



**VILLAGE OF LINDENHURST**  
**Finance Committee Meeting Agenda**  
**Tuesday, March 19, 2024**  
**2:00 p.m.**

- I. Call to Order
- II. Approval of Minutes of the Finance Committee Meeting of February 2, 2024
- III. New Business
  - A. Discussion and Recommendation: FY 2024 Revised Capital Improvement Plan
  - B. Discussion and Recommendation: 2024 Financial Forecast and Utility and Garbage Rate Setting
- IV. Public Participation
- V. Adjournment

**LINDENHURST FINANCE COMMITTEE**  
**MEETING MINUTES**  
**February 2, 2024**  
**10:00 am**

**CALL TO ORDER**

Chairman Dunham called the meeting to order at 10:00 am.

**ROLL CALL**

Present were Chairman Pat Dunham and Trustees Dawn Suchy and Pat Dickson. Also in attendance were Village Administrator Clay Johnson and Assistant to the Village Administrator Karleen Gernady.

**APPROVAL OF THE MINUTES**

Minutes from the Finance Committee Meeting of November 6, 2023, were presented for approval.

Trustee Suchy made a motion, seconded by Trustee Dunham, to approve the minutes from the Finance Committee Meeting of November 6, 2023, as amended.

**VOICE VOTE**

Aye - 2

Nay - 0

Abstain- 1

Motion carried.

**NEW BUSINESS**

**A. Discussion and Recommendation: 2024 Draft Capital Improvement Plan**

Preparation for the Fiscal Year 2024/2025 Village Budget begins with the Capital Improvement Plan. Village departments have developed a list of proposed capital improvement projects. This year's Capital Improvement Plan follows the new format that was established last year, where projects are grouped by functional area.

Village Administrator Johnson provided an overview of the 2024/2025 Capital Improvement Plan. There has been an increase in funding in the water/sewer capital fund, which has allowed Public Works to program more replacements and improvements to infrastructure improvements. The committee discussed the various projects proposed for this year including commercial meter replacement, water supply, and upgrades at the wastewater treatment facility.

Projects within the Capital Improvement Plan funded by the Community Capital Fund were presented. This year's road projects and the funding mechanisms were discussed. This year, the Village will be making various facilities and equipment repairs that include roof repairs at the treatment facility and license plate readers at major road intersections for the police department. The Committee also discussed the proposed technology improvements for the Village Board and Village Clerk.

For the green and sustainability portion of the CIP, costs for concrete repairs have increased due to the projected cost. The Committee also discussed the funding for stormwater projects. After discussion, it was recommended that the Village increase the amount of funding for stormwater projects going forward.

Trustee Suchy made a motion, seconded by Trustee Dickson, to recommend the 2024/2025 Capital Improvement Plan to the Village Board.

**VOICE VOTE**

Aye - 3  
Nay – 0

Motion carried.

**PUBLIC PARTICIPATION**

None

**ADJOURNMENT**

Trustee Suchy made a motion, seconded by Trustee Dickson, to adjourn the meeting.

**VOICE VOTE**

Aye - 3  
Nay - 0

Motion carried.

The meeting was adjourned at 12:02 pm.

Date Approved \_\_\_\_\_

\_\_\_\_\_  
Patrick Dunham, Chairman

\_\_\_\_\_  
Melissa Forsberg, Village Clerk



**DATE:** February 16, 2023

**TO:** Chairman Dunham and Members of the Finance Committee

**FROM:** Clay T. Johnson, Village Administrator

**RE: FY 2024-2025 Updated Draft Capital Improvement Plan**

There are some adjustments to the Village's Capital Improvement Plan (CIP) that have occurred that I wanted to bring to the Finance Committee's attention. These were purchased proposed by both Public Works and Police as part of their operational budget that would qualify as capital expenses.

The first is the purchase of a heater for the operations building at Public Works. One of the heaters within the mechanical garage is no longer producing adequate heat. An expense of \$8,200 was added to the Public Works Facilities Improvement section of the Village Facilities and Equipment portion of the CIP.

The second expense added to the CIP is for the purchase of a drone for the Police Department. When the purchase of this item was being evaluated, it was discovered that Lindenhurst is one of the very few Lake County agencies that doesn't own and utilize drone technology as part of its policing efforts. Having a drone would help provide aerial views of large public events like Lindenfest and parades, but also could be utilized with missing persons or wanted individuals who flee from arrest. The purchase of the drone, remote, case, back up batteries and charging station comes to \$10,975 and was added to the Technology Replacement and Improvement portion of Village Facilities and Equipment.

Another adjustment is made within the Vehicle Replacement Fund. There is not a new vehicle purchase or cost increase being proposed, but next year's budget was increased for the Ford F750 truck that was authorized through Lindco on September 25, 2023. No new authorizations are needed, this is just accounting for the timing of receipt of the vehicles.

There is also an addition of \$7,000 to the sidewalk repair and replacements within the CIP for new sidewalk construction along Falling Waters Boulevard. The memo accompanying the forecast goes into greater detail about the increase.



These items are submitted for your feedback and are included in the enclosed updated FY 2024-2025 Capital Improvement Plan.



# 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	\$15,000	\$52,350	\$112,900	\$40,810	\$45,000
Water Infrastructure Improvements	\$252,900	\$54,950	\$106,000	\$837,000	
Wastewater Treatment Facility Upgrades	\$84,500	\$78,000			
Misc. Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<i>Subtotal</i>	<i>\$357,400</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.

#### 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



## CIP – Water & Wastewater

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

### **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



## CIP – Water & Wastewater

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

#### **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.



## CIP – Water & Wastewater

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 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
--------------	--------------	-------------	---------------



## CIP – Water & Wastewater

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
FY 28/29	North Beck Lift Station	1991	\$45,000
FY 30/31	Elmwood Drive Lift Station & Crosswind Lift Station	1995 & 1996	\$90,000



## CIP – Water & Wastewater

### 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 in 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 remove several 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				
<b>Subtotal</b>	<b>\$2,114,855</b>	<b>\$100,000</b>	<b>\$1,376,530</b>	<b>\$672,500</b>	<b>\$201,269</b>

### 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	\$93,200	\$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>\$360,625</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 2<sup>nd</sup> 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 and 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 26–29: 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

<b>Vehicle &amp; Major Equipment Replacement Recommended Projects</b>					
<b>Projects</b>	<b>FY 2024-25 Proposed</b>	<b>FY 2025-26 Projected</b>	<b>FY 2026-27 Projected</b>	<b>FY 2027-28 Projected</b>	<b>FY 2028-29 Projected</b>
<b>Public Works</b>	\$105,000	233,466	\$108,243	\$303,622	\$112,616
<b>Vehicles</b>					
<b>Police Vehicles</b>	\$214,179	\$0	\$168,710	\$227,288	\$0
<b><i>Subtotal</i></b>	<b><i>\$319,179</i></b>	<b><i>\$233,466</i></b>	<b><i>\$276,953</i></b>	<b><i>\$530,910</i></b>	<b><i>\$112,616</i></b>

## 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
<b>\$110,000</b>	<b>General Government</b>	
\$110,000	Economic Development & Incentives	7
<b>\$357,400</b>	<b>Water &amp; Wastewater Improvements</b>	
\$15,000	Lift Stations Upgrades & Improvements	1 & 2
\$252,900	Water Infrastructure Improvements	1
\$84,500	Wastewater Treatment Facility Upgrades	1 & 2
\$5,000	Misc. Equipment	1
<b>\$2,114,855</b>	<b>Street Improvements</b>	
\$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
<b>\$360,625</b>	<b>Village Facilities &amp; Equipment</b>	
\$93,200	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
<b>\$197,000</b>	<b>Green/Sustainability Improvements</b>	
\$52,000	Pedestrian Improvements	7 & 3
\$15,000	Forestry	7 & 3
\$130,000	Stormwater Management Projects	1
<b>\$375,241</b>	<b>Vehicle &amp; Major Equipment Replacements</b>	
\$105,000	Public Works: Vehicle Replacements	1
\$214,179	Police: Vehicle Replacements	1
<b>\$3,515,121</b>	<b>TOTAL FISCAL YEAR 2024–2025 IMPROVEMENTS</b>	



# 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	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Community Capital Revenue</b>	<b>\$1,454,707</b>	<b>\$ 1,111,996</b>	<b>\$ 900,928</b>	<b>\$ 885,048</b>	<b>\$ 944,299</b>



# Funding Summary

## Community Capital Fund 5-Year Projection FY 24/25 - 28/29

Cash Balance 1/1/24

\$ 4,029,156

### Revenue\*

Transfer From General Fund (Est.)

	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

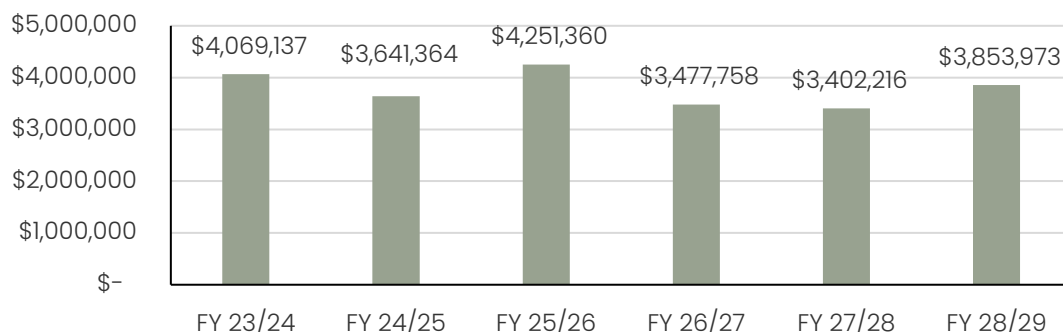
Community Capital Fund Recommended Projects							
General Government	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5 Year Total
Community Survey	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ 13,000
Lakes Management	\$ 6,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development & Incentives	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 550,000
<b>TOTAL FUNDING</b>	<b>\$ 116,650</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 123,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 563,000</b>
Street Improvements	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
<b>TOTAL FUNDING</b>	<b>\$ 87,500</b>	<b>\$ 2,114,855</b>	<b>\$ 100,000</b>	<b>\$ 1,376,530</b>	<b>\$ 672,500</b>	<b>\$ 201,269</b>	<b>\$ 4,465,154</b>
Village Facilities & Equipment	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	\$ 93,200	\$ 120,000	\$ -	\$ -	\$ -	\$ 213,200
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
<b>TOTAL FUNDING</b>	<b>\$ 169,811</b>	<b>\$ 360,625</b>	<b>\$ 132,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 528,625</b>
Green/ Sustainability Improvements	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
<b>TOTAL FUNDING</b>	<b>\$ 71,736</b>	<b>\$ 197,000</b>	<b>\$ 160,000</b>	<b>\$ 163,000</b>	<b>\$ 166,090</b>	<b>\$ 169,273</b>	<b>\$ 855,363</b>
<b>TOTAL COMMUNITY CAPITAL FUNDING</b>	<b>\$ 445,697</b>	<b>\$ 2,782,480</b>	<b>\$ 502,000</b>	<b>\$ 1,674,530</b>	<b>\$ 960,590</b>	<b>\$ 492,542</b>	<b>\$ 6,412,142</b>

### Available Dollars

\$ 4,069,137 \$ 3,641,364 \$ 4,251,360 \$ 3,477,758 \$ 3,402,216 \$ 3,853,973

\*Revenue included in FY 23/24 is what is estimated to be receipted before year-end.

## Community Capital Fund Available Dollars





# Funding Summary

## II. Water/Sewer Capital Fund

The Water/Sewer Capital Fund typically funds water and wastewater improvements/ replacements including watermain, 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

Regular Revenue\*

Transfer From Utility Fund (Operating)

Total Revenues

	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Regular Revenue*	\$ 24,911	\$ 441,303	\$ 632,472	\$ 180,618	\$ 111,102	\$ 76,344
Transfer From Utility Fund (Operating)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 24,911	\$ 441,303	\$ 632,472	\$ 180,618	\$ 111,102	\$ 76,344

### Water/ Sewer Capital Fund Recommended Projects

Water & Wastewater Improvements	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	\$ 414,000	\$ 15,000	\$ 52,350	\$ 112,900	\$ 40,810	\$ 45,000	\$ 680,060
Water Infrastructure Improvements	\$ -	\$ 252,900	\$ 54,950	\$ 106,000	\$ 837,000	\$ -	\$ 1,250,850
Wastewater Treatment Facility Upgrades	\$ -	\$ 84,500	\$ 78,000	\$ 13,000	\$ -	\$ -	\$ 175,500
Misc. Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
<b>PROJECT EXPENSE</b>	<b>\$ 1,761,525</b>	<b>\$ 357,400</b>	<b>\$ 190,300</b>	<b>\$ 236,900</b>	<b>\$ 882,810</b>	<b>\$ 50,000</b>	<b>\$ 3,478,935</b>
Debt Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

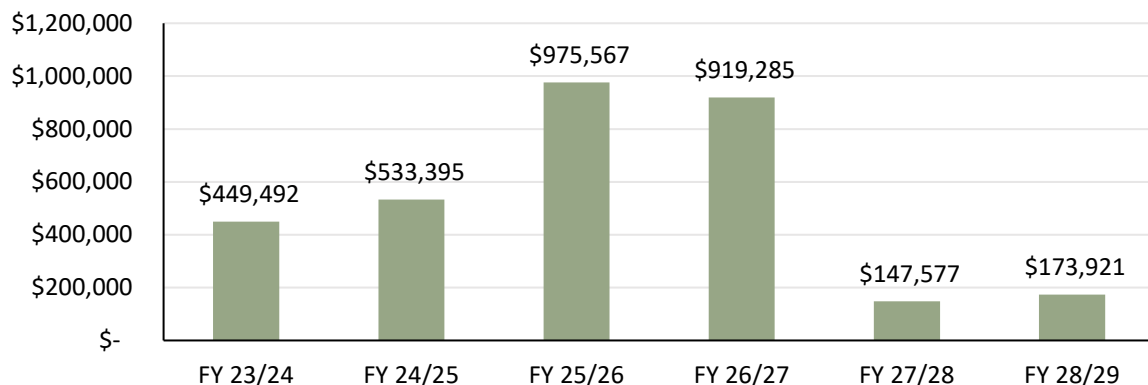
<b>TOTAL WATER/SEWER CAPITAL EXPENSE</b>	<b>\$ 1,761,525</b>	<b>\$ 357,400</b>	<b>\$ 190,300</b>	<b>\$ 236,900</b>	<b>\$ 882,810</b>	<b>\$ 50,000</b>	<b>\$ 3,478,935</b>
--	---------------------	-------------------	-------------------	-------------------	-------------------	------------------	---------------------

Available Dollars

\$ 449,492 \$ 533,395 \$ 975,567 \$ 919,285 \$ 147,577 \$ 173,921

\*Revenue included in FY 23/24 is what is estimated to be receipted 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 truck
Replacements -	bed - \$105,000

Police Department Vehicle	Replacement of Three
Replacements -	Squads & Chief's
	Vehicle at \$208,559



# 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	Services 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	Services 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	Services 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	Services 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	Services 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	Services 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	Services 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	Services 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	Services 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	Services 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



## MEMORANDUM

**DATE:** 01-09-2024

**TO:** Chief Jones

**FROM:** Sergeant Gugel

**RE:** Department Drone Program Proposal

I am writing to propose the implementation of a comprehensive Police Department Drone Program within The Lindenhurst Police Department. As technology continues to advance, it is crucial for law enforcement agencies to explore innovative solutions that enhance public safety, improve operational efficiency, and address evolving challenges in modern policing.

### Objective:

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.
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.

#### Components of the Program:

The proposed program will include the following key components:

1. Drone Acquisition: Selecting appropriate drone models based on operational requirements, budget considerations, and technological capabilities.
2. Training and Certification: Providing specialized training to officers who will operate drones, ensuring compliance with relevant regulations and ethical standards.
3. Policy Development: Formulating clear and comprehensive policies governing the use of drones, addressing privacy concerns, data storage, and adherence to legal frameworks.
4. Public Awareness Campaign: Launching an outreach program to educate the public about the purpose, benefits, and safeguards associated with the Police Department Drone Program.
5. Collaboration with Regulatory Agencies: Establishing partnerships with relevant aviation and regulatory bodies to ensure compliance with airspace regulations and legal requirements.

#### Budget Considerations:

An estimated budget breakdown is still in progress, but I have attached some initial considerations.

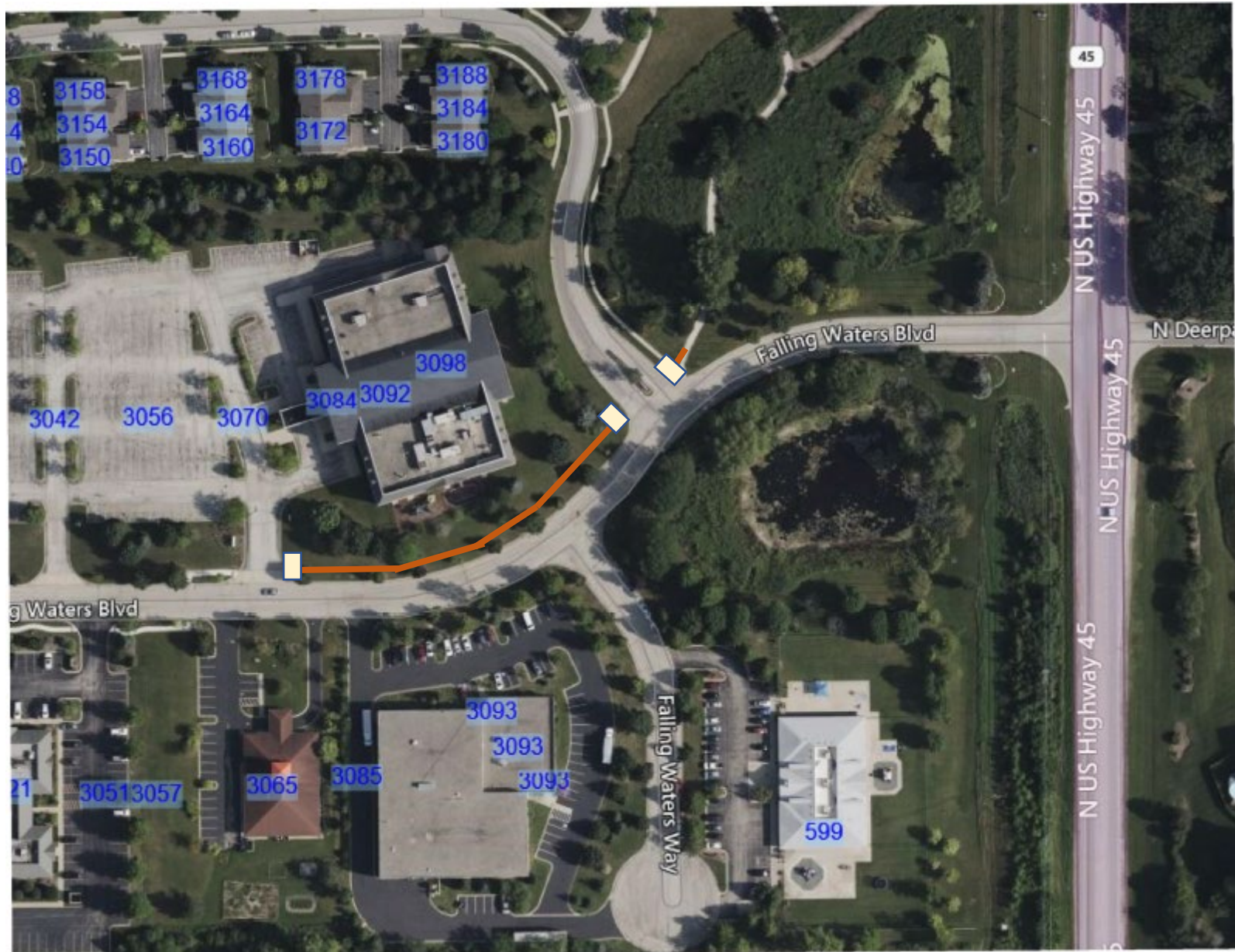
We are still evaluating drones, but this is current pricing for a DJI M30T drone (a standard used by MCAT and recommended by Sgt Finrock, Clarendon Hills Police) from Aerial Influence. The package they sell includes the drone, charging station, remote, hard case and 1 year of DJI Care Enterprise. That runs \$8979, but does not include any batteries.

Batteries are \$329 apiece and the drone requires 2 batteries to operate. It is recommended to get a minimum of 6 batteries that will let us cycle through batteries and recharge every 30 minutes. If we want speaker/spotlight, it would be an additional \$2199.

## Conclusion:

The implementation of a Police Department Drone Program represents a strategic investment in enhancing our ability to serve and protect the community. We believe that this program aligns with our commitment to leveraging technology responsibly and ethically for the greater good. We look forward to discussing this proposal further and addressing any questions or concerns you may have.

3092 FALLING WATERS BLVD. – PROPOSED SIDEWALK





### 3092 FALLING WATERS BLVD. – PROPOSED SIDEWALK

- Remove approx. 400 lineal feet of dirt
- Remove approx. 12 lineal feet of curb – entrance to parking lot
- Remove approx. 12 lineal feet of curb – FWB & FWL NW Corner
- Remove approx. 12 lineal feet of curb – FWB & FWL NE Corner
- Remove approx. 100 square feet of existing sidewalk
- Install base preparation for new sidewalk
- Install new 2,075 square feet of sidewalk (5 feet x 415 feet)
- Install 36 lineal feet of curb
- Install 3 ADA compliant ramps
- Install 3 2 feet x 4 feet Detectable Warnings

#### Not Part of Contract

- Tree removal
- Pavement Markings 112 lineal feet of 4" white
- Cross Walk Signage (1 break away base, post and signage)

Item	Est. Cost
Removals	\$200
Installs	\$28,800
Pavement Markings	\$100
Crosswalk Signage	\$240
Tree Removal	In-House
<b>Total</b>	<b>\$29,340</b>





**DATE:** February 17, 2024

**TO:** Chairman Dunham and Members of the Finance Committee

**FROM:** Clay T. Johnson, Village Administrator

**RE: 2024 Village of Lindenhurst Financial Forecast**

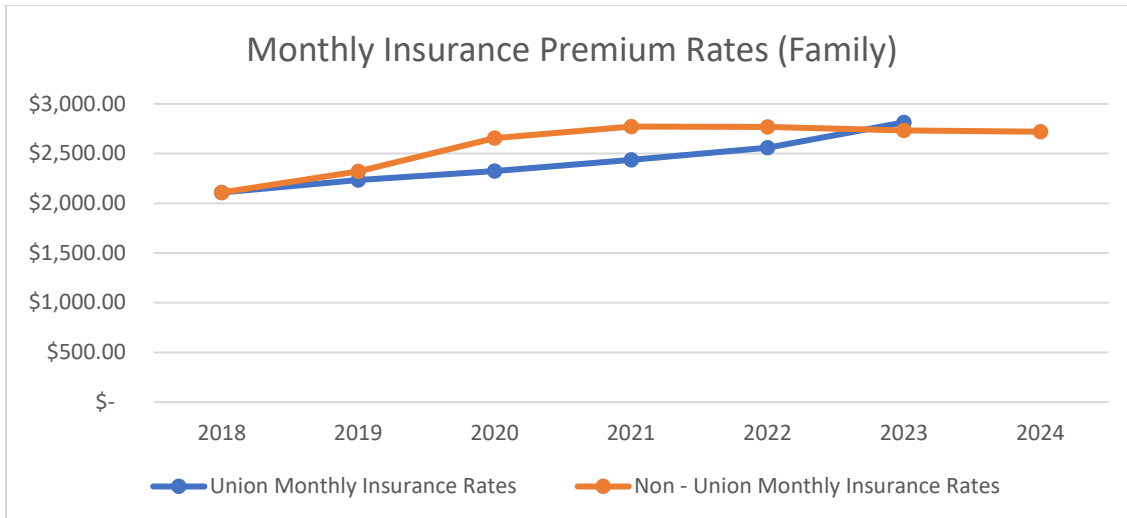
To provide a snapshot of the future financial health of the Village, staff updates our projections across all funds to anticipate challenges that may be forthcoming. The financial forecast assesses the inputs and externalities that may affect our finances and composes a document based on the most current information. The forecast is used as a primer for our imminent budget discussion and for rate setting. This memorandum will attempt to highlight points of interest and significance in our forecast.

#### **Impacts Across Funds and Other Assumptions**

Local 150 Negotiations – With this collective bargaining agreement expiring on April 30<sup>th</sup>, 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 21<sup>st</sup>.

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:



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.

## **FY 2025-2029 Projections**

### *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. Recent interviews did not yield candidates with the adequate experience to be successful in the job. 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 finalized 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.

There have been some recent questions about the sewer only rate for those residents who remain on private well. In the past, sewer only customers' rate has been based upon a 15-unit user. Right now, the sewer only rate is \$90.19 billed bi-monthly like all other accounts. There are a total of 140 sewer only accounts. If this were looked at from a combined rate perspective, the equivalent would be an 8-unit user ( $\$90.19/\$12.30 = 7.33$  units). Over the last twelve months, there have been 2,803 accounts who registered at least one billing cycle of 8 units consumed or less.



Determining if 15-units is the right amount to charge these accounts is an inexact science without knowing how much a sewer-only customer uses. For example, should the sewer-only user be billed based on the average user as defined by the 2018 rate study – an 11-unit account? That is hard to judge when sewer only customers don't necessarily have an incentive to conserve since their billed amount doesn't depend on how much the customer uses. If there is a desire to more accurately reflect sewer-only charges, then the Village could look into metering well usage. Metering a well would cost a homeowner around \$1,000 when you take into account the cost of the meter itself and installation. This policy would be somewhat similar to allowing deduct meters for irrigation systems. But only those households who are confident that they would utilize less than 8-units (or approximately 6,000 gallons) bimonthly would be willing to meter their well usage.

### **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 draft 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 draft 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.

#### **Conclusion**

While we are still finalizing a few of our costs with vendors and other expenses to be included in the FY 25 Budget, staff feels that the forecast is fairly representative of what to expect in the coming year. The Finance Committee can review the information and provide staff comment about aspects of the projection and give direction on how rates should be implemented and calculated for the coming year.



**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) \$11/bill flat fee for customer fee, \$11/bill flat fee for	Bi-Monthly	Per 100 CF	\$111.60
Round Lake Beach	\$8.78	\$4.20	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	\$28.90 Bi-Monthly Water; \$7.35 \$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
					<b>AVERAGE</b>	<b>\$139.42</b>
*Represents a Lindenhurst median water user.						
Updated 3-4-24						

## GENERAL FUND REVENUE

		BUDGET 2023/2024	PROPOSED 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
<b>TAXES</b>						
01-00-1-311	REAL ESTATE TAX	528,151	415,069	402,390	392,299	381,498
01-00-1-312	ROAD & BRIDGE TAX	35,000	35,000	35,000	35,000	35,000
01-00-2-326	SIMPLIFIED MUNICIPAL TAX	94,406	63,856	33,305	2,755	-
01-00-4-341	INCOME TAX	1,502,060	1,769,773	2,100,041	2,178,155	2,256,268
01-00-4-345	SALES AND USE TAX	1,550,112	1,604,108	1,882,549	1,939,025	1,997,196
01-00-4-348	REPLACEMENT TAX					
<b>TOTAL TAXES</b>		<b>3,709,729</b>	<b>3,887,806</b>	<b>4,453,285</b>	<b>4,547,234</b>	<b>4,669,962</b>
<b>FEES</b>						
01-00-2-323	BUSINESS LICENSES	35,000	44,500	44,500	44,500	44,500
01-00-2-325	CABLE TV FRANCHISE	252,080	254,498	256,916	259,335	261,753
01-00-3-331	BUILDING PERMITS	191,310	277,276	366,705	322,307	181,891
01-00-5-351	FINES & FORFEITS	20,607	24,225	21,862	22,517	23,193
01-00-5-354	LOT CUTTING FINES	3,000	-	-	-	-
01-00-6-375	POSTAL FACILITY FEE	20,000	-	-	-	-
<b>TOTAL FEES</b>		<b>521,997</b>	<b>600,499</b>	<b>689,983</b>	<b>648,659</b>	<b>511,337</b>
<b>MISCELLANEOUS</b>						
01-00-8-381	EARNED INTEREST	41,376	103,660	103,783	110,825	114,249
01-01-8-389	MISCELLANEOUS GENERAL	50,000	50,000	50,000	50,000	50,000
<b>TOTAL MISCELLANEOUS</b>		<b>91,376</b>	<b>153,660</b>	<b>153,783</b>	<b>160,825</b>	<b>164,249</b>
<b>TOTAL GENERAL FUND</b>		<b>4,323,102</b>	<b>4,641,964</b>	<b>5,297,051</b>	<b>5,356,719</b>	<b>5,345,548</b>

FY 23/24 = Budget except where noted.

### Annual Increases

**Real Estate Tax** - Levy projections assume that year over year levy will grow at 2.25%. Annual escalator is the average CPI adjustments for the purposes of calculating property tax levies between 2000 and 2021.

**Road & Bridge** - No change.

**Income Tax** - FY 24/25 assumes \$165.56 per capita which is lower than the IML estimate of \$171.00 (February 2024). F Squares Method for future year increases (approximately 2.68%), assuming a population of 14,406. 10% of total revenue to Community Capital Fund.

**Sales Tax** - Forecasted in future years based on an inflationary rate of 3%. This flat escalator shows to be more conservative than the least squares method. 10% of total revenue diverted to Community Capital Fund.

**Use Tax** - FY 24/25 assumes \$42.18 per capita based on 3% annual increase. 3% annual increase in remaining years. 10% of total revenue diverted to Community Capital Fund.

**Simplified Municipal Tax** - 6% surcharge on telecommunications services. Decrease in revenue is due to calculations based on the least squares forecasting. The decrease in this tax has been dramatic since FY 18.

**Cable TV Fees** - 5% charge against cable TV service fees. Uses Least Squares Method to project future annual increase (approximately 1.3%).

**Business License** - Revenue from business and liquor licensing. No change.

**Building Permits** - Per current building department fee schedule (no fee increases) and assumes activity per the permit occupancy schedule. FY 24/25 permit projections based on available lots within Briargate subdivision and construction within Heritage Park. Assumes \$35,000 for miscellaneous commercial permits. Draft Village of Lindenhurst 2023 Forecast

**Fines & Forfeits** - Fines reflect historical trends for recent collections.

**Lot Cutting Fees** - No change.

**Postal Facility Fee** - No change.

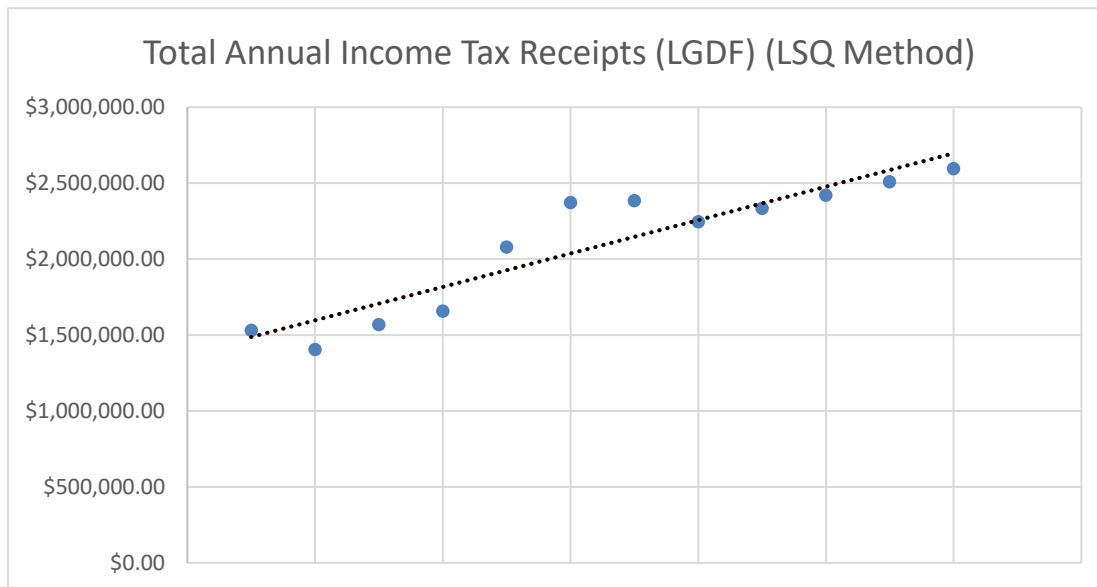
**Miscellaneous General** - No change.

**Interest** - Interest earning are divided throughout the funds based on the funds portions of the total fund balance at the end of each fiscal year. Assumes 2% annual interest rate.

## INCOME TAX (LGDF) PROJECTIONS

Fiscal Year	Total Annual Income Tax Receipts (LGDF)	LGDF Per Capita
2018	\$1,531,892.76	\$106.34
2019	\$1,404,100.97	\$97.47
2020	\$1,569,821.00	\$106.30
2021	\$1,658,413.00	\$115.12
2022	\$2,078,289.00	\$132.30
2023	\$2,373,011.00	\$145.00
2024	\$2,385,223.00	\$165.56
2025	\$2,246,586.32	\$155.94
2026	\$2,333,379.07	\$161.96
2027	\$2,420,171.82	\$167.99
2028	\$2,506,964.57	\$174.01
2029	\$2,593,757.32	\$180.03

Forecasted (LSQ)		3% Inflationary	
FY 23/24	\$2,074,403.63	FY 23/24	\$2,444,201.33
FY 24/25	\$2,246,586.32	FY 24/25	\$2,517,527.37
FY 25/26	\$2,333,379.07	FY 25/26	\$2,593,053.19
FY 26/27	\$2,420,171.82	FY 26/27	\$2,670,844.79
FY 27/28	\$2,506,964.57	FY 27/28	\$2,750,970.13
FY 28/29	\$2,593,757.32	FY 27/29	\$2,833,499.23

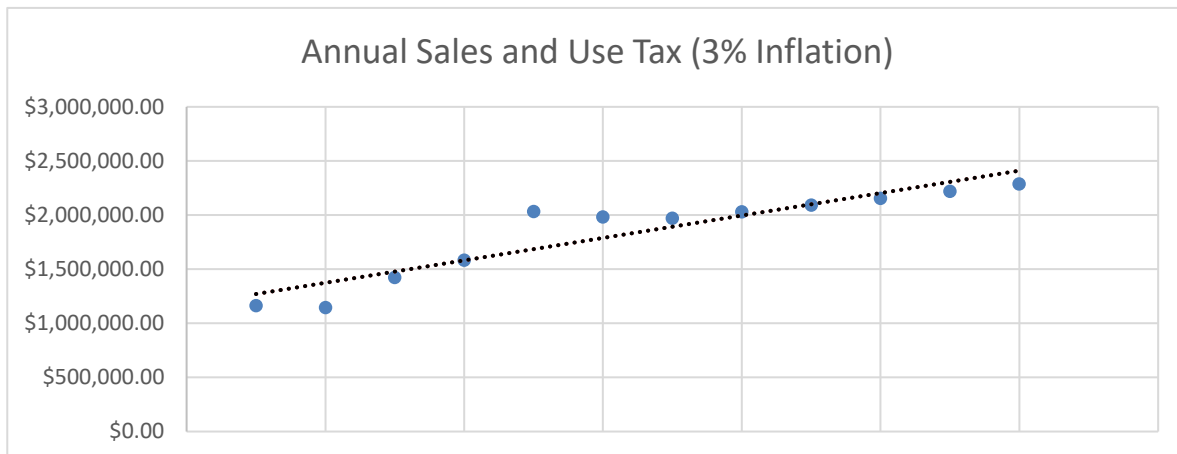


## SALES TAX PROJECTIONS

Fiscal Year	Annual Sales and Use Tax	Annual Per Capita Use Tax	Annual Use Tax	Annual Sales Tax
2018	\$1,163,930.00	\$25.94	\$373,691.64	\$790,238.36
2019	\$1,146,418.21	\$29.56	\$425,841.36	\$720,576.85
2020	\$1,423,577.51	\$34.64	\$499,021.44	\$924,556.07
2021	\$1,583,306.27	\$44.88	\$646,587.75	\$936,718.52
2022	\$2,033,412.00	\$39.70	\$571,918.20	\$1,302,385.75
2023	\$1,982,535.05	\$40.00	\$576,240.00	\$1,341,457.32
2024	\$1,972,347.04	\$41.00	\$590,646.00	\$1,381,701.04
2025	\$2,030,797.15	\$42.18	\$607,645.08	\$1,423,152.07
2026	\$2,091,721.07	\$43.45	\$625,874.43	\$1,465,846.64
2027	\$2,154,472.70	\$44.75	\$644,650.67	\$1,509,822.03
2028	\$2,219,106.88	\$46.09	\$663,990.19	\$1,555,116.70
2029	\$2,285,680.09	\$47.47	\$683,909.89	\$1,601,770.20

Forecasted	LSQ	LSQ
FY 23/24	\$41.00	\$1,316,524.55
FY 24/25	\$46.70	\$1,551,120.16
FY 25/26	\$48.01	\$1,779,273.44
FY 26/27	\$49.27	\$1,990,019.17
FY 27/28	\$50.50	\$2,158,648.62
FY 28/29	\$53.89	\$2,267,316.65

Forecasted	3%	3%
FY 23/24	\$41.00	\$1,381,701.04
FY 24/25	\$42.23	\$1,423,152.07
FY 25/26	\$43.45	\$1,465,846.64
FY 26/27	\$44.75	\$1,509,822.03
FY 27/28	\$46.09	\$1,555,116.70
FY 28/29	\$47.47	\$1,601,770.20



**Projected Building Permit and Occupancy Activity**

	Remaining Units to Permit	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
<b>Single Family Permit</b>							
Briargate (Phase 1)	6	20	10	3	2	1	0
Briargate (Phase 2)	69	0	17	25	20	5	2
Briargate (Phase 3)	67	0	0	3	22	20	12
Heritage Park Towhomes	100	0	0	20	40	40	0
<b>Total (Detached)</b>	<b>142</b>	<b>20</b>	<b>27</b>	<b>31</b>	<b>44</b>	<b>26</b>	<b>14</b>
<b>Total (Attached)</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>40</b>	<b>40</b>	<b>0</b>
<b>Total</b>	<b>242</b>	<b>20</b>	<b>27</b>	<b>51</b>	<b>84</b>	<b>66</b>	<b>14</b>

**Revenue**

<b>Building Permit Fees (per unit)</b>	\$	2,508	\$	2,558	\$	2,610	\$	2,662	\$	2,715	\$	2,769
<b>Water Tap On Fee</b>	\$	2,829	\$	2,829	\$	2,829	\$	2,829	\$	2,829	\$	2,829
<b>Sewer Tap On Fee</b>	\$	2,964	\$	2,964	\$	2,964	\$	2,964	\$	2,964	\$	2,964
<b>Sanitary District Tap On Fee</b>	\$	1,800	\$	1,800	\$	1,800	\$	1,800	\$	1,800	\$	1,800
<b>Meter Sales</b>	\$	448	\$	448	\$	448	\$	448	\$	448	\$	448
<b>Construction Water</b>	\$	101	\$	101	\$	101	\$	101	\$	101	\$	101
<b>Public Facilities Fee (Briargate)</b>	\$	1,750	\$	2,000	\$	2,250	\$	2,500	\$	2,500	\$	2,500
<b>Public Facilities Fee (Heritage)</b>			\$	3,000	\$	3,000	\$	3,000	\$	3,000	\$	3,000
<b>Average Permit Fee</b>	\$	12,401	\$	12,701	\$	13,002	\$	13,304	\$	13,357	\$	13,412
<b>Total General Fund Revenue</b>		\$50,164		\$69,075		\$133,085		\$223,583		\$179,186		\$38,769
<b>Total Water/Sewer Fund Revenue</b>		\$10,989		\$14,835		\$28,022		\$46,154		\$36,264		\$7,692
<b>Total Water/Sewer Capital Fund Revenue</b>		\$115,860		\$156,411		\$295,443		\$486,612		\$382,338		\$81,102
<b>Total Community Capital Revenues</b>		\$35,000		\$54,000		\$129,750		\$230,000		\$185,000		\$35,000
<b>Revenue - Non-residential</b>		\$35,000		\$35,000		\$35,000		\$35,000		\$35,000		\$35,000
<b>Revenue - Miscellaneous Residential</b>		\$111,328		\$110,259		\$109,191		\$108,122		\$108,122		\$108,122



# OTHER GENERAL FUND REVENUE PROJECTIONS

Fiscal Year	Simplified			
	Municipal Tax	Franchise Fees	Building Permits	Fines and Forfeits
2012	\$450,243.02	\$205,462.62	\$168,964.93	\$163,668.84
2013	\$445,920.54	\$213,911.65	\$201,426.80	\$134,952.03
2014	\$415,755.28	\$228,338.52	\$129,832.00	\$126,301.21
2015	\$336,256.21	\$242,367.17	\$117,703.89	\$129,104.02
2016	\$335,178.50	\$256,333.00	\$90,983.00	\$159,077.80
2017	\$304,773.38	\$264,160.52	\$149,164.20	\$94,563.46
2018	\$322,081.51	\$221,746.89	\$245,038.95	\$84,705.85
2019	\$242,637.20	\$242,626.49	\$193,566.37	\$60,274.29
2020	\$217,328.00	\$234,273.00	\$74,169.45	\$51,012.13
2021	\$159,498.00	\$222,108.35	\$152,346.90	\$24,378.85
2022	\$135,000.00	\$255,357.00	\$156,956.00	\$19,423.75
2023	\$151,121.41	\$249,662.00	\$146,328.17	\$20,006.46
2024	\$94,405.93	\$252,080.13	\$145,259.35	\$20,606.66
2025	\$63,855.65	\$254,498.27	\$144,190.52	\$21,224.86
2026	\$33,305.37	\$256,916.40	\$143,121.69	\$21,861.60
2027	\$2,755.09	\$259,334.53	\$142,052.86	\$22,517.45
2028	\$0.00	\$261,752.67	\$140,984.04	\$23,192.97
2029	\$0.00	\$264,170.80	\$139,915.21	\$23,888.76

Forecasted	LSQ	LSQ	LSQ	LSQ
2023	\$151,121.41	\$249,662.00	\$146,328.17	\$52,839.02
2024	\$94,405.93	\$252,080.13	\$145,259.35	\$39,292.27
2025	\$63,855.65	\$254,498.27	\$144,190.52	\$32,632.19
2026	\$33,305.37	\$256,916.40	\$143,121.69	\$23,549.26
2027	\$2,755.09	\$259,334.53	\$142,052.86	\$21,323.28
2028	\$0.00	\$261,752.67	\$140,984.04	\$21,884.55
2029	\$0.00	\$264,170.80	\$139,915.21	\$23,798.50

Forecasted	3%	3%	3%	3%
2023	\$139,050.00	\$263,017.71	\$161,664.68	\$20,006.46
2024	\$143,221.50	\$270,908.24	\$166,514.62	\$20,606.66
2025	\$147,518.15	\$279,035.49	\$171,510.06	\$21,224.86
2026	\$151,943.69	\$287,406.55	\$176,655.36	\$21,861.60
2027	\$156,502.00	\$296,028.75	\$181,955.02	\$22,517.45
2028	\$161,197.06	\$304,909.61	\$187,413.67	\$23,192.97
2029	\$166,032.97	\$314,056.90	\$193,036.08	\$23,888.76

**ADMINISTRATION - EXPENSE**

		<b>BUDGET 2023/2024</b>	<b>PROPOSED 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
<b>SALARY/BENEFITS</b>							
01-10-4-421	SALARIES	128,860	168,112	173,156	178,350	183,701	189,212
01-10-4-422	PART-TIME SALARIES	42,741	-	-	-	-	-
01-10-4-423	OVERTIME	250	250	250	250	250	250
01-10-4-427	MERIT BONUS	4,850	2,500	2,500	2,500	2,500	2,500
01-10-4-428	SICK TIME COMPENSATION	1,000	1,100	1,100	1,100	1,100	1,100
01-10-4-431	OFFICIALS SALARIES	39,800	39,800	39,800	39,800	39,801	39,802
01-10-4-451	HOSPITALIZATION	34,923	44,726	46,963	49,311	51,776	54,365
01-10-5-561	MEMBERSHIP FEES	11,650	15,040	15,491	15,956	16,435	16,928
01-10-5-563	TRAINING/CONFERENCE	8,000	8,000	8,240	8,487	8,742	9,004
01-10-5-564	EMPLOYEE WELLNESS PROGRAM	-	1,000	1,030	1,061	1,093	1,126
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>272,074</b>	<b>280,529</b>	<b>288,530</b>	<b>296,815</b>	<b>305,397</b>	<b>314,286</b>
<b>CONTRACTUAL</b>							
01-10-5-512	EQUIPMENT MAINTENANCE	1,000	750	773	796	820	844
01-10-5-517	MOSQUITO CONTROL	1,350	500	515	530	546	563
01-10-5-519	LAKE MANAGEMENT	58,600	58,400	60,152	61,957	63,815	65,730
01-10-5-520	CONTRACT PAYROLL SERVICES	6,075	7,000	7,210	7,426	7,649	7,879
01-10-5-523	CODIFICATION	3,000	1,500	1,545	1,591	1,639	1,688
01-10-5-525	CONTRACT ACCOUNTING: AUDIT	13,520	12,640	13,019	13,410	13,812	14,226
01-10-5-533	LEGAL EXPENSES	59,000	42,500	43,775	45,088	46,441	47,834
01-10-5-534	ANIMAL CONTROL SERVICE	500	500	515	530	546	563
01-10-5-536	PLANNING & ZONING	2,000	-	-	-	-	-
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>145,045</b>	<b>123,790</b>	<b>127,504</b>	<b>131,329</b>	<b>135,269</b>	<b>139,327</b>
<b>OTHER</b>							
01-10-5-551	POSTAGE	2,500	7,950	8,189	8,434	8,687	8,948
01-10-5-552	TELEPHONE/INTERNET	-	-	-	-	-	-
01-10-5-553	NEWSLETTER	3,400	1,000	1,030	1,061	1,093	1,126
01-10-5-554	PRINTING & PUBLICATION	2,700	1,500	1,545	1,591	1,639	1,688
01-10-5-651	OTHER PROFESSIONAL SERVICES	-	2,000	2,000	2,000	2,000	2,000
01-10-6-652	OPERATING SUPPLIES	3,200	3,200	3,296	3,395	3,497	3,602
01-10-8-830	MISCELLANEOUS EQUIPMENT	1,440	1,850	1,906	1,963	2,022	2,082
01-10-9-914	COMMUNITY & ECON DEVELOPMENT	16,000	-	-	-	-	-
01-10-9-917	COMMUNITY ACTIVITY	5,500	8,520	8,776	9,039	9,310	9,589
01-10-9-929	CONTINGENCIES	10,000	5,000	5,150	5,305	5,464	5,628
<b>TOTAL OTHER EXPENDITURES</b>		<b>44,740</b>	<b>31,020</b>	<b>31,891</b>	<b>32,787</b>	<b>33,711</b>	<b>34,662</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>461,859</b>	<b>435,339</b>	<b>447,924</b>	<b>460,931</b>	<b>474,377</b>	<b>488,275</b>

FY 23/24 = Budget, except where noted.

**Annual Increases**

**Office Salaries/Overtime** - Assumes 3% annual increase. No increase to annual overtime.

**Part-Time Office** - No employees are paid from this line beginning with the FY 25 budget.

**Merit Bonus** - 3% annual increase.

**Sick Time Comp** - Assumes 3% annual increase.

**Officials Salaries** - No change.

**Health Insurance** - Assumed 5% annual increase. Preliminary renewal figures for plan year beginning July 1, 2023 are unknown at this time.

**Contract Payroll** - 45% of costs. Remaining costs in Water/Sewer Admin and Garbage. Assumes 3% annual increase.

**Lake Management** - 3% annual increase.

**Legal Expenses** - 3% annual increase.

**Telephone** - Assumes 33% spread between Admin, Police and WS Admin for telephone. Assumes 50/50 split for Internet with Police. Assumes 3% annual increase.

**Newsletter** - Emailed newsletter monthly subscription. 3% annual increase.

**Website/Request for Service** - Per operating agreements. Website hosting/maintenance (\$2,600) and Request for Service/mobile app (\$4,200). Assumes \$250 annually for Lakes Commission website hosting. Assumes 3% annual increase.

**Audit** - Per contract, 3% annual increase.

**IT Services** - 10% of costs.

**Contingencies** - No change.

# BUILDING AND ENGINEERING

		BUDGET 2023/2024	PROPOSED 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
<b>SALARY/BENEFITS</b>							
01-15-4-421	SALARIES	31,151	35,092	36,145	37,230	38,346	39,497
01-15-4-427	MERIT BONUS	1,750	1,750	1,803	1,857	1,912	1,970
01-15-4-428	SICK TIME COMPENSATION	300	300	309	318	328	338
01-15-4-451	HOSPITALIZATION	10,826	10,634	10,953	11,282	11,620	11,969
01-15-5-561	MEMBERSHIP FEES						
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		44,027	47,777	49,210	50,686	52,207	53,773
<b>CONTRACTUAL</b>							
01-15-5-520	PLAN REVIEW/INSPECTION SERVICES	75,000	70,000	70,000	70,000	70,000	70,000
01-15-5-522	MISCELLANEOUS ENGINEERING ASSISTANCE	35,000	35,000	36,050	37,132	38,245	39,393
01-15-5-523	MAP REVISIONS & DEVELOPMENT	2,500	1,000	1,000	1,000	1,000	1,001
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		112,500	106,000	107,050	108,132	109,245	110,394
<b>OTHER</b>							
01-15-9-929	CONTINGENCY	1,000	1,000	1,000	1,000	1,000	1,001
<b>TOTAL OTHER EXPENDITURES</b>		1,000	1,000	1,000	1,000	1,000	1,001
<b>TOTAL BUILDING &amp; ENGINEERING EXPENDITURES</b>		157,527	154,777	157,260	159,818	162,452	165,168

FY 23/24 = Budget, except where noted.

## Annual Increases

**Salaries** - Assumes 3% annual increase. Assumes 50% of Customer Service Representative salary for Building Coordinator.

**Merit Bonus** - Assumes 3% increase.

**Sick Time Comp** - Assumes 3% increase.

**Health Insurance** - Assumes 5% increase. Renewal fees are unknown at this time.

**Plan Review/Inspection Services** - Assumes 50% of building permit revenue for Lake County Building Department plan review/inspection services fee.

**Misc. Engineering Assistance** - 3% annual increase.

**Contingency** - No change.

## BUILDING AND GROUNDS

BUDGET 2023/2024	PROPOSED 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
---------------------	-----------------------	-----------------	-----------------	-----------------	-----------------

### CONTRACTUAL

01-16-5-511	REPAIRS & MAINTENANCE	20,000	26,000	26,780	27,583	28,411	29,263
01-16-5-518	LANDSCAPING MISCELLANEOUS	-	-	-	-	-	-
01-16-5-520	CLEANING CONTRACT	14,150	14,718	15,160	15,614	16,083	16,565
01-16-5-522	FIRE ALARM INSPECTION	400	400	412	424	437	450
01-16-5-523	FIRE EXTINGUISHER INSPECTION	250	350	361	371	382	394
01-16-5-524	VETERANS MEMORIAL MAINTENANCE	7,370	7,520	7,746	7,978	8,217	8,464
01-16-5-526	PARKING LOT LIGHT UPGRADE						
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>42,170</b>	<b>48,988</b>	<b>50,458</b>	<b>51,971</b>	<b>53,531</b>	<b>55,136</b>

### OTHER COSTS

01-16-6-652	OPERATING SUPPLIES	500	500	500	500	500	500
01-16-9-929	CONTINGENCIES	1,000	1,000	1,000	1,000	1,000	1,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

<b>TOTAL BUILDING &amp; GROUNDS EXPENDITURES</b>	<b>43,670</b>	<b>50,488</b>	<b>51,958</b>	<b>53,471</b>	<b>55,031</b>	<b>56,636</b>
--	---------------	---------------	---------------	---------------	---------------	---------------

FY 23/24 = Budget, except where noted.

#### Annual Increases

**Cleaning Contract** - Village Hall cleaning. Assumes 3% annual increase.

**Misc. Landscaping** - Landscape maintenance around municipal center and entrance signs. 3% annual increase.

**Repairs & Maintenance** - Repairs of Village Hall grounds and salt barn. \$2,500 added in FY 19/20 to begin annual maintenance of emergency sirens (4 per year). 3% annual increase.

**Veterans Memorial Maintenance** - Additional repairs are likely needed. 3% annual increase thereafter.

**Contingencies** - No change.

**POLICE**

		<b>BUDGET 2023/2024</b>	<b>PROPOSED 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
<b>SALARY/BENEFITS</b>							
01-20-4-420	SALARIES - FULL TIME/RECORDS	52,000	53,560	55,167	56,822	58,526	60,282
01-20-4-421	SALARIES - OFFICERS	1,484,051	1,690,942	1,773,884	1,851,939	1,927,666	2,005,873
01-20-4-422	SALARIES - PART-TIME OFFICERS	91,000	93,730	96,542	99,438	102,421	105,494
01-20-4-429	SALARIES - PART-TIME CSO	22,000	22,000	22,660	23,340	24,040	24,761
01-20-4-423	OVERTIME	46,000	47,380	48,801	50,265	51,773	53,327
01-20-4-427	MERIT BONUS	16,000	17,500	17,500	17,500	17,500	17,501
01-20-4-428	SICK TIME COMPENSATION	14,500	14,935	15,383	15,845	16,320	16,809
01-20-4-451	HOSPITALIZATION	295,521	352,191	369,800	388,290	407,705	428,090
01-20-5-561	MEMBERSHIP & SPECIAL PROGRAMS	6,790	7,735	7,967	8,206	8,452	8,706
01-20-5-563	TRAINING & CONFERENCES	12,555	8,895	9,162	9,437	9,720	10,011
01-20-5-564	EMPLOYEE WELLNESS PROGRAM	3,500	5,725	5,897	6,074	6,256	6,444
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>2,043,917</b>	<b>2,314,593</b>	<b>2,422,763</b>	<b>2,527,155</b>	<b>2,630,380</b>	<b>2,737,299</b>
<b>CONTRACTUAL</b>							
01-20-5-520	N.E. ILLINOIS REGIONAL CRIME LAB	24,033	24,033	24,754	25,497	26,262	27,049
01-20-5-521	CONTRACT COMPUTER SERVICES	37,000	37,000	38,110	39,253	40,431	41,644
01-20-5-522	COMPUTER LICENSING	1,017	1,017	1,048	1,079	1,111	1,145
01-20-5-524	VEHICLE SERVICES	8,725	8,540	8,796	9,060	9,332	9,612
01-20-5-525	MISCELLANEOUS CONTRACTUAL SERVICES	19,816	25,559	26,326	27,116	27,929	28,767
01-20-5-511	BUILDING AND GROUNDS MAINTENANCE	22,660	23,780	24,493	25,228	25,985	26,765
01-20-5-512	EQUIPMENT MAINTENANCE	8,550	10,750	11,073	11,405	11,747	12,099
01-20-5-533	LEGAL EXPENSE	41,800	43,200	44,496	45,831	47,206	48,622
01-20-5-556	DISPATCHING	112,363	116,577	120,949	125,484	130,190	135,072
01-20-5-558	STARCOM21 AIR TIME	9,312	9,832	9,312	9,312	9,312	9,312
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>285,276</b>	<b>300,288</b>	<b>309,356</b>	<b>319,264</b>	<b>329,504</b>	<b>340,086</b>
<b>OTHER</b>							
01-20-4-471	UNIFORMS	14,300	15,000	15,450	15,914	16,391	16,883
01-20-5-551	POSTAGE	1,000	500	515	530	546	563
01-20-5-552	TELEPHONE	2,260	6,280	6,468	6,662	6,862	7,068
01-20-5-554	PRINTING & PUBLICATION	3,600	-	-	-	-	-
01-20-5-566	NEW OFFICER EXPENDITURES	10,404	10,404	10,716	11,038	11,369	11,710
01-20-6-652	OPERATING SUPPLIES	15,085	14,685	15,126	15,579	16,047	16,528
01-20-6-655	GAS & OIL	36,500	39,375	41,344	43,411	45,581	47,861
01-20-8-840	NEW EQUIPMENT	10,640	16,133	16,617	17,115	17,629	18,158
01-20-9-917	BOARD OF POLICE & FIRE COMMISSION	7,975	5,775	5,948	6,127	6,310	6,500
01-20-9-918	SQUAD CAR REPLACEMENT CONTRIBUTION	76,000	78,500	81,000	83,500	86,000	88,500
01-20-9-929	CONTINGENCY	3,000	3,000	3,000	3,000	3,000	3,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>180,764</b>	<b>189,652</b>	<b>196,184</b>	<b>202,876</b>	<b>209,736</b>	<b>216,770</b>
<b>TOTAL POLICE EXPENDITURES</b>		<b>2,509,957</b>	<b>2,804,533</b>	<b>2,928,303</b>	<b>3,049,296</b>	<b>3,169,620</b>	<b>3,294,155</b>

FY 23/24 = Budget, except where noted.

**Annual Increases**

**CSO's/Records Clerk**- Includes IMRF police salaries (Records Clerk/CSO). 3% annual increase. Assumes 1,000 hours/year for PT CSO position.

**Police Officers** - Figures are based on new wages as perscribed by CBA. 3% increase calculated for Sergeants (4), Commander (1), and Chief (1).

**P.T. Officers** - Assumes 3% increase per year.

**Overtime** - Annual increases at same percentage as annual officer increase.

**Merit Bonus** - Line item includes an allocation for both sworn and non-sworn police positions. Assumes 3% annual increase.

**Sick Time Comp** - 3% annual increase.

**Health Insurance** - Assumes 5% annual increase.

**Training & Conference** - No change.

**Membership & Special Programs** - No change.

**Vehicle Services** - Preventative maintenance per contract, plus \$2,000 for unanticipated repairs. 3% annual increase.

**Building & Grounds Maintenance** - Includes cleaning contract for police facility and other miscellaneous building repairs and supplies. Assumes 3% annual increase.

**Equipment Maintenance** - Includes squad tires, supplies and equipment maintenance. No change.

**Legal Expenses** - 3% annual increase.

**Dispatching** - Glenview Dispatch center costs per contract.

**STARCOM21 Operations** - Beginning in FY 2017/2018, the Police Department transitioned to the STARCOM21 digital radio system. Annual operating costs for years 1 through 10 include: Local Use Charge - 17 radios x \$34/month x 12 months = \$6,936; GPS Polling - 17 radios x \$2/month x 12 months = \$408; and 1 mobile radio x \$18/month x 12 months = \$216.

**Uniforms** - 3% annual increase.

**Telephone** - Assumes 33% of expenses between Admin, Police and WS Admin for telephone. Assumes 50/50 split for Internet with Police. Includes Chief cell phone costs. Assumes 3% annual increase.

**Gas & Oil** - 5% annual increase.

**New Equipment** - No change.

**IT Services** - 45% of costs. 3% annual increase in future years per contract.

**Records Management Lease Payment** - This relates to the purchase of New World records management through the Lake Zurich cooperative. Costs are paid from capital.

**Squad Car Replacement Fund** - Per fund projection. Funds the replacement of police vehicles and vehicle lights, sirens, radios.

**Contingency** - No change.

**Non-Itemized Expenses** - 3% annual increase.

# STREET MAINTENANCE

		BUDGET 2023/2024	PROPOSED 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
<b>SALARY/BENEFITS</b>							
01-40-4-421	SALARIES	351,829	385,546	397,112	409,026	421,297	433,936
01-40-4-422	SEASONAL SUMMER	17,520	15,550	16,017	16,497	16,992	17,502
01-40-4-423	OVERTIME	20,000	20,000	20,600	21,218	21,855	22,510
01-40-4-424	ON-CALL/CALL-OUT PAY	14,335	15,230	15,687	16,158	16,642	17,141
01-40-4-430	REGULAR PART TIME WAGES	8,000	10,400	10,712	11,033	11,364	11,705
01-40-4-427	MERIT BONUS	9,600	9,600	9,888	10,185	10,490	10,805
01-40-4-428	SICK TIME COMPENSATION	2,200	2,000	2,060	2,122	2,185	2,251
01-40-4-426	PART-TIME WINTER PERSONNEL	17,920	16,800	17,304	17,823	18,358	18,909
01-40-4-451	HOSPITALIZATION	128,249	134,661	141,395	148,464	155,887	163,682
01-40-5-563	TRAINING & CONFERENCES	4,500	2,700	2,781	2,864	2,950	3,039
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>574,153</b>	<b>612,488</b>	<b>633,555</b>	<b>655,390</b>	<b>678,021</b>	<b>701,479</b>
<b>CONTRACTUAL</b>							
01-40-5-512	SNOW PLOW PARTS AND SUPPLIES	11,700	11,500	11,845	12,200	12,566	12,943
01-40-5-513	VEHICLE & EQUIPMENT SUPPLIES	13,800	6,000	6,180	6,365	6,556	6,753
01-40-5-514	STORM WATER MANAGEMENT	13,000	13,000	13,390	13,792	14,205	14,632
01-40-5-520	LANDSCAPING CONTRACT	72,700	70,750	72,873	75,059	77,310	79,630
01-40-5-521	STREET SWEEPING	11,400	12,200	12,566	12,943	13,331	13,731
01-40-5-522	CATCH BASIN CLEANING	-	-	-	-	-	-
01-40-5-525	CRACK SEALING	40,000	50,000	51,500	53,045	54,636	56,275
01-40-5-526	STRIPING	11,945	9,905	10,202	10,508	10,823	11,148
01-40-5-527	TREE MAINTENANCE CONTRACT	57,000	57,000	58,710	60,471	62,285	64,154
01-40-5-528	CONTRACT VEHICLE REPAIRS	40,977	39,900	41,097	42,330	43,600	44,908
01-40-5-529	CUSTODIAL SERVICES	4,648	4,640	4,779	4,923	5,070	5,222
01-40-5-572	STREET & TRAFFIC CONTROL LIGHTING	131,365	127,025	130,836	134,761	138,804	142,968
01-40-5-573	GARBAGE DISPOSAL	3,000	3,000	3,090	3,183	3,278	3,377
01-40-5-595	SUBSTANCE COMPLIANCE TESTING	520	520	536	552	568	585
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>412,055</b>	<b>405,440</b>	<b>417,603</b>	<b>430,131</b>	<b>443,035</b>	<b>456,326</b>
<b>OTHER</b>							
01-40-4-471	UNIFORMS	5,255	5,525	5,691	5,861	6,037	6,218
01-40-5-511	TREE REPLACEMENT PROGRAM	5,000	5,000	5,150	5,305	5,464	5,628
01-40-5-552	TELEPHONE	-	-	-	-	-	-
01-40-5-577	FUEL & OIL	24,060	24,060	25,263	26,526	27,852	29,245
01-40-5-579	SAFETY SUPPLIES & SERVICES	3,790	3,090	3,183	3,278	3,377	3,478
01-40-5-593	EQUIPMENT RENTAL	1,500	1,500	1,545	1,591	1,639	1,688
01-40-6-614	ROAD GRAVEL	10,935	12,270	12,638	13,017	13,408	13,810
01-40-6-652	OPERATING SUPPLIES	5,075	5,875	6,051	6,233	6,420	6,612
01-40-6-653	TOOLS	4,200	4,100	4,223	4,350	4,480	4,615
01-40-6-657	STREET SIGNS	11,000	14,600	15,038	15,489	15,954	16,432
01-40-8-840	EQUIPMENT	13,850	10,250	10,558	10,874	11,200	11,536
01-40-8-845	FLEET REPLACEMENT FUND	76,000	78,500	81,000	83,500	86,000	-
01-40-9-929	CONTINGENCY	1,000	1,000	1,000	1,000	1,001	1,002
<b>TOTAL OTHER EXPENDITURES</b>		<b>161,665</b>	<b>165,770</b>	<b>171,339</b>	<b>177,025</b>	<b>182,832</b>	<b>100,265</b>
<b>TOTAL STREET EXPENDITURES</b>		<b>1,147,873</b>	<b>1,183,698</b>	<b>1,222,498</b>	<b>1,262,546</b>	<b>1,303,888</b>	<b>1,258,071</b>

FY 23/24 = Budget, except where noted.

## Annual Increases

**Salaries** - Assumes 3% annual increase for Public Works Union positions. 40% of Public Works salaries.

**Seasonal Summer** - 2 employees/\$12 per hour/15 weeks/40 hours per week. 2 Returning Positions/15 weeks/40 hours per week at \$13.50; 40% of salaries. Assumes 3% annual increase.

**Part-Time Winter Personnel** - Assumes 5 drivers x \$25.50/hour x 8/hours/event x 16 events annual increase.

**Regular Part-Time Laborer** - A single, part-time employee at \$18.00 per hour for 1,000 hours annually or less. 40% of total. 3% annual increase.

**Overtime** - 40% of OT. Same annual increases as union salaries.



**Merit Bonus** - 3% annual increase.

**Sick Time Comp** - 3% annual increase.

**On Call Pay** - General On-call/Call-out – 2 hours/person x 2 people x 52 weeks x \$140/week= \$14,560. Snow On-call/Call-out – 2 hours/person x 6 people x 20 weeks x \$140 = \$16,800. 40% of costs. Increases are set by contract.

**Health Insurance** - Assumes 9% increase in premium costs effective January 1, 2019. 5% increase in remaining years.

**Training & Conference** - No change.

**Vehicle & Equipment Maintenance** - Unanticipated vehicle and equipment parts and supplies. 3% annual increase.

**Contract Vehicle Repairs** - 40% of costs. \$10,000 for expenses related to outside vehicle repairs per the Village's contract. \$20,000 for unanticipated repairs. Assumes 3% annual increase.

**Stormwater Management** - Budget includes costs for annual NPDES permit. 3% annual increase.

**Landscaping Contract** - Includes vacant lot mowing and Village maintained property. Per mowing contract, assumes 20 rotations. Assumes additional costs for maintenance of Lindenhurst Drive property and Grand Avenue landscaped medians. 3% annual increase.

**Street Sweeping Contract** - Assumes two rotations for 66.21 curbed miles @ \$35/unit and Village Hall Complex. 3% annual increase.

**Stormwater/Catch Basin Cleaning** - 3% annual increase.

**Crack Sealing** - 3% annual increase.

**Tree Maintenance Contract** - Contractual costs for trimming, planting and removal of trees. Assumes 3% annual increase.

**Street & Traffic Lighting** - Includes energy and maintenance costs for Village owned and ComEd street lights, and State and County traffic light local share. 3% annual increase.

**Gas & Oil** - 40% of Public Works costs, remaining in Water/Sewer Admin. 5% annual increase.

**Uniforms** - 40% of costs. 3% annual increase.

**Fleet Replacement Contribution** - Per fund projections, 50% of the replacement of Public Works vehicles. Remaining in Water/Sewer Administration.

**Contingency** - No change.

# 5-YEAR GENERAL FUND SUMMARY

BUDGET 2023/2024	PROPOSED 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
---------------------	-----------------------	-----------------	-----------------	-----------------	-----------------

REVENUES							
	TAXES	3,709,729	3,887,806	4,453,285	4,547,234	4,669,962	4,737,389
	FEES	521,997	600,499	689,983	648,659	511,337	498,279
	MISCELLANEOUS	91,376	153,660	153,783	160,825	164,249	166,914
TOTAL REVENUES		4,323,102	4,641,964	5,297,051	5,356,719	5,345,548	5,402,583

EXPENSES							
	ADMINISTRATION	461,859	435,339	447,924	460,931	474,377	488,275
	BUILDING AND ENGINEERING	157,527	154,777	157,260	159,818	162,452	165,168
	BUILDINGS AND GROUNDS	43,670	50,488	51,958	53,471	55,031	56,636
	POLICE	2,509,957	2,804,533	2,928,303	3,049,296	3,169,620	3,294,155
	STREET MAINTENANCE	1,147,873	1,183,698	1,222,498	1,262,546	1,303,888	1,258,071
TOTAL EXPENSES		4,320,886	4,628,834	4,807,943	4,986,062	5,165,368	5,262,305

REVENUES OVER/(UNDER) EXPENSES	2,215	13,131	489,108	370,656	180,179	140,278
--------------------------------	-------	--------	---------	---------	---------	---------

Year-End Fund Balance	4,960,023	4,973,154	5,462,262	5,832,918	6,013,098	6,153,375
Target Balance	3,240,665	3,471,625	3,605,957	3,739,547	3,874,026	3,946,729

OVER/(UNDER) Target Balance	1,719,359	1,501,528	1,856,305	2,093,372	2,139,072	2,206,647
-----------------------------	-----------	-----------	-----------	-----------	-----------	-----------

# **WATER/SEWER FUND 5-YEAR PROJECTION**

		<b>BUDGET 2023/2024</b>	<b>FY 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
<b>REVENUES</b>							
	TOTAL COLLECTIONS	4,359,708	4,544,917	4,676,633	4,833,451	4,968,753	5,118,636
	CAPITAL FEE	259,200	261,900	261,900	261,900	261,900	261,900
	MISCELLANEOUS	83,153	135,452	132,184	123,240	95,763	93,576
<b>TOTAL REVENUES</b>		<b>4,702,061</b>	<b>4,942,270</b>	<b>5,070,717</b>	<b>5,218,591</b>	<b>5,326,416</b>	<b>5,474,111</b>
<b>EXPENSES</b>							
	ADMINISTRATION	1,056,727	1,095,529	1,139,197	1,183,539	1,228,168	1,276,721
	WATER OPERATIONS	1,577,263	1,693,749	1,742,439	1,795,354	1,846,302	1,900,182
	SEWER OPERATIONS	824,509	901,236	930,769	958,095	986,241	1,015,231
	DEBT SERVICE	1,242,029	1,242,026	1,242,026	1,242,026	1,242,026	1,242,026
<b>TOTAL EXPENSES</b>		<b>4,700,528</b>	<b>4,932,540</b>	<b>5,054,431</b>	<b>5,179,014</b>	<b>5,302,738</b>	<b>5,434,161</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>		<b>1,533</b>	<b>9,729</b>	<b>16,286</b>	<b>39,577</b>	<b>23,679</b>	<b>39,951</b>
Year-End Fund Balance		1,138,026	1,139,559	1,149,289	1,165,575	1,205,152	1,228,831
Target Balance		783,421	822,090	842,405	863,169	883,790	905,693
<b>OVER/(UNDER) TARGET BALANCE</b>		<b>354,605</b>	<b>317,469</b>	<b>306,884</b>	<b>302,406</b>	<b>321,363</b>	<b>323,137</b>

## WATER & SEWER FUND OPERATING REVENUE

	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
Water Revenue		\$2,387,028	\$2,456,206	\$2,538,568	\$2,609,630	\$2,688,350
Sewer Revenue		\$2,250,643	\$2,315,868	\$2,393,524	\$2,460,526	\$2,534,748
Collections Revenue		\$4,637,671	\$4,772,075	\$4,932,093	\$5,070,156	\$5,223,098
Senior Discount		-\$92,753.42	-\$95,441.49	-\$98,641.86	-\$101,403.13	-\$104,461.95
Total Collections	\$4,359,708	\$4,544,917	\$4,676,633	\$4,833,451	\$4,968,753	\$5,118,636
Capital Fee	259,200	261,900	261,900	261,900	261,900	261,900
Misc. Revenue	1,000	1,000	1,000	1,000	1,001	1,002
Sewer Penalty	31,103	31,414	31,728	32,045	32,366	32,689
Water Penalty	29,720	30,017	30,317	30,620	30,926	31,236
Construction Water/Sewer	1,826	5,174	8,522	6,696	1,420	812
Meter Sales	8,064	22,848	37,632	29,568	6,272	3,584
Interest	11,441	45,000	22,986	23,312	23,778	24,253
Total Miscellaneous	83,153	135,452	132,184	123,240	95,763	93,576
<b>Total</b>	<b>4,702,061</b>	<b>4,942,270</b>	<b>5,070,717</b>	<b>5,218,591</b>	<b>5,326,416</b>	<b>5,474,111</b>
Construction Water/Sewer	\$ 108.80	\$ 113.15	\$ 117.67	\$ 122.38	\$ 127.28	\$ 132.37
Meter Sales	\$ 613.01	\$ 637.53	\$ 663.03	\$ 689.55	\$ 717.13	\$ 745.82
Water Accounts	4850	4850	4850	4850	4850	4850

**FY 23/24 = Budget numbers except where noted.**

### Annual Increases

**Water & Sewer Rates** - Per projected pumpage and Board adopted rate plan. Water pumpage quantities is based on a three year rolling average of annual pumpage. Assumes 0% annual increase in water & sewer rates for FY 23 and FY 24 and 3% increase beyond.

**Senior Discount** - Amount deducted from revenue. Assumes 17% of households are senior and Board adopted 10% reduction in total bill with no new entrants effective 7/1/20.

**Capital Fees** - Assumes \$4.50 per month/\$9 per billing cycle.

**Water/Sewer Penalty** - 1% annual increase due to increases in rates. Penalties are a percentage of the amount due.

**Construction Water/Sewer** - Per building and occupancy schedule at \$101.45 per unit. 4% annual increase.

**Meter Sales** - Per building and occupancy schedule at \$431 per unit.

**Interest** - Interest earning are divided throughout the funds based on the fund's portion of the total fund balance at the beginning of each fiscal year. Assumes 2% annual interest rate.

# **WATER & SEWER RATES**

	<b>BUDGET 2023/2024</b>	<b>FY 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
Units Pumped	434,112	430,539	430,113	431,588	430,747	430,816
Water Loss Factor	15%	15%	15%	15%	15%	15%
Est. Billed Pumpage	368,995	365,958	365,596	366,850	366,135	366,194
<b>Water Rate</b>	<b>\$6.33</b>	<b>\$6.52</b>	<b>\$6.72</b>	<b>\$6.92</b>	<b>\$7.13</b>	<b>\$7.34</b>
<b>Sewer Rate</b>	<b>\$5.98</b>	<b>\$6.15</b>	<b>\$6.33</b>	<b>\$6.52</b>	<b>\$6.72</b>	<b>\$6.92</b>
Water Revenue	\$2,336,736	\$2,387,028	\$2,456,206	\$2,538,568	\$2,609,630	\$2,688,350
Sewer Revenue	\$2,206,296	\$2,250,643	\$2,315,868	\$2,393,524	\$2,460,526	\$2,534,748
<b>Total Revenue</b>	<b>\$4,543,032</b>	<b>\$4,637,671</b>	<b>\$4,772,075</b>	<b>\$4,932,093</b>	<b>\$5,070,156</b>	<b>\$5,223,098</b>

**WATER/SEWER  
ADMINISTRATION**

		<b>BUDGET 2023/2024</b>	<b>PROPOSED 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
<b>SALARY/BENEFITS</b>							
60-42-4-421	SALARIES	129,129	182,451	187,925	193,563	199,370	205,351
60-42-4-422	PART-TIME SALARIES	49,054	-	-	-	-	-
60-42-4-423	OVERTIME	300	300	309	318	328	338
60-42-4-427	MERIT BONUS	7,950	8,000	8,240	8,487	8,742	9,004
60-42-4-428	SICK TIME COMPENSATION	1,500	1,500	1,545	1,591	1,639	1,688
60-42-4-451	HOSPITALIZATION	251,200	263,760	276,948	290,795	305,335	320,602
60-42-5-561	MEMBERSHIP FEES	1,495	1,495	1,540	1,586	1,634	1,683
60-42-5-563	TRAINING & CONFERENCES	5,650	7,850	8,086	8,328	8,578	8,835
60-42-5-564	EMPLOYEE WELLNESS PROGRAM	-	-	-	-	-	-
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>446,278</b>	<b>465,356</b>	<b>484,592</b>	<b>504,669</b>	<b>525,625</b>	<b>547,501</b>
<b>CONTRACTUAL</b>							
60-42-5-512	EQUIPMENT MAINTENANCE	-	-	-	-	-	-
60-42-5-513	VEHICLE & EQUIPMENT SUPPLIES	9,200	4,000	4,120	4,244	4,371	4,502
60-42-5-515	J.U.L.I.E./CONTRACT UTILITY LOCATING	69,345	71,345	73,485	75,690	77,961	80,299
60-42-5-518	CONTRACT ACCOUNTING SERVICES	16,900	18,016	18,556	19,113	19,687	20,277
60-42-5-520	CONTRACT PAYROLL SERVICES	7,000	7,000	7,210	7,426	7,649	7,879
60-42-5-521	CONTRACT COMPUTER SERVICES	1,320	-	-	-	-	-
60-42-5-522	SOFTWARE SUPPORT/LICENSING	12,820	10,684	11,005	11,335	11,675	12,025
60-42-5-523	LOCKBOX	4,560	5,330	5,490	5,655	5,824	5,999
60-42-5-524	UTILITY BILLING CONTRACT	3,800	13,380	13,781	14,195	14,621	15,059
60-42-5-525	CONTRACT ACCOUNTING - AUDIT	13,520	10,440	10,753	11,076	11,408	11,750
60-42-5-533	CUSTODIAL SERVICES	6,972	6,025	6,206	6,392	6,584	6,781
60-42-5-533	LEGAL EXPENSES	1,500	1,500	1,545	1,591	1,639	1,688
60-42-5-528	CONTRACT VEHICLE REPAIRS	27,318	26,615	27,413	28,236	29,083	29,955
60-42-5-575	MERCHANT FEES	27,750	32,840	33,825	34,840	35,885	36,962
60-42-5-595	SUBSTANCE COMPLIANCE TESTING	780	780	803	828	852	878
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>202,785</b>	<b>207,955</b>	<b>214,194</b>	<b>220,619</b>	<b>227,238</b>	<b>234,055</b>
<b>OTHER</b>							
60-42-4-471	UNIFORMS	7,880	8,290	8,539	8,795	9,059	9,330
60-42-5-551	POSTAGE	9,500	100	103	106	109	113
60-42-5-552	TELEPHONE	10,770	17,440	17,963	18,502	19,057	19,629
60-42-4-461	SOCIAL SECURITY - FICA	73,079	78,826	81,375	83,410	84,275	86,382
60-42-4-462	PENSION - IMRF	66,007	68,244	72,342	75,959	78,989	82,939
60-42-5-578	NPDES PERMIT FEE - IEPA	17,500	17,500	17,501	17,502	17,503	17,504
60-42-5-579	SAFETY SUPPLIES & SERVICES	4,970	4,640	4,779	4,923	5,070	5,222
60-42-5-594	RISK MANAGEMENT	91,368	96,833	103,117	109,945	117,642	125,877
60-42-6-614	Road Gravel/Shoulder Restorations	16,400	18,405	18,957	19,526	20,112	20,715
60-42-6-652	OPERATING SUPPLIES	11,000	11,000	11,330	11,670	12,020	12,381
60-42-6-653	TOOLS	5,250	5,400	5,562	5,729	5,901	6,078
60-42-6-655	GAS & OIL	16,040	16,040	16,842	17,684	18,568	19,497
60-42-8-830	MISCELLANEOUS EQUIPMENT	900	-	-	-	-	-
60-42-7-716	FLEET REPLACEMENT FUND CONTRIBUTION	76,000	78,500	81,000	83,500	86,000	88,500
60-42-9-929	CONTINGENCY	1,000	1,000	1,000	1,000	1,000	1,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>407,664</b>	<b>422,218</b>	<b>440,411</b>	<b>458,251</b>	<b>475,305</b>	<b>495,165</b>
<b>TOTAL WATER &amp; SEWER ADMIN EXPENDITURES</b>		<b>1,056,727</b>	<b>1,095,529</b>	<b>1,139,197</b>	<b>1,183,539</b>	<b>1,228,168</b>	<b>1,276,721</b>

FY 23/24 = Budget numbers except where noted.

**Annual Increases**

**Salaries** - Assumes 3% annual increase.

**Part-Time Office** - No employees are paid from this line beginning with the FY 25 budget.

**Merit Bonus** - 3% annual increase.

**Sick Time Comp** - Assumes 3% annual increase.

**Health Insurance** - Assumes 5% annual increase.

**Training & Conference** - No change.

**Uniforms** - 60% of costs. 3% annual increase.

**Equipment Maintenance** - 3% annual increase.

**Vehicle & Equipment Supplies** - In-house vehicle maintenance costs. 3% annual increase.

**Contract Vehicle Repairs** - 60% of costs. \$10,000 for expenses related to outside vehicle repairs per the Village's contract. \$10,000 for unanticipated repairs. Assumes 3% annual increase.

**Contract Utility Locating** - Assuming an average of 225 locates per month at \$22.90 per locate. Additional funds in line for after-hours locates and fees. Assumes 3% increase per year. Per current locating contract.

**Lockbox** - 3% annual increase.

**Utility Billing Contract** - 3% annual increase.

**Contract Accounting: Audit** - 3% annual increase.

**Legal Expenses** - 3% annual increase.

**Postage** - No change.

**Telephone** - 33% of phone costs, Internet costs for Operations Building and alarm monitoring. 3% annual increase.

**Natural Gas** - 3% annual increase.

**NPDES Permit Fee** - No change.

**Safety Supplies** - 3% annual increase.

**Operating Supplies** - 3% annual increase.

**Tools** - 3% annual increase.

**Gas & Oil** - 60% of costs, remaining costs in Street Maintenance. 5% annual increase.

**Equipment** - 3% annual increase.

**IT Services** - 45% of costs.

**Merchant Fees** - Fees for credit card payments for utility bills. 80% of costs. 3% annual increase.

**Contract Payroll** - 45% of costs. Remaining costs in General Fund Admin and Garbage. 3% annual increase.

**Fleet Replacement Contribution** - Per fund projection. 50% of the replacement of Public Works vehicles. Remaining costs in Streets.

**Risk Management Contribution** - Expense covers a percentage (20%) of liability insurance premium based on total spending as measured between the General Fund and Water/Sewer Fund. Expense also covers a percentage of workers' compensation insurance based upon the percentage payroll included within the General, Water/Sewer, and Garbage Funds.

**Social Security** - Contribution based on % of eligible expenses. All costs for admin/water/sewer.

**IMRF Pension** - Contribution based on % of eligible expenses. All costs for admin/water/sewer.

**WATER/SEWER  
DEBT SERVICE**

FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

<b>DEBT SERVICE</b>							
60-42-7-715	2010 GRAND AVENUE - PHASE II	44,367	44,364	44,364	44,364	44,364	44,364
60-42-7-717	2011 SANITARY DISTRICT CONTRIBUTION	125,000	125,000	125,000	125,000	125,000	125,000
60-42-7-800	IEPA LOAN - PHASE I	404,995	404,995	404,995	404,995	404,995	404,995
60-42-7-801	IEPA LOAN - PHASE II	667,667	667,667	667,667	667,667	667,667	667,667
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>1,242,029</b>	<b>1,242,026</b>	<b>1,242,026</b>	<b>1,242,026</b>	<b>1,242,026</b>	<b>1,242,026</b>

**Notes:**

**2010 Grand Avenue Loan 2** - Stimulus funding, 0% interest plus \$316,070 stimulus payment for project. Expires in FY 31. Loan remaining to be repaid \$399,278.

**WWTF Phase III** - Estimated \$12 million project at 1.25% interest. Annual debt repayment amount of \$678,342.50 annually over 20 years. Village share \$125,000 per year.

**Lake Michigan Water Internal Improvements (IEPA Loan Phases I & II)** - Assumes IEPA low-interest loan for 20 years to fund internal water system improvements for Lake Michigan water. Repayment began in FY 17/18 and will end in FY 36/37. Annual payments total \$1,072,661.



**Water Sewer  
Debt Obligations**

ITEM	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
2010 Grand Avenue Loan 2 (IEPA)	44,364	44,364	44,364	44,364	44,364	44,364	44,364	44,364						
WWTF Phase III Contribution	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000				
Lake Michigan Water Internal Improvements I	404,995	404,995	404,995	404,995	404,995	404,995	404,995	404,995	404,995	404,995	404,995	404,995	404,995	
Lake Michigan Water Internal Improvements II	667,666	667,666	667,666	667,666	667,666	667,666	667,666	667,666	667,666	667,666	667,666	667,666	667,666	667,666
<b>Total Expenditures</b>	<b>1,242,025</b>	<b>1,242,025</b>	<b>1,242,025</b>	<b>1,242,025</b>	<b>1,242,025</b>	<b>1,242,025</b>	<b>1,242,025</b>	<b>1,242,025</b>	<b>1,197,661</b>	<b>1,197,661</b>	<b>1,072,661</b>	<b>1,072,661</b>	<b>1,072,661</b>	<b>667,666</b>

**Notes:**

**2010 Grand Avenue Loan 2** - Stimulus funding, 0% interest plus \$316,070 stimulus payment for project. Expires in 2030. Loan to be repaid \$354,912 beginning in FY 23/24.

**WWTF Phase III** - Estimated \$12 million project at 1.25% interest. Annual debt repayment amount of \$678,342.50 annually over 20 years. Village share \$125,000 per year.

**Lake Michigan Water Internal Improvements** - Assumes 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 \$1,072,661. First set of bonds are set to expire in FY 35/36. The second set of bonds expire in FY 36/37.

# **WATER OPERATING**

<b>BUDGET 2023/2024</b>	<b>PROPOSED 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
-----------------------------	-------------------------------	-------------------------	-------------------------	-------------------------	-------------------------

## **SALARY/BENEFITS**

60-44-4-421	SALARY	175,915	192,773	198,556	204,513	210,648	216,968
60-44-4-422	SEASONAL SUMMER	8,760	7,775	8,008	8,248	8,496	8,751
60-44-4-423	OVERTIME	10,000	10,000	10,300	10,609	10,927	11,255
60-44-4-424	ON-CALL/CALL OUT PAY	7,168	7,620	7,468	7,469	7,470	7,471
60-44-4-430	REGULAR PART TIME WAGES	4,000	5,150	5,305	5,464	5,628	5,796
60-44-4-427	MERIT BONUS	4,800	4,800	4,944	5,092	5,245	5,402
60-44-4-428	SICK TIME COMPENSATION	1,200	1,200	1,236	1,273	1,311	1,351
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>211,843</b>	<b>229,318</b>	<b>235,817</b>	<b>242,668</b>	<b>249,725</b>	<b>256,994</b>

## **CONTRACTUAL**

60-44-5-520	REPAIRS & MAINTENANCE	14,800	18,100	18,643	19,202	19,778	20,372
60-44-5-521	GENERATOR MAINTENANCE	8,620	5,500	5,665	5,835	6,010	6,190
60-44-5-522	TANK INSPECTIONS	8,200	3,600	3,708	3,819	3,934	4,052
60-44-5-524	DISTRIBUTION SYSTEM REPAIRS	177,400	220,800	227,424	234,247	241,274	248,512
60-44-5-525	LANDSCAPING CONTRACT	6,200	6,500	6,695	6,896	7,103	7,316
60-44-5-527	LEAK DETECTION SERVICE	12,660	13,660	14,070	14,492	14,927	15,374
60-44-5-528	LAB SERVICE	23,490	31,870	32,826	33,811	34,825	35,870
60-44-5-529	ENGINEERING SERVICE	34,000	34,000	35,020	36,071	37,153	38,267
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>285,370</b>	<b>334,030</b>	<b>344,051</b>	<b>354,372</b>	<b>365,004</b>	<b>375,954</b>

## **OTHER**

60-44-5-552	TELEPHONE	-	-	-	-	-	-
60-44-5-571	NATURAL GAS SERVICE	5,500	5,500	5,665	5,835	6,010	6,190
60-44-5-576	ELECTRIC SERVICE	24,720	37,500	38,625	39,784	40,977	42,207
60-44-5-614	BACKFLOW CROSS CONNECTION	1,500	1,500	1,545	1,591	1,639	1,688
60-44-6-615	REPAIRS & MAINTENANCE	-	-	-	-	-	-
60-44-6-622	WATER METER UPGRADE	50,300	51,809	53,363	54,964	56,613	58,311
60-44-6-623	NEW WATER METERS	-	-	-	-	-	-
60-44-6-652	OPERATING SUPPLIES	1,200	1,275	1,313	1,353	1,393	1,435
60-44-6-656	CHLORINE GAS & POLYPHOSPHATE	1,570	1,750	1,803	1,857	1,912	1,970
60-44-8-830	EQUIPMENT NEW/REPLACEMENT	8,385	2,750	4,000	4,000	4,000	4,000
60-44-9-929	CONTINGENCY	1,000	1,000	1,000	1,000	1,000	1,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>94,175</b>	<b>103,084</b>	<b>107,314</b>	<b>110,383</b>	<b>113,545</b>	<b>116,801</b>

## **INTERGOVERNMENTAL**

60-44-6-700	CLCJAWA WATER SUPPLY PURCHASE	985,875	1,027,317	1,055,257	1,087,929	1,118,028	1,150,433
-------------	-------------------------------	---------	-----------	-----------	-----------	-----------	-----------

<b>TOTAL WATER DEPT EXPENDITURES</b>		<b>1,577,263</b>	<b>1,693,749</b>	<b>1,742,439</b>	<b>1,795,354</b>	<b>1,846,302</b>	<b>1,900,182</b>
--------------------------------------	--	------------------	------------------	------------------	------------------	------------------	------------------

FY 23/24 = Budget numbers except where noted.

### Annual Increases

**Salaries** - Assumes 3% annual increase for Public Works Union positions and 3% for other others. 20% of Public Works salaries.

**Seasonal Summer** - 2 employees/\$12 per hour/15 weeks/40 hours per week. 2 Returning Positions/15 weeks/40 hours per week at \$13.50; 20% of salaries. Assumes 3% annual increase.

**Overtime** - 20% of OT. Assumes same annual increase as union salaries.

**On Call Pay** – 2 hours/person x 2 people x 52 weeks x \$140/week= \$14,560. Snow On-call/Call-out – 2 hours/person x 6 people x 20 weeks x \$140 = \$16,800. 20% of costs. Increases are set by contract.

**Merit Bonus** - 3% annual increase.

**Sick Time Comp** - 3% annual increase.

**Contractual Repairs & Maintenance** - Assumes 3% annual increase.

**Generator Maintenance** - 3% annual increase.

**Tank Inspections** - 3% annual increase.

**Landscape Contract** - Assumes 20 rotations. Four well houses, two elevated tanks. 3% annual increase.

**Lab Services** - 3% annual increase. Assumed reduction in FY 17/18 as a result of Lake Michigan water delivery.

**Contract Watermain Repair** - Assumes \$3,370 per repair and 20 repairs per year plus additional funds for replacement of aged valves. 3% annual increase.

**Engineering Services** - 3% annual increase.

**Telephone** - 3% annual increase

**Natural Gas** - 3% annual increase

**Electrical Service** - 3% annual increase. Reduction in FY 17/18 due to Lake Michigan water delivery and reduction in wells.

**Repairs & Maintenance** - 3% annual increase. Reduction in FY 17/18 due to Lake Michigan water delivery and reduction in wells.

**Water Meter Upgrade** - Assumes \$30,000 annually for replacement of meters.

**New Water Meters** - No change

**Operating Supplies** - 3% annual increase

**Chemicals** - 3% annual increase. Reduction in FY17/18 due to Lake Michigan water delivery and reduction in well water testing.

**New Equipment** - \$4,000 annually

**Contingency** - No change

**CLCJAWA** - Assumes connection to Lake Michigan water beginning FY 17/18. Utilizes pumpage projections and a CLCJAWA rate of \$2.94/1,000 gallons. Quantity of water pumped is based on rolling three year average of historical pumping data.

# SEWER OPERATING

		BUDGET 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
<b>SALARY/BENEFITS</b>							
60-43-4-421	SALARY	351,829	385,546	397,112	409,026	421,297	433,936
60-43-4-422	SEASONAL SUMMER	17,520	15,550	16,017	16,497	16,992	17,502
60-43-4-423	OVERTIME	20,000	20,000	20,600	21,218	21,855	22,510
60-43-4-424	ON-CALL/CALL-OUT PAY	14,335	15,230	14,934	14,935	14,936	14,937
60-43-4-430	REGULAR PART TIME WAGES	8,000	10,300	10,609	10,927	11,255	11,593
60-43-4-427	MERIT BONUS	9,600	9,600	9,888	10,185	10,490	10,805
60-43-4-428	SICK TIME COMPENSATION	2,000	2,000	2,060	2,122	2,185	2,251
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>423,284</b>	<b>458,226</b>	<b>471,220</b>	<b>484,910</b>	<b>499,010</b>	<b>513,533</b>
<b>CONTRACTUAL</b>							
60-43-4-455	IMMUNIZATIONS	1,200	1,135	1,169	1,204	1,240	1,277
60-43-5-520	EQUIPMENT REPAIRS & MAINTENANCE	10,000	12,000	12,360	12,731	13,113	13,506
60-43-5-521	GENERATOR MAINTENANCE	34,345	20,350	20,961	21,589	22,237	22,904
60-43-5-522	SLUDGE DISPOSAL	44,000	41,000	42,230	43,497	44,802	46,146
60-43-5-532	ENGINEERING/CONSULTANT SERVICES	4,000	2,500	2,575	2,652	2,732	2,814
60-43-5-524	COLLECTION SYSTEM MAINTENANCE	54,000	63,000	64,890	66,837	68,842	70,907
60-43-5-525	LANDSCAPING CONTRACT	21,870	22,770	23,453	24,157	24,881	25,628
60-43-5-527	PUMP MAINTENANCE SERVICE	15,000	15,500	15,965	16,444	16,937	17,445
60-43-5-528	LAB SERVICE	20,190	23,530	24,236	24,963	25,712	26,483
60-43-5-529	CUSTODIAL SERVICE	-	-	-	-	-	-
60-43-5-531	BACKFLOW INSPECTIONS	-	-	-	-	-	-
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>204,605</b>	<b>201,785</b>	<b>207,839</b>	<b>214,074</b>	<b>220,496</b>	<b>227,111</b>
<b>OTHER</b>							
60-43-5-552	TELEPHONE	-	-	-	-	-	-
60-43-5-571	NATURAL GAS SERVICE	7,000	7,000	7,210	7,426	7,649	7,879
60-43-5-576	ELECTRIC SERVICE	108,150	162,200	167,066	172,078	177,240	182,558
60-43-6-615	SYSTEM REPAIRS & MAINTENANCE	19,400	19,650	20,240	20,847	21,472	22,116
60-43-6-652	OPERATING SUPPLIES	500	500	515	530	546	563
60-43-6-656	FACILITY CHEMICALS	37,600	42,475	43,749	45,062	46,414	47,806
60-43-6-660	DES PLAINES WATERSHED WORKGROUP	8,540	7,700	7,931	8,169	8,414	8,666
60-43-8-830	EQUIPMENT NEW/REPLACEMENT	14,430	700	4,000	4,000	4,000	4,000
60-43-9-929	CONTINGENCY	1,000	1,000	1,000	1,000	1,000	1,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>196,620</b>	<b>241,225</b>	<b>251,711</b>	<b>259,112</b>	<b>266,735</b>	<b>274,587</b>
<b>TOTAL SEWER EXPENDITURES</b>		<b>824,509</b>	<b>901,236</b>	<b>930,769</b>	<b>958,095</b>	<b>986,241</b>	<b>1,015,231</b>

FY 23/24 = Budget numbers except where noted with an asterisk.

## Annual Increases

**Salaries** - Assumes 3% annual increase for Public Works Union positions. 40% of Public Works salaries.

**Seasonal Summer** - 2 employees/\$12 per hour/15 weeks/40 hours per week. 2 Returning Positions/15 weeks/40 hours per week at \$13.50; 40% of salaries. Assumes 3% annual increase.

**Overtime** - 40% of OT. Assumes same annual increases as union salaries.

**Merit Bonus** - 3% annual increase.

**Sick Time Comp** - 3% annual increase.

**On Call Pay** - General On-call/Call-out – 2 hours/person x 2 people x 52 weeks x \$140/week= \$14,560. Snow On-call/Call-out – 2 hours/person x 6 people x 20 weeks x \$140 = \$16,800. 40% of costs. Increases are set by contract.

**Generator Maintenance** - 3% annual increase.

**Sludge Disposal** - Assumes \$30.00 per cubic yard for 1,100 cubic yards. 3% annual increase.

**Collection Systems Maintenance** - 3% annual increase.

**Landscape Contract** - Assumes 20 rotations. Five lift stations and the WWTF. 3% annual increase.

**Pump Maintenance Service** - 3% annual increase.

**Lab Service** - Per sampling services contract. 3% annual increase.

**Cleaning Contract**- Covers Public Works operations building. 3% annual increase.

**Telephone** - 3% annual increase.

**Natural Gas** - 3% annual increase.

**Electrical Service** - 3% annual increase.

**Repairs & Maintenance** - 3% annual increase.

**Chemicals** - 3% annual increase.

**New Equipment** - \$4,000 annually.

Lindenhurst Projected  
CLCJAWA Rates

FYE	MGD	Connection Fee	Connection Fee Rate	Charter Member Rate	Combined LH Rate
2017		\$0	\$0.00	\$2.73	\$2.73
2018		\$0	\$0.00	\$2.98	\$2.98
2019		\$0	\$0.00	\$2.83	\$2.83
2020		\$0	\$0.00	\$2.83	\$2.83
2021	1.15	\$249,100	\$0.83	\$2.29	\$3.12
2022	1.16	\$381,551	\$1.28	\$1.63	\$2.91
2023	1.17	\$381,551	\$1.29	\$1.68	\$2.97
2024	1.18	\$381,551	\$1.31	\$1.80	\$3.11
2025	1.18	\$381,551	\$1.30	\$1.89	\$3.19
2026	1.20	\$381,551	\$1.29	\$1.99	\$3.28
2027	1.22	\$381,551	\$1.28	\$2.09	\$3.37
2028	1.23	\$381,551	\$1.27	\$2.20	\$3.47
2029	1.24	\$381,551	\$1.26	\$2.31	\$3.57
2030	1.25	\$456,840	\$1.50	\$2.43	\$3.93
2031	1.26	\$456,840	\$1.49	\$2.56	\$4.05
2032	1.27	\$456,840	\$1.48	\$2.70	\$4.18
2033	1.28	\$554,600	\$1.79	\$2.83	\$4.62
2034	1.30	\$554,600	\$1.78	\$2.96	\$4.74
2035	1.31	\$554,600	\$1.77	\$2.96	\$4.73
2036	1.32	\$554,600	\$1.75	\$2.96	\$4.71
2037	1.33	\$554,600	\$1.74	\$2.96	\$4.70
2038	1.34	\$554,600	\$1.73	\$2.96	\$4.69
2039	1.35	\$554,600	\$1.72	\$2.96	\$4.68
2040	1.38	\$554,600	\$1.71	\$2.96	\$4.67
2041	1.38	\$554,600	\$1.71	\$2.96	\$4.67
2042	1.38	\$554,600	\$1.70		
2043	1.38	\$554,600	\$1.70		
2044	1.38	\$554,600	\$1.69		
2045	1.38	\$554,600	\$1.69		
2046	1.38	\$554,600	\$1.69		
2047	1.38	\$554,600	\$1.68		
2048	1.38	\$554,600	\$1.68		
2049	1.38	\$554,600	\$1.67		
2050	1.38	\$501,772	\$1.51		
		\$14,602,000			

## 5-YEAR GARBAGE FUND SUMMARY

		BUDGET 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
<b>REVENUES</b>							
30-00-3-367	GARBAGE COLLECTIONS	1,482,953	1,464,377	1,508,308	1,553,558	1,600,164	1,648,169
30-00-3-368	SWALCO AGREEMENT RECYCLING	2,500	1,800	1,800	1,800	1,800	1,800
<b>TOTAL REVENUES</b>		1,485,453	1,466,177	1,510,108	1,555,358	1,601,964	1,649,969
<b>EXPENDITURES</b>							
30-00-4-421	SALARIES	73,023	70,472	72,587	74,764	77,007	79,317
30-00-4-427	MERIT BONUS	3,450	3,554	3,660	3,770	3,883	3,999
	WORKERS COMPENSATION	4,940	5,286	5,656	6,052	6,475	6,928
30-00-4-428	SICK TIME COMPENSATION	600	500	515	530	546	563
30-00-5-510	GROOT CONTRACT	1,205,698	1,270,943	1,208,614	1,244,872	1,270,935	1,309,063
30-00-5-551	POSTAGE	2,400	100	103	106	109	113
30-00-4-451	HOSPITALIZATION	18,048	19,750	20,738	21,774	22,863	24,006
30-00-4-461	SOCIAL SECURITY CONTRIBUTION	6,412	6,668	6,889	7,061	7,140	7,318
30-00-4-462	IMRF CONTRIBUTION	6,172	6,041	6,408	6,729	7,003	7,353
30-00-5-520	CONTRACTUAL SERVICES	16,320	16,810	17,314	17,833	18,368	18,919
30-00-5-573	RECYCLE PROGRAM - SWALCO	6,500	6,365	6,366	6,367	6,368	6,369
30-00-5-575	MERCHANT FEES	8,300	8,549	8,805	9,070	9,342	9,622
30-00-5-579	ENVIRONMENTAL PROGRAMS	800	1,500	1,500	1,500	1,500	1,500
30-00-5-580	ROAD REPAIR CONTRIBUTION	-	200,000	-	200,000	-	200,000
30-00-7-929	CONTINGENCY	500	1,000	1,000	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>		1,353,163	1,617,537	1,360,154	1,601,429	1,432,539	1,676,071
<b>REVENUES OVER/(UNDER) EXPENSES</b>		<b>132,290</b>	<b>(151,359)</b>	<b>149,954</b>	<b>(46,071)</b>	<b>169,425</b>	<b>(26,102)</b>
Year-End Fund Balance*		467,447	316,088	466,042	419,971	589,396	589,396
Target Balance		112,764	134,795	113,346	133,452	119,378	139,673
<b>OVER/(UNDER) TARGET BALANCE</b>		<b>354,684</b>	<b>181,293</b>	<b>352,696</b>	<b>286,518</b>	<b>470,017</b>	<b>449,723</b>

FY 23/24 = Budget, except where noted.

\*Fund balances reflect a reduction in cash within the fund when used for resurfacing purposes based on the six-year resurfacing plan.

### Annual Increases

**Collections** - Assumes 3% annual rate increase to contract over forecast period. Additional houses/accounts per permit and occupancy schedule. Contract ends in mid-FY 29.

**SWALCO - Recycling** - Recycling proceeds distributed by SWALCO on a per capita basis. Recycling proceeds are low due to market conditions, future years assume \$2,500.

**Interest** - Interest earnings are divided throughout the funds based on the funds' portions of the total fund balance at the beginning of each fiscal year. Assumes 2% annual interest rate.

**Salaries** - Assumes 3% annual increase.

**Health Insurance** - Assumes 5% annual increase.

**Workers' Compensation Insurance** - Expense covers a percentage (5%) of workers' compensation insurance based upon the percentage payroll included within the General, Water/Sewer, and Garbage Funds.

**Groot Contract** - Current contract effective in 2022 to 2028. Contract assumes CPI is 2.0% - 4.0%. Groot's contractual expense increased by 2.4% in January 2024. Figures are increased by 3% after FY 25 annually.

**Postage** - No change.

**Merchant Fees** - Fees for credit card payments for utility bills. 20% of costs. 3% annual increase.

**Billing Supplies** - No change.

**Recycle Program - SWALCO** - No change.

**Contractual Expenses** - Percentage of various financial related contractual services. 3% annual increase.

**Environmental Programs** - Beginning in FY 15/16, environmental programs and initiatives, including Earth Day, rain barrel reimbursement program and other Board approved environmental expenses moved to this fund from Administration.

**Road Repair Contribution** - An amount set aside annually dedicated toward the resurfacing or reconstruction of Village streets. This amount meets the 6-Year road funding schedule.

**Social Security Contribution** - Contribution based on % of eligible expenses.

**IMRF Contribution** - Contribution based on % of eligible expenses.



# MOTOR FUEL TAX FUND

BUDGET 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
---------------------	-----------------	-----------------	-----------------	-----------------	-----------------

REVENUES							
15-00-4-343	MOTOR FUEL TAX	612,312	628,102	634,084	637,433	636,731	632,376
15-00-4-344	SPECIAL ALLOCATION	-	-	-	-	-	-
15-00-8-381	EARNED INTEREST	12,288	11,171	21,888	13,431	24,100	15,431
<b>TOTAL REVENUES</b>		<b>624,600</b>	<b>639,273</b>	<b>655,972</b>	<b>650,865</b>	<b>660,831</b>	<b>647,807</b>

EXPENDITURES							
15-40-5-861	ROAD RESURFACING	-	900,000	-	950,000	-	950,000
	Rebuild IL Grant Project(s)	-	953,102	-	-	-	-
15-40-6-614	ASPHALT PRODUCTS	16,500	15,950	16,429	16,921	17,429	17,952
15-40-6-616	ROAD SALT	106,600	100,660	103,680	106,790	109,994	113,294
15-40-6-618	SNOW EMERGENCY	1,000	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>124,100</b>	<b>1,969,712</b>	<b>120,108</b>	<b>1,073,712</b>	<b>127,423</b>	<b>1,081,246</b>

<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>500,500</b>	<b>(1,330,439)</b>	<b>535,864</b>	<b>(422,847)</b>	<b>533,408</b>	<b>(433,439)</b>
---------------------------------------	----------------	--------------------	----------------	------------------	----------------	------------------

Year-End Fund Balance 1,888,997 558,558 1,094,422 671,575 1,204,983 771,544

Target Balance 100,000 100,000 100,000 100,000 100,000 100,000

<b>OVER/(UNDER) TARGET BALANCE</b>	<b>1,788,997</b>	<b>458,558</b>	<b>994,422</b>	<b>571,575</b>	<b>1,104,983</b>	<b>671,544</b>
------------------------------------	------------------	----------------	----------------	----------------	------------------	----------------

FY 23/24 = Budget, except where noted in highlighted cells.

## Annual Increases

**Motor Fuel Tax**- MFT Revenues adjusted based on September 2023 IML estimate of \$23.37 per capita. Future year projects are flat or declining based on least squares forecasting method (LSQ). The transportation renewal fund is calculated at \$19.38 per capita based on LSQ method. IML estimate (September 2023) has FY 24 to \$20 per capita. Future years are increased as TRF is indexed to inflation.

**Special Allocation** - No change.

**Interest** - Interest earning are divided throughout the funds based on the funds portions of the total fund balance at the beginning of each fiscal year. Assumes 2% annual interest rate.

**Construction Costs** - Every other year program. Annual costs assumes year's beginning balance, minus target balance (\$100,000), minus operating costs. Does not account for current year's revenue. This also assumes using the increased funding for the six-year MFT resurfacing schedule. This may change based upon recommendations from pavement management.

**Rebuild Illinois Grant Project(s)** - Monies received from the State through the Rebuild Illinois Bond Funds deposited in MFT must be used by July 1, 2025. Originally held to act as a portion of match for the Lake Shore/Sprucewood/Hawthorn Road Reconstruction Project, those funds may need to be utilized for other purposes depending on an award from the Lake County Council of Mayors. For illustrative purposes only the funds were expensed across two fiscal years to support the resurfacing program.

**Asphalt Products** - Assumes 3% annual increase.

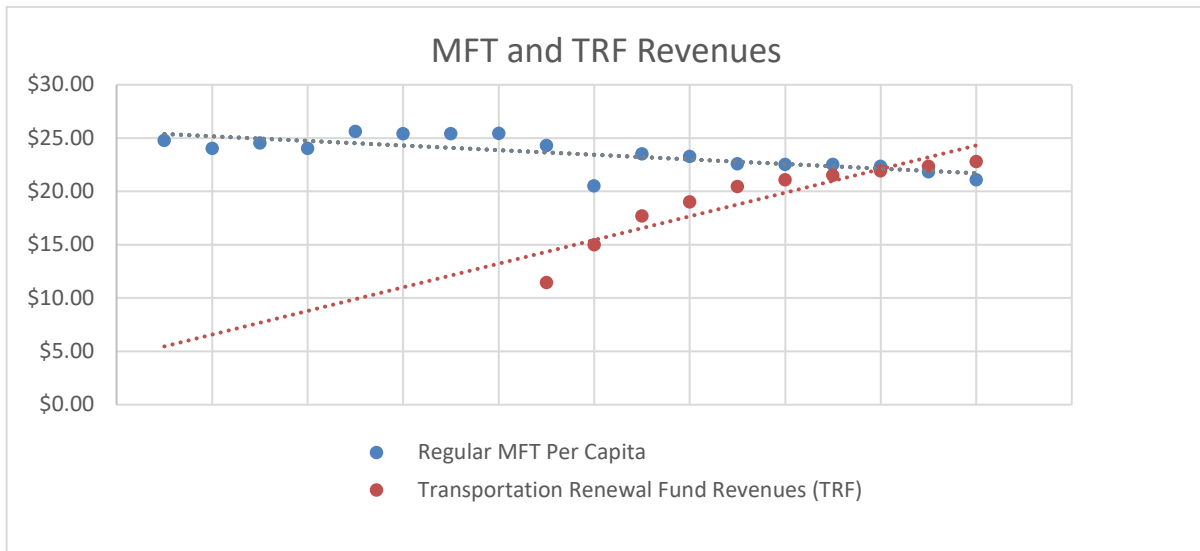
**De-Icing Material** - Assumes 1,400 tons of salt and 7,000 gallons of beet juice. Assumes 3% annual increase.

## MOTOR FUEL TAX REVENUE PROJECTIONS

		Regular MFT Per Capita	Transportation Renewal Fund Revenues (TRF)	TOTAL MFT Revenues
FY 11/12	1	\$24.80		
FY 12/13	2	\$24.03		
FY 13/14	3	\$24.56		
FY 14/15	4	\$24.03		
FY 15/16	5	\$25.63		
FY 16/17	6	\$25.43		
FY 17/18	7	\$25.43		
FY 18/19	8	\$25.46		
FY 19/20	9	\$24.30	\$11.45	\$446,231
FY 20/21	10	\$20.50	\$15.00	\$511,413
FY 21/22	11	\$23.50	\$17.70	\$593,527
FY 22/23	12	\$23.26	\$19.00	\$608,798
FY 23/24	13	\$22.59	\$20.44	\$619,890
FY 24/25*	14	\$22.53	\$21.07	\$628,102
FY 25/26	15	\$22.52	\$21.49	\$634,084
FY 26/27	16	\$22.33	\$21.92	\$637,433
FY 27/28	17	\$21.84	\$22.36	\$636,731
FY 27/29	18	\$21.09	\$22.81	\$632,376

Forecasted	MFT (LSQ)	TRF (LSQ)	2% Inflationary	MFT	TRF
FY 24/25	\$22.79	\$23.31	FY 24/25	\$24.94	\$21.07
FY 25/26	\$22.52	\$24.02	FY 25/26	\$24.94	\$21.49
FY 26/27	\$22.33	\$24.45	FY 25/26	\$25.44	\$21.92
FY 27/28	\$21.84	\$24.79	FY 25/27	\$25.44	\$22.36
FY 28/29	\$21.09	\$26.34	FY 25/28	\$25.95	\$22.81

\*Figures based on February 2024 IML Estimate



### SIX-YEAR ROAD RESURFACING SCHEDULE

<i>Fiscal Year</i>	<i>Roads Resurfacing Estimated Expense</i>	<i>Resurfacing Funding Source</i>
FY 19/20	NONE	
2020/2021	<div>Independence Boulevard \$575,000</div> <div>Northgate Drive \$340,000</div> <div>Penn Blvd. \$150,000</div> <div>Meadowlark Cir. \$185,000</div> <div>Starling Lane \$100,000</div> <div>Thrush/Warbler \$150,000</div> <div><b>TOTAL 20/21 \$1,500,000</b></div>	<div>MFT Contribution \$830,000</div> <div>Garbage Fund Contribution \$200,000</div> <div>Community Capital \$525,000</div> <div><b>TOTAL \$1,555,000</b></div>
2021/2022	NONE	
2022/2023	<div>Auburn Lane \$270,000</div> <div>Greenwood \$100,000</div> <div>Federal Parkway \$300,000</div> <div>Jefferson \$185,000</div> <div>N. Beck \$140,000</div> <div>E. Harbor Way \$60,000</div> <div><b>TOTAL 22/23 \$1,055,000</b></div>	<div>MFT Contribution \$913,000</div> <div>Garbage Fund Contribution \$200,000</div> <div>Community Capital</div> <div><b>TOTAL \$1,113,000</b></div>
2023/2024	<div>Munn Road \$30,000</div> <div>Mallard Ridge Drive \$250,000</div> <div>Constitution Drive \$100,000</div> <div>Springhill Lane \$145,000</div> <div><b>TOTAL 23/24 \$525,000</b></div>	<div>MFT Contribution \$0</div> <div>Garbage Fund Contribution \$0</div> <div>Community Capital \$525,000</div> <div><b>TOTAL \$525,000</b></div>
2024/2025 Tentative	<div>Country Place \$550,000</div> <div>Farmington Drive \$400,000</div> <div>Trail Crest Lane \$115,000</div> <div><b>TOTAL 24/25 \$1,065,000</b></div>	<div>MFT Contribution \$900,000</div> <div>Garbage Fund Contribution \$200,000</div> <div>Community Capital \$0</div> <div><b>TOTAL \$1,100,000</b></div>
2025/2026	NONE	
2026/2027	<div>TBD</div> <div>TBD</div> <div>TBD</div>	<div>MFT Contribution \$950,000</div> <div>Garbage Fund Contribution \$200,000</div> <div>Community Capital \$525,000</div> <div><b>TOTAL \$1,675,000</b></div>
2027/2028	NONE	
2028/2029	<div>TBD</div> <div>TBD</div> <div>TBD</div>	<div>MFT Contribution \$900,000</div> <div>Garbage Fund Contribution \$200,000</div> <div>Community Capital \$0</div> <div><b>TOTAL \$1,100,000</b></div>

**RETIREMENT FUND**

<b>BUDGET 2023/2024</b>	<b>PROPOSED 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
-----------------------------	-------------------------------	-------------------------	-------------------------	-------------------------	-------------------------

<b>REVENUES</b>							
06-00-1-301	IMRF TAX	58,752	59,094	63,108	67,042	71,071	74,625
06-00-1-302	FICA TAX	74,140	79,561	84,138	86,830	89,639	91,880
06-00-4-342	REPLACEMENT TAX - IMRF	2,400	4,500	3,000	3,000	3,000	3,000
06-00-4-343	REPLACEMENT TAX - FICA	2,400	4,500	3,000	3,000	3,000	3,000
<b>TOTAL REVENUES</b>		<b>137,692</b>	<b>147,655</b>	<b>153,246</b>	<b>159,872</b>	<b>166,710</b>	<b>172,504</b>

<b>SOCIAL SECURITY EXPENSE</b>							
06-10-4-461	FICA EXPENSE	76,795	84,287	84,138	86,830	89,639	91,880
<b>TOTAL SS EXPENSE</b>		<b>76,795</b>	<b>84,287</b>	<b>84,138</b>	<b>86,830</b>	<b>89,639</b>	<b>91,880</b>

<b>IMRF EXPENSE</b>							
06-10-4-462	IMRF EXPENSE	56,661	62,837	63,108	67,042	71,071	74,625
06-01-4-463	ONE-TIME ERI COST						
<b>TOTAL IMRF EXPENSE</b>		<b>56,661</b>	<b>62,837</b>	<b>63,108</b>	<b>67,042</b>	<b>71,071</b>	<b>74,625</b>

<b>TOTAL EXPENDITURES</b>	<b>133,456</b>	<b>147,124</b>	<b>147,246</b>	<b>153,872</b>	<b>160,710</b>	<b>166,504</b>
---------------------------	----------------	----------------	----------------	----------------	----------------	----------------

<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>4,236</b>	<b>531</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
---------------------------------------	--------------	------------	--------------	--------------	--------------	--------------

## 2024/2025 Retirement Fund Cost Basis

2024/25	IMRF SALARY (FT and PT)	OFFICER SALARY	ON CALL	MERIT	OVERTIME	PART-TIME (Non-IMRF)	ELECTED	TOTAL
<b>Gen. Fund</b>								
Admin.	168,112			2,500	250	0	39,800	210,662
BD & Eng.	35,092			1,750				36,842
P.D.	75,560	1,690,942		17,500	47,380	93,730		1,925,112
Streets	385,546		15,230	9,600	20,000	42,750		473,126
<b>Total</b>	<b>664,311</b>	<b>1,690,942</b>	<b>15,230</b>	<b>31,350</b>	<b>67,630</b>	<b>136,480</b>	<b>39,800</b>	<b>2,645,743</b>
<b>Water/Sewer</b>	760,771		22,850	22,400	30,300	38,775		<b>875,096</b>
<b>Garbage</b>	70,472	0	0	3,554	0	0	0	<b>74,026</b>
<b>Totals</b>	<b>1,495,554</b>	<b>1,690,942</b>	<b>38,080</b>	<b>57,304</b>	<b>97,930</b>	<b>175,255</b>	<b>39,800</b>	<b>3,594,865</b>

Social Security/Medicare					\$	3,594,865	IMRF					\$	3,594,865	less	
\$	1,856,542	multiply by	7.65%	Equals		\$142,025	Elected Officials		Part-Time	Officers	Total IMRF				
\$	1,738,322	multiply by	1.45%	Equals		\$25,206	39,800		175,255	1,738,322	\$ 1,641,487				
				TOTAL	\$	167,231	IMRF Rate				8.16%				
							Equals				\$ 133,945				
						Plus 2.5%					Plus 5%				
Gen Fund.	907,421		48.88%	\$81,737	\$	83,781	Gen Fund.	731,141		44.54%	\$ 59,661.10	\$	62,644		
Water/Sewer	875,096		47.14%	\$78,826	\$	80,796	Water/Sewer	836,321		50.95%	\$ 68,243.76	\$	71,656		
Garbage	74,026		3.99%	\$6,668	\$	6,835	Garbage	74,026		4.51%	\$ 6,040.51	\$	6,343		
TOTAL	1,856,542		100.00%	167,231	\$	171,412	TOTAL	1,641,487		100.00%	133,945	\$	140,643		

**Notes:**

**IMRF Total Salary** - less police officers, elected officials, commanders, chief.

**Salary increases - per fund projections.**

**Merit** - ~2% of current full time salaries.

**Social Security** - less police officers. Medicare rate only.

## 2025/2026 Retirement Fund Cost Basis

2025/26	IMRF SALARY (FT and PT)	OFFICER SALARY	ON CALL	MERIT	OVERTIME	PART-TIME (Non-IMRF)	ELECTED	TOTAL
<b>Gen. Fund</b>								
Admin.	173,156			2,500	250	0	39,800	215,706
BD & Eng.	36,145			1,803				37,948
P.D.	76,220	1,773,884		17,500	48,801	96,542		2,012,947
Streets	397,112		15,687	9,888	20,600	44,033		487,320
<b>Total</b>	<b>682,633</b>	<b>1,773,884</b>	<b>15,687</b>	<b>31,691</b>	<b>69,651</b>	<b>140,574</b>	<b>39,800</b>	<b>2,753,921</b>
<b>Water/Sewer</b>	783,594		22,850	23,072	31,209	39,938		<b>900,663</b>
<b>Garbage</b>	72,587	0	0	3,660	0	0	0	<b>76,247</b>
<b>Totals</b>	<b>1,538,814</b>	<b>1,773,884</b>	<b>38,537</b>	<b>58,423</b>	<b>100,860</b>	<b>180,513</b>	<b>39,800</b>	<b>3,730,830</b>

Social Security/Medicare					\$	3,730,830		IMRF					\$	3,730,830		less	
\$	1,908,145	multiply by	7.65%	Equals		\$145,973		Elected Officials		Part-Time	Officers	Total IMRF					
\$	1,822,685	multiply by	1.45%	Equals		\$26,429		39,800		180,513	1,822,685	\$ 1,687,832					
				TOTAL	\$	172,402		IMRF Rate				8.40%					
								Equals				\$ 141,859					
						Plus 2.5%						Plus 5%					
Gen Fund.	931,235		48.80%	\$84,138	\$	86,241		Gen Fund.	750,861		44.49%	\$ 63,108.35	\$	66,264			
Water/Sewer	900,663		47.20%	\$81,375	\$	83,410		Water/Sewer	860,725		51.00%	\$ 72,342.19	\$	75,959			
Garbage	76,247		4.00%	\$6,889	\$	7,061		Garbage	76,247		4.52%	\$ 6,408.38	\$	6,729			
TOTAL	1,908,145		100.00%	172,402	\$	176,712		TOTAL	1,687,832		100.00%	141,859	\$	148,952			

**Notes:**

**IMRF Total Salary** - less police officers, elected officials, commanders, chief.

**Salary increases - per fund projections.**

**Merit** - ~2% of current full time salaries.

**Social Security** - less police officers. Medicare rate only.

### 2025/2026 Retirement Fund Cost Basis

2026/27	IMRF SALARY (FT and PT)	OFFICER SALARY	ON CALL	MERIT	OVERTIME	PART-TIME (Non-IMRF)	ELECTED	TOTAL
<b>Gen. Fund</b>								
Admin.	178,350			2,500	250	0	39,800	220,900
BD & Eng.	37,230			1,857				39,086
P.D.	80,162	1,851,939		17,500	50,265	99,438		2,099,304
Streets	409,026		16,158	10,185	21,218	45,353		501,939
<b>Total</b>	<b>704,767</b>	<b>1,851,939</b>	<b>16,158</b>	<b>32,041</b>	<b>71,733</b>	<b>144,792</b>	<b>39,800</b>	<b>2,861,230</b>
<b>Water/Sewer</b>	807,102		22,850	23,764	32,145	41,136		<b>926,997</b>
<b>Garbage</b>	74,764	0	0	3,770	0	0	0	<b>78,534</b>
<b>Totals</b>	<b>1,586,633</b>	<b>1,851,939</b>	<b>39,008</b>	<b>59,575</b>	<b>103,879</b>	<b>185,928</b>	<b>39,800</b>	<b>3,866,761</b>

Social Security/Medicare					\$	3,866,761		IMRF					\$	3,866,761		less	
\$	1,964,557	multiply by	7.65%	Equals		\$150,289		Elected Officials		Part-Time	Officers	Total IMRF					
\$	1,902,204	multiply by	1.45%	Equals		\$27,582		39,800		185,928	1,902,204	\$ 1,738,829					
				TOTAL	\$	177,871		IMRF Rate				8.66%					
								Equals				\$ 150,529					
						Plus 2.5%						Plus 5%					
Gen Fund.	959,026		48.82%	\$86,830	\$	89,001		Gen Fund.	774,434		44.54%	\$ 67,042.33	\$	70,394			
Water/Sewer	926,997		47.19%	\$83,930	\$	86,028		Water/Sewer	885,861		50.95%	\$ 76,688.49	\$	80,523			
Garbage	78,534		4.00%	\$7,110	\$	7,288		Garbage	78,534		4.52%	\$ 6,798.65	\$	7,139			
TOTAL	1,964,557		100.00%	177,871	\$	182,317		TOTAL	1,738,829		100.00%	150,529	\$	158,056			

**Notes:**

**IMRF Total Salary** - less police officers, elected officials, commanders, chief.

**Salary increases - per fund projections.**

**Merit** - ~2% of current full time salaries.

**Social Security** - less police officers. Medicare rate only.

## 2025/2026 Retirement Fund Cost Basis

2027/28	IMRF SALARY (FT and PT)	OFFICER SALARY	ON CALL	MERIT	OVERTIME	PART-TIME (Non-IMRF)	ELECTED	TOTAL
<b>Gen. Fund</b>								
Admin.	183,701			2,500	250	0	39,801	226,252
BD & Eng.	38,346			1,912				40,259
P.D.	82,566	1,927,666		17,500	51,773	102,421		2,181,928
Streets	421,297		16,642	10,490	21,855	46,714		516,998
<b>Total</b>	<b>725,910</b>	<b>1,927,666</b>	<b>16,642</b>	<b>32,402</b>	<b>73,878</b>	<b>149,135</b>	<b>39,801</b>	<b>2,965,436</b>
<b>Water/Sewer</b>	807,102		22,850	23,764	32,145	41,136		<b>926,997</b>
<b>Garbage</b>	74,764	0	0	3,770	0	0	0	<b>78,534</b>
<b>Totals</b>	<b>1,607,776</b>	<b>1,927,666</b>	<b>39,492</b>	<b>59,937</b>	<b>106,023</b>	<b>190,272</b>	<b>39,801</b>	<b>3,970,967</b>

Social Security/Medicare					\$	3,970,967	IMRF					\$	3,970,967	less	
\$	1,991,527	multiply by	7.65%	Equals		\$152,352	Elected Officials		Part-Time	Officers	Total IMRF				
\$	1,979,440	multiply by	1.45%	Equals		\$28,702	39,801		190,272	1,979,440	\$ 1,761,455				
				TOTAL	\$	181,054			IMRF Rate	8.92%					
									Equals	\$ 157,063					
						Plus 2.5%							Plus 5%		
Gen Fund.	985,996		49.51%	\$89,639	\$	91,880	Gen Fund.	797,060		45.25%	\$ 71,071.04	\$	74,625		
Water/Sewer	926,997		46.55%	\$84,275	\$	86,382	Water/Sewer	885,861		50.29%	\$ 78,989.14	\$	82,939		
Garbage	78,534		3.94%	\$7,140	\$	7,318	Garbage	78,534		4.46%	\$ 7,002.61	\$	7,353		
TOTAL	1,991,527		100.00%	181,054	\$	185,580	TOTAL	1,761,455		100.00%	157,063	\$	164,916		

**Notes:**

**IMRF Total Salary** - less police officers, elected officials, commanders, chief.

**Salary increases - per fund projections.**

**Merit** - ~2% of current full time salaries.

**Social Security** - less police officers. Medicare rate only.



**INSURANCE FUND**

<b>BUDGET</b> <b>2023/2024</b>	<b>FY</b> <b>2024/2025</b>	<b>FY</b> <b>2025/2026</b>	<b>FY</b> <b>2026/2027</b>	<b>FY</b> <b>2027/2028</b>	<b>FY</b> <b>2028/2029</b>
-----------------------------------	-------------------------------	-------------------------------	-------------------------------	-------------------------------	-------------------------------

<b>REVENUES</b>							
14-00-1-301	LIABILITY INSURANCE TAX	133,586	142,681	153,368	164,284	175,574	187,655
14-01-8-389	INS FUND GENERAL MISC						
<b>TOTAL REVENUES</b>		133,586	142,681	153,368	164,284	175,574	187,655

<b>FUND EXPENSES</b>							
14-00-9-399	UNEMPLOYMENT INSURANCE CLAIM						
14-10-5-594	RISK MANAGEMENT EXPENSE	130,036	139,681	150,368	161,284	172,574	184,654
	RESERVE FOR ADDITIONAL CLAIMS	3,000	3,000	3,000	3,000	3,000	3,001
<b>TOTAL EXPENDITURES</b>		133,036	142,681	153,368	164,284	175,574	187,655

<b>REVENUES OVER/(UNDER) EXPENSES</b>		550	-	-	-	-	-
---------------------------------------	--	-----	---	---	---	---	---

**ECONOMIC DEVELOPMENT FUND**

<b>BUDGET 2023/2024</b>	<b>PROPOSED 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
-----------------------------	-------------------------------	-------------------------	-------------------------	-------------------------	-------------------------

<b>REVENUES</b>							
	GF TRANSFER	-	100,000		-	-	-
	INTEREST						
<b>TOTAL REVENUES</b>		0	100,000	0	0	0	0

<b>EXPENDITURES</b>							
40-00-0-650	LEAP	60,000	305,000	60,000	50,000	50,000	50,000
40-00-0-651	OTHER PROFESSIONAL SERVICES	42,300	33,500	42,300	42,300	42,300	42,300
<b>TOTAL EXPENDITURES</b>		102,300	338,500	102,300	92,300	92,300	92,300

<b>REVENUES OVER/(UNDER) EXPENSES</b>		<b>(102,300)</b>	<b>(238,500)</b>	<b>(102,300)</b>	<b>(92,300)</b>	<b>(92,300)</b>	<b>(92,300)</b>
---------------------------------------	--	------------------	------------------	------------------	-----------------	-----------------	-----------------

Year-End Fund Balance	330,000	91,500	(10,800)	(103,100)	(195,400)	(287,700)
-----------------------	---------	--------	----------	-----------	-----------	-----------

**GRAND AVENUE TIF FUND**

<b>BUDGET 2023/2024</b>	<b>PROPOSED 2024/2025</b>	<b>FY 2025/2026</b>	<b>FY 2026/2027</b>	<b>FY 2027/2028</b>	<b>FY 2028/2029</b>
-----------------------------	-------------------------------	-------------------------	-------------------------	-------------------------	-------------------------

<b>REVENUES</b>							
41-00-0-311	TIF INCREMENT	-	65,128	67,082	69,094	71,167	73,302
41-00-0-381	INTEREST						
<b>TOTAL REVENUES</b>		0	65,128	67,082	69,094	71,167	73,302

<b>EXPENDITURES</b>							
	LEGAL SERVICES	-	4,000	4,000	4,000	4,000	4,000
	POSTAGE		100	100	100	100	100
	OTHER PROFESSIONAL SERVICES		42,530	10,000	10,000	10,000	10,000
	CONTINGENCIES	-	1,000	1,000	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>		0	47,630	15,100	15,100	15,100	15,100

<b>REVENUES OVER/(UNDER) EXPENSES</b>		<b>0</b>	<b>17,498</b>	<b>51,982</b>	<b>53,994</b>	<b>56,067</b>	<b>58,202</b>
---------------------------------------	--	----------	---------------	---------------	---------------	---------------	---------------

Year-End Fund Balance	62,000	79,498	131,480	185,474	241,541	299,743
-----------------------	--------	--------	---------	---------	---------	---------

# VEHICLE REPLACEMENT

BUDGET 2023/2024	PROPOSED 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
---------------------	-----------------------	-----------------	-----------------	-----------------	-----------------

REVENUES							
	FUND CONTRIBUTIONS	228,000	235,500	243,000	250,500	258,000	265,500
	INTEREST						
TOTAL REVENUES		228,000	235,500	243,000	250,500	258,000	265,500

EXPENDITURES							
	PW VEHICLES	220,000	232,000	233,466	108,243	303,622	112,616
	POLICE SQUADS*	155,241	214,179	-	168,710	227,288	-
TOTAL EXPENDITURES		375,241	446,179	233,466	276,953	530,911	112,616

REVENUES OVER/(UNDER) EXPENSES		(147,241)	(210,679)	9,534	(26,453)	(272,911)	152,884
--------------------------------	--	-----------	-----------	-------	----------	-----------	---------

\*FY 24 Planned purchase did not occur, delivery of squads expected to occur Q4 of 2024. Costs deferred to FY 25.

### Vehicle Replacement Fund Cash Projection

<b>Balance 5-1-2018</b>				<b>\$ 625,894</b>	<b>Fund Balance Projection</b> Beg. May 1	
Revenues	Streets Contributions	40%	\$	57,050		
	Water & Sewer Contributions	60%	\$	78,050		
	Police Contributions		\$	73,200		
2018/2019 Expense				\$ 281,134		
<b>Balance 5-1-2019</b>				<b>\$ 443,490</b>		
Revenues	Streets Contributions	33%	\$	66,000		
	Water & Sewer Contributions	33%	\$	66,000		
	Police Contributions	33%	\$	66,000		
2019/2020 Expense				\$ 167,111		
<b>Balance 5-1-2020</b>				<b>\$ 479,908</b>		
Revenues	Streets Contributions	33%	\$	68,500		
	Water & Sewer Contributions	33%	\$	-		
	Police Contributions	33%	\$	68,500		
2020/2021 Expense				\$ 293,295		
<b>Balance 5-1-2021</b>				<b>\$ 323,613</b>		
Revenues	Streets Contributions	33%	\$	71,000		
	Water & Sewer Contributions	33%	\$	71,000		
	Police Contributions	33%	\$	71,000		
2021/2022 Expense				\$ 136,590		
<b>Balance 5-1-2022</b>				<b>\$ 517,634</b>	<b>2024/2025 Contribution</b> \$243,000	
Revenues	Streets Contributions	33%	\$	73,500		
	Water & Sewer Contributions	33%	\$	73,500		
	Police Contributions	33%	\$	73,500	<b>Contrib. Annual Increase</b> \$2,500	
2022/2023 Expense				\$ 276,979		
<b>Balance 5-1-2023</b>				<b>\$ 461,155</b>		
Revenues	Streets Contributions	33%	\$	76,000		
	Water & Sewer Contributions	33%	\$	76,000		
	Police Contributions	33%	\$	76,000		
2023/2024 Expense				\$ 220,000		
<b>Balance 5-1-2024 (YE Est.)</b>				<b>\$ 591,477</b>		
Revenues	Streets Contributions	33%	\$	78,500		
	Water & Sewer Contributions	33%	\$	78,500		
	Police Contributions	33%	\$	78,500		
2024/2025 Expense				\$ 446,179		
<b>Balance 5-1-2025</b>				<b>\$ 380,798</b>		
Revenues	Streets Contributions	33%	\$	81,000		
	Water & Sewer Contributions	33%	\$	81,000		
	Police Contributions	33%	\$	81,000		
2025/2026 Expense				\$ 233,466		

## Vehicle Replacement Fund Cash Projection

<b>Balance 5-1-2026</b>			<b>\$ 390,332</b>
Revenues	Streets Contributions	33%	\$ 83,500
	Water & Sewer Contributions	33%	\$ 83,500
	Police Contributions	33%	\$ 83,500
2026/2027 Expense			\$ 276,953
<b>Balance 5-1-2027</b>			<b>\$ 363,879</b>
Revenues	Streets Contributions	33%	\$ 86,000
	Water & Sewer Contributions	33%	\$ 86,000
	Police Contributions	33%	\$ 86,000
2027/2028 Expense			\$ 530,911
<b>Balance 5-1-2028</b>			<b>\$ 90,968</b>
Revenues	Streets Contributions	33%	\$ 88,500
	Water & Sewer Contributions	33%	\$ 88,500
	Police Contributions	33%	\$ 88,500
2028/2029 Expense			\$ 112,616
<b>Balance 5-1-2029</b>			<b>\$ (21,648)</b>
Revenues	Streets Contributions	33%	\$ 91,000
	Water & Sewer Contributions	33%	\$ 91,000
	Police Contributions	33%	\$ 91,000
2029/2030 Expense			\$ 443,967
<b>Balance 5-1-2030</b>			<b>\$ (192,615)</b>
Revenues	Streets Contributions	33%	\$ 93,500
	Water & Sewer Contributions	33%	\$ 93,500
	Police Contributions	33%	\$ 93,500
2030/2031 Expense			\$ 223,625
<b>Balance 5-1-2031</b>			<b>\$ (135,740)</b>
Revenues	Streets Contributions	33%	\$ 96,000
	Water & Sewer Contributions	33%	\$ 96,000
	Police Contributions	33%	\$ 96,000
2031/2032 Expense			\$ 309,364
<b>Balance 5-1-2032</b>			<b>\$ (157,104)</b>
Revenues	Streets Contributions	33%	\$ 98,500
	Water & Sewer Contributions	33%	\$ 98,500
	Police Contributions	33%	\$ 98,500
2032/2033 Expense			\$ 515,635
<b>Balance 5-1-2033</b>			<b>\$ (377,239)</b>
Revenues	Streets Contributions	33%	\$ 101,000
	Water & Sewer Contributions	33%	\$ 101,000
	Police Contributions	33%	\$ 101,000
2033/2034 Expense			\$ 640,338

## Vehicle Replacement Fund Cash Projection

**Balance 5-1-2034** **\$ (714,576)**

Revenues	Streets Contributions	33%	\$ 103,500
	Water & Sewer Contributions	33%	\$ 103,500
	Police Contributions	33%	\$ 103,500

2034/2035 Expense \$ 363,810

**Balance 5-1-2035** **\$ (767,887)**

Revenues	Streets Contributions	33%	\$ 106,000
	Water & Sewer Contributions	33%	\$ 106,000
	Police Contributions	33%	\$ 106,000

2035/2036 Expense \$ 298,645

**Balance 5-1-2036** **\$ (748,531)**

Revenues	Streets Contributions	33%	\$ 108,500
	Water & Sewer Contributions	33%	\$ 108,500
	Police Contributions	33%	\$ 108,500

2036/2037 Expense \$ -

**Balance 5-1-2037** **\$ (423,031)**

Revenues	Streets Contributions	33%	\$ 111,000
	Water & Sewer Contributions	33%	\$ 111,000
	Police Contributions	33%	\$ 111,000

2037/2038 Expense \$ 106,324

**Balance 5-1-2038** **\$ (196,355)**

Revenues	Streets Contributions	33%	\$ 113,500
	Water & Sewer Contributions	33%	\$ 113,500
	Police Contributions	33%	\$ 113,500

2038/2039 Expense \$ 1,037,637

**Balance 5-1-2039** **\$ (893,492)**

Revenues	Streets Contributions	33%	\$ 116,000
	Water & Sewer Contributions	33%	\$ 116,000
	Police Contributions	33%	\$ 116,000

2039/2040 Expense \$ 631,316

**Balance 5-1-2040** **\$ (1,176,807)**

Revenues	Streets Contributions	33%	\$ 118,500
	Water & Sewer Contributions	33%	\$ 118,500
	Police Contributions	33%	\$ 118,500

2040/2041 Expense \$ -

**Balance 5-1-2041** **\$ (821,307)**