pricing and is within industry pricing. Additionally, this past year, we experienced 4 major repairs with a combined cost of 61K. Distribution system repairs will be tracked in this account as shown below:

Repair Item	FY 22/23		Repair Item	FY 23/24 May - Feb	
	Scheduled	Emergency		Scheduled	Emergency
B-box	11	1	B-box	11	0
Hydrant	10	0	Hydrant	1	2
Service	0	15	Service	0	3
Saddle			Saddle		
Main	0	20	Main	0	12
Valve	3	0	Valve	3	0
Totals	24	31	Totals	15	17

For FY 24/25 the proposed budget is based on the following:

System Repairs 29 x \$5,800 (average cost)	\$168,200
B-box Replacement 5 x \$1,800 (average cost)	\$9,000
2 Hydrant Replacements \$12,000 (average cost)	\$24,000
Replacement of aged valves 2 x \$9,800 (average cost)	\$19,600
Total	\$220,800

LANDSCAPING CONTRACT 60-44-5-525 \$6,500

This account supports the expense of contractual lawn maintenance, fertilizer and weed control for 4 stand-by well houses, 2 elevated towers and the Reservoir. Mowing is based on seasonal variances which influence mowing needs of a 30-week



Water Operating

schedule from April 1st through November 30th. The proposed FY 24/25 budget is allocated as follows:

30 Rotations x \$190/Rotation	\$5,700
Weed control and fertilizer service Well House nos.1, 2, 5, 6, Tower 2 and Reservoir	\$800
Total	\$6,500

LEAK DETECTION SERVICE 60-44-5-527 \$13,660

This account supports the expense of contractual leak detection services used to locate problem water leaks on an as needed basis. Additionally, this account supports the annual leak survey performed on all water mains to identify smaller leaks that do not surface. We perform the leak survey on half the town and alternating each year. The proposed FY 24/25 budget is allocated as follows:

Leak Detections Services \$645/Call at 8/year	\$5,160
Contractual Water Survey	\$8,500
Total	\$13,660

LAB SERVICE 60-44-5-528 \$31,870

This account supports the expense of contractual lab service for drinking water monitoring. The sample schedule is predetermined by the Illinois EPA with specialty samples on a monitoring schedule. Additional funds for the UCMR 5 mandatory testing have been added. The increase in this fund is due to projected cost increases, newly imposed environmental fees, and pricing for courier fees. The proposed FY 24/25 budget will remain the same and is allocated as follows:

Routine distribution coliform 228 at \$9.25 ea.	\$2,110
GEN FIN, Reservoir 12 at \$9.25 ea.	\$110
Stage 2 D/DBP 16 at \$120 ea.	\$1,920
Lead and Copper 30 at \$24 ea.	\$720
Synthetic organic compounds 4 at \$900 ea.	\$3,600
Volatile organic compound 4 at \$90 ea.	\$360
Nitrate 4 at \$20 ea.	\$80
Nitrite 4 at \$120ea.	\$80
Corrosion Control 4 at \$85 ea.	\$340
Inorganic compounds 4 at \$140 ea.	\$560
Radium 4 at \$250 ea.	\$10,250
Project Management, Watchdog	\$160
Unregulated UCMR5 Testing (4 tests at \$2,00 ea.)	\$8,000
Courier Service 52 at \$40/week	\$2,080
Total	\$30,370
5% Contingency for Resample	\$1,500



Water Operating

Total \$31,870

ENGINEERING SERVICE 60-44-5-529 \$34,000

This account supports the expense of contractual engineering or consultant services to address issues that arise at the Reservoir or stand-by well houses. Per EPA requirements, we are to supply a Source Water Protection plain that takes in to consideration the location of our wells in conjunction with water run-off. Baxter & Woodman oversee storm runoff and has provided us a quote to prepare and submit the Source Water Protection Plan on our behalf. Under the UCMR5 – Lead and Copper Rule, a 100% inventory of the water services must be provided and then verified for non-lead. This work will span over a two-year period and will require the assistance of an outside firm. The FY 24/25 budget allocation is:

Source Water Protection Plan	\$12,800
120 Water Consulting Firm – UCMR5 Lead & Copper (2-year program)	\$16,200
Engineering Consultant Services	\$5,000
Total	\$34,000

TELEPHONE 60-44-5-552

This account was moved to 60-42-5-552 in FY 23/24.

NATURAL GAS SERVICE 60-44-5-571 \$5,500

This account supports the expense of natural gas service to provide fuel to heat well houses and to fuel the generators at stand-by well houses and Receiving Station. Gas usage varies depending on the need for generator produced power during electrical power interruptions.

ELECTRIC SERVICE 60-44-5-576 \$37,500

This account supports the expense of electric service for 4 emergency wells, 2 elevated storage tanks, and 1 receiving station. Actual expenditures may vary due to seasonal variances in water consumption. Heating of facilities also contributes to the difficulty of predicting electrical usage. We have seen an increase in cost since changing providers and have reflected that in our proposed usage for FY 24/25. The proposed FY 24/25 budget is allocated as follows:

Electric service for 1 elevated storage tank and the Reservoir	\$27,000
Electric service for 1 elevated storage tank and stand-by well houses	\$10,000
Contingency for seasonal variances	\$500
Total	\$37,500

BACKFLOW CROSS CONNECTION CONTROL 60-44-5-614 \$1,500



Water Operating

This account supports activities involved with the IEPA Cross Connection program. Residents and commercial owners are required to provide annual certifications on all backflow devices connected to the water distribution system. Currently we estimate that 97 residential and 135 commercial backflow preventers are being used in the Village. We propose to utilize in-house staff as well as Backflow Service Inc. to track and maintain compliance with the backflow device certification program. The proposed FY 24/25 costs are as follows:

Annual Management Fee	\$500
Prepare and Mail Biannual Cross Connection Surveys (Est. 4,655 mailings)	\$500
Manage Returned Surveys	\$500
Total	\$1,500

WATER METER 60-44-6-622

\$51,809

This account supports the expense of purchasing replacement water metering equipment that is outdated or has failed and repairs to associated meter plumbing. It will support the purchases of water meters for new construction as well as homes that will convert from private well systems to Village provided water. This account is driven primarily by the rate of development in the community. When a permit for a new building is issued the permittee pays for the water meters that will be installed as part of the permit fee. Thus, the expense of purchasing meters for new construction is offset by revenue. This account also supports annual water meter testing. The data collected from the water meter testing program supports requirements for the LMO-2 Report. The following tables show work performed on the water meters:

Activity for FY 23/24 as of Feb.	Meter Count
Upgraded 5/8" Meter/Register (Data Log)	10
Upgraded 3/4" Meter/Register (Data Log)	1
Upgraded 1" Meter/Register (Data Log)	6
Commercial Accounts Upgrades	3
New Construction	15
Private Wells Changed to Village Water	0

Availability of the various sizes of water meters has slowed the change out process. Meters ordered today can take up to 4-5 months before delivery. New construction has received priority so as not to delay the construction process. The cost breakdown is as follows:

Replacement Meters	\$26,000
Model Homes for Briargate 18 at \$600/meter	\$10,800
Private Well Change Over to Village Water 5 at \$600/meter	\$3,000



Water Operating

Meter Testing – 25 x \$50	\$1,250
Contractual Hydrant Meter Replacement	\$7,250
Contingency for Commercial & Residential Water Meters	\$3,000
Total	\$51,809

OPERATING SUPPLIES 60-44-6-652 \$1,275

This account supports the expense of purchasing chlorine, phosphate, fluoride and iron testing reagents as well as miscellaneous supplies for the well houses and reservoir. We have seen a decrease in use since switching over to Lake Michigan water. It is difficult to predict our exact usage of de-ionized water, reagents and rust remover as the demand varies. We have seen a slight increase in pricing and delivery charges for the items listed below. The proposed allocations for FY 23/24 are as follows:

De-ionized Water	\$200
Polyphosphate Testing Reagents	\$75
Chlorine Testing Reagents	\$500
Fluoride Testing Reagents	\$0
Iron Testing Reagents	\$0
Miscellaneous Supplies	\$500
Total	\$1,275

FACILITY CHEMICALS 60-44-6-656 \$1,750

This account supports the expense of chemicals to treat our drinking water. At present we do not add chemicals to Lake Michigan water but anticipate the possibility to boost chlorine residuals due to a new IEPA standard. In anticipation of 2 extended scheduled shutdowns from our water provider, we have increased funding to support the operations of our Stand-by Wells. The proposed FY 24/25 budget is allocated as follows:

Liquid Chlorine Usage 250 gal. X \$4.40/gal.	\$1,100
Phosphate 50 lbs. x \$1.06/lb.	\$0
Fluoride for Well House No. 5 – 0 barrels x \$330/ea.	\$0
De-chlorination tablets - 2 buckets at \$325/ea.	\$650
Total	\$1,750

EQUIPMENT NEW/REPLACEMENT 60-44-8-830 \$2,750

This account covers the purchase of special and replacement equipment. Proposed equipment with their respective costs is shown below.

- **Office Chairs – \$1,750**

We propose to replace the computer chairs in the computer room with ergonomically chairs. As we have been utilizing staff to navigate software and



Water Operating

to input data, we have noticed an increase of discomfort sitting. The current chairs are not designed for extended sitting and should be replaced to prevent possible lower back stress. The cost for the replacement shall be 40% Streets, 40% Sewer, and 20% Water.

- **HACH Chemical Testing Kit - \$2,400**

Public Works is proposing the replacement of the HACH D700 chemical testing kit used to analyze chlorine, phosphate, and fluoride in our drinking water. This unit is dedicated to water analysis only to avoid cross contamination from wastewater analyzing. It is good practice to replace the unit every 4-5 years to ensure accurate readings. Our unit is eight years old has been replaced with the newer version of D700.

OFFICE CHAIRS \$1,750 AT 20%	\$350
HACH CHEMICAL TESTING KIT	\$2,400
	Total
	\$2,750

CLCJAWA WATER PURCHASE 60-44-6-700

\$1,027,317

This account covers the purchase of the Village's water supply from CLCJAWA.

CONTINGENCY 60-44-9-929

\$1,000



Sewer Operating

Account Overview

The sewer operating account pays for costs associated with the operations and maintenance of the sanitary sewer collection system as well as the Wastewater Treatment Facility (WWTF). The collection system includes eleven wastewater pumping stations and approximately 54 miles of sanitary sewers. The WWTF is rated at a designed average flow of 2.0 million gallon per day treatment process.

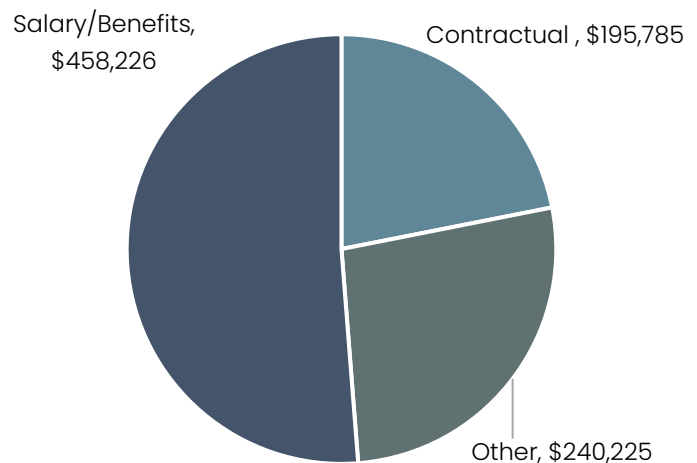
Expenses within the sewer operating account are divided into three main categories that include: salary/benefits, contractual, and other.

- Salary/Benefits: This area provides funding for full-time and seasonal summer employee salaries, overtime, insurance, membership fees, and professional development trainings/ conferences.
- Contractual: Line items in this category support funding for the various contractual services the Village has. Contractual services include equipment maintenance, sludge disposal, engineering services, collection system maintenance, pump maintenance, and lab services.
- Other: Items under this area provide funding for a variety of services that include gas and electric services, system repairs, operating supplies, chemicals, and Des Plaines watershed work group.

Account Expenditure Overview

For fiscal year 2024-2025, a total of \$894,236 is budgeted for sewer operating expenses. The breakdown of the sewer operating account for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Sewer Operating Expenses for Fiscal Year 2024-2025



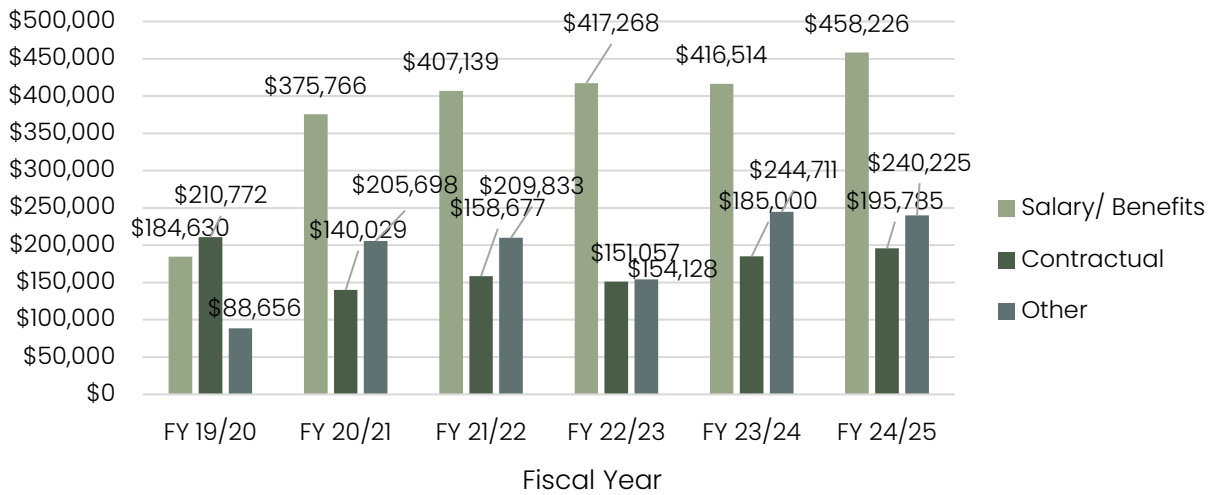


Sewer Operating

Sewer Operating Expenditures from FY 19/20- FY 24/25

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Salary/ Benefits	\$184,630	\$375,766	\$407,139	\$417,268	\$416,514	\$458,226
Contractual	\$210,772	\$140,029	\$158,677	\$151,057	\$185,000	\$195,785
Other	\$88,656	\$205,698	\$209,833	\$154,128	\$244,711	\$240,225
Total	\$484,058	\$721,493	\$775,649	\$722,453	\$846,225	\$894,236

Sewer Operating Expenditures Historical Summary



SEWER OPERATING

ACTUAL	BUDGET	EST. YR. END	BUDGET
2022/2023	2023/2024	2023/2024	2024/2025

SALARY/BENEFITS

60-43-4-421	SALARY	359,516	351,829	358,764	385,546
60-43-4-422	SEASONAL SUMMER	9,548	17,520	11,500	15,550
60-43-4-423	OVERTIME	23,819	20,000	13,000	20,000
60-43-4-424	ON-CALL/CALL-OUT PAY	11,929	14,335	14,300	15,230
60-43-4-430	REGULAR PART TIME WAGES	-	8,000	8,000	10,300
60-43-4-427	MERIT BONUS	10,800	9,600	9,400	9,600
60-43-4-428	SICK TIME COMPENSATION	1,656	2,000	1,550	2,000
TOTAL SALARY & BENEFITS EXPENDITURES		417,268	423,284	416,514	458,226

CONTRACTUAL

60-43-4-455	IMMUNIZATIONS	795	1,200	600	1,135
60-43-5-520	EQUIPMENT REPAIRS & MAINTENANCE	7,341	10,000	11,300	12,000
60-43-5-521	GENERATOR MAINTENANCE	12,559	34,345	34,300	20,350
60-43-5-522	SLUDGE DISPOSAL	38,389	44,000	39,300	41,000
60-43-5-532	ENGINEERING/CONSULTANT SERVICES	3,900	4,000	-	2,500
60-43-5-524	COLLECTION SYSTEM MAINTENANCE	40,792	54,000	50,000	57,000
60-43-5-525	LANDSCAPING CONTRACT	18,690	21,870	19,000	22,770
60-43-5-527	PUMP MAINTENANCE SERVICE	8,995	15,000	10,500	15,500
60-43-5-528	LAB SERVICE	19,597	20,190	20,000	23,530
60-43-5-529	CUSTODIAL SERVICE	-	-	-	-
60-43-5-531	BACKFLOW INSPECTIONS	-	-	-	-
TOTAL CONTRACTUAL EXPENDITURES		151,057	204,605	185,000	195,785

OTHER

60-43-5-552	TELEPHONE	6,628	-	31	-
60-43-5-571	NATURAL GAS SERVICE	4,523	7,000	5,500	7,000
60-43-5-576	ELECTRIC SERVICE	91,923	108,150	158,000	162,200
60-43-6-615	SYSTEM REPAIRS & MAINTENANCE	3,748	19,400	19,300	18,650
60-43-6-652	OPERATING SUPPLIES	300	500	500	500
60-43-6-656	FACILITY CHEMICALS	33,877	37,600	45,950	42,475
60-43-6-660	DES PLAINES WATERSHED WORKGROUP	8,073	8,540	-	7,700
60-44-8-830	EQUIPMENT NEW/REPLACEMENT	4,230	14,430	14,430	700
60-43-9-929	CONTINGENCY	826	1,000	1,000	1,000
TOTAL OTHER EXPENDITURES		154,128	196,620	244,711	240,225

TOTAL SEWER EXPENDITURES

722,453 824,509 846,225 894,236



Sewer Operating

SALARIES 60-43-4-421

\$358,546

This account supports 40% of the total Public Works salaries. The remaining percentage of salary is funded through the Water Fund budget (20%) and the Street Maintenance Fund (40%).

SEASONAL SUMMER 60-43-4-422

\$15,550

This fund supports 40% of the total seasonal summer employees and is shared with Sewer 40% and Water 20%. The schedule runs from May 1st to August 21st. The FY 24/25 proposed amount reflects a base salary plan of \$18.00 per hour plus any time merit based increases for the expected return of summer seasonal employees. The FY 24/25 proposed is as follows:

3 Returning Positions x 13 weeks x 37.5 hrs./week x \$19.00	\$27,875
1 Returning Position x 15 weeks x 37.5 hrs./week x \$19.50	\$11,000
Total	\$38,875
40% of Total	\$15,550

OVERTIME 60-43-4-423

\$20,000

Overtime is spread amongst the Water, Sewer and Streets budgets. Overtime is tracked by activity. The proposed FY 22/23 overtime budget is projected at \$50,000 and this fund will cover 40% of all overtime expenses.

ON-CALL/CALL-OUT PAY 60-43-4-424

\$15,230

This line covers 40% of the cost of on-call/call-out compensation for Public Works operating employees and is shared with Sewer 40% and Water 20%. In accordance with the collective bargaining agreement of May 1, 2017, bargaining members are to receive a lump sum for On-Call Duty per week. Initial amount in 2017 was \$100/week with a \$10 increase each following year for the life of the contract. For FY 24/25 the On-Call Pay is \$170/week. The proposed cost breakdown is as follows:

General On-Call: \$170/person x 2 people x 52 weeks	\$17,680
Snow On-Call: \$170/person x 6 people x 20 weeks	\$20,400
Total	\$38,080
40% of Total	\$15,230

REGULAR PART TIME LABORER POSITION 60-4-43-430

\$10,400

This fund supports 40% of the wages of a part time employee and is shared 40% from Sewer and 20% from Water. This position is based on a 24-hour work week with a flexible schedule based on the department needs. The FY 24/25 proposed amount



Sewer Operating

reflects a base salary plan of \$20.00 per hour.

1,000 hours/yr. x \$26.00		\$26,000
	40% of Total	\$10,400

MERIT BONUS 60-43-4-427 **\$9,600**

Provides for a merit bonus pool in accordance with the Village’s merit pay system.

SICK TIME COMPENSATION 60-43-4-428 **\$2,000**

In accordance with the Employee Handbook, this account provides employees who elect to receive compensation for unused sick days as outlined in the policy.

IMMUNIZATIONS 60-43-4-455 **\$1,135**

This account supports the expense of recommended immunizations associated with protection from known communicable illnesses associated with wastewater. The required immunizations and associated costs for FY 24/25 are as follows:

Hepatitis Antibody Screening 11 x \$85	\$935
Immunizations Contingency	\$200
Total	\$1,135

EQUIPMENT REPAIRS & MAINTENANCE 60-43-5-520 **\$12,000**

This account supports the expense of contractual repairs and upgrades of WWTF and lift station pumping equipment. The proposed budget includes funds for emergency replacement of the smaller pump units not covered in capital funds and for unanticipated repairs of the facilities. This fund supports repairs not identified through contractual services.

GENERATOR MAINTENANCE 60-43-5-521 **\$20,350**

This account supports the expense of contractual maintenance service, repairs and parts for 11 stand-by generators at the lift stations and two at the WWTF. This account also reflects the replacement of the generator batteries. We have placed the generator batteries on the recommended three-year replacement program and have staggered the replacements accordingly. The proposed FY 24/25 budget is allocated as follows:

Service of 13 generators @ \$450/ea.	\$5,850
Coolant and Oil Analysis 13 generators at \$60/generator	\$780
Load testing of 5 generators @ \$750/ea.	\$3,750
Generator Battery Exchange 6 batteries x \$200/battery	\$1,200
6-volt Back-up/Dialer Battery Exchange 15 x \$18	\$270
Contractual Gen Set Repairs	\$7,500
Estimated Contingency for generator repairs and parts	\$1,000



Sewer Operating

Total \$20,350

SLUDGE DISPOSAL 60-43-5-522 \$41,000

This account supports the expense of contractual sludge processing and disposal. Generally, the sludge is removed in early fall and applied to a contracted farmers field. We do not foresee an increase in pricing for FY 24/25. The proposed FY 24/25 budget is allocated as follows:

Estimated sludge disposal service – 1100 cu yds. x \$40.00/cu yd.	\$41,000
Total	\$41,000

ENGINEERING/CONSULTANT SERVICES 60-43-5-532 \$2,500

This account supports the expense of contractual engineering for operational problems that arise at the Wastewater Treatment Facility (WWTF) or in the collection system, contractual maintenance and servicing of the centrifuge. The FY 24/25 budget allocation is as follows:

Centrysis Service	\$1,500
Engineering Consultant Services	\$1,000
Total	\$2,500

COLLECTION SYSTEM MAINTENANCE 60-43-5-524 \$57,000

This account supports the expense of contractual sanitary sewer cleaning, televising sewers and vactor services for cleaning wet wells at the WWTF and lift stations. This account also supports contractual repairs that originate from sewer televising and cleaning based on the previous fiscal year contractual cleaning. The increase in this account is due to price increases from the contractor for site visits. The proposed FY 24/25 budget is allocated as follows:

Contractual sanitary sewer cleaning and televising service	\$29,000
Contractual investigative sewer televising	\$6,000
Quarterly wet well cleaning WWTF and Lift Stations \$3,000 x 4	\$12,000
Collection System Repairs	\$10,000
Total	\$57,000

LANDSCAPING CONTRACT 60-43-5-525 \$22,770

This account supports the expense of contractual lawn maintenance, fertilizer and weed control for 5 lift stations and the WWTF. This account also supports the Spring, Summer and Fall maintenance at the Wastewater Treatment Facility. Mowing is based on seasonal variances which influence mowing needs of a 30-week schedule from April 1st through November 30th. The proposed FY 24/245budget is allocated as follows:



Sewer Operating

Spring, Summer, and Fall Landscaping	\$1,170
30 Estimated Rotations x \$670/rotation	\$20,100
Weed Control and Fertilizer WWTF and lift stations.	\$1,500
Total	\$22,770

PUMP MAINTENANCE SERVICE 60-43-5-527 **\$15,500**

This account supports the expense of contractual pump maintenance for 13 pumps at 6 wastewater pumping stations as well as 5 influent pumps, 2 excess flow pumps, 1 grinder pump, and 1 mixer pump located at the WWTF. The 5-wastewater pumping station have larger pumps that we are not able to service in-house. This account also supports any unanticipated repairs or replacement of the smaller wastewater pumping stations not serviced contractually for a total of 10 pumps. The proposed amount for FY 24/25 is:

Contractual Maintenance	\$10,500
Smaller Station Pump Repairs	\$5,000
Total	\$15,500

LAB SERVICE 60-43-5-528 **\$23,530**

This account supports the expense of contractual lab services. Lab service needs can vary depending upon special condition requirements of the national pollutant discharge elimination system (NPDES) permit that we operate under. The increase in funding is due to additional sampling while in the last year of the 5-year NPDES permit. The budgeted costs for 24/25 are allocated below:

Weekly lab analysis	\$12,500
Monthly lab analysis	\$1,350
503 Sludge Monitoring	\$3,000
Special Condition lab analysis	\$1000
Permit Renewal Testing	\$2,500
Courier Service	\$2,080
5% Contingency (Additional IEPA unknown sampling)	\$1,100
Total	\$23,530

TELEPHONE 60-43-5-552

This account was moved to 60-42-5-552 in FY 23/24.

NATURAL GAS SERVICE 60-43-5-571 **\$7,000**

This account supports the expense of natural gas service to provide fuel for standby generators at eight lift stations. Consumption is based on frequency of monthly



Sewer Operating

exercising and use during electrical power interruptions. These fluctuations make it difficult to predict our exact usage. The proposed FY 24/25 budget is allocated as follows:

Natural gas usage for 8 pumping stations	\$5,000
Estimated natural gas for WWTF	\$2,000
Total	\$7,000

ELECTRIC SERVICE 60-43-5-576 \$162,200

This account supports the expense of electric service for the WWTF and 11 pump stations. Actual expenditures may vary due to seasonal variances that influence electric consumption. For example, rain-events generally increase pumping volumes due to inflow and infiltration. Heating of facilities also contribute to the difficulty of predicting electrical usage. We have seen an increase in cost since changing providers and have reflected that in our proposed usage for FY 24/25. The proposed FY 24/25 budget is allocated as follows:

Electric service for the treatment plant	\$135,000
Electric service for 11 pump stations	\$26,700
Contingency for seasonal variances	\$500
Total	\$162,200

SYSTEM REPAIRS & MAINTENANCE 60-43-6-615 \$18,650

This account supports the expense of preventive maintenance, repairs and upgrades for facilities and equipment. The FY 23/24 proposed amount is as follows:

Maintenance Plan for servicing the centrifuge	\$2,800
LMS Flex UV Ballast Interface Board	\$1,000
UV Bulb Replacement 40 at \$185 each	\$7,400
Blower filters replacement	\$2,400
Unanticipated repairs or upgrades to pumps, motors, blowers, blower motors, valves, etc.	\$3,000
Manhole thermal plastic mastic 3 boxes at \$350 each	\$1,050
Contingency – WWTF Controls, UV System Upgrades or Repairs	\$1,000
Total	\$18,650

OPERATING SUPPLIES 60-43-6-652 \$500

This account supports the expense of general operating supplies along with laboratory supplies for operational purposes of the WWTF.

FACILITY CHEMICALS 60-43-6-656 \$42,475



Sewer Operating

This account supports the cost of chemicals for treatment plant process such as polymer for sludge processing and alum for phosphorus reduction. Chemical usage can be difficult to predict due to the effect of varying weather conditions and plant loadings. Pricing for polymer and Alum have increased over the past year due to the chemical price as well as transportation fees. FY 24/25 proposed estimated amount is allocated as follows:

Polymer (5 totes/year x \$5,800/tote)	\$29,000
Alum & Molasses Product for BNR Enhancement (4,000 gal. x 2.90/gal)	\$11,600
Azone (500 gal \$3.75/gal)	\$1,875
Total	\$42,475

DES PLAINES RIVER WATERSHED WORKGROUP 60-43-6-660 \$7,700

This account supports the fees associated with the Des Plaines River Watershed Workgroup (DRWW). The DRWW is an organization with a mission to bring together a diverse coalition of stakeholders to work together to improve water quality in the Des Plaines River and its tributaries in a cost-effective manner to meet IEPA permit requirements for our wastewater treatment facility and our storm water collection system.

EQUIPMENT NEW/REPLACEMENT 60-43-8-830 \$700

This account covers the purchase of special and replacement equipment. Proposed equipment with their respective costs is shown below.

- **Office Chairs - \$1,750**

We propose to replace the computer chairs in the computer room with ergonomically chairs. As we have been utilizing staff to navigate software and to input data, we have noticed an increase of discomfort sitting. The current chairs are not designed for extended sitting and should be replaced to prevent possible lower back stress. The cost for the replacement shall be 40% Streets, 40% Sewer, and 20% Water.

OFFICE CHAIRS \$1,750 AT 40%	\$700
Total	\$700

CONTINGENCY 60-43-9-929 \$1,000



Garbage Fund

Fund Overview

The Garbage fund is an enterprise fund that functions as an independent business where user fees and charges should be sufficient to pay all operating expenses associated with the provision of the service. This fund provides for the collection and disposal of all residential refuse, recycling and yard waste. Revenues are received from monthly user charges and expenses include the contractual cost of providing the service through the Village's waste hauler contract. This revenue is from the collection of the base service charge for refuse and recycling services.

Reserve Policy

The cash balance reserve policy for this fund is one month of the current year's operating expenses.

Fund Expenditure Overview

For fiscal year 2024-2025, a total amount of \$1,617,532 is budgeted for garbage expenses. Expenditures within this fund include a percentage of personnel salaries, Groot contract for waste hauling and recycling, contractual services, and road repair contributions, amongst other line items. The breakdown of the garbage fund for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

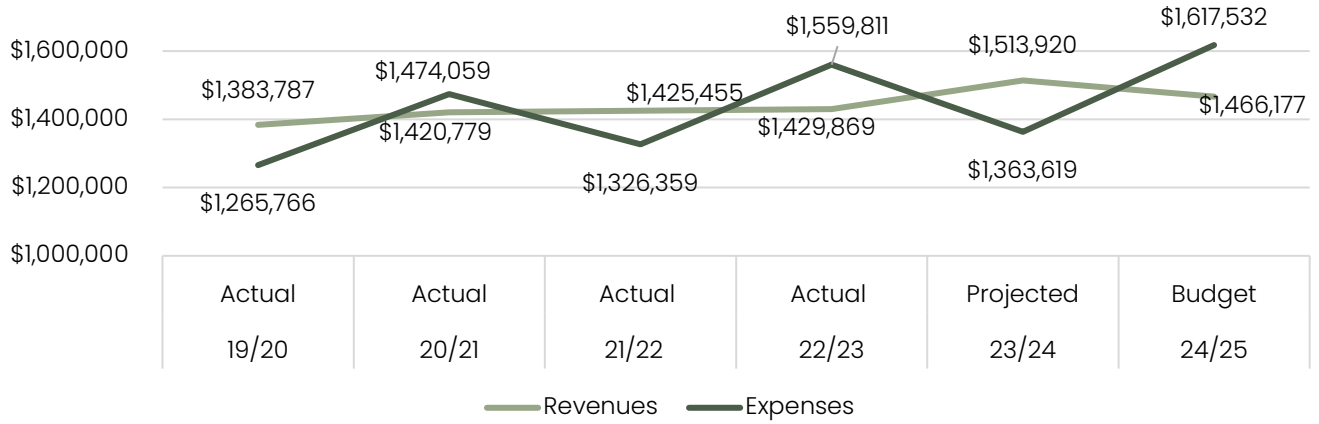
Garbage Fund Expenditures from FY 19/20- FY 24/25

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Revenues	\$1,383,787	\$1,420,779	\$1,425,455	\$1,429,869	\$1,513,920	\$1,466,177
Expenses	\$1,265,766	\$1,474,059	\$1,326,359	\$1,559,811	\$1,363,619	\$1,617,532



Garbage Fund

Garbage Fund Revenues and Expenses



GARBAGE FUND

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

REVENUES					
30-00-3-367	GARBAGE COLLECTIONS	1,428,454	1,482,953	1,512,475	1,464,377
30-00-3-368	SWALCO AGREEMENT RECYCLING	1,416	2,500	1,445	1,800
TOTAL REVENUES		1,429,869	1,485,453	1,513,920	1,466,177

EXPENDITURES					
30-00-4-421	SALARIES	72,676	73,023	62,289	70,472
30-00-4-427	MERIT BONUS	2,100	3,450	1,950	3,554
30-00-4-433	WORKERS COMPENSATION	11,213	4,940	4,689	5,286
30-00-4-428	SICK TIME COMPENSATION	87	600	250	500
30-00-5-510	GROOT CONTRACT	1,210,729	1,205,698	1,232,781	1,270,943
30-00-5-551	POSTAGE	140	2,400	50	100
30-00-4-451	HOSPITALIZATION	15,505	18,048	21,020	19,750
30-00-4-461	SOCIAL SECURITY CONTRIBUTION	5,117	6,412	5,075	6,662
30-00-4-462	IMRF CONTRIBUTION	7,897	6,172	4,653	6,041
30-00-5-520	CONTRACTUAL SERVICES	18,418	16,320	15,000	16,810
30-00-5-573	RECYCLE PROGRAM - SWALCO	6,484	6,500	6,484	6,365
30-00-5-575	MERCHANT FEES	7,853	8,300	8,578	8,549
30-00-5-579	ENVIRONMENTAL PROGRAMS	622	800	800	1,500
30-00-5-580	ROAD REPAIR CONTRIBUTION	200,000	-	-	200,000
30-00-7-929	CONTINGENCY	969	500	-	1,000
TOTAL EXPENDITURES		1,559,811	1,353,163	1,363,619	1,617,532



Garbage Fund- Revenues

GARBAGE COLLECTIONS 30-00-3-367

\$1,464,377

This revenue is from the collection of the base service charge for refuse and recycling services. The proposed base charge for 23/24 is \$25.70 per month for the 95 gallon service, \$24.17 per month for the 65 gallon service, and \$22.65 per month per unit for the 35 gallon service and all seniors age 62 and older. Assumes a current unit count (4,880) per the financial forecast.

SWALCO AGREEMENT RECYCLING 30-00-3-368

\$1,800

The source of these funds is from recycle proceeds distributed by S.W.A.L.C.O. and directed to Villages on a per capita basis.



Garbage Fund- Expenses

SALARIES 30-00-4-421

\$70,472

This account includes portions of the salaries for various administrative, finance and customer service personnel based upon job duties.

MERIT BONUS 30-00-4-427

\$3,550

Provides for a merit bonus pool in accordance with the Village's merit pay system.

WORKERS COMPENSATION

\$5,286

This account covers 5% of the premium for workers compensation insurance. The figure is based on a percentage of payroll.

SICK TIME COMPENSATION 30-00-4-428

\$500

This item provides employees the opportunity to receive compensation for a certain number of accrued and unused sick days in accordance with the Employee Handbook.

GROOT CONTRACT 30-00-5-510

\$1,270,943

This account pays for the monthly charge billed by Groot for the base refuse and recycling service. Assumes a current unit count of 4,880 total units: 95 gallon – 3,785. 65 gallon – 990, and 35 gallon 105. The costs are based on the newly approved Groot contract in which rates increased in January 2022, but will remain steady through December 2023. A 3% increase has been anticipated into the FY 23/24 Budget. Groot charges are not to increase at an amount lower than 2% or exceed 4% annually.

POSTAGE 30-00-5-551

\$100

This account supports postage costs associated with utility billing and office mailing. 80% of this cost is in Water/ Sewer Administration.

HOSPITALIZATION 30-00-4-451

\$19,750

This account pays for a portion of employee health insurance.

SOCIAL SECURITY CONTRIBUTION 30-00-4-461

\$6,662

This account pays for a portion of employee social security benefits based upon established employee salary spreads.

IMRF CONTRIBUTION 30-00-4-462

\$6,041

This account pays for a portion of employee retirement benefits based upon established employee salary spreads.



Garbage Fund- Expenses

CONTRACTUAL SERVICES 30-00-5-520 **\$16,810**

This account pays for a portion of various contractual services including financial audit, MSI utility billing software, lockbox processing, utility billing, payroll processing, and the following:

Financial Audit (20%)	\$5,140
Accounting Services (20%)	\$4,504
Lockbox Processing (20%)	\$1,332
Utility Billing (20%)	\$1,284
Payroll Processing (10%)	\$1,350
Operating Supplies (10%)	\$3,200
Total	\$16,810

RECYCLE PROGRAM - SWALCO 30-00-5-573 **\$6,365**

This covers the cost of our annual operations and maintenance fee levied by SWALCO.

MERCHANT FEES 30-00-5-575 **\$8,549**

This line pays for merchant costs associated with the acceptance of credit card payments.

ENVIRONMENTAL PROGRAMS 30-00-5-579 **\$1,500**

This covers the cost of the Environmental Commission activities and programs.

ROAD REPAIR CONTRIBUTION 30-00-5-550 **\$200,000**

CONTINGENCY 30-00-5-550 **\$1,000**



Motor Fuel Tax Fund

Fund Overview

The Village has several special operating funds that receive funding from various sources and have specific expenses. One of these special funds is the Motor Fuel Tax fund (MFT). This fund receives revenue from the state distributed motor fuel tax. Municipalities receive a per person amount based on population. The uses of these funds are restricted by state statute to roadway and right-of-way maintenance. The past practice has been to use this money for residential road resurfacing and the purchase of salt. Revenues in recent years have increased due to the implementation of an additional fuel tax by the State of Illinois. The Transportation Renewal Fund increased revenues by almost 40% compared to previous years.

Road resurfacing has been done every other year to allow for the accumulation of funds so that a larger resurfacing program can be completed. In FY 19, the Village conducted an assessment of the network of Village streets and developed Six-Year Road Resurfacing plan to slow and reverse the deterioration curve of our road surfaces. A follow up to that survey was conducted in FY 23.

The Village received over \$953,000, as proceeds from the Illinois Department of Transportation's Rebuild Illinois fund bond sale. We expect these funds to continue for two more fiscal years or four more payments. These funds have been earmarked once all received as local match for the Hawthorne/Sprucewood/Lake Shore Road Reconstruction project.

On the expense side, the Motor Fuel Tax Fund has a variety of routine expenditures that include road resurfacing, asphalt products, road salt, and snow emergency operations.

Fund Reserve Policy

The cash balance reserve policy for this fund is \$100,000 to establish a snow emergency reserve.

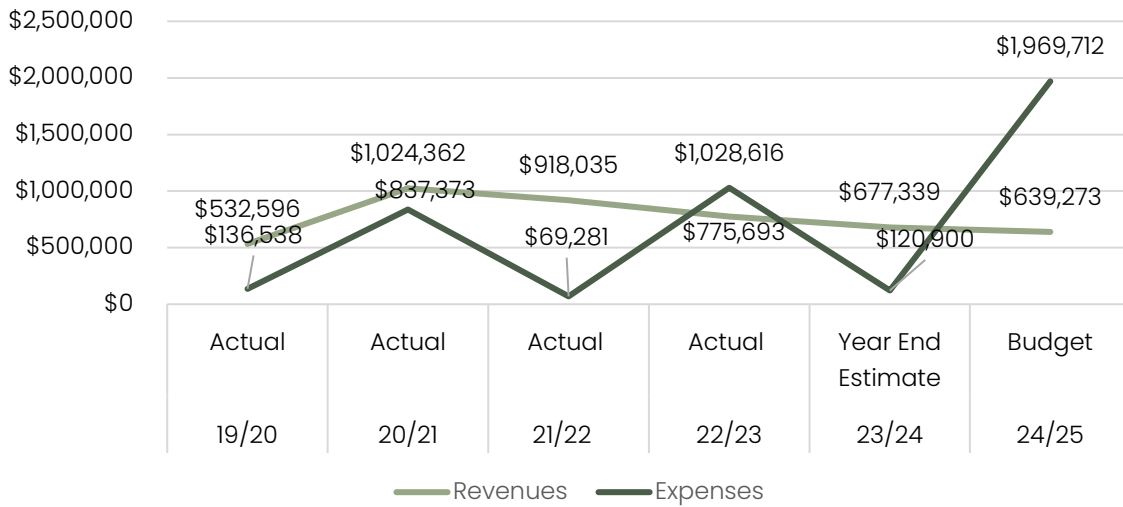


Motor Fuel Tax Fund

Fund Revenues and Expenditure Historical Summary

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Year End Estimate	Budget
Revenues	\$532,596	\$1,024,362	\$918,035	\$775,693	\$677,339	\$639,273
Expenses	\$136,538	\$837,373	\$69,281	\$1,028,616	\$120,900	\$1,969,712

Motor Fuel Tax Revenues and Expenses



MOTOR FUEL TAX FUND

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

REVENUES					
15-00-4-343	MOTOR FUEL TAX	748,626	612,312	628,317	628,102
15-00-4-344	SPECIAL ALLOCATION	-	-	-	-
15-00-8-381	EARNED INTEREST	27,067	12,288	49,022	11,171
TOTAL REVENUES		775,693	624,600	677,339	639,273

EXPENDITURES					
15-40-5-861	ROAD RESURFACING	912,069	-		1,853,102
15-40-6-614	ASPHALT PRODUCTS	8,764	16,500	14,300	15,950
15-40-6-616	ROAD SALT	107,783	106,600	106,600	100,660
15-40-6-618	SNOW EMERGENCY	-	1,000	-	-
TOTAL EXPENDITURES		1,028,616	124,100	120,900	1,969,712



Motor Fuel Tax Fund

REVENUE

MOTOR FUEL TAX 15-00-4-343

\$638,102

This fund receives revenue from the state-distributed motor fuel tax. Municipalities receive a per-person amount based on population. State statute restricts the use of this fund to roadway and right-of-way maintenance.

EARNED INTEREST 15-00-8-381

\$11,171

EXPENSES

ROAD RESURFACING 15-40-5-861

\$1,853,102

This fund is used to pay actual construction costs for pavement rehabilitation projects. Design costs are paid from the Community Capital Fund. It has been our practice to undertake major paving projects every two years; 2024 *(FY25) is the next construction year.

ASPHALT PRODUCTS 15-40-6-614

\$15,950

This fund is used to purchase hot or cold bituminous concrete mix for patching Village streets. Based upon available staff resources, it has been determined this work will be performed by in-house staff rather than private contractors. We anticipate a price increase for the summer from our provider and predict a lower quantity as we progress with contractual pavement patching and road resurfacing.

Surface/Binder	190 Tons at \$65/Ton	\$12,350
Cold Patch	20 Tons at \$180/Ton	\$3,600
	Total	\$15,950

ROAD SALT 15-40-6-616

\$100,660

This fund is used to purchase bulk rock salt and liquid de-icing agents for snow and ice control. We have continued to implement salt conservation measures resulting in fewer tons purchased and have had success in pre-wetting prior to an event. As in the past, we split the order for rock salt with State Purchase and County Purchase to ensure delivery of salt if supplies run low from the distributors. We anticipate a price increase for the next contract based on delivery charges.

Bulk Rock Salt (State Purchase)	450 Tons @ \$83.00 / Ton	\$37,350
Bulk Rock Salt (County	650 Tons @ \$75.00 / Ton	\$48,750



Motor Fuel Tax Fund

Purchase)
Beet Juice

8,000 Gal @ \$1.82 / gallon	\$14,560
<hr/>	
Total	\$100,660



Retirement Fund

Fund Overview

The Retirement Fund receives revenue from the property taxes levied for retirement and social security. The Water and Sewer and Garbage enterprise pay their share of retirement and social security expenses directly from those funds. All non-sworn Police personnel are members of the Illinois Municipal Retirement Fund (IMRF). Police pension costs are listed separately.

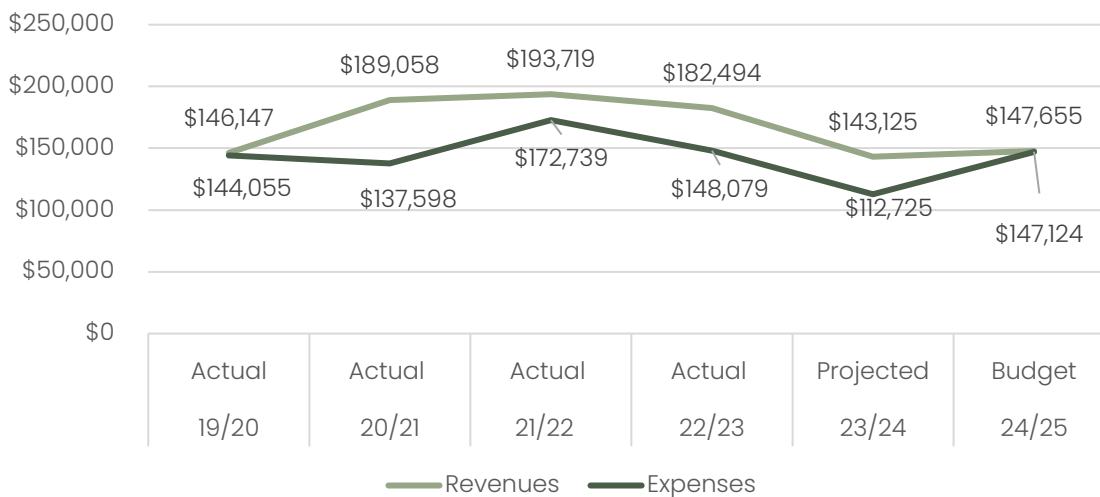
Fund Expenditure Overview

For fiscal year 2024-2025, a total amount of \$147,124 is budgeted for retirement expenses. The breakdown of the retirement fund for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Retirement Expenditures and Revenues from FY 19/20-24/25

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Revenues	\$146,147	\$189,058	\$193,719	\$182,494	\$143,125	\$147,655
Expenses	\$144,055	\$137,598	\$172,739	\$148,079	\$112,725	\$147,124

Retirement Fund Revenues and Expenses



RETIREMENT FUND

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

REVENUES

06-00-1-301	IMRF TAX	84,984.02	58,752	53,207	59,094.00
06-00-1-302	FICA TAX	78,302.80	74,140	76,918	79,561.00
06-00-4-342	REPLACEMENT TAX - IMRF	9,603.42	2,400	6,500	4,500.00
06-00-4-343	REPLACEMENT TAX - FICA	9,603.38	2,400	6,500	4,500.00
TOTAL REVENUES		182,494	137,692	143,125	147,655

SOCIAL SECURITY EXPENSE

06-10-4-461	FICA EXPENSE	80,166	76,795	68,518	84,287
TOTAL SS EXPENSE		80,166	76,795	68,518	84,287

IMRF EXPENSE

06-10-4-462	IMRF EXPENSE	67,914	56,661	44,207	62,837
06-01-4-463	ONE-TIME ERI COST	-	-	-	-
TOTAL IMRF EXPENSE		67,914	56,661	44,207	62,837

TOTAL EXPENDITURES		148,079	133,456	112,725	147,124
---------------------------	--	----------------	----------------	----------------	----------------



Retirement Fund

REVENUE

I.M.R.F. PROPERTY TAX 06-00-1-301 **\$59,094**

F.I.C.A. PROPERTY TAX 06-00-1-302 **\$79,561**

The Retirement Fund receives revenue from the property taxes levied for retirement and social security. The Water and Sewer and Garbage enterprise pay their share of retirement and social security expenses directly from those funds. All non-sworn Police personnel are members of the Illinois Municipal Retirement Fund (IMRF). Police pension costs are listed separately.

REPLACEMENT TAX (I.M.R.F.) 06-00-4-342 **\$4,500**

REPLACEMENT TAX (F.I.C.A.) 06-00-4-342 **\$4,500**

Replacement taxes are generated from corporations, partnerships, S corporations, and public utilities. Corporations pay 2.5% replacement tax on net Illinois income. Partnerships, trusts, and S corporations pay 1.5% and public utilities pay 0.8% on invested capital.

EXPENSES

FICA EXPENSE 06-10-4-461 **\$84,287**

The proposed value is estimated to fund Social Security and Medicare taxes associated with payroll. The budget value is based on estimated salaries and is proportionate to the tax levy value of the General Fund.

IMRF EXPENSE 06-10-4-462 **\$62,837**

The proposed value is estimated to fund Illinois Municipal Retirement Fund contributions associated with salaries. The budget value is based on estimated salaries and is proportionate to the tax levy value of the corporate fund.



Insurance Fund

Fund Overview

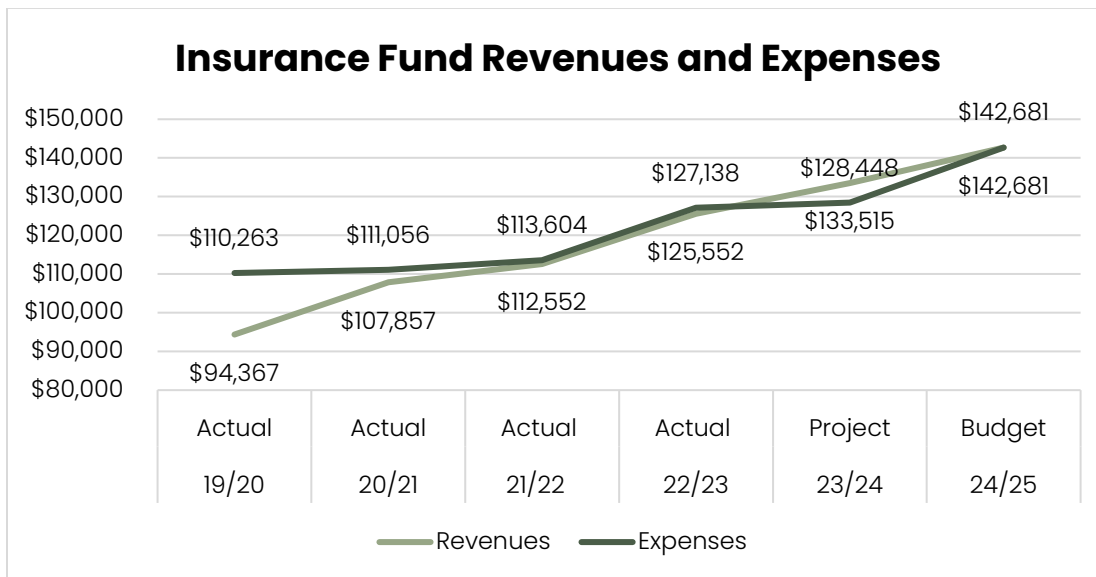
The Insurance Fund receives revenue from a portion of the Village’s property tax levied for insurance costs and from contributions from the Village’s enterprise funds. In addition, the Water and Sewer and Garbage enterprise funds pay their share of insurance costs directly from those funds. This fund pays for property, liability, and casualty insurance costs.

Account Expenditure Overview

For fiscal year 2024-2025, a total amount of \$142,681 is budgeted for insurance expenses. The breakdown of the insurance fund for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Insurance Fund Expenditures from FY 19/20- FY 24/25

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Project	Budget
Revenues	\$94,367	\$107,857	\$112,552	\$125,552	\$133,515	\$142,681
Expenses	\$110,263	\$111,056	\$113,604	\$127,138	\$128,448	\$142,681



INSURANCE FUND

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

REVENUES

14-00-1-301	LIABILITY INSURANCE TAX	125,552	133,586	133,515	142,681
14-01-8-389	INS FUND GENERAL MISC	-	-	-	-
TOTAL REVENUES		125,552	133,586	133,515	142,681

FUND EXPENSES

14-00-9-399	UNEMPLOYMENT INSURANCE CLAIM	-	-	-	-
14-10-5-594	RISK MANAGEMENT EXPENSE	127,023	130,036	128,448	139,681
14-10-5-595	COMPENSABLE CLAIMS	116	3,000	-	3,000
TOTAL EXPENDITURES		127,138	133,036	128,448	142,681



Insurance Fund

REVENUE

LIABILITY INSURANCE TAX 14-00-1-301

\$142,681

This account reflects the portion of the property tax used to fund the General fund share of liability insurance premium.

EXPENSES

RISK MANAGMENT EXPENSE 14-10-5-594

\$139,681

This represents the General Funds portion of risk management insurance.

COMPENSABLE CLAIMS 14-10-5-595

\$3,000

This expense is budgeted to pay for deductibles in risk management loss events or pay for incurred costs in events where the Village is at fault (broken windshields, etc.)



Community Capital Fund

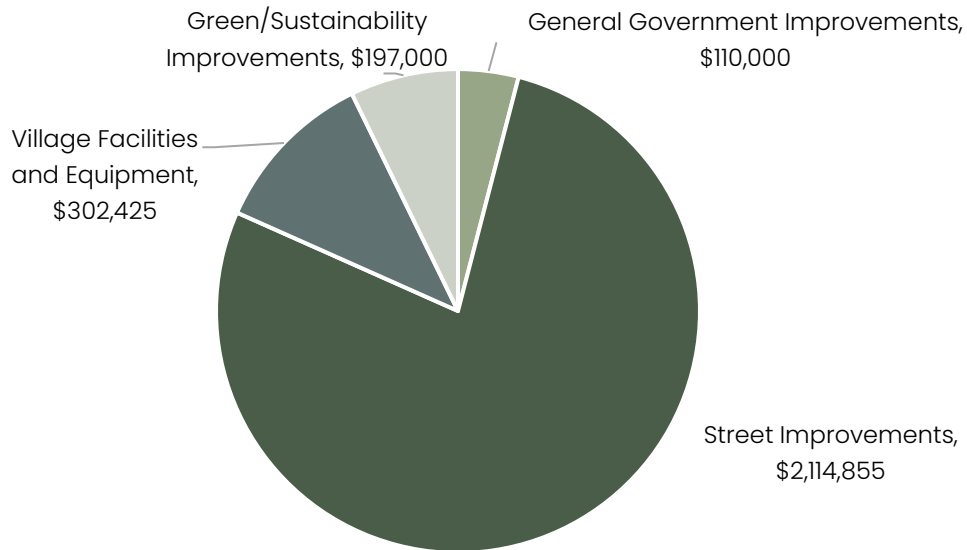
Fund Overview

The Community Capital Fund receives revenues from vehicle license fees charged to all households within the Village, cell tower antenna lease fees, and public facility donation fees charged to all new developments. The purpose of this fund is to provide funding for major community infrastructure improvements.

Fund Expenditure Overview

For fiscal year 2024-2025, a total of \$2,724,280 is budgeted for community capital expenses. The breakdown of the community capital fund for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section. Additionally, expenditures and their respective projects are discussed in the Capital Improvement Plan (CIP).

Community Capital Expenses for Fiscal Year 2024-2025

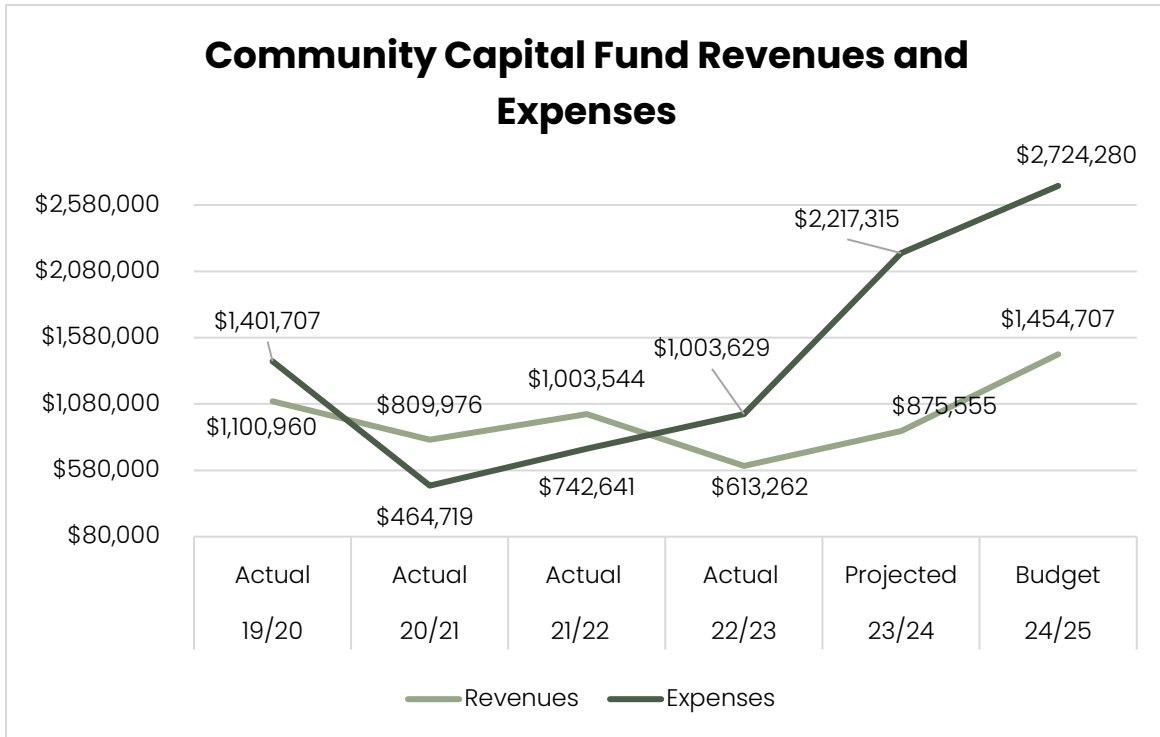




Community Capital Fund

Community Capital Expenditures from FY 19/20-24/25

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Revenues	\$1,100,960	\$809,976	\$1,003,544	\$613,262	\$875,555	\$1,454,707
Expenses	\$1,401,707	\$464,719	\$742,641	\$1,003,629	\$2,217,315	\$2,724,280



COMMUNITY CAPITAL FUND

		ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
REVENUES					
21-00-2-322	TRANSPORTATION FACILITIES FEES	277,218	280,000	280,000	280,000
21-00-3-338	PUBLIC FACILITY DONATION	37,000	36,000	50,000	189,750
21-00-3-339	CELL ANTENNA - LEASE FEES	174,331	-	-	-
21-00-8-381	INTEREST	-	2,000	-	-
21-00-8-389	GENERAL MISC.	-	-	-	-
21-00-8-390	IDOT REIMBURSEMENT - ROUTE 132	-	-	-	-
21-00-4-341	INCOME TAX	-	428,007	237,301	448,268
21-00-4-345	SALES TAX	-	422,235	198,254	426,689
21-00-4-355	VIDEO GAMING PROCEEDS	124,713	80,000	110,000	110,000
TOTAL REVENUES		613,262	1,248,242	875,555	1,454,707
PROJECTS					
21-10-8-838	MISCELLANEOUS EQUIPMENT/UNANTICIPATED	8,513		1,600	
21-10-8-885	IDOT ROUTE 132 VILLAGE CONTRIBUTION	7,999	355,770	355,768	
21-10-0-110	IDOT US ROUTE 45 VILLAGE CONTRIBUTION	7,454	9,585		
21-10-8-887	LAKE SHORE DRIVE ENG DESIGN	19,062	850,000	155,882	
21-10-8-876	BECK ROAD	126,037	126,037	126,036	
21-10-0-129	STORMWATER MANAGEMENT PROJECTS	99,651		2,788	
21-10-8-505	PD SURVEILLANCE CAMERA SYSTEM	16,438		60	
21-10-8-126	GENERAL GOVERNMENT IMPROVEMENTS		116,650	310,757	110,000
21-10-8-514	STREET IMPROVEMENT PROGRAM		672,500	892,222	2,114,855
21-10-8-516	VILLAGE FACILITIES AND EQUIPMENT		329,640	242,963	302,425
21-10-8-517	GREEN/SUSTAINABILITY IMPROVEMENTS		200,000	129,239	197,000
TOTAL PROJECTS		285,153	2,660,182	2,217,315	2,724,280
TOTAL COMMUNITY CAPITAL EXPENDITURES		285,153	2,660,182	2,217,315	2,724,280



Water Sewer Capital Fund

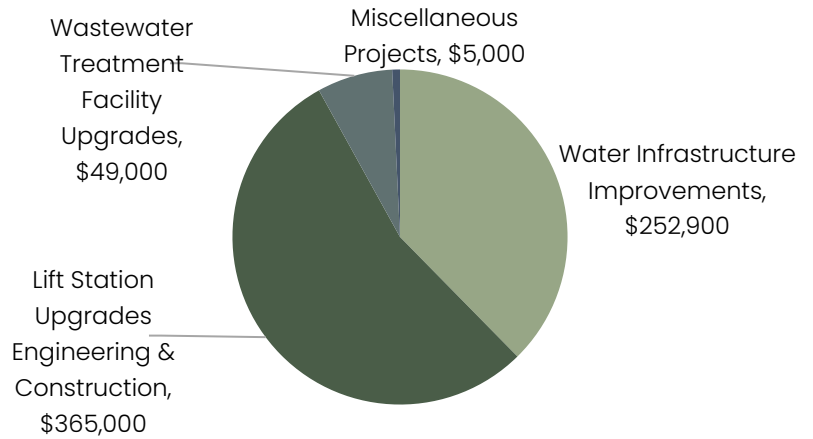
Fund Overview

The Water & Sewer Capital Fund receives revenues from connection (tap-on) fees charged to all new developments within the Village. This fund has historically provided for water and sewer infrastructure needs, new equipment, and equipment replacement needs.

Fund Expenditure Overview

For fiscal year 2024-2025, a total amount of \$671,900 is budgeted for water sewer capital expenses. The breakdown of the water sewer capital fund for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section. Additionally, expenditures and their respective projects are discussed in the Capital Improvement Plan (CIP).

Water Sewer Capital Expenses for Fiscal Year 2024-2025



Water Sewer Capital Fund Expenditures from FY 19/20- FY 24/25

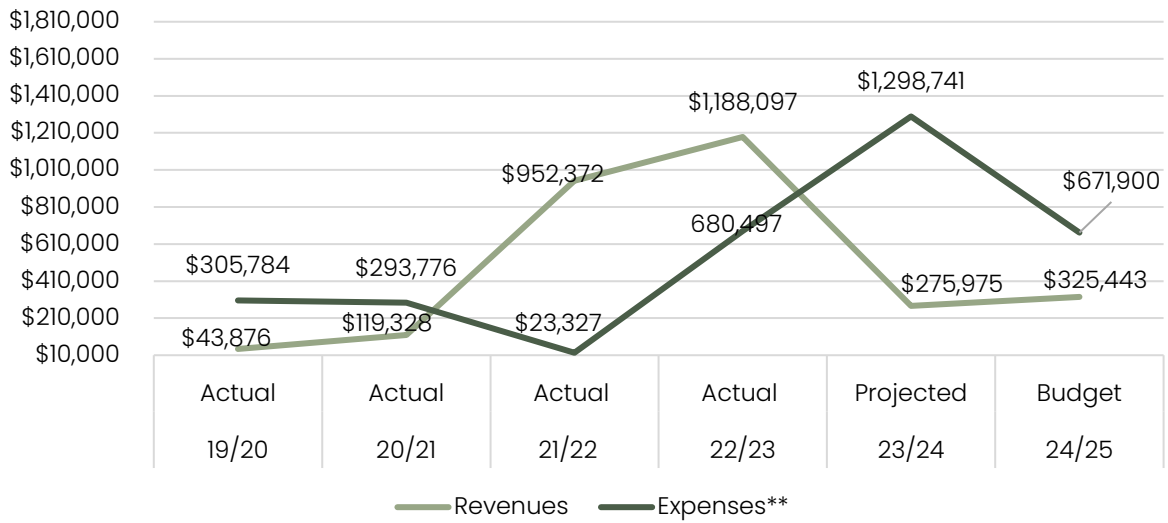
	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Revenues	\$43,876	\$119,328	\$952,372	\$1,188,097	\$275,975	\$325,443
Expenses**	\$305,784	\$293,776	\$23,327	680,497	\$1,298,741	\$671,900

** Fiscal years 19-22 include debt service expenses



Water Sewer Capital Fund

Water Sewer Capital Fund Revenues and Expenses



** Fiscal years 19-22 include debt service expenses

WATER/SEWER CAPITAL

ACTUAL	BUDGET	EST. YR. END	BUDGET
2022/2023	2023/2024	2023/2024	2024/2025

REVENUES					
61-00-0-363	SEWER TAP ON	68,172.00	53,352.00	71,136	151,164.00
61-00-0-364	WATER TAP ON	73,554.00	50,922.00	67,896	144,279.00
61-00-8-384	AMERICAN RESCUE PLAN ACT	967,289.69	-	-	-
61-00-0-365	INTEREST	79,081.05	30,000.00	136,943	30,000.00
TOTAL REVENUES		1,188,097	134,274	275,975	325,443

EXPENDITURES					
61-48-8-919	LAKE SHORE DRIVE WATER MAIN REPLACEMENT	612,713	1,420,000	1,200,000	-
61-48-8-920	LIFT STATION UPGRADES ENGINEERING & CONSTRUCTION	8,161	309,000	66,172	365,000
61-48-8-926	WATER INFRASTRUCTURE IMPROVEMENTS	-	-	-	252,900
61-48-8-925	WASTEWATER TREATMENT FACILITY UPGRADES	-	33,000	32,569	49,000
61-48-8-922	LIFT STATION #5 PUMP REPLACEMENT AND SOFT START	59,624	-	-	-
61-48-8-836	MISCELLANEOUS PROJECTS	-	5,000	-	5,000
TOTAL EXPENDITURES		680,497	1,767,000	1,298,741	671,900

TOTAL ALL EXPENDITURES		680,497	1,767,000	1,298,741	671,900
-------------------------------	--	----------------	------------------	------------------	----------------



Vehicle Replacement Fund

Fund Overview

The Vehicle Replacement Fund is a fixed-asset fund that reserves funds based on the 20-year fleet replacement needs to ensure the regular replacement of major fixed assets for Public Works and the Police Department. Costs are determined based on the 20-year replacement schedule. The Vehicle Replacement Fund receives revenue from various fund contributions from police, street maintenance, and water and sewer administration.

Fund Expenditure Overview

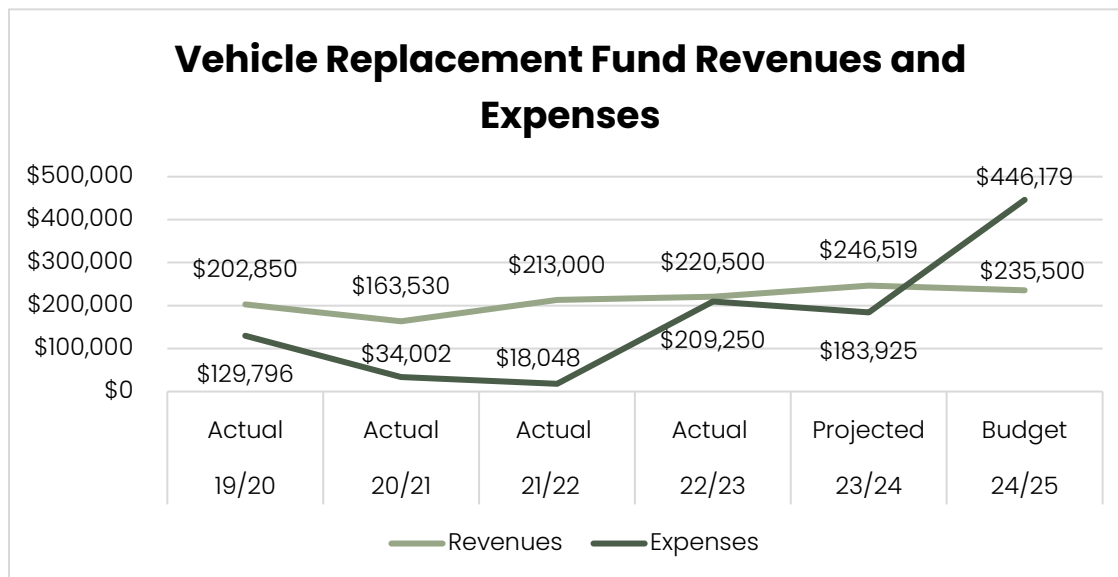
For fiscal year 2024-2025, a total of \$446,179 is budgeted for vehicle replacement fund expenses. This year's proposed expenses include replacing three police squads, the Chief's vehicle, and the outfitting of two trucks for Public Works. The breakdown of the vehicle replacement fund for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Fund Reserve Policy

The cash balance reserve policy is the same buying power today as is anticipated in 20 years.

Vehicle Replacement Fund Expenditures from FY 19/20- FY 24/25

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Actual	Projected	Budget
Revenues	\$202,850	\$163,530	\$213,000	\$220,500	\$246,519	\$235,500
Expenses	\$129,796	\$34,002	\$18,048	\$209,250	\$183,925	\$446,179



VEHICLE REPLACEMENT FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2022/2023	2023/2024	2023/2024	2024/2025

REVENUES

50-20-0-322	FUND CONTRIBUTIONS	220,500	228,000	246,519	235,500
	INTEREST	-	-	-	-
TOTAL REVENUES		220,500	228,000	246,519	235,500

EXPENDITURES

50-20-8-903	TRUCK 54	-	220,000	183,925	232,000
50-20-8-918	CHIPPER	67,600	-	-	-
50-20-8-831	SQUAD CAR REPLACEMENT	141,650	-	-	214,179
TOTAL EXPENDITURES		209,250	220,000	183,925	446,179



Vehicle Replacement Fund

FUND OVERVIEW

Separate fixed asset funds for Police and Public Works fleet were established in FY 11. The fund ensures the regular replacement of squad cars, trucks, and other large equipment. The funds were intended to promote the regular replacement of these vehicles. In 2019/2020, the separate funds were consolidated into a single fund for ease of accounting.

Based upon a 20-year projection of replacement costs, dollars are set aside annually to ensure sufficient dollars are on hand to make the needed replacements without borrowing. Costs were apportioned to expense budgets based upon the proportional value of fleet to a specific operation. Contributions are made annually from the General and Utility Funds.

REVENUES

CONTRIBUTIONS 50-20-0-322

\$235,500

The vehicle replacement fund receives contributions from various accounts that include police, streets, and water sewer administration.

EXPENSES

VEHICLE REPLACEMENT

\$446,179

The squad car replacement fund receives annual contributions for the replacement of Police squad cars based on a 20-year projection. For FY 25, three squad cars scheduled for replacement and the Chief's vehicle. Public Works proposes the outfitting of two trucks.



Non-Operating Funds

Fund Overview

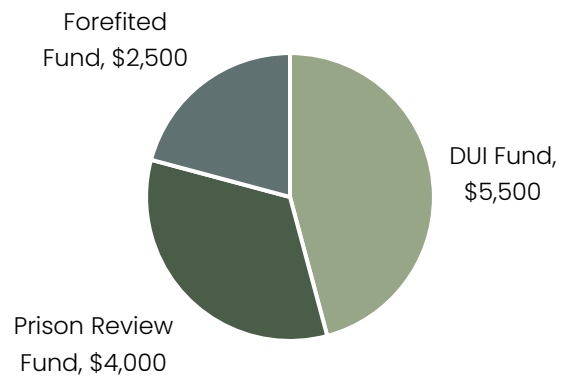
The Village operates three non-operating funds: the DUI Fund, Prison Review Fund and the Forfeiture Fund.

- DUI Fund: This fund receives revenues from court-imposed fines for DUI arrests made within the Village by Lindenhurst Police personnel. The funds are restricted for use in the purchase of equipment and supplies related to the enforcement and handling of DUI arrests.
- Prison Review Fund: Receives revenue from court-imposed traffic citations and can only be used for specific purposes.
- Forfeiture Fund: This fund receives revenue from proceeds from the forfeiture of vehicles and other property. The funds can only be used for specific purposes.

Fund Expenditure Overview

For fiscal year 2024-2025, \$2,500 is allocated for forfeited funds, \$4,000 for prison review fund, and \$5,500 for the DUI Fund. The breakdown of the non-operating funds for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Non-Operating Funds for Fiscal Year 2024-2025



Expenditures by Fund

	Non- Operating Funds			Total Non-Operating
	DUI Fund	Prison Review	Forfeited	
19/20 Actual	\$1,942	\$4,915	\$0	\$6,857
20/21 Actual	\$3,276	\$403	\$0	\$3,679
21/22 Actual	\$5,198	\$2,461	\$0	\$7,659
22/23 Actual	\$6,881	\$2,461	\$1,777	\$11,119
23/24 Projected	\$2,500	\$1,070	\$2,300	\$5,870
24/25 Budget	\$5,500	\$4,000	\$2,500	\$12,000

NON-OPERATING FUNDS

ACTUAL	BUDGET	EST. YR. END	BUDGET
2022/2023	2023/2024	2023/2024	2024/2025

D.U.I FUND REVENUES

22-00-5-351	DUI S/B 740 COURT FINES	2,654.21	4,000	1,000	1,200
22-00-5-352	E-CITATIONS	318.12	500	750	1,000
22-00-8-381	INTEREST	-	100	-	-
TOTAL D.U.I. FUND REVENUE		2,972	4,600	1,750	2,200

D.U.I FUND EXPENSES

22-20-9-919	VEHICLE EQUIPMENT/INSTALL	831	-	-	-
22-20-9-929	MISCELLANEOUS CONTINGENCY	-	-	-	-
22-20-6-622	TASERS	3,197	2,700	2,000	2,000
22-20-6-623	MISC UNIFORMS & EQUIPMENT	2,853	3,500	500	3,500
22-20-6-624	POLICE RECORDS MANAGEMENT (RMS)	-	-	-	-
22-20-6-626	INTOXIMETER BREATH ANALYSIS INSTR	-	-	-	-
22-20-6-651	E-CITATION SOFTWARE	-	-	-	-
TOTAL D.U.I. FUND EXPENDITURES		6,881	6,200	2,500	5,500

PRISON REVIEW FUND REVENUES

23-00-5-351	PRISON REVIEW FINES	113	500	-	500
23-00-8-381	INTEREST	-	100	-	100
TOTAL PRISON REVIEW FUND REVENUES		113	600	-	600

PRISON REVIEW FUND EXPENSES

23-20-9-919	PRISON REVIEW - VEHICLE & MAINT.	1,711	2,000	1,070	2,000
23-20-9-929	MISCELLANEOUS CONTINGENCY	750	2,000	-	2,000
TOTAL PRISON REVIEW FUND EXPENDITURES		2,461	4,000	1,070	4,000

FORFEITED FUNDS REVENUE

19-00-3-344	FORFEITED FUNDS	-	2,000	-	2,000
TOTAL FORFEITED FUNDS REVENUE		-	2,000	-	2,000

FORFEITED FUNDS EXPENSES

19-00-6-654	MEG PARTICIPATION	-	-	-	-
19-00-6-630	MISC ENFORCEMENT EQUIP	1,777	2,500	2,300	2,500
TOTAL FORFEITED FUNDS EXPENDITURES		1,777	2,500	2,300	2,500



Non Operating Funds- Revenues

REVENUES

DUI FUND

DUI S/B 740 COURT FINES 22-00-5-351

\$1,200

This fund receives court-imposed surcharges based on convictions for impaired driving offenses. This fund is regulated by State statute, which states the fund "shall be used to purchase law enforcement equipment that will assist in the prevention of alcohol related criminal violence throughout the State". In the past, purchases have been cameras, breath testers, "Zero Tolerance" signs, radars, radio equipment, etc.

E-CITATION 22-00-5-352

\$1,000

The sources of these funds are court-awarded traffic citations. This is regulated by State Statute, which states the fund "shall be used for the acquisition or maintenance of police vehicles". The use of the money is restricted to vehicle purchases or maintenance.

INTEREST 23-00-5-351

\$100

PRISON REVIEW

PRISON REVIEW FINES 23-00-5-351

\$500

The sources of these funds are court awarded traffic citations. This fund is regulated by State statute, which states the fund "shall be used for the acquisition or maintenance of police vehicles". The use of the money is restricted to vehicle purchases, miscellaneous vehicle equipment or maintenance.

FORFEITURE FUND

FORFEITURE FUND 19-00-3-344

\$2,000

The Forfeiture Fund receives revenue from proceeds that result from the forfeiture of vehicles and other property. This fund is regulated by State statute, which states the fund "shall be used for the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence".



Non Operating Funds- Expenses

DUI SB 740 (Encumbered Funds) \$5,500

The DUI fund receives revenues from court imposed fines as a result of DUI arrests made within the Village by Lindenhurst Police personnel. The funds are restricted for use in the purchase of equipment and supplies related to the enforcement and handling of DUI arrests.

Proposed expenditures in FY 2024/2025 include:

TASERS 22-20-6-622 \$2,000

This fund supports the replacements of batteries, cartridges, and miscellaneous supplies due to deployment or training purposes.

MISCELLANEOUS UNIFORMS & EQUIPMENT 22-20-6-623 \$3,500

Miscellaneous uniforms and equipment, as needed for staff, in the prevention of alcohol related crimes. This fund will also cover the costs of jackets, hats and other miscellaneous patrol equipment for (15) full-time, and (6) part-time officers.

PRISON REVIEW AGENCY (Encumbered Funds) \$4,000

The Prison Review fund receives revenue from court imposed traffic citations and can only be used for specific purposes. Also referred to as "court supervision surcharge revenue".

Proposed expenditures in FY 2024/2025 include:

POLICE VEHICLE & MAINTENANCE 23-20-9-919 \$2,000

Vehicle Maintenance & Replacement

MISCELLANEOUS CONTINGENCY 23-20-9-929 \$2,000

Miscellaneous Maintenance/Equipment

FORFEITED FUNDS (Encumbered Funds) \$2,500

The Forfeited Funds fund receives revenue from proceeds that result from the forfeiture of vehicles and other property. These funds can only be used for specific purposes.

Proposed expenditures in FY 2024/2025 include:

MISCELLANEOUS ENFORCEMENT/DETECTION EQUIPMENT 19-00-6-630 \$2,500

Miscellaneous equipment to cover costs associated with enforcement of laws governing cannabis and controlled substances, and prevention or detection of violence.



Police Pension Fund

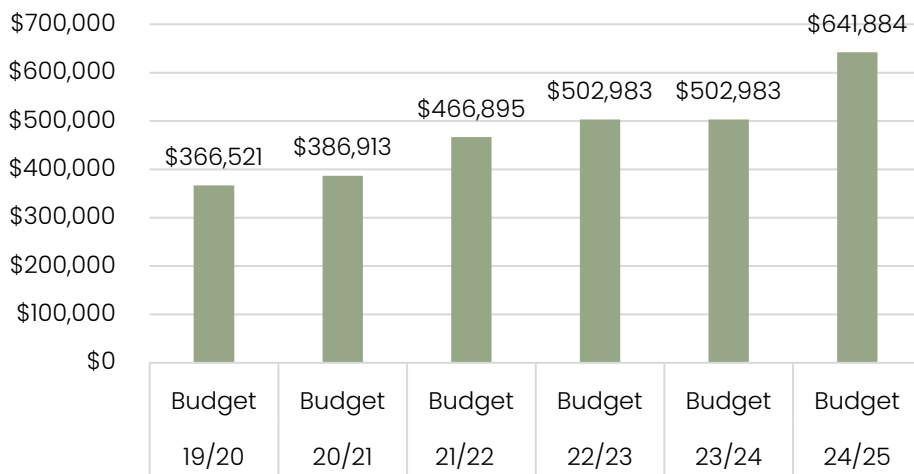
Fund Overview

The Police Pension fund receives revenue generated from real estate tax to fund the Village's Police Pension Program.

Account Expenditure Overview

For fiscal year 2024-2025 a total amount of \$641,884 is budgeted for police pension expenses. A historical summary of the Police Pension Fund is summarized below.

Police Pension Expenses



POLICE PENSION

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

REVENUE

72-00-1-301	POLICE PENSION TAX LEVY	-	502,983	-	641,884
-------------	-------------------------	---	---------	---	---------



Police Pension

POLICE PENSION EXPENSE 72-20-4-464

\$641,884

This revenue source is generated via a real estate tax to fund the Police Pension program. The amount was determined by the actuarial analysis and was included in the Village's tax levy approved in December.



Grand Avenue TIF Fund

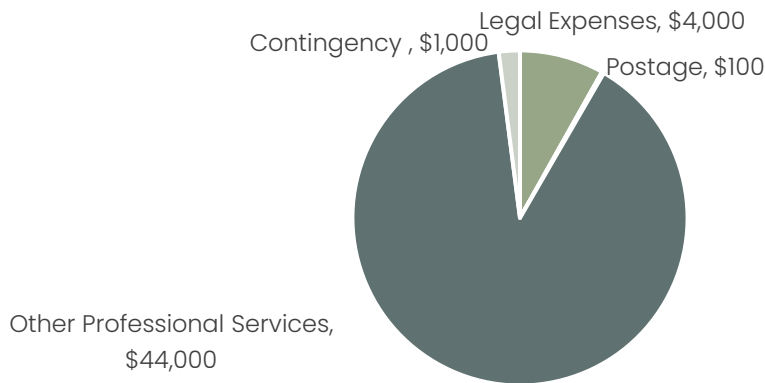
Fund Overview

The Grand Avenue TIF fund is a new fund for the fiscal year 2024-2025 budget. The Grand Avenue TIF District was established in 2022. This fund receives revenue from the increment of tax revenues from properties in the district. Expenses within this fund help finance public infrastructure improvements, site preparation, and other development-related expenses.

Fund Expenditure Overview

For fiscal year 2024-2025, a total of \$49,100 is budgeted for Grand Avenue TIF expenses. The breakdown of the Grand Avenue TIF fund for fiscal year 2024-2025 is provided below.

Grand Avenue TIF Fund Expenses for Fiscal Year 2024-2025



Grand Avenue TIF Revenue and Expenditures FY 24/25

	24/25 Budget
Revenues	\$67,628
Expenses	\$49,100

GRAND AVENUE TIF FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2022/2023	2023/2024	2023/2024	2024/2025

REVENUE					
41-00-0-311	REAL ESTATE TAX	-	-	-	65,128
41-00-0-381	EARNED INTEREST	-	-	-	2,500
TOTAL REVENUES		-	-	-	67,628

EXPENSES					
41-10-5-533	LEGAL EXPENSES	-	-	-	4,000
41-10-5-551	POSTAGE	-	-	-	100
41-10-5-651	OTHER PROFESSIONAL SERVICES	-	-	-	44,000
41-10-9-929	CONTINGENCIES	-	-	-	1,000
TOTAL EXPENDITURES		-	-	-	49,100



Grand Avenue TIF Fund

REVENUES

REAL ESTATE TAX 41-00-0-311 **\$65,128**

This fund receives revenue generated from the increment of property taxes from parcels within the Grand Avenue TIF District.

EARNED INTEREST 41-00-0-381 **\$2,500**

EXPENSES

LEGAL EXPENSES 41-10-5-533 **\$4,000**

Expenses from this line item supports legal costs associated with the Grand Avenue TIF.

POSTAGE 41-10-5-551 **\$100**

OTHER PROFESSIONAL SERVICES 41-10-5-651 **\$44,000**

Expenses from this line item are intended to cover the costs of planning, engineering, or development services directly related to the Grand Avenue TIF District. In FY 25, funds are allocated to obtain planning and land use consulting services for the Grand Avenue corridor.

CONTINGENCIES 41-10-9-929 **\$1,000**



Economic Development Fund

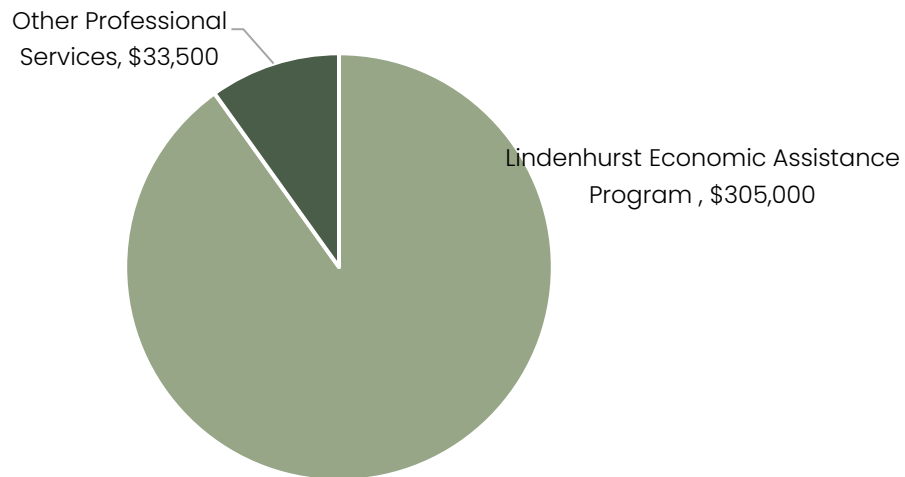
Fund Overview

The Economic Development Fund was initially created with funds resulting from the American Rescue Plan Act (ARPA) and reimbursements for expenses incurred during the COVID-19 pandemic through the CARES Act as administered by Lake County. The Village chose to supplement those dollars with an interfund transfer from the General Fund. The purpose of the fund is to promote the economic development initiatives of the Village whether that is through planning, programs for recruiting and retaining businesses, and/or grants for businesses, when available.

Fund Expenditure Overview

For fiscal year 2024-2025, a total amount of \$338,500 is budgeted for economic development expenses. The breakdown of the economic development fund for fiscal year 2024-2025 and prior fiscal years is shown through various charts and tables throughout this section.

Economic Development Fund Expenses for Fiscal Year 2024-2025



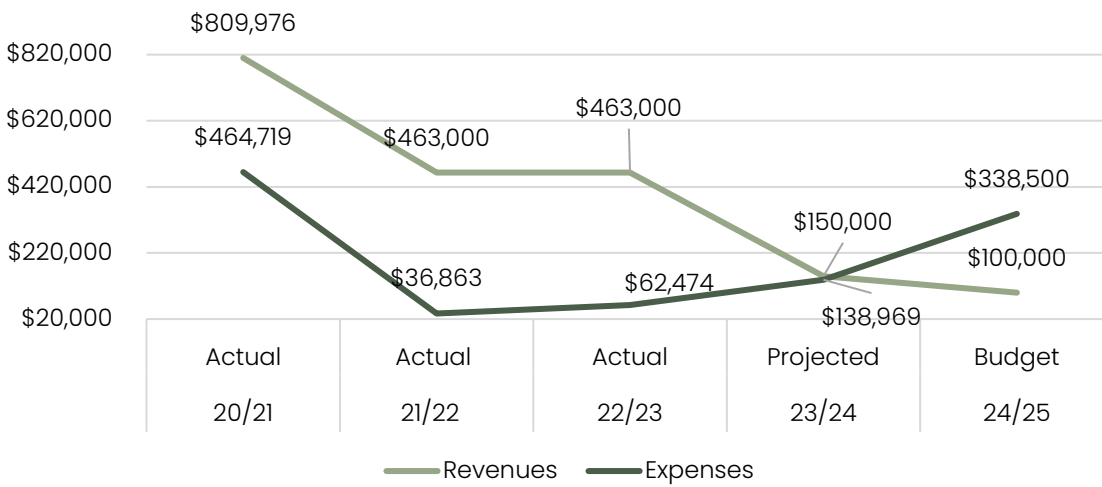


Economic Development Fund

Economic Development Expenditures from FY 20/21- FY 24/25

	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Projected	Budget
Revenues	\$809,976	\$463,000	\$463,000	\$150,000	\$100,000
Expenses	\$464,719	\$36,863	\$62,474	\$138,969	\$338,500

Economic Development Fund Revenues and Expenses



ECONOMIC DEVELOPMENT FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2022/2023	2023/2024	2023/2024	2024/2025

REVENUE					
40-00-0-600	CARES ACT FUNDS	120,000	-	-	-
40-00-0-601	AMERICAN RESCUE PLAN ACT	143,000	-	-	-
40-00-0-602	GENERAL FUND TRANSFER	200,000	150,000	-	100,000
TOTAL REVENUES		463,000	150,000	-	100,000

EXPENSES					
40-00-0-650	LINDENHURST ECONOMIC ASSISTANCE PROGRAM	50,423	60,000	108,797	305,000
40-00-0-651	OTHER PROFESSIONAL SERVICES	12,481	42,300	30,172	33,500
TOTAL EXPENDITURES		62,905	102,300	138,969	338,500



Economic Development Fund

REVENUES

GENERAL FUND TRANSFER

\$100,000

EXPENSES

LINDENHURST ECONOMIC ASSISTANCE PROGRAM (LEAP) 40-00-0-650 \$304,897

The Lindenhurst Economic Assistance Program was created to build upon the sales tax rebate framework developed by the Village in 2014. The program was to help assist local businesses who may be looking to relocate within Lindenhurst or expand their current operations. The program outlines eligible expenses and dollars available for applicants to help make their business more viable. The FY 2024 expense figure includes the following:

Outstanding Grant Awards	
Aqua Pool and Spa	\$12,359
Three Legged Brewing	\$30,000
Healing Hands Spa	\$12,538
New/Unawarded Grants	\$250,000
Total	\$304,897

Proposed expenditures outside of LEAP in FY 2024/2025 include:

Other Professional Services 40-00-0-651	
Personnel Services/Contract	\$30,000
Training/Conferences	\$500
Legal Services	\$1,000
Marketing (Social Media and Materials)	\$1,000
Materials/Supplies	\$1,000
Total	\$33,500



Information Technology (IT) Fund

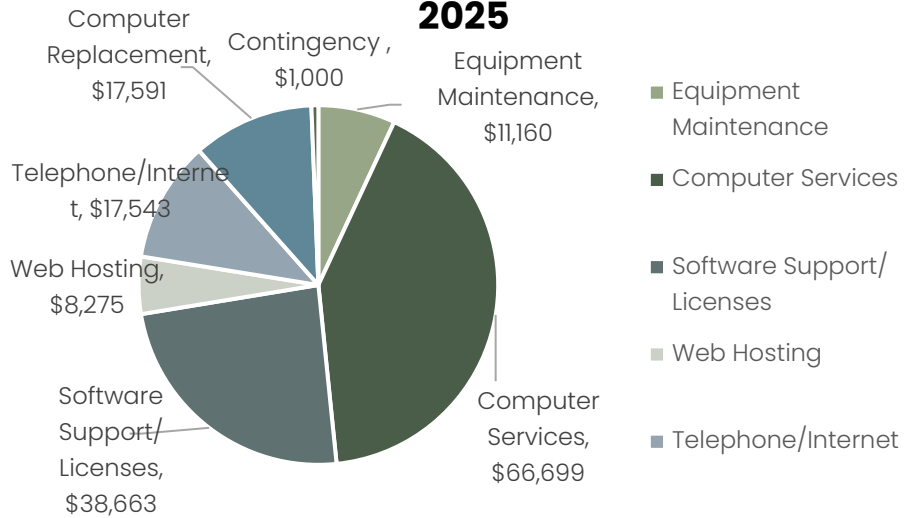
Fund Overview

The Information Technology (I.T.) Fund receives revenue from the leases for cellular companies to rent space atop the Village’s water and communications towers. The lease agreements with the companies include a 3-5% increase in lease rates year-to-year. The fund was created with the intent of closer analysis and transparency of information technology costs which have been historically allocated across funds.

Account Expenditure Overview

For fiscal year 2024-2025, a total amount of \$160,931 is budgeted for information technology expenses. The breakdown of the information technology fund for fiscal year 2024-2025 is shown below.

IT Fund Expenses Fiscal Year 2024-2025



IT Fund Expenditures from FY 23/24- FY 24/25

	23/24 Projected	24/25 Budget
Revenues	\$154,704	\$162,563
Expenses	\$156,558	\$160,931

INFORMATION TECHNOLOGY FUND

ACTUAL 2022/2023	BUDGET 2023/2024	EST. YR. END 2023/2024	BUDGET 2024/2025
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

REVENUES					
11-00-3-339	CELL ANTENNA - LEASE FEES	-	164,440	154,704	162,563
TOTAL REVENUES		0	164,440	154,704	162,563

EXPENDITURES					
11-00-5-512	EQUIPMENT MAINTENANCE	-	11,185	11,200	11,160
11-00-5-521	COMPUTER SERVICES	-	66,793	68,358	66,699
11-00-5-522	SOFTWARE SUPPORT/LICENSES	-	36,090	35,000	38,663
11-00-5-524	WEB HOSTING	-	8,275	8,449	8,275
11-00-5-552	TELEPHONE/INTERNET	-	18,210	20,776	17,543
11-00-8-860	COMPUTER REPLACEMENTS	-	12,000	11,805	17,591
11-00-9-929	CONTINGENCY	-	1,000	970	1,000
TOTAL EXPENDITURES		0	153,553	156,558	160,931



Information Technology (I.T.) Fund

REVENUE

CELL TOWER LEASE FEES 11-00-3-339

\$162,563

The Information Technology (I.T.) Fund receives revenue from the leases for cellular companies to rent space atop the Village's water and communications towers. The lease agreements with the companies include a 3-5% increase in lease rates year-to-year.

EXPENSES

EQUIPMENT MAINTENANCE 11-00-5-512

\$11,160

This account covers the cost of Village equipment, including the postage meter, copier leases, and other miscellaneous equipment needs.

Postage meter rental, scale, and meter base maintenance	\$785
Copier Leases	\$9,375
Miscellaneous equipment repair, printers, etc.	\$1,000

COMPUTER SERVICES 11-00-5-521

\$66,699

This account supports the Village's Computer Services Contract and contingency (\$5,000). Encrypted secure email for 57 users is included in the monthly agreement and remote access licensing. SonicWall Renewal covers the servers' firewall maintenance and patches as needed.

Monthly Service (16-hours X \$80/hr. X 12 months)	\$15,360
Server Hosting (DC Server, File Server, SQL Server, and RDS/TS (\$2,658.54/mo.)	\$31,903
AppRiver Exchange Online Licensing (720 X \$3.50)	\$2,520
AppRiver Azure Information Protection Premium (264 X \$1.75)	\$462
AppRiver Exchange Email Encryption (264 X \$5.00)	\$1,320
Offsite backup for SCADA Machine (\$110 X 12 months)	\$1,320
Cyber Security Training	\$8,700
Annual NinjaOne (Splashtop) Licenses with Reporting	\$1,290
TrendMicro-Worry Free Services EDR	\$2,024
SonicWall NSA TotalSecure	\$1,150
SonicWall TZ TotalSecure Renewal	\$650
Total	\$66,699

SOFTWARE SUPPORT/LICENSING 11-00-5-522

\$38,663

This account covers licensing for Village software that is used across departments. Software in this category includes the Village's asset management/311 service, financial software, marketing, and communications tools. Zoom Video Conferencing,



Information Technology (I.T.) Fund

BSA Software, and Beehive reflect an approximate 3% increase. This year, staff proposes reimplementing Laserfiche Document Management software into operations to continue staff’s efforts to refine the Village’s document management system. The first-year cost of \$5,500 includes unlimited users, 10TB of cloud storage for documents, installation, and staff training. After the first year, the yearly cost for Laserfiche will be \$4,100.

BS&A Software Support	\$ 13,596
Beehive Asset Management	\$ 14,889
NIXLE	\$ 3,000
Zoom Video Conferencing	\$195
Survey Monkey	\$900
CanvaPro for Teams	\$151
Adobe In-Design Suite	\$432
Laserfiche Document Management	\$5,500
Total	\$38,663

WEB HOSTING 11-00-5-524 **\$8,275**

Covers the annual license, support, maintenance, upgrades, and web hosting for the Village website. This cost is a third installment of the \$33,100 cost broken out over four years, interest-free, and includes another website redesign in year four at no charge.

TELEPHONE/INTERNET 11-00-5-552 **\$17,543**

Internet & Cable Service (Comcast)	\$5,657
Local and Long-Distance Telephone (Comcast VOIP)	\$10,886
Contingency	\$1,000
Total	\$17,543

COMPUTER REPLACEMENTS 11-00-8-860 **\$17,591**

The Village is continuing with the computer replacement schedule by replacing five workstations and two laptops. Additionally, five managed PoE adapters are recommended for replacement. The current PoE adapters have not been replaced since 2019.

Computer Workstation Replacements (5 @ \$1,087.54)	\$5,438
Laptop Replacements (1 @ \$2,152.42)	\$2,153
PoE Adapters	\$10,000
Total	\$17,591

CONTINGENCIES 11-00-9-929 **\$1,000**

This account provides for expenses not anticipated within information technology expenses.

SPECIAL SERVICE AREA #4

ACTUAL	BUDGET	EST. YR. END	BUDGET
2022/2023	2023/2024	2023/2024	2024/2025

REVENUE					
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL REVENUES		-	-	-	-

EXPENSES					
46-00-0-100	SIDEWALK REPLACEMENT AND REPAIRS				23,000
TOTAL EXPENDITURES		-	-	-	23,000

SUPPLEMENTARY INFORMATION

Fiscal Year
2024 - 2025





Personnel Information

Personnel Overview

Since FY 2008-2009, the Village has made significant changes to operating approaches resulting in staff reductions by almost 33% in all functions. The tables below show the authorized positions by Village departments. Seasonal employees like snow plow operators are not included.

Administration				
Authorized Position	Fiscal Year 21-22	Fiscal Year 22-23	Fiscal Year 23-24	Fiscal Year 24-25
Village Administrator	1	1	1	1
Assistant to the Village Administrator	1	1	1	1
Deputy Clerk	1	1	1	0
Management Analyst	0	1	1	0
Finance Assistant	1	1	1	1
Building Permit Coordinator	1	1	1	1
Administrative Services Assistant	0.5	0.5	0.5	1
Total Staff	5.5	6.5	6.5	5.0

Police Department				
Authorized Position	Fiscal Year 21-22	Fiscal Year 22-23	Fiscal Year 23-24	Fiscal Year 24-25
Chief of Police	1	1	1	1
Police Commander	1	1	1	1
Police Sergeant	2	2	2	4
Police Officer	10	10	10	9
Records Assistant	1	1	1	1



Personnel Information

Community Service Officer (PT)	0.5	0.5	0.5	0
Total Staff	15.5	15.5	15.5	16

Public Works				
Authorized Position	Fiscal Year 21-22	Fiscal Year 22-23	Fiscal Year 23-24	Fiscal Year 24-25
Director of Operations	1	1	1	1
Utility System Manager	1	1	1	1
Crew Leader	1	1	1	1
Regular, Part-Time Laborer	0	0.5	0.5	0.5
<i>Proposed Full-Time Laborer</i>	0	0	0	1
Maintenance Operator I	2	2	4	4
Maintenance Operator II	4	4	2	3
Maintenance Operator III	2	2	1	1
Total Staff	11	11.5	10.5	12.5

Personnel and Salary Costs

Compared to FY 2024, the Village’s overall personnel-related costs (salaries, health insurance, training, etc.) are increasing by \$302,179 or about 7%. Salaries and wages rose by a comparable amount of \$396,167 or 13% from FY 2024.

Personnel Costs by Year (Budget)

	19/20	20/21	21/22	22/23	23/24	24/25
Personnel	\$3,698,405	\$3,729,255	\$3,809,142	\$4,011,404	\$4,267,307	\$4,569,486
% Change	-3.80%	0.83%	2.10%	5.40%	6.38%	7%



Personnel Information

Salary Costs by Year (Budget)

	19/20	20/21	21/22	22/23	23/24	24/25
Salaries	\$2,787,173	\$2,805,550	\$2,784,644	\$2,911,280	\$2,926,582	\$3,322,749
% Change	-4.70%	1.80%	-0.07%	4.60%	0.53%	13%

Salary Allocation

Village employees' salaries are spread across multiple accounts and funds. Each authorized Village position and their respective salary allocation percentage are summarized below. For reference, the green cells are accounts within the general fund and the blue cells are accounts within the Water/Sewer Fund.

Full-Time Personnel									
Position	Admin	Streets	Police	Water/ Sewer Admin	Water	Sewer	Garbage	BLDG.	Total
Village Administrator	50%	0%	0%	40%	0%	0%	10%	0%	100%
Assistant to the Village Administrator	50%	0%	0%	40%	0%	0%	10%	0%	100%
Director of Operations	0%	40%	0%	0%	20%	40%	0%	0%	100%
Building Permit Coordinator	0%	0%	0%	40%	0%	0%	10%	50%	100%
Finance Assistant	30%	0%	0%	40%	0%	0%	30%	0%	100%
Administrative Services Assistant	30%	0%	0%	40%	0%	0%	30%	0%	100%
Utility Systems Manager	0%	40%	0%	0%	20%	40%	0%	0%	100%



Personnel Information

Crew Leader	0%	40%	0%	0%	20%	40%	0%	0%	100%
Records Assistant	0%	0%	100%	0%	0%	0%	0%	0%	100%
Chief of Police	0%	0%	100%	0%	0%	0%	0%	0%	100%
Commander	0%	0%	100%	0%	0%	0%	0%	0%	100%
Sergeant (x4)	0%	0%	100%	0%	0%	0%	0%	0%	100%
<i>Proposed</i> Police Officer (x11)	0%	0%	100%	0%	0%	0%	0%	0%	100%
<i>Proposed</i> Laborer	0%	40%	0%	0%	20%	40%	0%	0%	100%
Operator I (x5)	0%	40%	0%	0%	20%	40%	0%	0%	100%
Operator II (x1)	0%	40%	0%	0%	20%	40%	0%	0%	100%
Operator III (x1)	0%	40%	0%	0%	20%	40%	0%	0%	100%

Part-Time Personnel									
Position	Admin	Streets	Police	Water/ Sewer Admin	Water	Sewer	Garbage	BLDG.	TOTAL
Regular Part-Time PW	0%	40%	0%	0%	20%	40%	0%	0%	100%



VILLAGE OF
LINDENHURST
ILLINOIS

CAPITAL IMPROVEMENT PLAN

Fiscal Year
2024-2025





Capital Improvement Plan Overview

Introduction

The purpose of the Village's Capital Improvement Plan (CIP) is to establish a long-range planning tool to provide for the investment in major community infrastructure improvements and the maintenance/repair/replacement of existing Village facilities and equipment.

More specifically, the Capital Improvement Plan will:

1. Identify existing major infrastructure and facilities.
2. Describe the CIP planning process.
3. Identify needed capital improvement projects within the next five years or longer.
4. Provide a summary of current debt obligations.
5. Identify, categorize and describe potential future community improvement projects.
6. Make recommendations to maximize community improvement spending.

When planning for capital projects, the Village uses seven objectives when evaluating the priority of projects, which are indicated throughout the CIP document:

1. Continuation of Maintenance and Replacement of Village Infrastructure to Address Essential Community Infrastructure Needs
2. Improvements to Technology to Increase Operational Efficiencies or Increase Data Driven Decision-Making
3. Enhances Quality of Life Elements and Improves Property Values
4. Improve Citizen Engagement in order to Establish Future Goal Setting and/or Comprehensive Planning
5. Enhance Public Safety
6. Seeking more sustainable equipment, materials, or practices
7. Promotes strategic priority areas and goals as established within the Village's strategic plan



Capital Improvement Plan Overview

Capital Improvement Plan Planning Process

The planning process for the Capital Improvement Plan is a collaborative multi-step process and includes the following steps:

Step	Completion Date	Description of Activity
1	January 12	Departmental CIP items are submitted to Village Administrator
2	Ongoing	Staff prepares a draft CIP document that includes revenue projections and proposed projects and costs
3	February 2	Draft CIP is provided to the Village Finance Committee for review and input
4	February 12	Draft CIP is discussed at Village Board Meeting
5	March	Staff incorporates Village Board decisions and modifications into final CIP document
6	April 8	Village Board first reviews recommended CIP projects as part of the Village's full budget
7	April 22	Village Board adopts Operational and CIP Budgets

Capital Improvement Plan Structure and Organization

The Village's CIP is organized into three main areas meant to increase understanding of our capital improvement needs and increase transparency around various capital projects. The three primary groupings are as follows:

- Capital Projects by Functional Group: This organizes recommended capital project into functional groups that have similar like projects and priorities. Projects within this area are projected for the next five years.
- Proposed Fiscal Year Spending Summary: Provides a summary of this proposed fiscal year's capital projects by functional group.
- Fund Summary: Provides information about which Village funds will be used to fund all proposed projects.



Capital Improvement Plan Overview

Recommended Capital Improvement Projects by Functional Group

Recommended Village capital improvement projects are categorized into six different functional groups as shown below. Within each functional group, individual types of projects have been projected for the next five years.

Project Groups:

- General Government Improvements
- Water and Wastewater Improvements
- Street Improvements
- Village Facilities and Equipment
- Green/Sustainability Initiatives
- Vehicle and Major Equipment Replacement



CIP - General Government

Overview

Projects identified in this category cover a wide range of areas that all aim to improve Village services, operations, and quality of life. Examples of potential project areas in this category include maintaining the Village’s four lakes, improving stormwater infrastructure, enhancing Village services, and providing economic development/incentives. Projects in this category are funded by the Community Capital Fund.

General Government Recommended Projects					
Projects	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Community Survey			\$13,000		
Economic Development & Incentives	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
<i>Subtotal</i>	<i>\$110,000</i>	<i>\$110,000</i>	<i>\$123,000</i>	<i>\$110,000</i>	<i>\$110,000</i>

Project Descriptions for Fiscal Year 2024-2025

Economic Development & Incentives

Zeigler Economic Incentive Payment (\$110,000)

Per the Board approved revisions to the Economic Incentive Agreement between the Village and Zeigler Nissan, the Village has committed to ongoing rebates of 50% of sales tax generated by the project. This is estimated for FY 22 at \$110,000.

Project Descriptions for Fiscal Years 2026-2029

Economic Development & Incentives (\$110,000)

FY 26-29: Zeigler Economic Incentive Payment (\$110,000)

Community Survey

FY 27: Community Survey (\$13,000)



CIP – Water & Wastewater

Overview

The Village maintains a well water distribution system that includes 6 well houses, 9 wells, two water wells that hold 750,000 and 500,000 gallons, a 1,000,000-gallon reservoir, 62 miles of watermain, and 728 fire hydrants. Additionally, the Village operates and maintains a wastewater treatment system that includes, 11 lift stations, 65 miles of sanitary sewer lines and a waste water treatment facility that can treat 2.0 million gallons per day. The projects identified below provide maintenance and enhancement to both the water and wastewater systems. Projects in this category are funded by the Water/Sewer Capital fund.

Water & Wastewater Recommended Projects					
Projects	FY 2024-25 Proposed	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Lift Station Upgrades and Improvements	\$365,000	\$52,350	\$112,900	\$40,810	\$45,000
Water Infrastructure Improvements	\$252,900	\$54,950	\$106,000	\$837,000	
Wastewater Treatment Facility Upgrades	\$49,000	\$78,000			
Misc. Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<i>Subtotal</i>	<i>\$671,900</i>	<i>\$190,300</i>	<i>\$236,900</i>	<i>\$882,810</i>	<i>\$50,000</i>

Project Descriptions for Fiscal Year 2024-2025

Lift Station Upgrades & Improvements

Lift Station No. 7 Pump Replacement (\$15,000)

Lift Station No. 7 is located on Crosswind Lane. One of the service pumps was replaced in 2023 under emergency service and we propose to replace the second pump. The second pump is approaching 20 years in service which meets the life expectancy of 17 – 20 years. This price includes installation fees.

ARPA – Lift Station Upgrades Design and Construction (\$350,000)

This approved project was not fully expensed in FY 24 and will be carried into FY 25. Material delays have pushed back our commencement of this project. The project was authorized at \$414,000 by the Village Board in November 2023. Our CIP figures include the replacement of control panel and peripheral equipment,



CIP - Water & Wastewater

transducers, back-up floats, level sensors, primary-logic controllers (PLCs), and start up for each of these stations. The costs also include the replacement of pumps at lift stations #2 and #3. Strand Engineering was approved to begin the design for these upgrades in December 2022. A more detailed cost estimate will be generated through the design process.

Water Infrastructure Improvements

High Point Well House Generator Replacement (\$45,000)

The stand-by generator for the High Point Well House can no longer provide power in an emergency. The unit is original and is over 30 years old. The unit was designed to power 2 wells to operate simultaneously but this requirement is no longer needed as there is only one well at this location. The proposed unit does not need to provide as many kilowatts and should be reduced in size.

FY 25-28: Compound Meter Replacement Program (\$33,900)

In our efforts to reduce water loss and better accountability, Public Works proposes the replacement of older commercial account meters and existing compound meters located at various commercial businesses. These recommended meters for replacement were installed prior to 2014 and are as old as 2007. The new meters will allow for data logging to better assist our clients in identifying problems within their plumbing. The new compound meter is of the Fergusson T10 family using the vortex metering system. The meter will have the same functions as our current meter but will eliminate the need to track two meter readings for billing. At present, a compound meter must read a "HI" usage and a "LO" usage. The vortex meter automatically reads the water used as a single read and is equipped with data logging capabilities.

We propose this meter exchange to occur over the next four years with a 3% increase in materials:

Fiscal Year	Cost
FY 24/25	\$33,900
FY 25/26	\$34,950
FY 26/27	\$36,000
FY 27/28	\$37,000



CIP – Water & Wastewater

Televising of Emergency Standby Wells (\$24,000)

Since the inception of Lake Michigan water in 2017, the emergency stand by wells are only exercised once per month. The wells are running for a minimal time and the water is pumped to waste. Due to the lack of operations, we propose the televising of the wells to catalog their current conditions and to evaluate the condition of the aquifers. This televising will also identify any issues with the column pipe, casing, or the intake screens. It has been known that the matrix of the water has caused problem in the past with our wells at a time during operations. Concerns can be made of the condition of the wells with minimal operations. This work should be performed every four years to guarantee the operations of the well if the need arises that they be placed into service.

Tower 1 (YMCA Road) Column Pipe Replacement (\$150,000)

In early 2020, repairs to Tower 1 were performed to the angle brackets that were leaking. At that time, Public Works determined that a full inspection of the column pipe should be performed based on concerns of the thickness of the wall of the pipe. Since that time, Public Works has come to an understanding that the entire column pipe should be replaced and would rather forgo the inspection and simply replace the pipe.

Wastewater Facility Improvements

Primary Logic Controls (PLC) Replacement (\$19,500)

The Primary Logic Controls (PLC) are original with the 2012 Treatment Plant Upgrades. These controls receive and send data to each other and assist with operations of the wastewater treatment facility. There are 4 units at the treatment facility and 1 unit at the Haven Lane lift station. The current units will no longer be supported and will need to be replaced. We propose to begin phasing these out over the next 3 years. Pricing of \$6,500 includes programming from an outside source to remain compatible with the SCADA System.

Fiscal Year	No. of Units	Cost
FY 24/25	3	\$19,500
FY 25/26	2	\$13,000
FY 26/27	2	\$13,000



CIP – Water & Wastewater

Replace SCADA Computer (\$50,000) & Install Fiber Optics at WWTF (\$15,000)

Public Works proposes to replace the Supervisory Control and Data Acquisition (SCADA) computer and update the software that operates the system. This computer currently controls the Wastewater Treatment Facility and the water distribution system. The upcoming lift station upgrades will allow integration to the SCADA system but the programming will need to be updated to maximize these upgrades. Wonderware and Wims are maintenance and process control software that have not been updated since 2012 and is part of the proposed replacement. Similarly, Win911 will need to be replaced. Win911 are the alarm set points for the various equipment and we are limited with 64 data points. We currently have multiple alarms piggybacked to one data point that requires staff to view the SCADA to identify where and what the alarm may be delaying the response for corrective measures. The new Win911 will have ample enough data points to support individual alarms for the wastewater treatment facility, water distribution system, and the addition of the lift stations. Finally, with the software updates, the fiber optics will hard wire the connection of the treatment facility and the computer will allow for real time updates as opposed to waiting for the SCADA to complete a scanning rotation via the antennae.

Influent Station Heater (\$14,500)

Units 1 and 2 Influent Station heaters are no longer providing adequate heat inside the building. The area that these units heat is unique in that the units must be explosion proof and heat an area partially exposed to outside air. These units are 30 years old and have exceeded their life expectancy. We propose to replace 1 unit this year and the second unit in FY 25/26.

Misc. Equipment (\$5,000)

Project Descriptions for Fiscal Years 2026–2029

Lift Station Upgrades & Improvements

FY 26–28: Installation & Repair of Lift Station Driveways (\$17,250–\$75,000)

Public Works proposes the replacement of the aging driveways at the lift stations over a period of four years. Ten of the eleven lift stations have a driveway



CIP - Water & Wastewater

approach and are original installations. Special care is needed when removing snow and ice from the drives as well as becoming eye sores for the local residents. The list below prioritizes the needs of the driveways in a “worst-is-first” methodology. Cost calculations are based on current pricing of \$10 per square foot.

Fiscal Years	Lift Station	Square Feet	Extended Cost
FY 25/26	Lift Station 2	816	\$8,400
	Lift Station 5	900	\$9,300
	Lift Station 8	450	\$4,650
FY 26/27	Lift Station 1	750	\$7,700
	Lift Station 3	780	\$8,000
	Lift Station 7	700	\$7,200
FY 27/28	Lift Station 4	432	\$4,450
	Lift Station 10	375	\$3,860
	Lift Station 11	800	\$8,250
	Lift Station 6	2,355	\$24,250

FY 26: Replace Lift Station Pumps #2 (Valley Drive) (\$30,000)

Lift Station no. 2 is located on Valley Drive. These service pumps are exceeding their service life and are 21 years old. The life expectancy of these pumps is 17-20 years. We recommend replacing these pumps with the use of the supplier assisting with the install.

FY 27-30: Lift Station Stand-By Generator Replacement

Currently the lift stations are equipped with stand-by generators that power the station in the event of a power outage. Consideration of replacing these generator sets and the automatic transfer switch should be considered to ensure operations during a power outage. These generator sets are original when the lift stations were upgraded to receive its own power supply. We recommend; based on age, the following replacement schedule.

Fiscal Year	Location	Installed Year	Cost
FY 26/27	Emerald Lift Station X2	1991	\$90,000



CIP - Water & Wastewater

FY 28/29	North Beck Lift Station	1991	\$45,000
FY 30/31	Elmwood Drive Lift Station & Crosswind Lift Station	1995 & 1996	\$90,000

Water Infrastructure Improvements

FY 26: Abandon Well House #4 (Sedgewood Cove) (\$20,000)

We propose to abandon Well House #4 located in Sedgewood Cove. This well house was constructed in 1994 as a means to provide potable water to the subdivision if the need to isolate the area from the distribution system occurred. This well produces only 95 gallons per minute and was built on top of an iron bed. Due to the high iron count, this well was not used as a front-line water producer but as a last use option. The last recorded use from this well was in March 2012 and then previous to that was August 2000. With the current distribution piping and the Lake Villa Interconnection as a viable backup source, the need for this well house no longer exists.

FY 27: Communications Upgrade to Well Houses (\$70,000)

Similar to the upgrades being performed at the sanitary lift stations, communications upgrades are needed to our well houses that reliably provide information to our Public Works staff, even while in offsite locations. Improved communication would allow our staff to view more reliable information and remote operability in the case of an alert or alarm.

FY 28: Tower 2 (Falling Waters Blvd.) Painting (\$800,000)

Wastewater Facility Improvements

FY 26: Reseal & Repave Lagoon (\$65,000)

The storage lagoon at the WWTF is need of repairs. The lagoon measures 87 feet by 255 feet with a surface area of 22,185 square feet. The lagoon has multiple fractures and the seams have separated over time. These fractures and open seams allow for vegetation to grow which in turn requires staff to removes several



CIP – Water & Wastewater

times a year. The surface of the lagoon is not designed to support machinery so this work will need to be performed by hand.



CIP – Street Improvements

Overview

The Village consists of 94.3 lane miles of streets and rights of way. Following a pavement management assessment of Village streets in 2022 which rated the Village’s road network in the “poor” category, the Village made a larger commitment to invest in road infrastructure by creating a six-year road resurfacing program. This program has allowed the Village to almost double the number of road miles treated during the biennial resurfacing schedule while increasing the overall pavement condition index (PCI) score of the overall network. The majority of the projects outlined below reaffirm the Village’s commitment to the biennial resurfacing schedule. Other project funding for street improvements account for large Village infrastructure projects and for the Village’s contribution to state and county road projects. Projects in this category are funded primarily by the community capital fund. The Motor Fuel Tax and Garbage fund also provides funding for street improvements on a biennial schedule.

Street Improvements Recommended Projects					
Projects	FY 2024-25 Proposed	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Pavement Management Assessment				\$47,500	
Road Resurfacing Program	\$330,000	\$100,000	\$130,000	\$625,000	\$100,000
Village Match for County/ State Road Projects	\$365,355				\$101,269
Lake Shore Drive Reconstruction & Engineering	\$1,407,000		\$1,246,530		
Misc. Street Improvements	\$12,500				
Subtotal	\$2,114,855	\$100,000	\$1,376,530	\$672,500	\$201,269

Project Descriptions for Fiscal Year 2024-2025

Road Resurfacing Program

Road Program Design Engineering (\$30,000)



CIP – Street Improvements

Lake Shore Drive Reconstruction and Engineering

Lake Shore Drive Reconstruction FAU Match (\$1,407,000)

Based on the most recent estimates, the combined cost of construction and engineering for this project is approximately \$5,885,000. Due to limits on Federal participation on these projects, Federal support extends to \$3,652,000 of total expenses. The Village is tasked with covering the gap in funding totaling \$2,233,000. With MFT contributing \$953,102, the Community Capital Fund is responsible for the remainder - \$1,279,898. A 10% contingency was added to this figure, bringing the estimated expense to the Community Capital Fund to \$1,407,000.

2024 Road Resurfacing Program (\$300,000)

Includes contributions from Motor Fuel Tax (MFT) and Garbage Funds. The amount attributable to the Community Capital Fund is \$300,000. This increases the amount of milling and asphalt overlay will conduct in FY 25. Traditionally, the Village has planned for \$100,000 worth of patching/mill and overlay. This increase helps us extend our road improvements and provide new surfaces to neighborhoods that have good road subbase conditions and minimal curb work.

Village Match for County/ State Road Projects

Route 45 Contribution (\$9,585)

Route 132 Village Contribution (East & West Sections) (\$355,770)

Misc. Street Improvements

Village entry Sign Replacement (\$12,500)

The Village has not replaced our entryway signs along Grass Lake Road at US 45 since the completion of the Millburn Bypass Project. The cost contemplated would replace signage at US 45 and Haven Lane (Forest Trails) and Grass Lake Road and southbound US 45.



CIP – Street Improvements

Project Descriptions for Fiscal Years 2026–2029

Pavement Management Assessment

FY 28: Pavement Management Assessment (\$47,500)

Road Resurfacing Program

FY 26–29: Pavement Patching (\$100,000)

FY 27: 2026 Road Program Design Engineering (\$30,000)

FY 27: 2026 Road Resurfacing Program (\$1,150,000)

Includes contributions from Motor Fuel Tax (MFT) and Garbage Funds. Outside of design expenses, no additional contributions are made to the road resurfacing program this year.

FY 28: 2027 Road Resurfacing Program Contribution (\$525,000)

Village Match for County/ State Road Projects

FY 29: US 45 from Rt. 173 to Rt. 132 Expansion (\$101,269)

Lake Shore Drive Reconstruction and Engineering

FY 27: Phase II Construction and Engineering (\$1,246,530)

Should the second phase of the Lake Shore Drive et al Road Reconstruction Project is awarded the Village will need to have matching funds identified. This match amount assumes a project cost of \$5.5M.

Misc. Street Improvements



CIP – Village Facilities & Equipment

Overview

The Village is responsible for numerous municipal facilities that include the Village Hall, the Public Safety Building, and the Public Works Garage. In addition to the Village’s operational facilities, the Village also maintains the Veteran’s Memorial which was constructed in 2006. Funding within this category aim to improve the functionality of existing facilities and provide preventative maintenance to prolong the life of Village facilities. Other projects address operational equipment needs through the means of replacement, maintenance, or purchasing new equipment. Projects in this category are funded by the Community Capital Fund.

Village Facilities & Equipment Recommended Projects					
Projects	FY 2024-25 Proposed	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Municipal Complex Improvements	\$35,000	\$120,000			
Public Works Facilities Improvements	\$189,200				
Technology Replacement & Improvements	\$66,225				
Misc. Equipment/Projects	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
<i>Subtotal</i>	<i>\$302,425</i>	<i>\$132,000</i>	<i>\$12,000</i>	<i>\$12,000</i>	<i>\$12,000</i>

Project Descriptions for Fiscal Year 2024–2025

Municipal Complex Improvements

Village Facility Roof Repairs (\$35,000)

The Village Hall roof is aging and is in need of additional repairs. Some work has taken place on half the area and we are looking to complete additional work. This work involves removal of coping tiles to install water proof flashing, tuckpointing in various locations, and replacement of bricks. Most of these repairs are targeted over the Public Works Garage at Village Hall.

Public Works Facilities Improvements

Fence Gate & Controller at Wastewater Treatment Facility (\$35,000)



CIP – Village Facilities & Equipment

The front gate to the Wastewater Treatment Facility is in need of replacement. The control box does not function during wet conditions due to the inground sensors becoming wet to either rain or melting snow. These sensors were replaced in 2012 when the control box was replaced. The support posts for the cantilever gate are now settling and require adjustment. This settling has caused the cantilever gate to twist on each open and closing of the gate. The current control box is being phased out and will need replacement.

Salt Barn Door Replacement (\$17,000)

The salt dome located at the Wastewater Treatment Facility has doors that do not close properly. These doors are original and have been worked on in 2014 and 2018. We propose to replace the barn door style with a roll-up door designed to be used in a salt environment. It is a requirement that during non-snow operations that all salt storage units must remain closed to meet stormwater requirements. At present we are only able to close one section of the door easily with the second door being problematic.

Spill Containment for Pre-Wet (\$9,000)

As Public Work continues to utilize pre-wetting and the use of an additive to assist in minimizing the use of salt, the pre-wet operation has grown. We currently have 4 large tanks that hold the pre-wet liquid that does not have a spill containment in the event of a spill. Public Work proposes to add a concrete containment around the pre-wet containers that will meet the requirements of the stormwater spill prevention. This price includes additional piping that will be necessary due to the design of the containment.

Mechanical Garage Heater (\$8,200)

The 2 garage heaters used to heat the Operations Garage are in need of replacement. Unit no. 1 located in Bay 1 no longer produces adequate heat. Upon inspection from our supplier, the 2nd unit inside Bay 3 is showing signs of similar failure. These units should be replaced prior to next winter season.



CIP – Village Facilities & Equipment

Public Works Operations Building Roof Repairs (\$120,000)

Like the Village Hall building, the roofing at the Operations Building has exceeded its life and is in need of replacement. Funding for this project was scheduled within the CIP for a number of years as part of a multi-year repair. The recommended repairs include the removal/replacement of shingles on five (5) buildings, remove /replace roof deck on Filter Building, install new ridge vents on Operations Building, installation of 3” lead pipe for venting.

Technology Replacement & Improvements

Police Department License Plate Readers (\$21,250)

License Plate Readers (LPRs) are specialized cameras which can capture vehicles traveling through a community in a specific direction. The cameras have the ability to capture license plates of criminal suspects that enter into our community. The LPRs software has the ability to notify our officers of wanted suspect vehicles from crimes committed within our community or even those from outside communities based on information shared jointly between departments.

LPRs have been shown in case studies to reduce crimes like stolen automobiles, package thefts, vandalisms, and burglaries. Several law enforcement agencies throughout Lake County have already implemented LPRs within their jurisdictions. The proposed cost is for five (5) cameras to be placed on entry points within the community (US 45 x2, Grand Avenue/Deep Lake, Grass Lake Road x2). The cost proposed within Community Capital is for the camera costs and installation only. An ongoing annual fee of \$15,000 for the cameras will be assigned to the Police Department’s annual operating budget.

Police Department Aerial Drone (\$10,975)

The primary goal of the proposed Police Department Drone Program is to leverage unmanned aerial vehicles (UAVs) to support and augment traditional policing methods. Drones can provide valuable assistance in various areas, including but not limited to:

1. Surveillance and Situational Awareness: Drones equipped with high-resolution cameras can enhance real-time situational awareness during critical incidents, investigations, and large-scale events.



CIP – Village Facilities & Equipment

2. Search and Rescue Operations: Drones can cover large areas quickly and effectively, aiding in locating missing persons, suspects, or individuals in distress.
3. Traffic Management: Monitoring traffic flow, identifying congestion points, and providing real-time updates can improve overall traffic management and public safety.
4. Crime Scene Documentation: Drones can capture detailed aerial images and footage of crime scenes, facilitating accurate documentation and analysis.
5. Community Engagement: Utilizing drones for community events, public gatherings, and outreach programs can enhance community relations and foster positive interactions.

Elected Official and Staff Tablets (\$4,360)

Over the past few years, the Village has made various technology improvements to improve different aspects of our organization. The proposed FY 25 cost would include iPads for the Village Board and a laptop for the Village Clerk. Providing tablets for the Village Board would allow for efficient digital access to meeting information and reduce the dependence on using personal devices for official Village business. The transition to tablets also furthers Village sustainability efforts by reducing the amount of paper printed for each meeting.

Additionally, the administration is considering purchasing Microsoft Surface Pros for Village staff. Surface Pros are flexible devices that have the functionality of a laptop with the convenience of a tablet. The devices also provide flexibility for staff to bring devices to meetings, conferences, and other offsite environments. The IT fund has enough money in computer replacements and contingency line items to support.

In Squad Video Camera Replacement (\$29,640)

Staff has already installed three (3) in-car videos system (October 2022). This was part of a three-year replacement program to coincide with the replacement of squads. With the deferral of squad purchases until late 2024, this cost has been shifted to FY 25. Staff is recommending to purchase four (4) units at a cost not to exceed \$29,640.

Misc. Equipment/ Projects



CIP – Village Facilities & Equipment

Project Descriptions for Fiscal Years 2026–2029

Municipal Complex Improvements

FY 26: Village Facility Roof Repairs (\$120,000)

Misc. Equipment/ Projects

FY 25–29: Misc. Equipment/ Projects (\$12,000)



CIP - Green/Sustainability Improvements

Overview

For years, the Village has continued to offer sustainability initiatives and programs including textile recycling and 50/50 programs to residents. The Village has also implemented greener practices in our operations by switching to LED lighting, implementing a tree replacement program, and investing in pedestrian facilities. The projects identified within this category further the Village's commitment towards implementing sustainable and green practices. Projects in this category are funded by the Community Capital Fund.

Green/Sustainability Recommended Projects					
Projects	FY 2024-25 Proposed	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Pedestrian Improvements	\$52,000	\$45,000	\$45,000	\$45,000	\$45,000
Forestry	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Stormwater Management Projects	\$130,000	\$100,000	\$103,000	\$106,090	\$109,273
<i>Subtotal</i>	<i>\$197,000</i>	<i>\$160,000</i>	<i>\$163,000</i>	<i>\$166,090</i>	<i>\$169,273</i>

Project Descriptions for Fiscal Year 2024-2025

Sidewalk Improvements

FY 25 Replacements (\$52,000)

Forestry

FY 25 Service and Replacement (\$15,000)

Stormwater Management Projects

FY 25 Projects (\$130,000)

In continuation of the storm water projects and the 50/50 culvert replacement program, we propose to continue funding to complete additional projects on the Storm Management Repair list. Engineering \$10,000, 50/50 culvert replacements \$10,000 Storm improvements \$60,000. A major repair considered in FY 2025 is repair of the Rose Tree Lane outfall which encroaches into McDonalds Woods Forest Preserves. The Village and Lake County Forest Preserve District are jointly applying for grant funds through the Lake County Stormwater Management



CIP - Green/Sustainability Improvements

Commission to cover the costs of designing and constructing this improvement.
The estimated match of both parties is approximately \$50,000.

Project Descriptions for Fiscal Years 2026-2029

Sidewalk Improvements

FY 26-29 Replacements (\$45,000)

Forestry

FY 26-29 Tree Replacement Program (\$15,000)

Stormwater Management Programs

FY 26-29 Projects (\$50,000)



CIP – Vehicle & Major Equipment Replacements

Overview

The Vehicle Replacement provides for the replacement of vehicles and major equipment for the Police and Public Works departments. Vehicles and major equipment are slotted for their replacement based on their estimated useful lifespan and incurred maintenance costs. All vehicles and major equipment replacements are funded by the Vehicle Replacement fund, which receives funding from the Street Maintenance, Water/Sewer Operating, and Police Department funds. The Village’s Fleet consists of vehicles and equipment from both the Police Department and Public Works.

Police Department:

- 8 police vehicles

Public Works:

- 2 Public Works sport utility vehicles
- 4 Public Works pick-up trucks
- 4 – 2 yard dump trucks
- 6 – 5 yard dump trucks – 10 yard dump truck
- Backhoe, Jetter, Loader, Vactor, Roller, Trash Pump, Branch Chipper, Hot Asphalt Box

Vehicle & Major Equipment Replacement Recommended Projects					
Projects	FY 2024-25 Proposed	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Public Works	\$232,000	233,466	\$108,243	\$303,622	\$112,616
Vehicles					
Police Vehicles	\$214,179	\$0	\$168,710	\$227,288	\$0
Subtotal	\$446,179	\$233,466	\$276,953	\$530,910	\$112,616

Project Descriptions for Fiscal Year 2024–2025

Public Works Vehicles

FY25 Replacements (\$105,000)

Last year, Public Works purchased and took possession of a Ford 750 chassis as a replacement vehicle due to its proximity and price. Having the chassis allows Public Works to solicit quotes on the outfitting of the dump bed and remaining



CIP – Vehicle & Major Equipment Replacements

buildout. Quotes received thus far estimate the remaining build out to be approximately \$105,000.

Police Vehicles

FY25 Replacements (\$214,179)

If we were following the schedule, FY 24-25 would have no squad replacements up for purchases this year because they were supposed to occur in FY 2024. Because of supply issues, those purchases were deferred until this year. However, the Chief's vehicle is up for replacement in this year's CIP at a cost of approximately \$43,697.



Funding Summary

Capital Improvement Plan: FY 2024 - 2025 Programming Summary

Total	Recommended Fiscal Year 2024-2025 Capital Improvements	CIP Objectives
\$110,000	General Government	
\$110,000	Economic Development & Incentives	7
\$321,900	Water & Wastewater Improvements	
\$15,000	Lift Stations Upgrades & Improvements	1 & 2
\$252,900	Water Infrastructure Improvements	1
\$49,000	Wastewater Treatment Facility Upgrades	1 & 2
\$5,000	Misc. Equipment	1
\$2,114,855	Street Improvements	
\$330,000	Road Resurfacing Program	1 & 2
\$365,355	Village Match for County/ State Road Projects	1 & 4
\$1,407,000	Lake Shore Drive Reconstruction & Engineering	1 & 3
\$12,500	Misc. Street Improvements	1
\$302,425	Village Facilities & Equipment	
\$35,000	Municipal Complex Improvements	1
\$189,200	Public Works Facilities Improvements	1
\$66,225	Technology Replacement & Improvements	2, 5, & 6
\$12,000	Misc. Equipment/Projects	5
\$197,000	Green/Sustainability Improvements	
\$52,000	Pedestrian Improvements	7 & 3
\$15,000	Forestry	7 & 3
\$130,000	Stormwater Management Projects	1
\$446,179	Vehicle & Major Equipment Replacements	
\$232,000	Public Works: Vehicle Replacements	1
\$214,179	Police: Vehicle Replacements	1
\$3,492,359	TOTAL FISCAL YEAR 2024-2025 IMPROVEMENTS	



Funding Summary

Capital Improvement Plan Funding Summary

The Village currently uses various capital funds for infrastructure and community improvements. These include:

I. Community Capital Fund

The Community Capital Fund typically funds storm water improvements, bike path and sidewalk improvements, municipal facility improvements, a portion of road improvements, computer equipment, and other miscellaneous improvements as determined by the Village Board. Regularly Yearly revenue sources and a five-year outline of project expenses are outlined below. In addition to the Community Capital Funds regular revenue, the fund receives a transfer of any available dollars in excess of the General Fund Target Balance at the end of each fiscal year.

Community Capital Fund
5-Year Regular Revenue Projection
FY 24/25 - 28/29

Revenue	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Transportation Facility Fees	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
Public Facility Donation	\$ 189,750	\$ 290,000	\$ 65,000	\$ 35,000	\$ 20,000
Cell Tower Lease Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ 448,268	\$ 222,750	\$ 230,404	\$ 238,059	\$ 245,713
Sales Tax	\$ 426,689	\$ 209,246	\$ 215,524	\$ 221,989	\$ 288,586
Video Gaming Proceeds	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Capital Revenue	\$1,454,707	\$ 1,111,996	\$ 900,928	\$ 885,048	\$ 944,299



Funding Summary

**Community Capital Fund
5-Year Projection
FY 24/25 - 28/29**

Cash Balance 1/1/24

\$ 4,029,156

	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Revenue*	\$ 485,678	\$ 1,454,707	\$ 1,111,996	\$ 900,928	\$ 885,048	\$ 944,299
Transfer From General Fund (Est.)	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -
	\$ 485,678	\$ 2,354,707	\$ 1,111,996	\$ 900,928	\$ 885,048	\$ 944,299

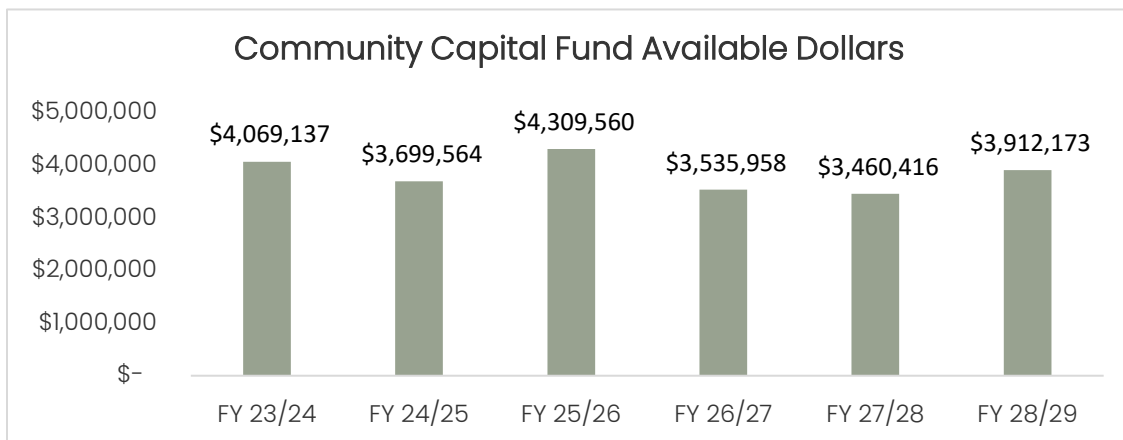
Expenses

<i>Community Capital Fund Recommended Projects</i>							
<i>General Government</i>	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5 Year Total
Community Survey	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ 13,000
Lakes Management	\$ 6,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development & Incentives	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 550,000
TOTAL FUNDING	\$ 116,650	\$ 110,000	\$ 110,000	\$ 123,000	\$ 110,000	\$ 110,000	\$ 563,000
<i>Street Improvements</i>	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5 Year Total
Pavement Management Assessment	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ -	\$ 47,500
Road Resurfacing Program	\$ 10,000	\$ 330,000	\$ 100,000	\$ 130,000	\$ 625,000	\$ 100,000	\$ 1,285,000
Village Match for County/ State Road Projects	\$ -	\$ 365,355	\$ -	\$ -	\$ -	\$ 101,269	\$ 466,624
Lake Shore Drive Project Reconstruction & Engineering	\$ 55,000	\$ 1,407,000	\$ -	\$ 1,246,530	\$ -	\$ -	\$ 2,653,530
Misc. Street Improvements	\$ 22,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
TOTAL FUNDING	\$ 87,500	\$ 2,114,855	\$ 100,000	\$ 1,376,530	\$ 672,500	\$ 201,269	\$ 4,465,154
<i>Village Facilities & Equipment</i>	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5 Year Total
Municipal Complex Improvements	\$ 65,000	\$ 35,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 155,000
Public Works Facilities Improvements	\$ 48,000	\$ 189,200	\$ -	\$ -	\$ -	\$ -	\$ 189,200
Technology Replacement & Improvements	\$ 46,811	\$ 66,225	\$ -	\$ -	\$ -	\$ -	\$ 66,225
Misc. Equipment/Projects	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 60,000
TOTAL FUNDING	\$ 169,811	\$ 302,425	\$ 132,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 470,425
<i>Green/ Sustainability Improvements</i>	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5 Year Total
Pedestrian Improvements	\$ -	\$ 52,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 232,000
Forestry	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Stormwater Management Projects	\$ 71,736	\$ 130,000	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 548,363
TOTAL FUNDING	\$ 71,736	\$ 197,000	\$ 160,000	\$ 163,000	\$ 166,090	\$ 169,273	\$ 855,363
TOTAL COMMUNITY CAPITAL FUNDING	\$ 445,697	\$ 2,724,280	\$ 502,000	\$ 1,674,530	\$ 960,590	\$ 492,542	\$ 6,353,942

Available Dollars

\$ 4,069,137 \$ 3,699,564 \$ 4,309,560 \$ 3,535,958 \$ 3,460,416 \$ 3,912,173

*Revenue included in FY 23/24 is what is estimated to be receipted before year-end.





Funding Summary

II. Water/Sewer Capital Fund

The Water/Sewer Capital Fund typically funds water and wastewater improvements/ replacements including watermains, lift stations, pump stations, debt obligations, etc. The Water/Sewer Capital Fund receives yearly revenue from tap on fees and interest.

**Water & Sewer Capital Fund
5-Year Projection
FY 24/25 - 28/29**

Cash Balance 1/1/24

\$ 2,186,106

	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Regular Revenue*	\$ 24,911	\$ 325,443	\$ 516,612	\$ 412,338	\$ 111,102	\$ 76,344
Transfer From Utility Fund (Operating)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 24,911	\$ 325,443	\$ 516,612	\$ 412,338	\$ 111,102	\$ 76,344

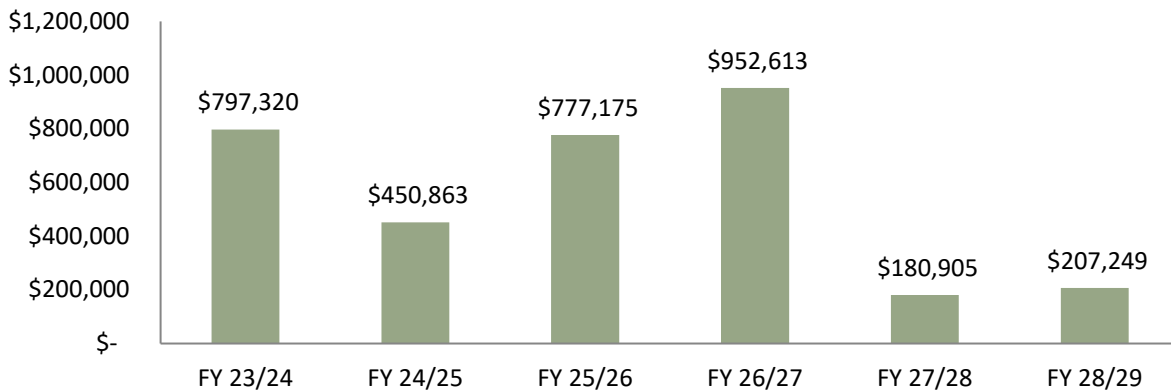
<i>Water/ Sewer Capital Fund Recommended Projects</i>							
<i>Water & Wastewater Improvements</i>	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5 Year Total
ARPA- Water Main Replacement- Lake Shore Drive	\$ 1,342,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342,525
Lift Stations Upgrades & Improvements	\$ 66,172	\$ 365,000	\$ 52,350	\$ 112,900	\$ 40,810	\$ 45,000	\$ 682,232
Water Infrastructure Improvements	\$ -	\$ 252,900	\$ 54,950	\$ 106,000	\$ 837,000	\$ -	\$ 1,250,850
Wastewater Treatment Facility Upgrades	\$ -	\$ 49,000	\$ 78,000	\$ 13,000	\$ -	\$ -	\$ 140,000
Misc. Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
PROJECT EXPENSE	\$ 1,413,697	\$ 671,900	\$ 190,300	\$ 236,900	\$ 882,810	\$ 50,000	\$ 3,445,607
Debt Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER/SEWER CAPITAL EXPENSE	\$ 1,413,697	\$ 671,900	\$ 190,300	\$ 236,900	\$ 882,810	\$ 50,000	\$ 3,445,607

Available Dollars

\$ 797,320 \$ 450,863 \$ 777,175 \$ 952,613 \$ 180,905 \$ 207,249

*Revenue included in FY 23/24 is what is estimated to be received before year-end.

Water/ Sewer Capital Fund Available Dollars





Funding Summary

III. Motor Fuel Tax Fund

The Motor Fuel Tax Fund provides revenue for various street maintenance activities including road salt, asphalt, and de-icing materials. Along with funding maintenance on Village streets, the Motor Fuel Tax Fund provides revenue for resurfacing a portion of Village roads on a biennial schedule. Fiscal Year 2024-2025 will be a resurfacing year that will utilize MFT funds. In addition, funds have been set aside for use toward the Hawthorne/Sprucewood/Lake Shore Drive project beginning in 2024.

Revenue

Motor Fuel Tax	\$615,413
Interest	\$6,794

Capital Expenses

Road Resurfacing	\$900,000
------------------	-----------

Non-Capital Expenses

Asphalt Products	\$16,995
De-Icing Material	\$109,798
Snow Emergency	\$1,000



Funding Summary

IV. Vehicle Replacement Fund

The Vehicle Replacement Fund provides funds for the replacement of all Village fleet and major equipment through a combination of contributions from Street Maintenance, Water/Sewer Operating Funds, and the Police Department. This fund is a result of a combination of the previously separated replacement funds for Public Works and the Police Department into a single fund for all fleet. The resulting cash balance increase strengthens the position of the fund and reduces overall contributions. Village forecasting provides a 20-year projection of the fund including annual replacement costs and replacement frequency.

Estimated Fund Beginning	\$591,476
Balance	

Revenue

Fund Contributions -	Street Maintenance -
	\$78,500
	Water/Sewer - \$78,500
	Police Department -
	\$78,500

Expenses

Public Works Vehicle	Mid-size dump trucks
Replacements -	bed outfitting - \$232,000

Police Department Vehicle	Replacement of Three
Replacements -	Squads & Chief's
	Vehicle at \$214,179



Appendix A

Active Lift Station and Well House List

SANITARY STATIONS			
ASSET NAME	ADDRESS	CONTENTS	SERVICE LOAD
Lift Station 1	1910 ELMWOOD DRIVE	Sanitary Lift Station w/ 2 - Flygt 8" NP-3153.095 Pumps and a stand-by generator	Serves a portion of the Main Body, gravity fed from Lift Station no. 3 and no. 4, Force Main gravity feeds to the WWTP
Lift Station 2	227 VALLEY DRIVE	Sanitary Lift Station w/ 2 - 6" Flygt CP3153.091-0410 Pumps and a stand-by generator	Serves a portion of the Main Body, Force Main gravity feeds to the WWTP
Lift Station 3	2216 ROLLING RIDGE LANE	Sanitary Lift Station w/ 2 - 4" Flygt CP3153.091-0410 Pumps and a stand-by generator	Serves a portion of the Main Body, Force Main gravity feeds to Lift Station no. 1
Lift Station 4	205 HICKORY DRIVE	Sanitary Lift Station w/ 2 - 3" Flygt CP3085.092 Pumps and a stand-by generator	Serves a portion of the Main Body, Force Main gravity feeds to Lift Station no. 1
Lift Station 5	3135 HAVEN LANE	Sanitary Lift Station w/ 3 - 6" Flygt 3153.095 Pumps and a stand-by generator	Serves Forest Trails, Country Place North and South, Farmington Green, Harvest Hills, Falling Waters, Heritage Park, South East
Lift Station 6	1136 GRAND AVENUE	Sanitary Lift Station w/ 2 8" NP-3153.095 Pumps and a stand-by generator	Serves Sedgewood Cove and Victory Lakes, discharges to gravity feed line to WWTP
Lift Station 7	618 CROSSWIND LANE	Sanitary Lift Station w/ 2 - 4" Hydromatic S4M1000M3-4 Pumps and a stand-by generator	Serves homes in Emerald Shores, Force Main gravity feeds to WWTP
Lift Station 8	660 BECK ROAD	Sanitary Lift Station w/ 2 - 1 1/4" Barnes SGVF2032L Pumps and a stand-by generator	Serves portion of Americana Heights, gravity feed to WWTP
Lift Station 9	2585 EMERALD LANE	Sanitary Lift Station w/ 2 - 3" Hydromatic S4N300M3-4 Pumps and a stand-by generator	Service flow from Lift Station 9, half of Emerald Ridge, Force Main gravity feeds to Lift Station no. 2
Lift Station 10	2455 EMERALD LANE	Sanitary Lift Station w/ 2 - 3" Hydromatic S4N300M3-4 Pumps and a stand-by generator	Serves back half of Emerald Ridge, Force Main gravity feeds to Lift Station no. 9
Lift Station 11	401 WOODLAND TRAIL	Sanitary Lift Station w/ 2 - 2" Hydromatic SEGA.A15.20 Pumps and a stand-by generator	Serves Woodland Trail only, Force Main gravity feeds to WWTP
WATER ASSETS			
ASSET NAME	ADDRESS	CONTENTS	SERVICE LOAD
TOWER 1	1480 YMCA ROAD	750K Water Tower	
TOWER 2	2901 FALLING WATERS BLVD.	500K Water Tower	
RESERVOIR	2901 FALLING WATERS BLVD.	1MG At Ground Storage Facility	
WELL HOUSE 1	76 HAWTHORNE DRIVE	Houses equipment for emergency siren, no additional equipment used for water distribution system	
WELL HOUSE 2	2430 HIGHPOINT DRIVE	Stand-By Well for Ground Water w/ 2 - 500 GPM Flygt Pumps	
WELL HOUSE 4	334 CROOKED LAKE LANE	Stand-By Well for Ground Water w/ 2 - 90 GPM Flygt Pumps	
WELL HOUSE 5	610 INDEPENDENCE BLVD.	Stand-By Well for Ground Water w/ 2 - 500 GPM Flygt Pumps	
WELL HOUSE 6	1480 YMCA ROAD	Stand-By Well for Ground Water w/ 2 - 500 GPM Flygt Pumps	



Debt Obligations

Below is a summary of debt payments in the FY 24/25 Budget and when they expire.

Title	Amount	Fund	Expires	Purpose
2010 IEPA	\$44,364	W/S Operating	2030/31	Grand Ave Phase II
2011 Sanitary District	\$125,000	W/S Operating	2032/33	WWTF Phase II
2016 IEPA 026	\$404,995	W/S Operating	2035/36	Lake Michigan Improvements
2016 IEPA 027	\$667,667	W/S Operating	2036/37	Lake Michigan Improvements



Strategic Planning and Goal Development Update

Full Report

2024-2026



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach Engagement and Regional Development

Prepared by project coordinators and workshop facilitators
from the Center for Governmental Studies:

Greg Kuhn, PhD
Director

Jim Norris, MPA
Senior Local Government Specialist

Strategic Plan Process Acknowledgements

MAYOR

Dominic Marturano

VILLAGE BOARD OF TRUSTEES

Trustee Patty Chybowski

Trustee Pat Dickson

Trustee Patrick Dunham

Trustee Ronald Grace

Trustee Heath Rosten

Trustee Dawn Suchy

Clerk Melissa Forsberg

VILLAGE ADMINISTRATOR

Clay Johnson

VILLAGE SENIOR STAFF

Anita Archambeau

Karleen Gernady

Charles Hernandez

Chief Thomas Jones

Kevin Klahs

The Village of Lindenhurst would also like to thank the community members who participated in the stakeholder feedback phase of the process. An effective strategic plan includes feedback from stakeholders to ensure that needs and expectations are understood.

Contents

<u>Village of Lindenhurst Background</u>	1
<u>Introduction</u>	2
<u>Pre-Workshop Stakeholder Input</u>	3
<u>Leadership Workshop Outline of Exercises and Discussion Sessions</u>	4
<u>Strategic Goals</u>	9
<u>Strategic Priority Areas</u>	11
<u>Conclusion</u>	12
<u>Appendix A: Focus Group Feedback Summary</u>	13
<u>Appendix B: Surrender or Lead Exercise</u>	16
<u>Appendix C: 2023 SWOC Analysis Responses</u>	17
<u>Appendix D: Strategic Goals</u>	19
<u>Appendix E: Strategic Priority Area and Goal Alignment</u>	22



Village of Lindenhurst

Background

Lindenhurst is a village in Lake County, Illinois, United States. Per the 2020 census, the population was 14,406.¹ Lindenhurst lies within Lake Villa Township.

The Village of Lindenhurst, a non-home rule community, is governed by a Village President (Mayor), six Trustees and a Village Clerk, who are elected at large with four-year staggered terms.² Other positions (non-elective) are appointed by the Mayor or President with the advice and consent of the Board of Trustees. The appointed positions include the following: Treasurer, Administrator, Collector, Director of Operations, and Chief of Police. By adoption of local ordinance, the Administrator is empowered to conduct certain day-to-day operations of the community and serves as administrative head of the public works, engineering, building and zoning, police and administration departments of the village.

The President of the Board of Trustees (Mayor) is elected for a four-year term and serves as the chief elected official of the village and presides over at all Board of Trustees meetings and ceremonial occasions.

The six trustees of the Village Board are elected to serve four-year terms and may be elected for an indefinite number of terms. The board formulates policy and enacts local laws, usually in the form of resolutions and ordinances. The Village Board is responsible to the Lindenhurst residents.

The Village Trustees are also members of the village's two standing committees for finance and human resources. Each of these committees consists of three members, including the chairman.

¹"Lindenhurst village, Illinois". United States Census Bureau. Retrieved April 15, 2022.

²https://www.lindenhurstil.org/government/village_board.php

Introduction

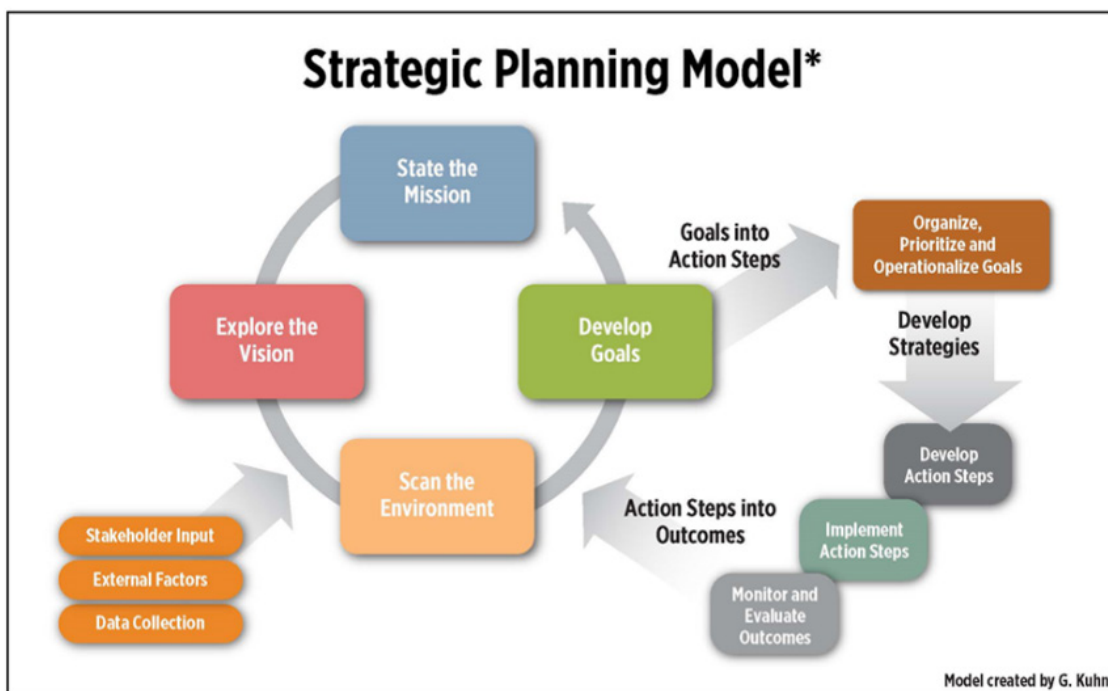
Strategic planning is an effective way to identify and confirm an organization’s vision for the future and set organizational purpose and direction by incorporating clear priorities and measurable goals. The Village of Lindenhurst leadership has followed a regular review of their strategic direction. In May 2023, the village engaged the Northern Illinois University Center for Governmental Studies (NIU-CGS) to facilitate the update process of the village’s strategic plan. This process included broad stakeholder feedback ranging from focus groups to leadership and elected official interviews. The October 2023 workshop served to focus leadership and energize the organization.

In October 2023, the NIU-CGS team collected stakeholder input that was later shared with the village leadership and staff who participated in the strategic planning workshop. The findings were used during the workshop sessions to assist participants in making informed decisions related to crafting a strategic vision and future direction for the village and the community it serves. Ultimately, workshop participants created new or updated existing strategic goals which all focused on where the village wants to go as an organization in both the short and long term. As was discussed during the workshop, executive-level strategic planning sessions are a staple for progressive organizations and are recommended (and encouraged) to be done regularly (Figure 1). This report provides a summary of the process and presents the consensus on strategic directions and goals for board members and staff.

It is important to keep in mind that the judicious use of the village’s limited resources (including financial resources and professional staff time) will be key to achieving good results. Only a limited number of goals and objectives can be managed and implemented effectively at any given time. In a very realistic sense, clear and stable priorities must be maintained if the village desires to stretch its resources as far as they can go.



Figure 1. Strategic Planning Model



* Model generally represents the steps that are taken for this type of initiative.

Pre-Workshop Stakeholder Input

It was essential to the village's leadership to include broad stakeholder input as part of the environmental scanning component of the strategic planning process. This stakeholder input involved analyzing internal and external factors that shape, influence, and impact the village's services and mission. To gather perspectives from a cross-section of stakeholders, the NIU-CGS team conducted interviews with members of the village's leadership team and facilitated focus groups with key stakeholders.

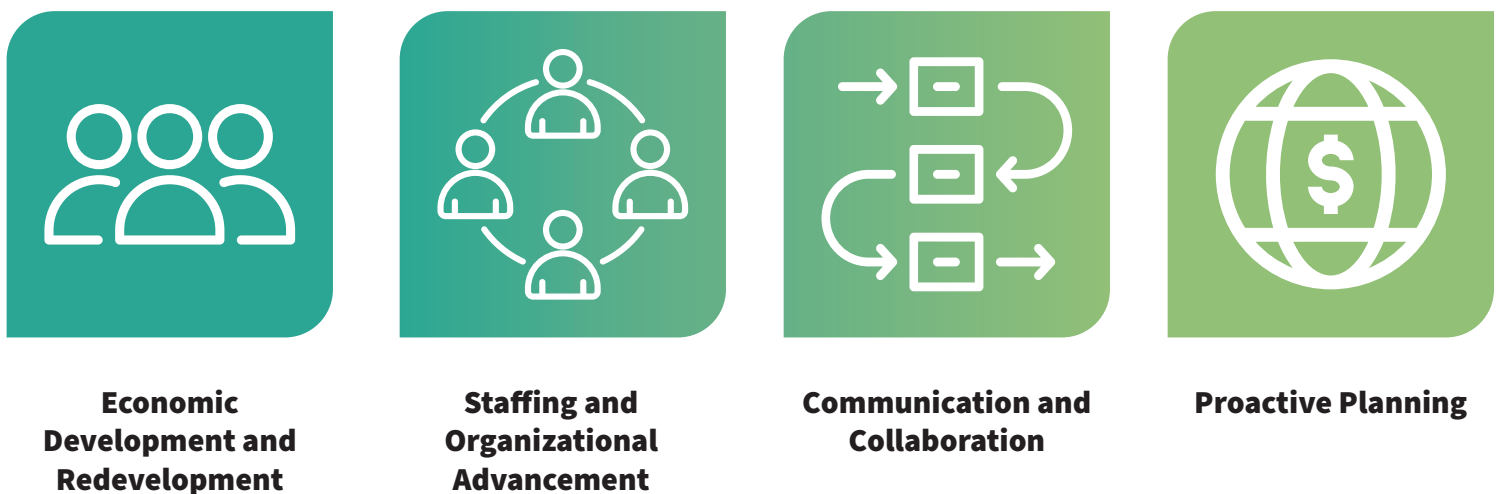
Focus Groups

Three in-person focus groups were conducted in October 2023 to gain stakeholder input. Each focus group had approximately 8-10 participants representing the following groups:

- **Front- and Mid-line Staff**
- **Intergovernmental Agencies and Civic Organizations**
- **Village Residents**

The focus group sessions were designed as a primer for the strategic planning process. The information presented was shared in summation at the workshop and added exploratory and thematic information for the board and senior leadership team to consider. As a result of the focus group feedback, the facilitators identified four overarching themes presented in Figure 2. The themes represent important topic areas that the village's leadership considered as they went through the workshop exercises to develop short- and long-term goals. Therefore, it is not unusual to see alignment between the focus group themes and the priority areas identified as part of the entirety of the process. Please see [Appendix A](#) for a full summary of all focus group questions and aggregated responses for each theme.

Figure 2. Identified Focus Group Themes





Leadership Workshop

Outline of Exercises and Discussion Sessions

All discussion sessions in the planning effort employed approaches that were highly participative and interactive. The workshop facilitators utilized a group discussion approach called ‘Nominal Group Technique’ where the facilitator assured participants equal opportunities to speak and share opinions. During the workshop discussions, individuals had the opportunity to generate and share their ideas, as well as participate in small and large group activities allowing them to weigh alternatives and refine their thinking through dialogue. As ideas were shared and debated, the group worked steadily toward a consensus regarding the village’s purpose, future directions, goals, and priorities.

Introductions and Icebreaker Exercise

Participants were asked to introduce themselves and share their name, department, and the length of time they have served in their role in the village. Next, they engaged in an introductory or icebreaker exercise titled, “Garage Sale.” Workshop participants collected an item from a “garage sale” table that represented to them an idea, issue, or topic that they felt was important to the village’s future and should be discussed as part of the strategic planning process. The exercise was designed to stimulate conversation and help participants describe or identify an important strategic issue or topic that will shape or impact the village’s future. This was a brainstorming exercise. No evaluative or judgmental debate was permitted during this session. Next is a Word Cloud summary (Figure 3) and list (Figure 4) of those answers.

Figure 3. Garage Sale Icebreaker: important issue, initiative, or idea that should be part of the village’s future? – Word Cloud





Figure 4. *Garage Sale Icebreaker: important issue, initiative, or idea that should be part of the village’s future? – List Statements that include an asterisk (*) indicate the idea was repeated or agreed with by other participants.*

Item	Important Issue or Initiative
Water drop	Great water, consider being more entrepreneurial by selling water.
Squad car	Police Department has the ability to protect given current state, how do we become even better prepared?
Brick	Want to draw people to the downtown, brick and mortar businesses are important and unique.
Golf ball	Village needs a signature business or golf course. Potentially work with Park District to create a draw for the village.
Light bulb	Want Lindenhurst in the spotlight – have a positive image, build the name and brand.
Flashlight	Theatrical spotlight – consider having a concert venue that could increase revenue and create a draw to the community.
Cable splitter	Village does more with few resources but need to increase staff in the Park District. Staff retention and new hires will be important.
Dollar sign	Revenue generation: Economic development is important, broadest scope, housing included, rooftops and diversity of housing stock is also important.
Flower	Undertake beautification efforts such as street entry signs and streetscape for corridors.
CD	Ability to share information, organizational memory and succession planning, technology/GIS.
Garbage can	Recycling: Compost pick up, plant exchanges, power alternatives. Look at alternatives, create incentives.
Fire truck	Village has a once-in-a-generation opportunity to transform Grand Avenue corridor and look at village buildings. Build new Village Hall and have a Village Center. Partner with Fire District.
PVC	Need to determine how to staff Public Works in the future, especially sewage treatment.
Road map	<p>How does Lindenhurst put itself on the map? Branding?</p> <ul style="list-style-type: none"> - Safest place in Illinois. - “Having something unique”.

Visioning for the Future

Village leadership next participated in a visioning exercise to describe the desired future direction of the village by responding to the following prompt: “Imagine that you left the community tomorrow and didn’t return until 2030 or 2035. Develop one or two “vision” statements that would describe what you think you would see or hope you would see at the village regarding accomplishments, programs, changes, services, etc., 10 or 15 years into the future?” Participants were asked to think about their ideas ahead of time and then be ready to share them with the group during the first session of the workshop. Responses are listed below in Figure 5.

Figure 5. 2023 Visions for the Future – Hope or think you will see in 10-15 years

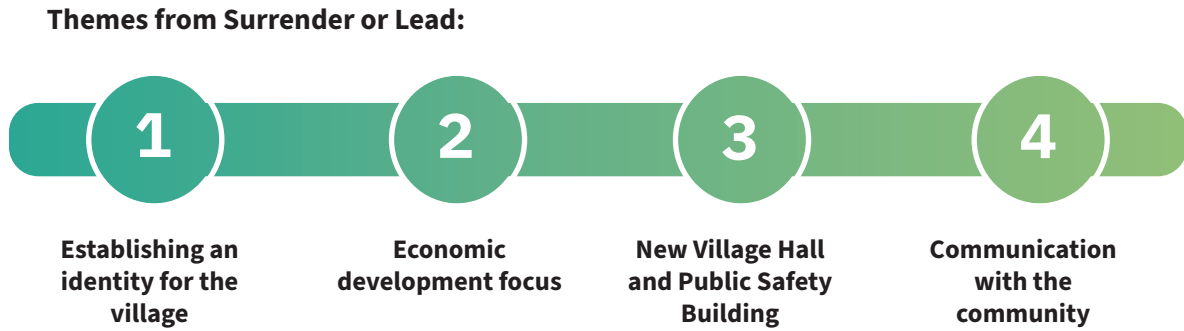
Statements that include an asterisk () indicate the idea was repeated or agreed with by other participants.*

Village of Lindenhurst Visions for the Future (2023)

- Downtown area that is vibrant: thriving businesses and mixed use.
- Updated Route 45 corridor.
- Branding of community.*
- Route 132 is redone.
- Water tower redone.
- New Village Municipal Center, then Costco, then Lindenhurst Center complete*
- Amenities in place and residents’ demands and needs are met. Village is self-sustaining.*
- New concert venue comes to town, also maybe a community solar farm.*
- New streetscapes and identity to Grand Avenue corridor and the Routes 132 & 45 intersection.*
- High quality services and community support.*
- The village’s special events draw people to the downtown.*
- Remote-read water system that is tower based*
- Use Michigan as an example
- Green space accessed through trails and sidewalks.*
- Maybe in new municipal complex.
- Route 45 is widened in advance of redevelopment.
- Expansion of the Park District offerings.
- More technology for the Police Department.
- Increased vibrancy and magnetism.
- More full-cycle housing.
- Increased ability to recruit staff.
- Village is known as a first-class community.

Environmental Scanning Part I— Surrender or Lead

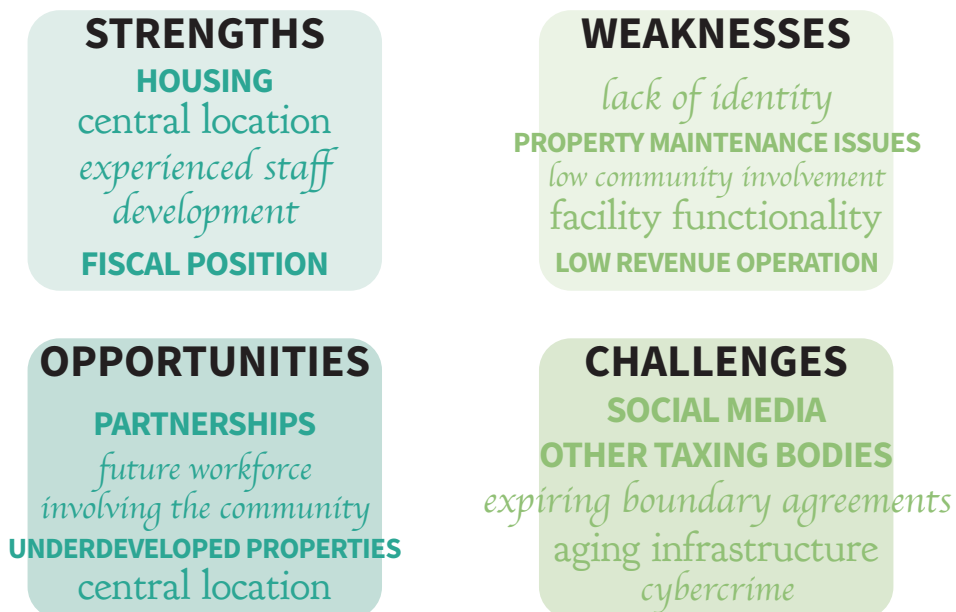
Next, participants were introduced to a leadership exercise entitled “Surrender or Lead.” Participants were asked, in small groups, to respond to a series of structured questions to reveal hopes, perspectives, challenges, opportunities, and possible barriers based on the collective view of each group. The responses were recorded and combined themes from the three groups are reported below. For a full list of Surrender or Lead responses from each group, see [Appendix B](#).

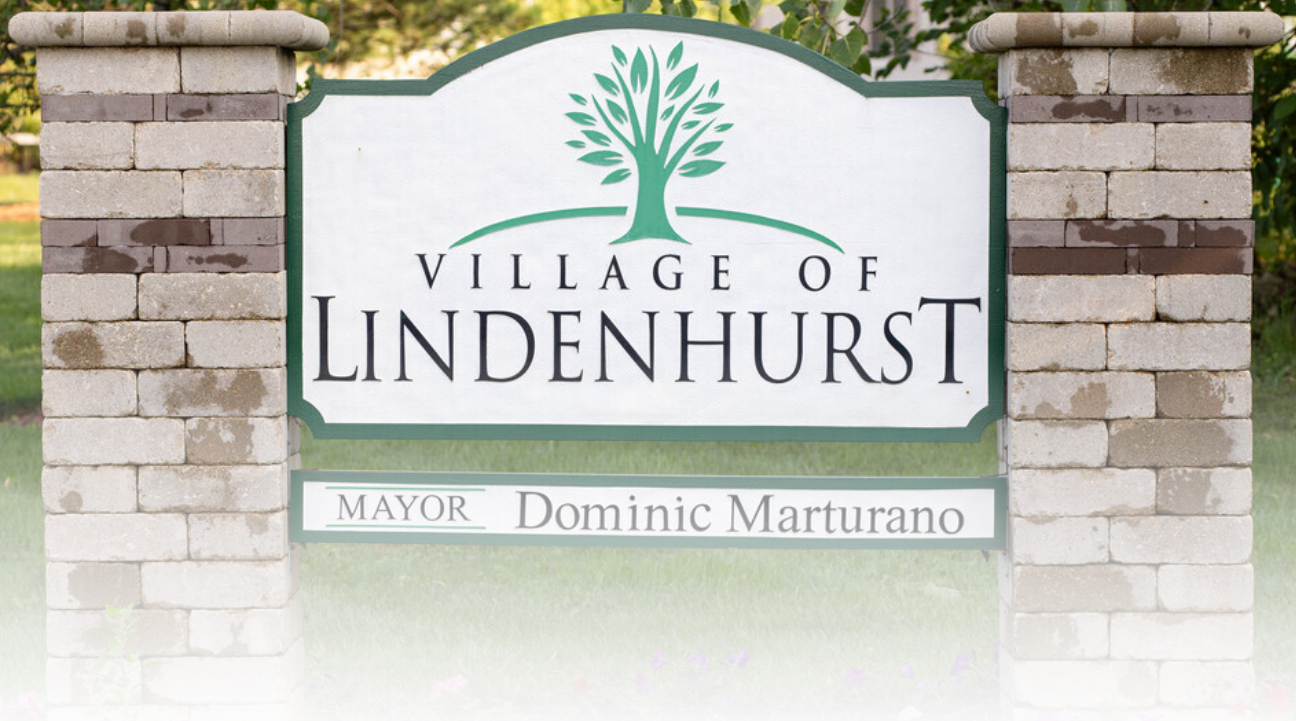


Environmental Scanning Part II— Large Group SWOC Analysis

The next step of the strategic planning workshop involved reviewing and accounting for the internal and external factors present in the environment that can potentially influence the village, both negatively and positively. Given the exploratory statements and challenges raised in the Surrender or Lead exercise, participants were then asked to identify what constraints and practical difficulties are likely to be encountered that will make it challenging to achieve the desired future state. These elements included both internal and external factors, conditions, trends, regulations, agencies, resources, etc. Furthermore, participants were asked to identify the village’s strengths (S) and weaknesses (W). In what areas does the village regularly excel, and in what areas are there difficulties or shortcomings in terms of expertise, resources, training, etc.? What opportunities (O) are on the horizon that can be used to the village’s advantage? Conversely, what trends or challenges (C) lie ahead that would be obstacles or hindrances? The top answers to the SWOC Analysis are captured next in Figure 6. For a full list of SWOC Analysis responses, see [Appendix C](#).

Figure 6. Village of Lindenhurst S.W.O.C. Analysis Responses – Summary Diagram





Nominal Group Goal Identification

With the preceding discussion sessions and exercises acting as a sound foundation for goal setting, the final workshop session was designed for small and large group work and the development of new or updated goals. To begin the process, participants returned to the same groups they had worked with during the Surrender or Lead exercise. Goals from the village's 2020 Strategic Plan were reviewed by all groups and discussions on progress, completion level, revisions, and updating were discussed. In addition, new goals could also be suggested by the groups. After the goals were reviewed and developed, each group presented ideas to the larger group for discussion. Goals that the groups developed could be extensions or refinements of prior goals or could be new goals. Furthermore, the goals that were developed could be very specific or broad, but all goals pointed to important outcomes that leaders hope to see in the years ahead.

The agreed-upon criteria used for classifying goals as either short- or long-term involved the following: **Short-term goals** were those goals that could or should be completed or substantially underway in the next one to three years. **Long-term goals** were those goals that could or should be completed or substantially underway within a four- to eight-year timeframe. Routine goals, although not necessarily simple or easy, were goals that could be accomplished with a strong commitment by the village, and could likely be accomplished within present budget streams, some modest outside assistance, or with minor task or staff reallocations. Complex goals were goals that required extraordinary resources, specialists, funding, or the agreement of outside organizations or agencies, or a private partner or contractor.

Routine goals are not simple or easy but can be accomplished with current village resources.

Complex goals require extraordinary resources, experts, or funding to accomplish.

Open Group Discussion and Consolidation of Goals and Objectives

This final phase of the discussion served as the forum for board members and staff to discuss, refine, and compare the ideas and goals offered by each work group in the previous sessions. Participants gave their opinions and further explained the alignment, ideas, and policy outcomes expressed in the goals. Following the workshop, NIU-CGS staff worked with the village's administrative leadership to refine and consolidate the goals, where appropriate. Below is a list of the goals developed at the workshop by short- and long-term or ongoing. A full breakdown of consolidated or completed goals as compared to the 2020-2022 plan's goals can be found in [Appendix D](#).

Strategic Goals

Strategic goals describe an initiative, objective, action item, or key related task necessary to achieve the village's desired future state. The strategic goals highlight the activities and initiatives that the village will focus on in both the short and long term and will often change and evolve from one strategic planning process to the next. As a result of the entirety of the 2023 process, village leadership developed two short-term routine goals, six short-term complex goals, five long-term routine goals, and four long-term complex goals. The village's strategic goals fall under one of the village's strategic priority areas. For a full breakdown of consolidated or completed goals as compared to the 2020-2022 plan, see [Appendix D](#).

2024-2026 Village Of Lindenhurst Updated Strategic Goals

Short-Term Routine Goals

- **Work to increase the effectiveness of the village's message with the broader community utilizing our communication outlets and engagement opportunities.**
- **Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.**

Short-term Complex Goals

- **Identify and explore business attraction strategies.**
- **Explore annexing properties village-wide.**
- **Develop strategies to preserve the proper operation of the village's wastewater treatment plant.**
- **E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation.**
- **Develop marketing strategies and funding for future employment, recruiting, and retention.**
- **Create business development and mix or diversity of businesses plan.**
- **Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a "Village Center" and determine the structure of a potential partnership.**

Long-term Routine Goals

- **Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.**
- **Conduct an organizational review and advancement study to evaluate staff roles and responsibilities.**
- **E.g., undertake a market compensation study, job description review, etc.**
- **Explore plans to expand the public works garage to enhance workspace and functionality.**
- **Undertake financial analysis and planning to address sanitary district cash flow and needs.**
- **Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce. (Moved from short-term routine category)**

Long-term Complex Goals

- **Engage stakeholders to help create a community brand and defined identity for the village.**
- **Create a development plan for open or vacant properties to help solidify boundaries and explore annexation possibilities.**
- **Develop plans and construct a new municipal complex ("Village Center") meeting the needs of improved municipal services and public safety and establishing a centralized location for commerce and community (combined Village Hall and Public Safety building).**
- **Determine an overall housing strategy for the community.**

Prioritization of Goals

After the workshop, each board member was asked to delineate, via an online ranking exercise, which goals should be given the highest priority. The board was provided an online ranking tool where point values were assigned to each goal in each quadrant of the time (short or long term) and complexity (routine or complex) matrix by individuals. The calculation of goal prioritization consisted of “forced ranking” where the ranking of each identified goal is averaged by the rankings given by all participants. For example, if a goal were given the scores of 2, 5, 6, 6, 1, 2, and 3, the average total would be 3.57. The lower the score, the higher the priority. Again, the average totals were based on the ratings provided.

The following illustration presents the board’s top three goals within each quadrant as they emerged from the consensus ranking exercise. The top three goals from each category are offered here as a process “snapshot” of the most important strategic goals or issues areas for staff to address in the months and years ahead. For a full list of all goals prioritized, see [Appendix D](#).

TOP THREE SHORT-TERM GOALS

Routine Goals*

1. Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.
2. Work to increase the effectiveness of the village’s message with the broader community utilizing our communication outlets and engagement opportunities.

**Only two short-term routine goals were developed.*

Complex Goals

1. Develop strategies to preserve the proper operation of the village’s wastewater treatment plant.
-E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation.
2. Identify and explore business attraction strategies.
3. Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a “Village Center” and determine the structure of a potential partnership.

TOP THREE LONG-TERM GOALS

Routine Goals

1. Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.
2. Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce.
3. Undertake financial analysis and planning to address sanitary district cash flow and needs.

Complex Goals

1. Engage stakeholders to help create a community brand and defined identity for the village.
2. Develop plans and construct a new municipal complex (“Village Center”) meeting the needs of improved municipal services/public safety and establishing a centralized location for commerce and community (combined Village Hall/Public Safety building).
3. Create a development plan for open/vacant properties to help solidify boundaries and explore annexation possibilities.

Strategic Priority Areas

The village developed five strategic priority areas to help frame and guide strategic goals and initiatives during the 2020-2022 strategic plan. Strategic priority areas are the core elements that guide the village and its decision makers. Priority areas represent larger themes or priorities that encompass all the village’s strategic goals. Strategic priority areas can change slightly from one strategic planning process to the next. The village expressed the ongoing relevance of these strategic priority areas going forward and has retained them to frame the 2024-2026 strategic goals, initiatives, and action steps and will ultimately help guide the village’s most strategic activities for the next several years. The strategic priority areas identified in 2020-2022, and reinforced in 2023, are illustrated below in Figure 7. For a full breakdown of strategic priority area and goal alignment, see [Appendix E](#).

Figure 7. 2023 Village of Lindenhurst Strategic Priority Areas





Conclusion

The value of the strategic planning process will only be realized if this report is used as an active working guide for village leadership. This document captures the content of the discussions and assists the village's leaders in developing implementation plans for their future goals.

In the village's ever evolving operating environment, adapting to changes in demographics, community trends, technology advancements, and best practices, among others, will be key. The strategic plan is meant to be a road map for the village with the flexibility to adapt to those changes. Therefore, it is recommended that the village continue to undertake a regular review (monthly, quarterly, or semi-annually) of the strategic plan and its goals to identify the need for updates or modifications, so the entire village consistently recognizes and meets changes in community needs and expectations. In addition, the village is encouraged to continue to continue engaging in regular strategic planning process updates or renewals every two to three years.

What is apparent from the exchange of ideas and dialogue during the environmental scanning and strategic planning workshop is that the village is fortunate to have a progressive leadership team that is looking ahead and committed to strategic thinking and planning.

We wish you well with the ambitious years that lie ahead.



Greg Kuhn and Jim Norris,

NIU-CGS Project Coordinators and Session Facilitators

Appendix A: Focus Group Feedback Summary

Summary

One of the key analytical techniques used for focus group notes is an analyst's search for key phrases, words, or terms that emerged during the focus group sessions, a process known as coding. Coding is done by analysts' individual readings of the data, followed by key term searches with the aid of document software. The words and phrases listed below are the results of the NIU-CGS team's analysis of the collected focus group notes. At a glance, the reader can discover what terms were used or referred to most frequently in the feedback notes. Using individual analysts' coding, the researcher identifies terms that recur across groups and across questions. The results reveal key topics or issues that should be weighed and considered when proceeding with strategic planning discussions.

The information that follows is a summary of key themes and topics that emerged during the exploratory focus group sessions. The focus group sessions served as a primer for the strategic planning process. The information that is presented in this summation was designed to add exploratory and thematic information for village leadership to consider during the strategic planning update workshop.

The same exploratory focus group discussion questions were asked to each focus group and are listed below:

- 1 How would you describe the Village of Lindenhurst to a stranger or someone who doesn't live or work in the area?
- 2 If you left and didn't return for 10-15 years, what services do you think you would see the village offering or what do you hope you would see when you return?
- 3 What do you like best about the village? Related to that, what are the strengths or greatest assets of the village?
- 4 Conversely, can you identify areas or topics in need of attention or improvement? Related to that, what are the weaknesses or greatest needs in the village?
- 5 What are or should be the top priorities for the village over the next three to five years?
- 6 If you could change or initiate one key item or one goal for the village, what would it be?

Overall Themes That Emerged Based On Focus Group Feedback

Statements that include an asterisk (*) indicate the idea was repeated or agreed with by other participants.

Economic Development and Redevelopment

- Increase revenue streams.
- Diversify the tax base through attraction of light industry, data centers, etc.*
- Incentivize more businesses to come to Lindenhurst.*
- E.g., Costco or more big box stores, restaurants and coffee shops, gas stations, increased night life.
- Work to make ordinances more business friendly and less restrictive.
- Take a futuristic approach to the development of a Lindenhurst Business Park.*
- Support home-based and small businesses.
- Maintained fiber infrastructure, Web, Internet, etc.
- Revise ordinances, promote shop local, investigate potential grant programs.*
- Develop/redevelop the property on Route 45 (Costco, etc.).
- Existing TIF will spur redevelopment.

Proactive Planning

- Protect the village's open space and enhance the quality of the lakes.*
- Utilize green space downtown to attract residents, visitors, make Lindenhurst a destination.
- Develop a succession plan for all departments, especially police staffing.
- Revisit the village-wide infrastructure improvement plan.
- Ensure road construction is taken care of.
- E.g., fix Grand Avenue and Route 45.
- Upgrade the village's wastewater treatment plant.
- Consider and plan for the village's diverse generational population.
- Add more 55+ housing.
- More single-family housing units.
- Make improvements/updates to the village's senior center.
- Maintain good school ratings and develop property.*
- Revisit and update the village's equipment replacement plan as needed.

Staffing and Organizational Advancement

- Improve code enforcement and ordinances to be less restrictive to prospective businesses.
- Continue infrastructure update underground.*
- Explore the structure of the public works function and the streets and water units, etc.
- Increase the budget for staffing in the Police Department to provide more opportunities for specialty staff in the Police Department.
- Create a dedicated position for a Code Enforcement Officer that is separate from the Police Department.
- Establish a space to gather downtown by completing the construction and development of the Lindenhurst Center.*
- Increase staffing* and retention.*
- Examine employee compensation and look for ways to improve.
- Provide more internal opportunities for advancement.*
- Establish employee recognition practices.
- Research best practices for hiring interns.
- Increase training budget for all departments.

Communication and Collaboration

- Continue to focus on partnerships and improving intergovernmental communication.
- Collaborate with the park district and establish good communication avenues.
- Increase opportunities for community engagement events (concerts, markets, etc.)*, such as hosting at the completed Lindenhurst Center.
- Increase communications with residents by using all formats for communication (Facebook, email, newsletter, etc.)
- Work to build a brand and identity for Lindenhurst.*
- Reach out to a broader audience to communicate the village's assets and advertise to recruit staff.
- Attract retail to both vacant buildings and vacant land.
- Communicate with existing residents and incentivize moving their businesses to Lindenhurst.
- Promote shopping local in Lindenhurst.

TOP PRIORITIES FOR FOCUS GROUP STAKEHOLDERS



Collaborate with intergovernmental partners and improve relationships.



Protect open space and enhance the quality of lakes.



Explore staffing levels and needs to align with services and growth.



Focus on retention of employees and training. Provide more opportunities for advancement within the organization.



Increase revenue streams by adding to the village's business



Build a brand and identity for Lindenhurst and advertise that, make Lindenhurst a destination, no longer a "hidden gem".



Complete the Lindenhurst Center.

Appendix B:

Surrender or Lead Exercise

The **bolded and underlined** sections are key phrases that each group provided in response to the Surrender or Lead exercise's open-ended questions and prompts during the leadership workshop.

Group #1

1. We want to **increase staffing levels**, but **are currently limited with revenues**.
2. The two most important things to focus on are **business development** and **business diversity/identity** because **it would increase revenue streams via more traffic in business district**.
3. If it weren't for **the State of Illinois**, we would **have a full beautification and development program**.
4. We need to finally **commit and invest in a new Village Hall and Public Safety Building**.
5. **Recruiting, retention, and succession planning** will have the biggest impact on the village in the coming 2-3 years.

Group #2

1. We want to **grow**, but **thoughtfully**.
2. The two most important things to focus on our **community's needs** and **desires** because **we want community acceptance and buy-in**.
3. If it weren't for **State of Illinois mandates and fiscal policies**, we would **be better able to achieve our goals**.
4. We need to finally **embrace Lindenhurst as a bedroom community**.
5. **A deliberate execution of a plan for the Grand Avenue corridor** will have the biggest impact on the village in the coming 2-3 years.

Group #3

1. We want to **establish our identity**, but **we are encumbered by our ideals**.
2. The two most important things to focus on our **community** and **communication** because a **smarter resident is a better citizen**.
3. If it weren't for **outside forces (communities, townships, IDOT)**, we could **act on plans**.
4. We need to finally **establish a Town Center**.
5. **The world – mental health/unrest...unpredictability** will have the biggest impact on the village in the coming 2-3 years.

Appendix C: 2023 SWOC Analysis Responses

Figure 8. Village of Lindenhurst S.W.O.C. Analysis Responses – List

INTERNAL

STRENGTHS

- Experienced staff
- Fiscally responsible
- Fiscal position
- Lakes
- Schools
- Parks
- Forest preserve
- Library
- Intergovernmental relations with other governments
- Housing – mixed housing and new development for downsizers
- Central location – near Milwaukee and Chicago
- Transportation
- Technology
- Infrastructure
- Facilities
- Lake water
- Utility capacity
- Safe
- Quality of life

WEAKNESSES

- Low revenue operation
- Property maintenance issues
- Identity, branding
- Cost of development including fees
- Housing – don't have much millennial-type housing or apartments
- Location
- Infrastructure
- Community involvement
- Reluctance on bold ideas by the community
- Training and access to training
- Lack of economic development strategies, programs
- Land inventory
- Public facility maintenance, design, and functionality

Figure 8. Village of Lindenhurst S.W.O.C. Analysis Responses – List

EXTERNAL

OPPORTUNITIES

- Grand Avenue project (enhance safety and attract businesses)
- Undeveloped or vacant property
- Annex property
- Community involvement
- Expiring boundary agreements
- Community branding/identity and name recognition
- Partnership and working with the county
- Intergovernmental collaboration
- Social media
- Provide enhanced quality of life
- Mixed-family housing – attract younger population
- Location
- Embrace more bold ideas
- Technology – leverage to improve efficiencies
- Future workforce
- Succession and workforce planning
- Infrastructure improvements
- Revenue diversification

CHALLENGES

- State of Illinois
- State of Wisconsin
- Public facility maintenance issues
- Expiring boundary agreements
- Lack of intergovernmental cooperation
- Social media
- Lack of local community stakeholders (e.g., absentee landlords)
- Location
- Technology – cybercrime
- Future workforce – retirements
- Aging infrastructure
- Civil unrest, uncertainty, unpredictable nature of crime
- Other taxing bodies’ fiscal responsibility

Appendix D: Strategic Goals

2024-2026 Prioritized Strategic Goals – Priority Dashboard

The following illustration presents the dashboard of High, Medium, and Lower priority levels for all the strategic goals developed based on the consensus ranking exercise (Figure 9). The goal priority dashboard demonstrates the most important strategic goals, tasks, and objectives for the village to address in the months and years ahead.

Figure 9. 2024-2026 Prioritized Strategic Goals Dashboard

Short-Term Routine Goals <i>Short-term routine goals have a timeframe of 1-3 years. The term “routine” does not mean the following goals are simple or easy, but that they could largely be accomplished by the village with required budget and staffing allocations, and/or with minor external assistance.</i>	Priority Level
Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.	High
Work to increase the effectiveness of the village’s message with the broader community utilizing our communication outlets and engagement opportunities.	Medium
Short-Term Complex Goals <i>Short-term complex goals have a timeframe of 1-3 years. The term “complex” means the following goals are complicated or multi-layered and require extraordinary resources such as technical specialists, funding, or the collaboration or agreement of another unit of government, outside organization, business, or agency.</i>	Priority Level
Develop strategies to preserve the proper operation of the village’s wastewater treatment plant. <i>- E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation</i>	High
Identify and explore business attraction strategies.	Medium
Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a “Village Center” and determine the structure of a potential partnership.	Medium
Develop marketing strategies and funding for future employment, recruiting, and retention.	Lower
Explore annexing properties village-wide.	Lower
Create business development and mix/diversity of businesses plan.	Lower

2024-2026 Prioritized Strategic Goals – Priority Dashboard (cont.)

The following illustration presents the dashboard of High, Medium, and Lower priority levels for all the strategic goals developed based on the consensus ranking exercise (Figure 9). The goal priority dashboard demonstrates the most important strategic goals, tasks, and objectives for the village to address in the months and years ahead.

Figure 9. 2024-2026 Prioritized Strategic Goals Dashboard

Long-Term Routine Goals <i>Long-term routine goals have a timeframe of 4-8+ years. The following goals are “routine”, not simple or easy, but could largely be accomplished by the village with required budget and staffing allocations, and/or with minor external assistance.</i>	Priority Level
Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.	High
Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce.	Medium
Undertake financial analysis and planning to address sanitary district cash flow and needs.	Medium
Explore plans to expand the public works garage to enhance workspace and functionality.	Lower
Conduct an organizational review and advancement study to evaluate staff roles and responsibilities. <i>- E.g., undertake a market compensation study, job description review, etc.</i>	Lower
Long-Term Complex Goals <i>Long-term complex goals have a timeframe of 4-8+ years. The following goals are complicated or multi-layered goals that require extraordinary resources such as technical specialists, funding, or the collaboration or agreement of another unit of government, outside organization, business, or agency.</i>	Priority Level
Engage stakeholders to help create a community brand and defined identity for the village.	High
Develop plans and construct a new municipal complex (“Village Center”) meeting the needs of improved municipal services/public safety and establishing a centralized location for commerce and community (combined Village Hall/Public Safety building).	High
Create a development plan for open/vacant properties to help solidify boundaries and explore annexation possibilities.	Medium
Determine an overall housing strategy for the community.	Lower

2020-2022 Village of Lindenhurst Consolidated and Completed Goals

Goals that are depicted in red with a strike through and are followed by a (✓) are those that have been completed or budgeted for and removed from the goal or initiative list for the 2023-2028 Strategic Plan. Goals depicted in blue are those that are new or updated goals or initiatives since the 2020-2022 Strategic Plan.

Short-term Routine Goals

- Work to enhance communication and engagement **opportunities** between the village and the community.
- Develop a village-wide succession plan and identify areas for improved efficiencies, specialized training, and cross-training opportunities. **(Move to long-term routine category)**

COMPLETED OR BUDGETED FOR

- ✓ Develop a drainage improvement/culvert 50-50 replacement plan.
- ✓ Update and implement refinements in the command structure for the Police Department.
- ✓ Review and determine current and upcoming SWALCO contract(s).
- ✓ Prioritize current stormwater needs and develop plan to fund and implement stormwater projects.
- ✓ Explore the possibility of implementing a TIF District to help with redeveloping the Linden Plaza.

Short-term Complex Goals

- Develop strategies to enhance the preservation of the village's water treatment plant capacity through reduction of infiltration and inflow.
- Examine FAU possibilities throughout the village including County Place Drive and Valley Drive.
- Explore annexing property at **Routes 132 & 45 village-wide** ~~to establish defined boundaries.~~

COMPLETED OR BUDGETED FOR

- ✓ Identify and explore business attraction strategies.
- ✓ Develop and implement a redevelopment plan for the Linden Plaza.
- ✓ Create a village-wide sidewalk connectivity plan.

Long-term Routine Goals

- Explore plans to expand the Public Works garage to enhance workspace and functionality.
- Continue to explore and evaluate potential additional revenue sources, **including funding for roads and streets.**
- Conduct an organizational review and advancement study to evaluate staff roles and responsibilities.
 - **E.g., undertake a market compensation study, job description review, etc.**

COMPLETED OR BUDGETED FOR

- ✓ Implement a long-term Capital Improvement Plan focused on proactive infrastructure repairs and sustainability (e.g., reduction of electric use, solar power, rain gardens, enhanced water storage).
- ✓ identify efficiencies, explore technology upgrades and improvements, and approaches to economic development.

Long-term Complex Goals

- Work to engage stakeholders to create a community brand and defined identity for the village.
- Explore approaches and establish a plan to create a town center.
- Create a development plan for open/vacant properties to help solidify boundaries and explore annexation possibilities.

COMPLETED OR BUDGETED FOR

- ✓ Execute identified business attraction strategies.
- ✓ Examine possibilities for a redesign of the water distribution system interconnection with Lake Villa and Central Lake County Joint Action Water Agency (CLCJAWA).
- ✓ Explore possibilities and workable approaches to mitigate flooding issues.

Appendix E:

Strategic Priority Area and Goal Alignment



Community Branding and Engagement

- Work to increase the effectiveness of the village’s message with the broader community utilizing our communication outlets and engagement opportunities.
- Engage stakeholders to help create a community brand and defined identity for the village.
- Develop marketing strategies and funding for future employment, recruiting, and retention.



Capital Infrastructure Planning and Improvements

- Develop strategies to preserve the proper operation of the village’s wastewater treatment plant.
 - » *E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation.*
- Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a “Village Center” and determine the structure of a potential partnership.
- Explore plans to expand the public works garage to enhance workspace and functionality.
- Develop plans and construct a new municipal complex (“Village Center”) meeting the needs of improved municipal services and public safety and establishing a centralized location for commerce and community (combined Village Hall and Public Safety building).



Business Recruitment and Retention

- Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.
- Identify and explore business attraction strategies.
- Create business development and mix and diversity of businesses plan.



Responsible Growth and Development

- Explore annexing properties village-wide.
- Create a development plan for open or vacant properties to help solidify boundaries and explore annexation possibilities.
- Determine an overall housing strategy for the community.



Future-Ready Operations

- Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.
- Conduct an organizational review and advancement study to evaluate staff roles and responsibilities.
 - » *E.g., undertake a market compensation study, job description review, etc.*
- Undertake financial analysis and planning to address sanitary district cash flow and needs.
- Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce.