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May 1, 2020

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

On behalf of the Village staff, I am pleased to present the budget for the May 1, 2020 through April 30, 2021 fiscal year. Beyond the many staff meetings held to discuss the various budget constraints priorities for the upcoming year, the Village also held a public budget workshop and hearing to engage our residents in the budget composition process. We enter this new budget year with possibly greater economic uncertainty than this Village has ever faced in its history. The COVID-19 pandemic has forced residents to stay home, businesses to close or drastically diminish their operation, and public places to be shuttered. All of these factors will have impacts on our budget. The impact of these factors remains to be seen. Our staff has reviewed economic data to make appropriate estimates for revenues and create contingency plans which can be enacted to lower expenses depending on the severity of the economic downturn.

Year-End Projections

General Fund Revenues

Even as the grip of the COVID-19 pandemic took hold in the final two months of the fiscal year, the Village had strong collections within the General Fund primarily in the Income Tax and Sales Tax revenues. Income taxes will exceed budget expectations and sales tax was almost right on par with estimates. These two combined revenue streams will have their highest year of collections in the last five years of \$2,993,398. This amount is \$297,576 greater than collections in that period. It is safe to say that FY 20-21 will not be a repeat of this success.

General Fund Expenses

All program budgets within the General Fund will have year-end expense projections under their budgeted amounts. Overall, year-end expenses within the General Fund are expected to total \$3,635,328 which would be \$131,787 under budget.

Water/Sewer Fund Revenues

Decreased demand has caused water and sewer revenues to fall below budgeted amounts by almost \$572,000. The projected year-end amount of \$4.23M would even represent a \$205,417 decrease compared to the previous year's actual revenue received.



Water/Sewer Fund Expenses

Expenses within the Water/Sewer Fund will be below budget by \$284,383. Decreased water demand leads to decreased expenses to CLCJAWA for water purchases. However, at a total of \$4,699,576 expenses will exceed revenues by approximately \$251,500.

Garbage Fund Overview

The Village will likely be right on par with the budget estimate for refuse and recycling revenues at the year-end. A surplus is estimated in the fund of \$119,006.

Special Operating Funds – Motor Fuel Tax

FY 2020 was not a resurfacing year in our biennial program. The addition of the asphalt hot box caused us to spend slightly more in asphalt materials than expected. The fund experienced a surplus of \$396,057 this year.

Special Operating Funds – Retirement Fund

This fund is expected to receive a surplus at year-end of \$2,093. The Retirement Fund is primarily funded by property tax and accounts for the General Fund's proportion of IMRF and Social Security payroll expenses.

Special Operating Funds – Insurance Fund

The Insurance Fund is expected to run at a slight deficit of \$15,896.

Capital Funds – Community Capital

In FY 20, the Village is estimated to receive approximately \$1,100,968 in revenues prior to any General Fund transfers. As of May 1, expenses in Community Capital totaled \$1,529,004. Two of the largest expenses in the fund was the Village's contribution to the Grand Avenue reconstruction project and Lake Shore Drive reconstruction engineering.

Capital Funds – Water/Sewer Capital

The only revenues into the Water/Sewer Capital Fund have been coming in the form of earned interest and operating fund transfers. Expenses in the fund through May 1, totaled \$538,186. The largest, non-debt service related payment, came from the emergency repair of the WWTF Headworks. No capital projects are programmed in FY 21.



FY 2020-2021 Budget Overview

General Fund Revenues

During the downturn of the economy we can typically expect to see corresponding dips within our income and sales/use tax collections. Since we are still relatively early in the response to this crisis, it is difficult to accurately predict what type of losses we may see in these collections. On top of all of this, the governor has also proposed to withhold an additional 5% of income tax collections to fill a budget gap should the future constitutional amendment vote regarding a progressive income tax fail. If the amendment passes, then the 5% already collected would be released to municipalities in January 2021. It's hard to see at this juncture how that proposal may proceed in light of the COVID-19 impacts and the pressure put on local governments with their loss of sales tax.

To hedge against these losses, the budget accounts for a moratorium on the automatic 90%/10% split of income tax and sales tax to the Community Capital Fund. Consolidating all those tax collections in the General Fund keeps it in proper shape for the upcoming year. We can then make decisions at year-end, based upon our performance, on what to transfer to Community Capital.

Figuring out exactly what figure makes sense for our income tax and sales tax projections is an inexact science to say the least. For sales and use tax revenues, I am estimating our revenues to be \$1,018,589. This does represent an 11.7% increase over the previous year to the General Fund account, but the increase is only due to the lack of revenue sharing between the General Fund and Community Capital. The budgeted amount represents our lowest sales tax collection in the last five years (2016) and is \$364,409 (-26%) less than the current year's estimated receipts.

The same theory was applied to income tax revenues. The \$1,316,967 budgeted represents the lowest amount of collections in the last five years (2017) and is further reduced by \$60,000 should the governor's proposed constitutional amendment referendum fail. While this amount is \$7,522 greater than last year's amount included in the General Fund receipts, it represents a \$123,422 (-8.6%) decrease in overall collections when compared to this year's budget. The number represents a decrease of 16.1% compared to actual FY 20 receipts.

Property tax revenues were set by the levy back in December. Those are lower than the previous year by about \$47,000. Both building permits (-30%) and simplified municipal



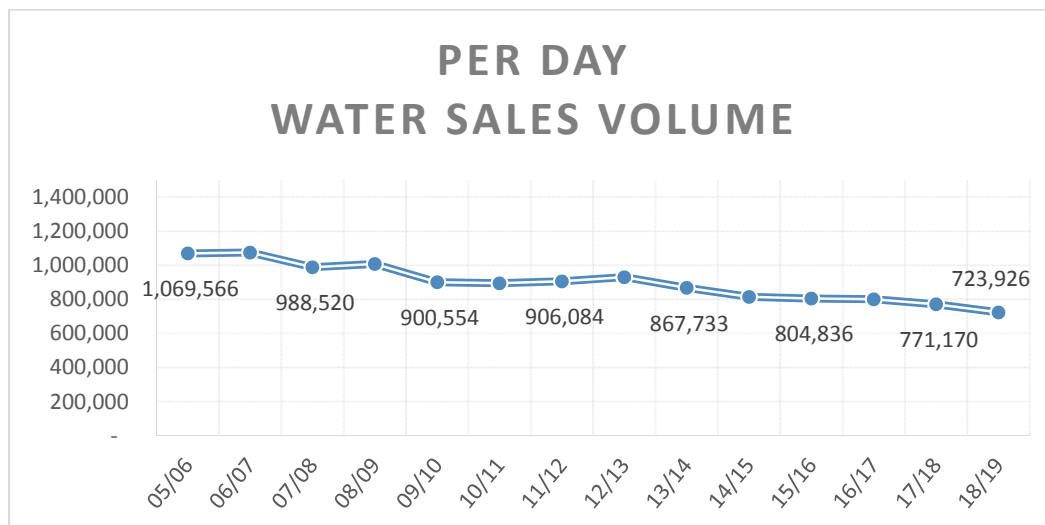
tax (-3.7%) trended downward this year which resulted in lower revenue projections for the upcoming year. I also decreased our interest budgeted revenues (-20.2%) for two reasons 1) uncertainty in the markets and 2) an overall decrease in expected cash on hand.

In total, the General Fund revenues are up 1.24%, but only because of the postponing of sharing revenues taken in light of the COVID-19 pandemic. Total revenues are budgeted at \$3,837,036. Hopefully, after we begin to see some economic relief, the Village will be able to return to its practice of revenue sharing between the General and Community Capital Funds.

Water/Sewer Revenues

Increased conservation and a historically wet summer led to some of the lowest water usage years we have seen in a decade and maybe longer.

For example, the total number of units billed in 2016-2017 (the last full year prior to Lake Michigan water) totaled 390,827. Last year, the Village billed for 353,253 units. That represents a 9.6% decrease in two years; the difference of \$422,331 billed in that time period. For as subpar as our demand numbers were in the previous year, they project to be worse for this fiscal year. From May to December last year, the Village billed 243,504 units in total. For the same time period this year, we have billed 229,250 units. That loss of billed units equates to \$157,180 of lost utility revenues through the first eight months of the fiscal year.



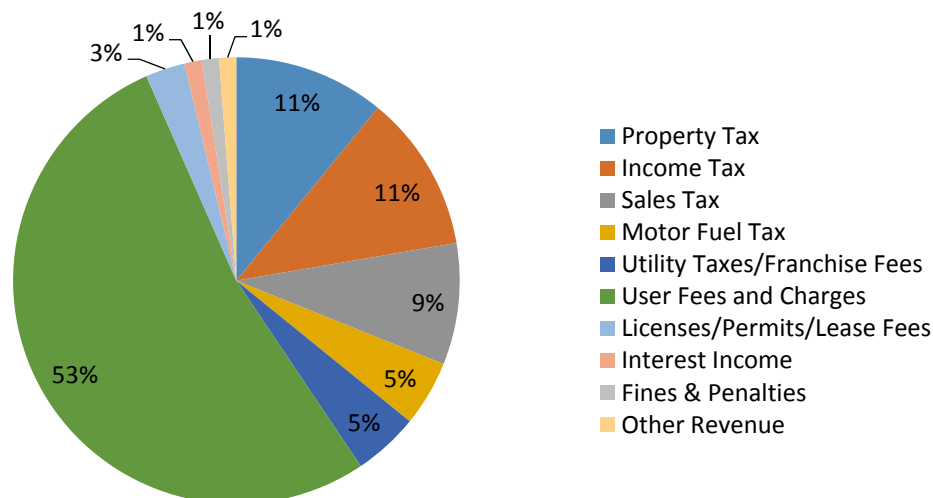


Based on this data and additional projections provided by the Chicago Metropolitan Agency for Planning (CMAP), our forecasts predict a 0.5% decrease in water consumption every year until 2050. Clearly, new development could change that equation. Primarily, the approximately 230 single-family units of Briargate will increase consumption demand, but that is not calculated into our figures at this time.

For the upcoming year's projections, the budget estimates that about 409,860 units of water will be billed with a water loss projection of 15% which brings the total units billed to 348,381. Further impacting revenues are the waiver of late fees, deferral of the 3% rate increase, and reduction of the senior discount until July 1st. The deferral reduces budgeted late fee revenue for both water and sewer fees by 13.2% or \$3,500. The other actions, including the anticipated reduction of consumption, reduce water and sewer collections by about 9.8%. We have seen a slight uptick in consumption since the stay at home order was issued, but we are not entirely sure what the prolonged effect of the executive orders will be on our demand for water service.

Our reductions will be offset by an increase in the capital fee. This fee moves from \$2.25/month to \$4.50/month effective May 1 and will increase the overall fee collected to \$258,660. Revenues in total for the Water and Sewer Fund this year come to \$4,513,751, a reduction of \$284,977 versus the previous year's budget.

FY 20-21 Revenues By Type





General Fund Expenses

Administration

After analyzing expenses and including any salary adjustments, total salary and benefits only increased \$6,689 versus the prior year. This figure does include the approved change in health insurance which takes place July 1.

Costs for the Police Pension audit moved from the Contingency line and will be paid from Contract Accounting: Audit. I have also requested that the Lakes Budget be decreased by \$4,000 in FY 21, which hopefully takes advantage of savings generated by bidding the lakes' management services and reducing previously budgeted items which have never been expensed.

The total Administration budget increased 1.5% (\$5,953) over last year resulting in a total expense of \$408,193.

Buildings and Grounds

Leaving the contractual building inspector position vacant has saved approximately \$26,000 annually from salaries within this program. The resulting to that move, however, is that we have increased our costs to Lake County for plan review and inspections. That trade-off thus far has worked in our favor as a savings to the program. While we have adjusted the salary line down \$26,000, I am only increasing inspection services by \$5,000. Total expenses in this line were reduced \$30,366 from the previous year, a decrease of 17.9%.

Police

The salaries of officers reflect two new candidate hires and a lateral hire in FY 21 as well as the promotion of four sergeants. The salary line does not consider, at this time, any of the impending retirements that may occur within the department this year. Should those retirements proceed, we will see a savings within this account. We also do not plan to fill the second, part-time Community Service Officer position next year, saving the budget \$17,000. Our changes in health insurance providers hit the police department the hardest next year, assuming no changes in coverages, adding about \$67,000 to the budget.

Computer licenses will increase next year to pay for service agreements for the BEAST and Watch Guard programs. However, we will save by no longer making payment for records management service through Lake Zurich which reduces the Miscellaneous



Contractual Services costs by \$21,568. Dispatching services increase \$18,371 per the contract terms with Glenview Dispatch.

Uniform and New Officer Expenditures will increase to accommodate the newly hired officers and changes due to promotion. The list of new equipment proposed in the budget is included later in the memo.

The total police budget for FY 21 totals \$2,317,128, an increase of 3% over the prior year.

Street Maintenance

Salaries within the Street Maintenance budget were moved upward to reflect promotions within the department and the potential for increases expected due to licenses obtained. There was also a 2% COLA increase calculated which is discussed in greater detail later. Call out pay increased based on the contractual agreement with the Local 150.

Each year there is approximately \$10,000 included in the stormwater management budget for unanticipated projects that may arise throughout the year. Because of the funds included in Community Capital, this expense was scaled back. The remaining amount is a contingency in case we need design engineering for a specific project.

Last year, we put forward a very robust crack sealing program to catch up on roads deferred from previous years. Increased crack sealing was a recommendation of our pavement management study, you may recall. While this is a decrease in this expense, it does represent a \$10,000 increase over the FY 2018-2019 budget.

Most other expenses in the program were adjusted slightly mostly for contractual increases, but they do not accumulate to any great significance. The Vehicle Replacement Fund contribution does increase \$2,500 per the forecasted schedule.

Overall, this budget had a 1.6% increase bringing the total to \$916,259.

Water/Sewer Fund Expenses

Water/Sewer Administration

Over the past two budget cycles we have worked on finding ways to reduce expenses attributed to the Water/Sewer Fund. Last year, we adjusted salaries and reduced the salary expense within the water operations and placed them in the street function. This



cost allocation was more commiserate with Public Works' current duties. This year, we examined the cost allocation of the worker's compensation premium and split it according to a percentage of payroll versus the total expense of the fund. This move amounted in a reduction of the expense within Water/Sewer Administration program of \$25,055. Also, consolidating the duties of Accounts Payable and Utility Billing will save the fund \$23,581 by leaving a part-time position vacant. This move also saves \$22,677 in health insurance costs. Staff has made some other reductions in the budget by reviewing expenses.

I am also proposing to defer the annual contribution of the Water/Sewer Fund to the Vehicle Replacement fund for this year. This will save the fund almost \$70,000 in expense this year.

The Water/Sewer Administration budget this year was reduced by \$131,302 (-14.6%) this year and will total \$901,471.

Our debt service payments proceed as usual. There is a slight decrease in the Series 2013 Bonds and 2008 Grand Avenue debt. The Series 2013 Bonds fall off after this fiscal year. Total debt payments will be \$1,455,691. This is \$19,118 less than last year.

Water Operating

The largest increase in the water operating budget is the expense for water from CLCJAWA. While we are predicting a decrease in overall consumption, the connection fees from the Lake Michigan Water project come into effect in FY 21. Those will be charged to us monthly along with our usual wholesale water purchase. The total increase to this expense line is \$12,506 versus the current fiscal year.

Staff was able to examine expenses and reduce other operational expenses. We believe we're able to reduce almost \$20,000 from the budget in Distribution System Repairs and Water Meter Upgrades. The Water Operating budget is \$29,741 (-2.1%) less than in FY 20.

Sewer Operating

A cost of living adjustment and the increased salary to the combined Accounts Payable/Utility position resulted in the greatest increase to the Sewer Operating budget of \$22,904. Like the Water Operating budget, staff was able to whittle down expenses within this program. Our lab expenses are down as we bid out this service this month



versus the previous year. Custodial services were moved from this program to the Water/Sewer Administration program.

Our newly acquired electric rate also was a benefit to our operational budgets. Because of the numerous pumps needed to keep the plant operational, the Sewer Operating budget saw the biggest decrease in electric costs (\$11,330). The Water Operating budget also decreased \$5,145 due to this electric rate decrease.

The Sewer Operating budget was held relatively flat compared to FY 20 by decreasing \$5,186 (-0.7%). Total expenses equal \$766,303.

Garbage Fund

Revenues

The increase contemplates a 2% increase of our charges for garbage services. I have adjusted the total number of accounts this revenue is based upon downward slightly which is why this revenue is not a pure 2% increase over the previous year. Total revenues are estimated at \$1,424,260.

Expenses

The largest increase in expenditures in this fiscal year's budget results from the 6-Year Resurfacing Program. Increasing the Road Repair Contribution account by \$65,000 accounts for the expense needed to meet the resurfacing plan. In previous years' budgets we have kept at least \$100,000 in the budget as a placeholder for eventual expense or transfer of funds for road repair.

We also have increased expenses by \$22,046 for the contractual increase charged by Groot for its services.

A new expense in the budget is the inclusion of Workers' Compensation insurance premium. This \$4,113 expenditure represents 5% of the total cost of this premium. The General Fund and Water Fund cover 70% and 25% of this expense, respectively.

Expenses in the fund will total \$1,505,888 which will exceed revenues this year causing a deficit of \$79,128. This is a one-year decrease in fund balance that will be corrected next year as the Road Repair Contribution will decrease.

Motor Fuel Tax Fund

Revenues



The new Transportation Renewal Fund (new fuel tax) will provide an increase in overall Motor Fuel Tax (MFT) revenues next year, but it will still be less than what was originally forecasted in January of this year. At that time, MFT revenues were expected to be over \$600,000. Now with people staying in their houses for an undetermined amount of time, gas consumption will clearly decrease. It is unknown what the impact may mean for fuel consumption. We'll continue to watch for further guidance.

I have adjusted revenues for the original MFT tax to \$24.03 per capita, the lowest level in ten years. Forecasts in January predicted that the Transportation Renewal Fund (TRF) would yield about \$16 per capita. With no other guidance at this time, I reduced that number to \$14 per capita. This means that our revenues will total \$549,990 in FY 21.

Expenses

FY 21 will be a resurfacing year in the Village's biennial program. The \$830,000 expenditure will be a part of the almost \$1.5M investment the Village will make in road resurfacing this year. As a reminder, the roads to be resurfaced are: Independence Blvd., Northgate Drive/Court, Penn Boulevard, Hancock Court, Windsor Court, Concord Court, Adams Drive, Meadowlark Circle, Thrush Circle, and Warbler Court.

We're noticing cost increases for asphalt products this year, but a declining cost of oil may make our increased expense premature. Our salt stockpile has been topped off which has led us to a smaller order next year and a resulting decrease in expense.

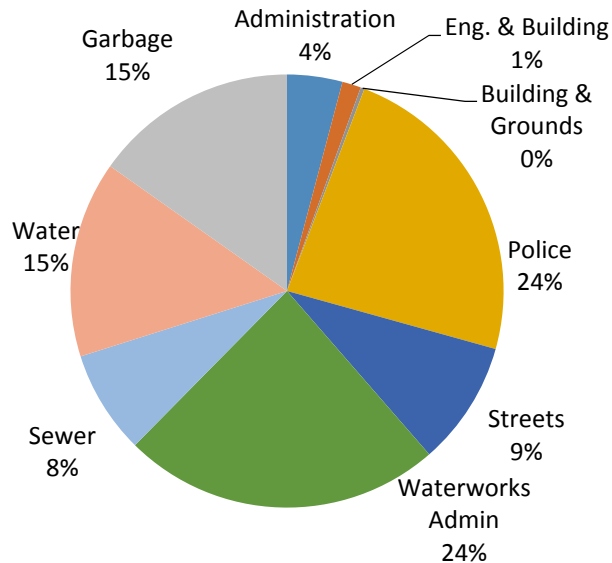
Total expenses in MFT next year will be \$968,200 and decline the fund balance by \$407,567. Cash reserves should remain above the \$100,000 minimum set by our fiscal policies.

FY 20/21 operating spending is down 0.6% across all areas from the previous year.

• Administration	\$5,953	1.5%
• Engineering and Building	(\$30,366)	-17.9%
• Building and Grounds	(\$15,210)	-34.7%
• Police	\$71,717	3.2%
• Streets	\$14,949	1.6%
• Waterworks Administration	(\$136,332)	-15.2%
• Sewer	(\$7,686)	-1.0%
• Water	(\$34,041)	-2.4%
• Garbage	\$92,722	6.2%



Operating Spending By Area



Community Capital Fund

Revenues

Postponing any share of income tax or sales tax to the Community Capital fund has a tremendous impact on the fund's revenues next year. The moves made to keep the General Fund healthy will be to the detriment of Community Capital. It can be safely estimated that the move costs about \$350,000. However, other revenues within the fund are stable. Cell-tower leases will increase by their contractual amount and video gaming receipts continue to climb. For purposes of this budget, I held video gaming revenues flat while those facilities cannot receive patrons for a few months. I do estimate, however, that the Village will be very close to attaining its revenue estimates for sales and income tax and that we will be able to make a General Fund surplus contribution to the fund of \$100,000-\$120,000. Total revenues in the fund next year may only reach \$518,025.

Expenses

We have held the line on our regular capital expenses like resurfacing engineering support, pavement patching, tree replacements, and stormwater projects. The expected contributions for Grand Avenue and Route 45 are also included in this fund. The Route 45 project includes an additional \$50,000 for street lighting improvements at Independence Boulevard and Haven Lane. Staff was able to reduce the overall cost of computer replacements, but have a more aggressive sidewalk replacement plan for the



coming year. The single largest expense will be \$525,000 toward this year's resurfacing program.

Water/Sewer Capital Fund

The only expense from this fund will be the debt service payments for the Southeast Utility Extension project.

Proposed Equipment Purchases

General Fund

Item	Budget Program	Budgeted Cost
AED's w/Cases, Pads, Batteries	Police	\$4,000
Evidence Cameras for 6 Squads	Police	\$1,200
ERIN Lock Boxes (3)	Police	\$100
Taser X-26 Replacement (3)	Police	\$3,940
<i>Subtotal</i>		<i>\$9,240</i>
A/C Unit Replacement (40%)	Streets	\$3,200
Ferromagnetic Locator (40%)	Streets	\$620
Plate Compactor (50%)	Streets	\$900
Weed Trimmers (2)	Streets	\$1,250
<i>Subtotal</i>		<i>\$5,970</i>

Water/Sewer Fund

Item	Budget Program	Budgeted Cost
Ready 8 (Mobile) Pump (40%)	Water	\$740
A/C Unit Replacement (20%)	Water	\$1,600
Ferromagnetic Locator (20%)	Water	\$1,550
Fire Hydrant Painting	Water	\$3,000
<i>Subtotal</i>		<i>\$6,890</i>
A/C Unit Replacement (40%)	Sewer	\$3,200
Ferromagnetic Locator (40%)	Sewer	\$620
Ready 8 (Mobile) Pump (60%)	Sewer	\$1,110
Polymer Pump	Sewer	\$1,350
<i>Subtotal</i>		<i>\$6,280</i>



Community Capital

Item	Budget Program	Budgeted Cost
Computer Replacement	Community Capital	\$15,000
Public Works Furniture Replacement	Community Capital	\$14,200
Liquid De-Icing Agent Equipment	Community Capital	\$15,000
PD Briefing Room Furniture	Community Capital	\$13,500
Sand Lake Road Pedestrian Crosswalk Beacons	Community Capital	\$25,000
PD Sallyport Garage Door Replacement	Community Capital	\$7,000
<i>Subtotal</i>		<i>\$89,700</i>

Proposed Prioritization Plan

The proposed plan below illustrates our staff recommendation for the elimination or deferral of certain projects, equipment, and other expenses based on worsening economic conditions. For purposes of this illustration, items will be labeled 1, 2, or 3. Items marked with a "1" are the first items which can be eliminated or deferred. Items with a "3" are the last to be subject to reduction.

COMMUNITY CAPITAL			
LINE ITEM	ACCT. NO.	DESCRIPTION	AMOUNT
1 PD BRIEFING ROOM FURNITURE	Unassigned	FURNITURE	\$13,500
1 PUBLIC WORKS OFFICE FURNITURE	21-10-8-900	FURNITURE	\$15,000
1 TREE PLANTING	21-10-8-867	NEW TREES	\$15,000
1 SAND LAKE ROAD PEDESTRIAN CROSSWALK	Unassigned	BEACONS	\$25,000
2 GRAND AVENUE SIDEWALK CONST. & ENGINEERING	21-10-8-888	SIDEWALKS	\$190,000
2 LINDENHURST DRIVE PHASE II IMPROVEMENTS	21-10-8-897	DRAINAGE IMPROVEMENTS	\$175,000
2 PD SALLYPORT GARAGE DOOR REPLACEMENT	Unassigned	DOOR REPLACEMENT	\$7,000
2 STORM WATER MANAGEMENT PROJECTS	21-10-0-129	VARIOUS PROJECTS	\$100,000
2 LIQUID DEICING EQUIPMENT	21-10-8-901	UNIT	\$15,000



3	PAVEMENT PATCHING	21-10-8-866	PAVEMENT PATCHING	\$100,000
3	COMPUTER REPLACEMENTS	21-10-8-860	REPLACEMENTS	\$15,000

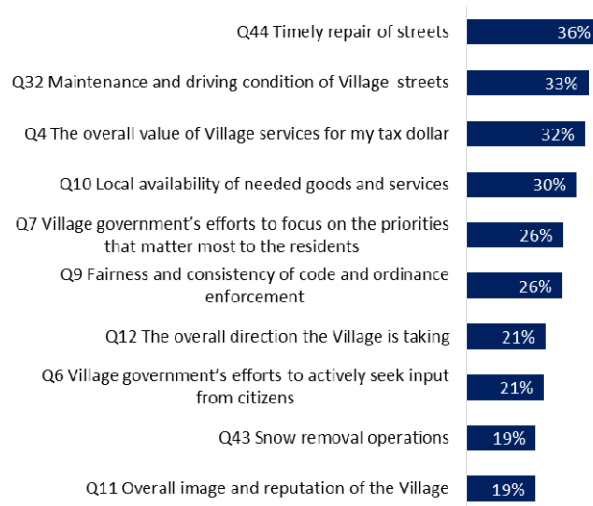
GENERAL FUND				
1	STRIPING	01-40-5-526	STRIPING	\$4,250
1	TREE MAINTENANCE	01-40-5-527	PARKWAY TREE TRIMMING	\$7,500
1	TRAINING & CONFERENCES	01-20-5-563	TUITION REIMBURSEMENT PROGRAM	\$2,000
1	STORM WATER MANAGEMENT	01-40-5-514	ENGINEERING FEES	\$5,000
2	NEW EQUIPMENT	01-20-8-840	TASER REPLACEMENT	\$3,940
	TRAINING & CONFERENCES	01-20-5-563	SERGEANT/SUPERVISOR TRAINING	\$2,000
2	TREE REPLACEMENT PROGRAM	01-40-5-511	50/50 PROGRAM	\$5,000
2	EQUIPMENT	01-40-8-840	WEED TRIMMERS	\$1,250
3	EQUIPMENT	01-40-8-840	PLATE COMPACTOR	\$1,800
3	VEHICLE REPLACEMENT CONTRIBUTION	01-20-9-918 01-40-8-845	PD & STREET VEHICLE REPLACEMENT CONTRIBUTIONS	\$137,000
3	SEASONAL SUMMER	01-40-4-422	CUT 2	\$15,000
3	EQUIPMENT	01-40-8-840	REPLACEMENT A/C UNIT	\$8,200
3	STORM SEWER CATCH BASIN CLEANING	01-40-5-522	BASIN CLEANING	\$7,000
3	CRACK SEALING	01-40-5-525	CRACK SEALING	\$30,000

WATER/SEWER FUND				
1	ENGINEERING/CONSULTANTS	60-43-5-522	BNR	\$2,000
1	EQUIPMENT NEW/REPLACEMENT	60-44-8-830	HYDRANT PAINTING	\$3,000
2	LEAK DETECTION	60-44-5-527	SURVEY	\$7,500
3	COLLECTION SYSTEM MAINTENANCE	60-43-5-524	SMOKE TESTING	\$8,000



Budget Philosophy

The Village of Lindenhurst has prided itself on being a low-revenue operation, but still providing high level of service to our residents. That philosophy remains unchanged. Due to that fact, it is paramount that we use our resources in response to the needs of our public with eyes cast toward the future. Last year, the Village sought to engage our residents regarding our various services through the use of a community survey. The survey garnered 350 responses which shed light on the level of satisfaction of our service delivery. Our public safety, emergency response, and refuse and recycling services scored as some of our highest rated attributes while road repair/conditions, snow removal, code enforcement rated among some of our lowest. As a reminder, here are the “Bottom 10 Rated Attributes” from the survey:





In response to the survey, our budget takes a more “priority based” approach and dedicates more funding to some of the areas that may need greater emphasis. Here’s our increased investment based upon attribute:

Attribute	FY 20 Programming & Expenses	FY 21 Programming & Budget
1 Timely Repair of Streets	<ol style="list-style-type: none"> 1. Purchase of Asphalt Hot Box - \$29,995 (CC) 2. Increased Crack Sealing - \$54,999 (GF) 3. Increased Patching Budget - \$99,725 (CC) 4. Regular, Part-Time Employee - \$18,000 (WS) 	<ol style="list-style-type: none"> 1. Continuation of Pavement Patching - \$100,000 (CC) 2. Crack Sealing - \$30,000 (GF) 3. 6-Year Resurfacing Plan - \$525,000 (CC), \$200,000 (RR), \$830,000 (MFT)
2 Maintenance and Driving Condition of Village Streets	<ol style="list-style-type: none"> 1. Adjusted Capital Schedule – 6-Year Plan Developed 2. Stormwater Improvements - \$99,552 (CC) 	<ol style="list-style-type: none"> 1. 6-Year Resurfacing Plan - \$525,000 (CC), \$200,000 (RR), \$830,000 (MFT) 2. Stormwater Improvements - \$100,000 (CC)
3 Overall value of Village services	<ol style="list-style-type: none"> 1. Communication Plan - DONE 2. Customer Service Emphasis 	<ol style="list-style-type: none"> 1. Enhanced Social Media Presence
4 Local availability of goods and services	<ol style="list-style-type: none"> 1. Economic Development Study - \$0 (CC) 	<ol style="list-style-type: none"> 1. TIF Eligibility Study - TBD
5 Government’s efforts to focus on priorities that matter most to residents	<ol style="list-style-type: none"> 1. Strategic Planning - \$16,900 (CC) 2. Citizen Academy - Enacted 	<ol style="list-style-type: none"> 1. Strategic Plan Implementation 2. Citizen Academy
6 Fairness and consistency of code and ordinance enforcement	<ol style="list-style-type: none"> 1. Part-Time Community Service Officer - \$17,000 (GF) 	<ol style="list-style-type: none"> 1. Increased utilization of Lake County Building and Development Personnel
7 Overall direction of the Village	<ol style="list-style-type: none"> 1. Communication Plan - DONE 2. Strategic Planning - \$16,900 (CC) 	<ol style="list-style-type: none"> 1. Enhanced Social Media Presence 2. Strategic Plan Implementation
8 Village government’s efforts to actively seek input from citizens	<ol style="list-style-type: none"> 1. Communication Plan - DONE 	<ol style="list-style-type: none"> 1. Communication Plan 2. Citizen Academy
9 Snow removal operations	<ol style="list-style-type: none"> 1. Liquid De-Icing Equipment - \$29,460 (CC) 2. Fleet GPS Tracking - \$3,600 (GF) 	<ol style="list-style-type: none"> 1. Liquid De-Icing Agent Equipment - \$15,000 (CC) 2. Increase Pool of Part-Time Drivers
10 Overall image and reputation of the Village	<ol style="list-style-type: none"> 1. Communication Plan - DONE 2. Citizen Academy - Enacted 3. Community Service Officer - \$17,000 (GF) 4. Community Policing 5. Customer Service Emphasis 	<ol style="list-style-type: none"> 1. Enhanced Social Media Presence 2. Citizen Academy 3. Community Policing 4. Customer Service Emphasis

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

Conclusion

Fiscal Year 2021 poses some of the greatest uncertainty and challenges that our Village, state, and nation may ever see. The effects of the COVID-19 pandemic are deep and far-reaching. We will face problems that will impact our public health and our financial



bottom line. Our staff will have to remain cognizant of our expenses as well as the health and safety of the residents and our employees.

I also wish to thank the staff for their hard work over the past year. Their professionalism and expertise have propelled so many of the projects undertaken in the past twelve months to the success they have become. Their dedication to this community is unquestioned. Above all, I hope that we are able to show wisdom and resilience and be able to come out of this historic event stronger than before.

Respectfully,

A handwritten signature in black ink, appearing to read 'Clay Johnson'.

Clay T. Johnson
Village Administrator



Village of Lindenhurst

Community Profile

Village of Lindenhurst - Community Profile

FIRST INHABITANTS AND PIONEERS

The Village of Lindenhurst's abundance of lakes, tree groves, prairies, and swamp land results from the receding glaciers of 13,000 to 14,000 years ago. Part of the Valparaiso Moraine, a ridge of glacial material surrounding Lake Michigan, Lindenhurst was inhabited by the Potawatomi Indian tribe. The Potawatomi took full advantage of this terrain, mixing agriculture with hunting and fishing. The rich soil ultimately attracted European farmers. Originally part of McHenry County when Illinois became a state in 1818, Lindenhurst joined Lake Villa Township in 1913.

An expedition led by Colbee Benton in the 1830s was followed by treaties by which the Potawatomi, the Sauk and the Blackhawk Tribes agreed to leave the area. Most Euro-American settlers came from the east coast— the first recorded being the Pennsylvanian Noer Potter. There were also a number of early Scottish (e.g., the William Bonner family), German (e.g., the Lehmann family) and English arrivals (Huckers and Barnstables).

Settler A.H. Stewart, taking advantage of the area's picturesque lakes and scenery, owned a resort called the Lakeside Watering Place on Stanwood— his 300 acre gentlemen's farm. Due to the difficulty of traveling from Chicago, a 4-day trip, his business was not entirely successful. In 1883, Stewart sold his acreage to wealthy Chicago businessman, Ernst Johann Lehmann. Lehmann would establish resorts, in what would later be known as Lake Villa. Recognizing the area's isolation, Lehmann established a stagecoach run, and eventually train service from Chicago in 1886.

MID-CENTURY

The Village of Lindenhurst grew out of son Ernst E. Lehmann's dairy farm and Pekinese dog kennels. The Lindenhurst Farm (as it was known) was named for the two rows of linden trees outlining the original farmhouse. The Lehmann children relocated to Chicago, and The Farm was acquired by developer Morton "Mort" Engle from Lehmann family friend, Edna Siebel. Engle subdivided the 600-acre farm in 1952; and in 1953, the first homes of Lindenhurst Estates were built behind what is now Linden Plaza. These postwar Engle Homes cost \$12,000 to \$15,000 at the time— roof extra. "The idyllic family homes of Lindenhurst offered the perfect solution for a home-hungry nation," states local historian Joseph Brysiewicz. Originally a subdivision add-on to Venetian Village, Lindenhurst Estates would eventually become its own suburb.

VILLAGE INCORPORATION

Civic-minded Village residents, wishing to maintain the quaint country character and control growth of their unincorporated Venetian Village subdivision, hired Waukegan attorney Ellis Fuqua to file incorporation papers for the "Village of Lindenhurst" in November 1956. The original Village officials were elected in a December 1956 election, with 90% voter turnout.

The first Village president was Lee R. Lewis, and meetings were held on Saturdays to accommodate the commuting members of the Board and community. The first meeting was held in the home of Trustee Helen Skelton. Another election – mandated by law – was held in April 1957, and Robert Randall was elected the new president. The Village Board held fundraisers, like dances, to enable the purchasing of stationery and record books. After his first year in office, President Randall reflected on his successes: ordinances and zoning laws had been passed, roads were being graded, snow removed, and police were patrolling the village. Running water from a tower near Fairfield Road and Hawthorne Drive arrived in the late 1950s.

EARLY DEVELOPMENT

The Village population was now 1,000, and the Village had its first business, Thor's Shell at the intersection of Grand Avenue and Lindenhurst Drive. The first school, built on land from the Howard Bonner farm, was completed in September 1958. The school was redistricted from the Millburn school district to Lake Villa District 41, and named after District 41 school board president and Rexall Pharmacy owner, B.J. Hooper.

The Lindenhurst police force was all-volunteer. The officers bought their own uniforms and used their own cars. By 1960, the first major commercial development in Lindenhurst, Linden Plaza, was built. This shopping center was the first of its kind in Lake Villa Township, and featured Slove Bakery, Village Laundry, Linden Cleaners, and Piggly Wiggly. Other businesses established in Lindenhurst included Linden Texaco (Jimmy Streicher, proprietor), Linden Barber Shop, Ben Franklin Variety Store, and Stretch-A-Dollar Clothing Store. Using the remains of the original Lindenhurst Farm ice house to anchor its building, the Lindenhurst Civic Center built its own facility in 1961. The Civic Center, founded as an outlet for teen fun, served as a meeting place for groups and organizations, card parties, socials, polling place, wedding receptions and family reunions.

Ernst E. Lehmann's original Lindenhurst Farm house had many owners, and uses, over the years; including a nursing home, restaurants, and its current manifestation as R.J.'s Eatery.

VILLAGE GROWTH

A school for the old Lindenhurst farm served as the Village Hall until it burned down, and the offices moved to Linden Plaza. In 1961, 200 houses were being built each year, under the control of the single developer, Mort Engle. People moved to Lindenhurst because of the affordable housing and the reasonable commute to Chicago or Milwaukee. A contentious 550-acre annexation into the Village (Seven Hills), and explosive growth of Lindenhurst, brought up school and public safety issues. John Slove headed a committee to hold fundraisers for the acquisition of the Village's first squad car, and police officers' salaries; a full-time police force was created in 1963. (By 1971, officers made \$2.50/hour). The rest of the business owners were tasked with raising money for street lights. The Village created its first sanitary district, replacing individual septic systems with a sewer system. Streets were paved and gutters installed during this period, as well.

By 1970, the Village numbered 3,141 people. The Linden Plaza could no longer accommodate the Village offices, so a new Village Hall was built in 1974. This Village Hall housed office space, the mayor, the police department, the building inspector, and the Village garage. By 1980, the Village population had swelled to 6,220. After building an estimated 2,000 homes, Mort Engle moved to Arizona and sold his remaining 250 acres to the U.S. Home Corporation, and 200 acres to the Federal Life Insurance Company. Robert Ratch was elected mayor in 1983. Besides the Village's 25th Anniversary, the 1980s brought the Village its first stoplight at Grand Avenue and Sand Lake Road, cable TV access, fast food restaurants, and a budget of \$1.5 million. Lindenfest was founded by volunteers in 1983. It grew out of tents and booths set up by local clubs and organizations in the Village Hall parking lot. Today it boasts a carnival, games, contests, marathons, and music. Additional recreation could be enjoyed through the Lindenhurst Park District, which was established in 1988.

CONTROLLED DEVELOPMENT

The population in 1990 was 8,088 and is almost 15,000 today. According to a 1999 *Lake Villa and Lindenhurst Review* article, former Village Administrator James Stevens said that Lindenhurst "has been able to keep the small town flavor, in large part, through selective land annexation, and by carefully choosing developers for high quality but diversified housing types; including single-family, town homes and condominiums. And all the housing types have to be integrated with the lakes, marshes, open space and forested areas of the Village." The Lindenhurst motto: "Developing Today for Tomorrow" was exemplified by its successful commercial growth.

When Shorty Bonner retired from farming in 1995, his farm was purchased by Westfield Homes, and was developed into the Country Place subdivision. Other subdivisions sprouted in the 1990s: Farmington Green, Harvest Hill, Mallard Ridge, and Sedgewood Cove, for example. With each subdivision came a donation of parks by the developers; reflecting Lindenhurst's philosophy of responsible growth. By 1998, Waterford Commons was built and Victory Lakes, built in 1986, was expanded. The Veteran's Memorial was built in 2006— another shining example of Lindenhurst's strong civic-minded sense of community.

"The Village's active community provides plenty of opportunities for involvement and volunteerism, whether through a Village commission, special event or neighborhood activity. Additionally, the partnership between the Village, Park District, Library, Fire District, Township, and School Districts provides an ideal setting for all of our residents," further remarks author Joseph Brysiewicz.

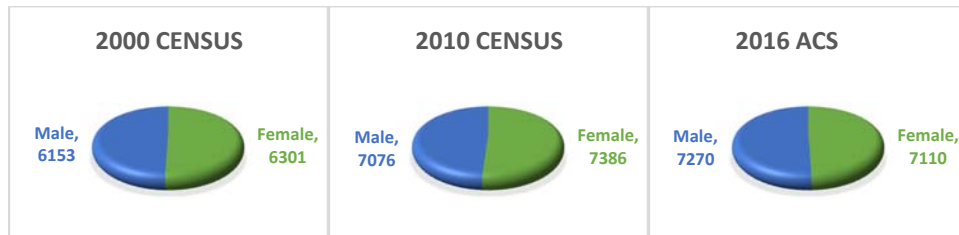
According to the 2010 census, Lindenhurst has a total area of 4.774 square miles of which 4.44 square miles (93%) is land; and 0.334 square miles (7%) is water.

Village of Lindenhurst – Demographic Profile

POPULATION

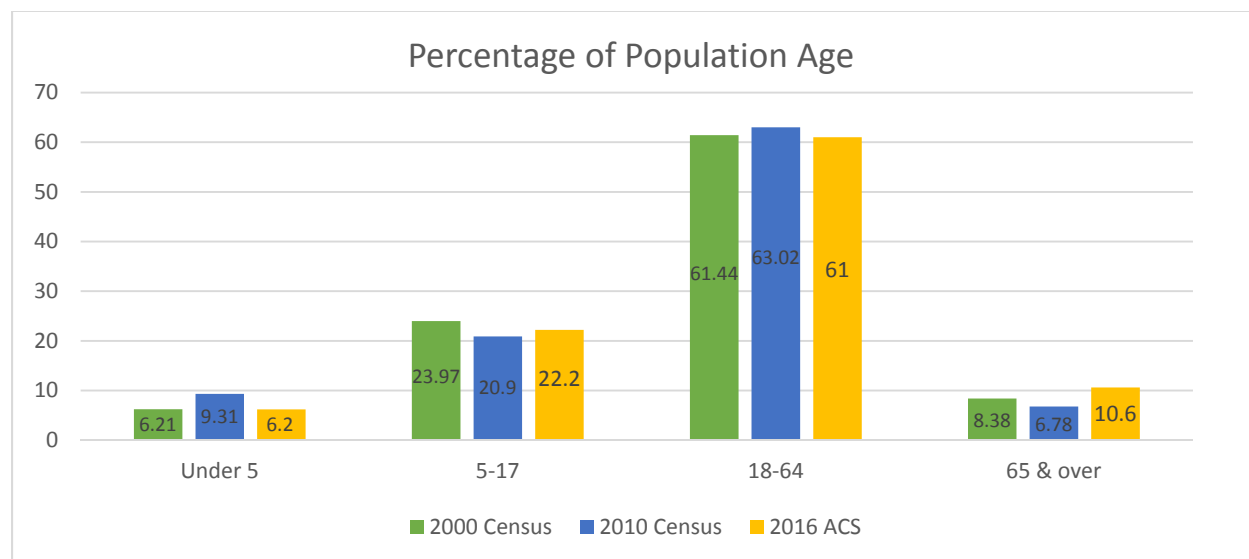
Year	Population	%±
Source: U.S. Census Bureau		
1960	1,259	—
1970	3,141	149.5%
1980	6,220	98.0%
1990	8,038	29.2%
2000	12,539	56.0%
2010	14,462	15.3%
2016	14,380 ACS	-0.6%

GENDER



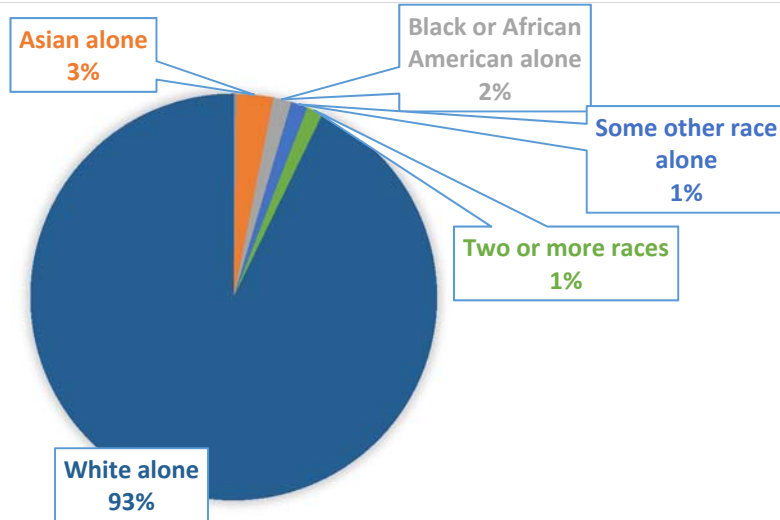
AGE INFORMATION

	2000 Census	2010 Census	2016 ACS
Median Age	33.7	38.0	37.7

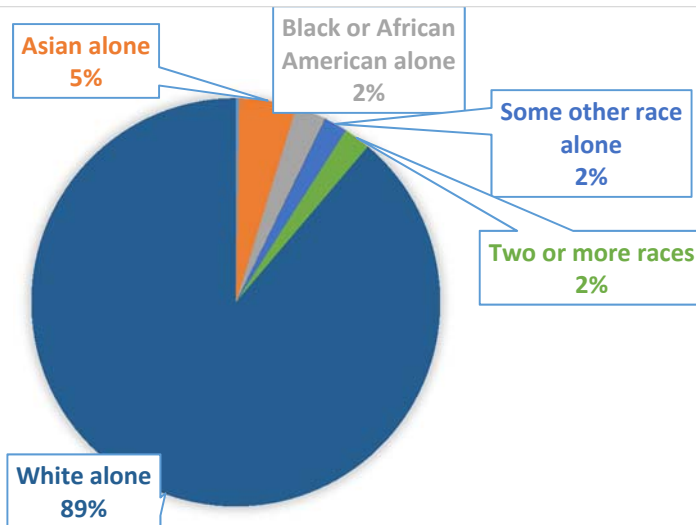


POPULATION DIVERSITY

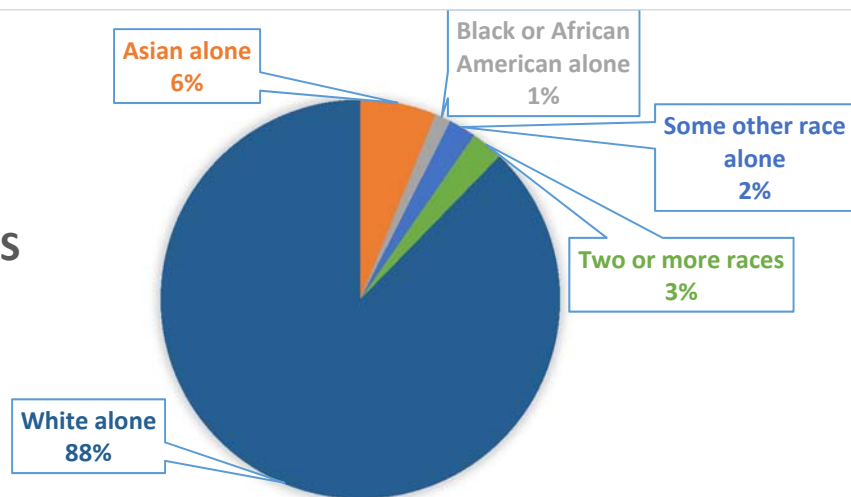
2000 CENSUS



2010 CENSUS

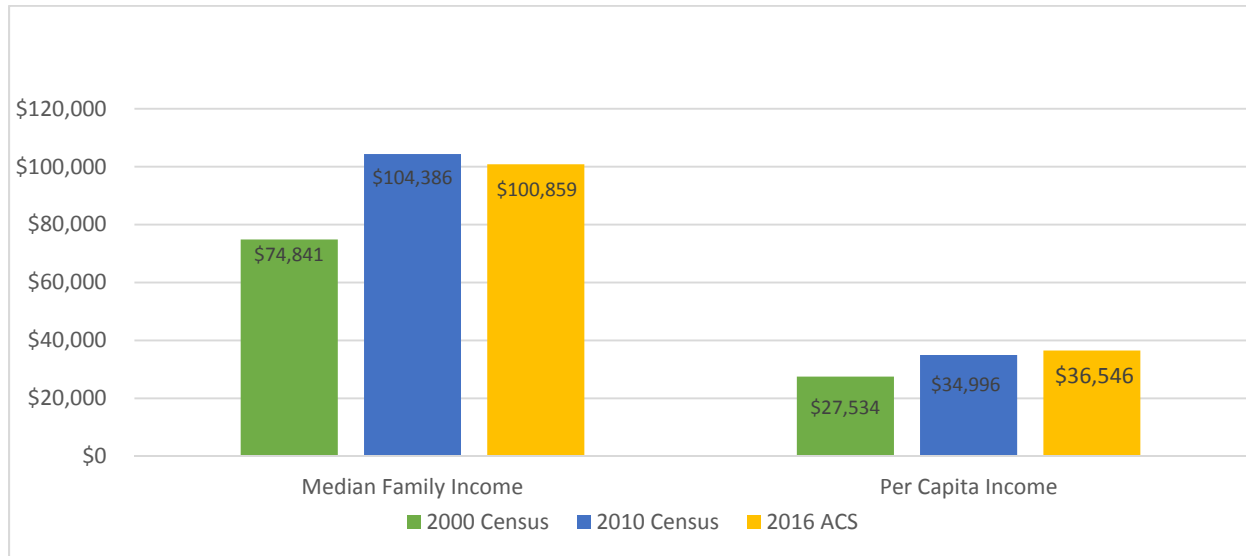


2016 ACS



HOUSING CHARACTERISTICS

	2000 Census	2010 Census	2016 ACS
Average Household Size	2.93	2.87	2.82
Median Home Value	\$217,900	\$240,100	\$203,100

ECONOMIC CHARACTERISTICS



Village of Lindenhurst

FY 2020-2021 Operating & Capital Budget Summary

Budget Summary

INTRODUCTION

Please find enclosed the Operating and Capital Budgets for FY 2017-2018 for the Village of Lindenhurst. The Village operates on a fiscal year basis beginning May 1st and ending April 30th of each year. The annual budget is prepared through a collaborative effort by staff under the direction of the Village Administrator and is presented to the Village Board for review and adoption prior to the beginning of each fiscal year (May 1st).

BUDGET FORMAT

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

1. General fund
2. Water & Sewer Operating (enterprise) fund
3. Garbage (enterprise) fund
4. Motor Fuel Tax fund
5. Retirement fund
6. Insurance fund
7. Community Capital fund
8. Water/Sewer Capital Projects fund
9. Public Works Fleet Replacement fund
10. Squad Car Replacement fund
11. Various Non-Operating funds

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

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

FY 2019-2020 ESTIMATED YEAR END PERFORMANCE

FY 2019-2020 saw a continuation of the Village's cost containment with operational spending estimated to be lower than budget estimates by \$535,934.

Major highlights of the FY 19-20 estimated year-end performance include:

General Fund

- General Fund revenues are expected to exceed budget projections. This is largely due to improved performance of economy-based revenues (sales tax/income tax). Revenues are expected to exceed budget projections by approximately \$156,072 after transfers.
- Expenses are expected to end almost \$134,000 below budgeted amounts.
- Should projected revenues and expenses be forecast correctly, the General Fund will have a surplus of \$592,863. This is before any transfers to capital or non-operating funds.

Water & Sewer Fund

- Water & Sewer Fund revenues projected to be lower than budgeted by \$573,706. Consumption habits creating decreased demand is the primary driver of lower revenues. We have seen an increase in consumption in the last two months of the fiscal year due to the COVID-19 pandemic and the shelter-in-place order.
- Fund expenses are projected to be \$257,200 lower than budget.
- With decreased demand and revenues short of expectations the fund will experience a deficit of \$280,865.

Garbage Fund

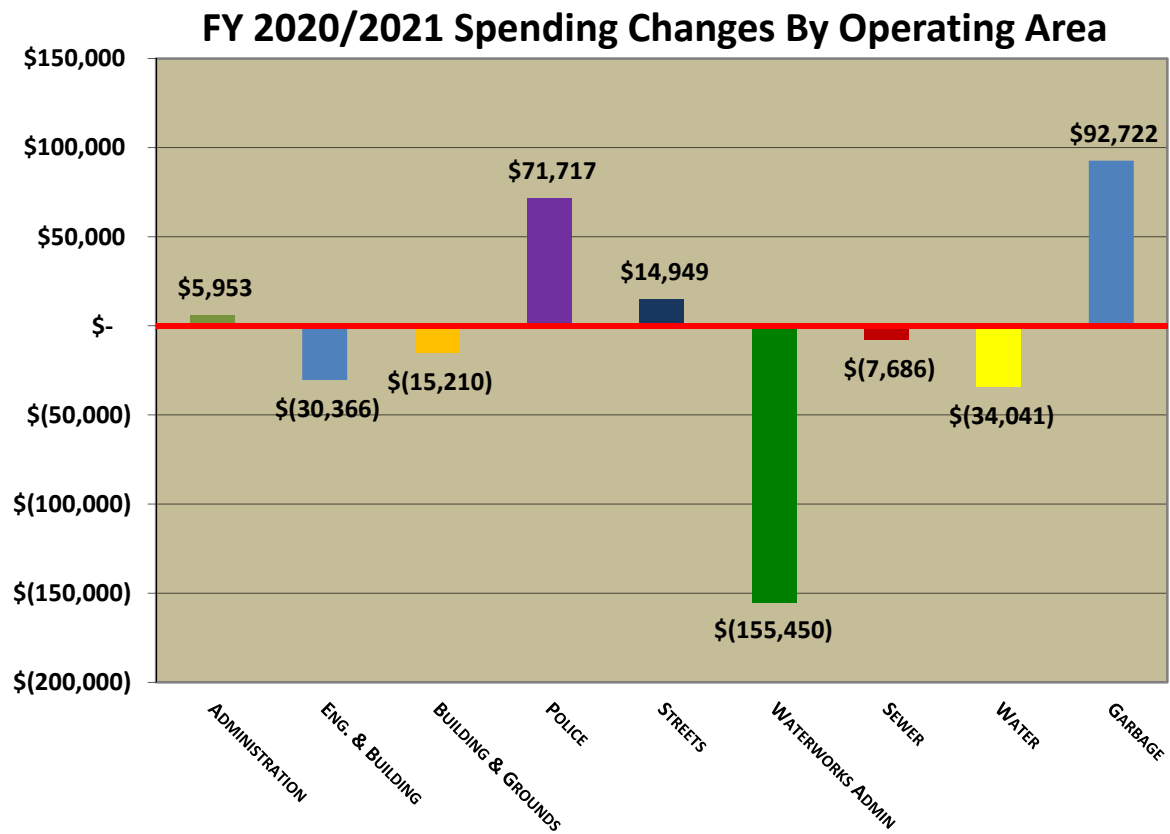
- Revenues in the Garbage Fund came in under budget estimates by \$32,120, but exceeded FY 19 collections by \$18,174.
- Fund expenses are projected to be \$145,000 under budget.
- FY 20 revenues will exceed expenses by approximately \$119,050.

FY 2020-2021 Budget Overview

Please see the attached Budget Highlights sheet for information on the major points of the draft budget. In particular, the draft budget includes the following major points:

- Uncertainty abounds within the budget due to the COVID-19 pandemic. Guidance on revenue estimates calculated by the Illinois Municipal League (issued on 5/4/20) suggested a decrease in Income Tax (LGDF) of 15%, Motor Fuel Tax of 15%, Transportation Renewal Fund (New Fuel Tax) of 10% compared to FY 19/20 levels. The Village's budgeted revenues were adjusted as follows:
 - Reduction of Income Tax by 16%
 - Reduction of Sales Tax by 26%
 - Motor Fuel Tax (combined with Transportation Renewal Fund) by 10%
- General Fund is projected to operate at a surplus of \$22,877. This amount is achieved by foregoing a transfer to Community Capital at FYE 2021.
- Water & Sewer Fund is projected to operate at a loss of \$52,159.
- Total operating spending is down \$57,412 from FY 2019-2020.
- Including the additional costs for CLCJAWA connection fees, FY 20/21 operating spending is down 0.6% across all operating areas from the previous year.

▪ Administration	\$5,953	1.5%
▪ Engineering and Building	(\$30,366)	-17.9%
▪ Building and Grounds	(\$15,210)	-34.7%
▪ Police	\$71,717	3.2%
▪ Streets	\$14,949	1.6%
▪ Waterworks Administration	(\$136,332)	-15.2%
▪ Sewer	(\$7,686)	-1.0%
▪ Water	(\$34,041)	-2.4%
▪ Garbage	\$92,722	6.2%
- Budgeted operating expenses in the General Fund are up \$47,043 from FY 19/20.

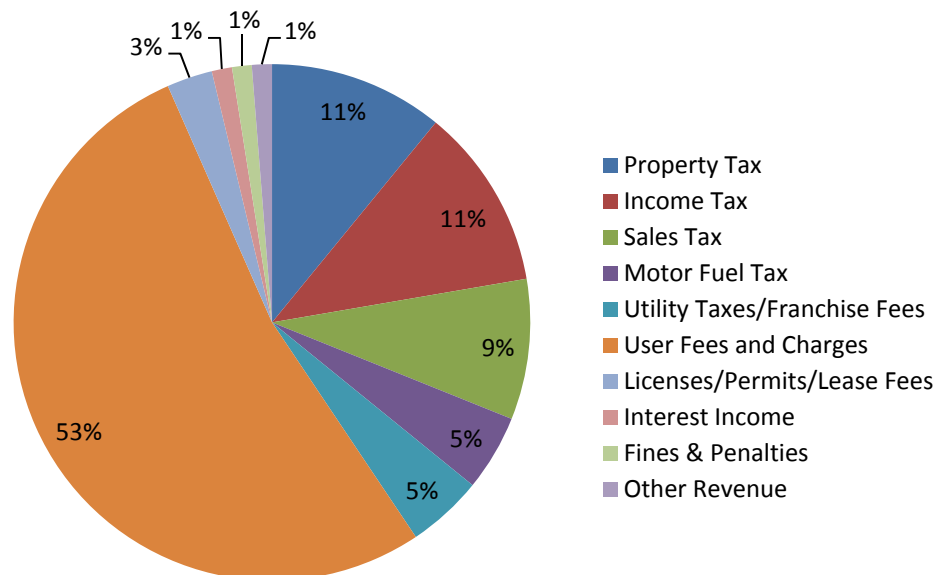


FY 2020-2021 Revenues

FY 2020-2021 Total Revenues All Funds By Type:

Property Tax:	\$1,265,003
Income Tax:	\$1,316,967
Sales Tax:	\$1,018,589
Motor Fuel Tax:	\$549,990
Utility Taxes/Franchise Fees:	\$549,958
User Fees and Charges:	\$6,113,011
Licenses/Permits/Fees:	\$330,825
Interest Income:	\$146,027
Fines & Penalties:	\$142,520
<u>Other Revenue:</u>	<u>\$145,010</u>
Total Revenue All Funds:	\$11,577,900

FY 20-21 Revenues By Type

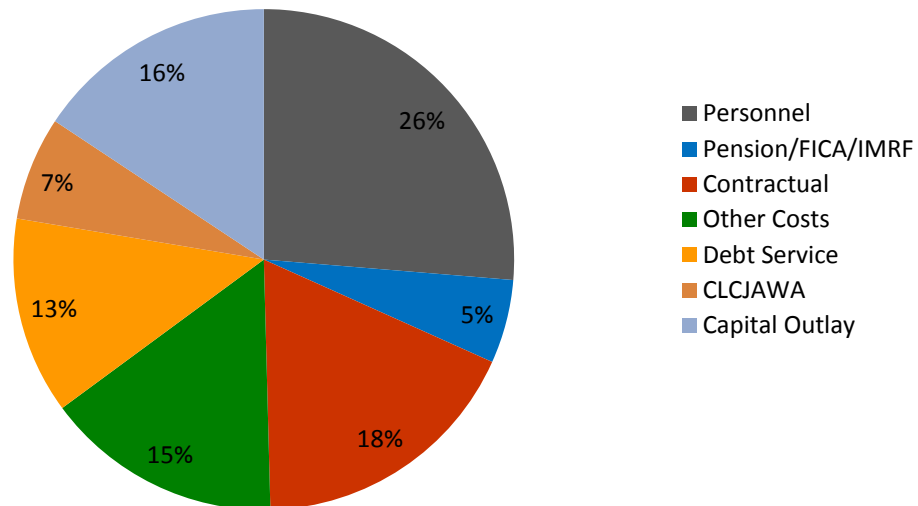


FY 2020-2021 Expenses

FY 2020-2021 Total Expenses All Funds By Type:

Personnel:	\$3,729,255
Pension/FICA:	\$766,156
Contractual:	\$2,531,843
Other Costs:	\$2,171,185
CLCJAWA:	\$948,933
Capital Outlay:	\$2,223,830
<u>Debt Service:</u>	<u>\$1,803,778</u>
Total Expenses All Funds:	\$14,174,980

FY 2020-2021 Expenses by Type



PERSONNEL RELATED COSTS

Since FY 2008 -2009, the Village has made significant changes to operating approaches resulting in staff reductions in all functions. Since 2008, the Village has reduced total full and permanent part-time staffing by almost 33%.

	FY 08/09	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
Administration	6.5	6	6	6	7	6.5
Police	26	22	22	22	19	17
Public Works	19.5	10	10	9	10.5	10.5
Engineering & Building	3.5	.5	.5	.5	.5	0
Total	55.5	38.5	38.5	37.5	37	34

Compared to FY 19/20, the Village's overall personnel related costs (salaries, health insurance, training, etc.) are essentially flat, increasing \$30,850 or about 0.8%. When compared to the 2008-2009 budget, the Village's overall salary expenses are down 7.95%, a savings of \$242,200.

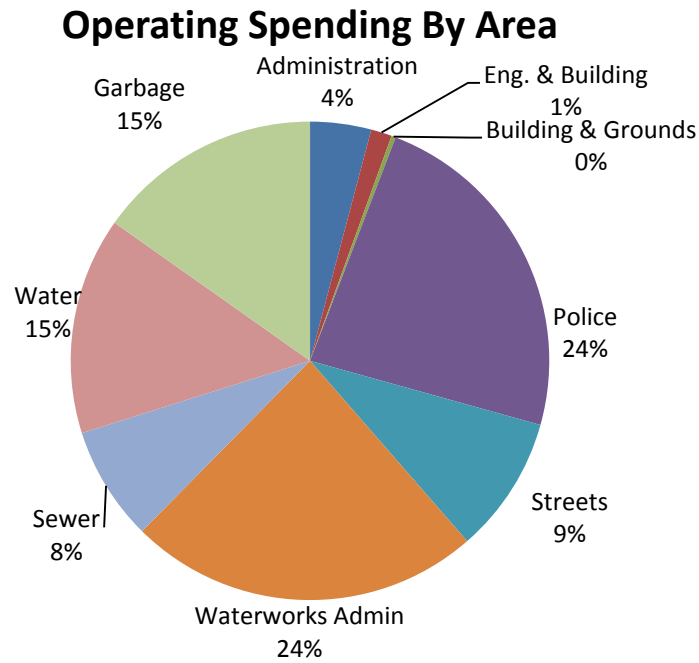
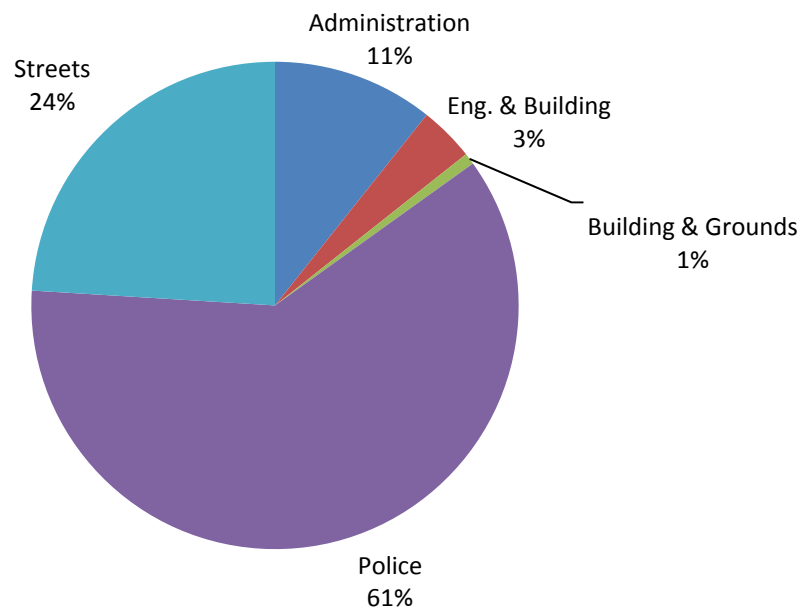
Personnel and Salary Costs by Year (Budget)

	14/15	15/16	16/17	17/18	18/19	19/20	20/21
PERSONNEL	\$3,714,576	\$3,914,676	\$3,731,752	\$3,852,081	\$3,841,682	\$3,698,405	\$3,729,255
% CHANGE	(6%)	5.4%	(4.7%)	3.2%	(.25%)	(3.8%)	.83%

	14/15	15/16	16/17	17/18	18/19	19/20	20/21
SALARIES	\$2,815,438	\$3,020,590	\$2,779,165	\$2,835,410	\$2,887,371	\$2,787,173	\$2,805,550
% CHANGE	(5.6%)	7.3%	(8.0%)	2.02%	1.87%	(4.7%)	1.8%

OPERATING SPENDING BY AREA

The chart below depicts the percentage of spending by each operating area. As you can see, about a quarter of all Village operating spending goes toward police protection while 57% is dedicated to the Public Works functions (Water, Sewer, Streets, Garbage).

**General Fund Operating Spending By Area**

General Fund

General Fund revenues are not completely in the Village's control. Major revenue sources, including income tax, sales tax, use tax, and building permit fee revenue, are dependent on economic climate. Property tax revenues are capped by the tax cap law. On the cost side, this fund includes market driven increasing police personnel costs and unpredictable snow and ice control expenses. For these reasons, the Village must constantly analyze revenue levels and costs in the General Fund.

FY 2020/2021 General Fund revenues are projected to be up \$47,622 from the 19/20 budget, but that is only due to deferring any transfers to Community Capital. Receipts from many revenue streams, most notably sales/use tax and income tax will be dramatically reduced when compared to the previous year based on the COVID-19 pandemic. Income taxes are projected to be over 16% less than actual FY 20 receipts and sales taxes are projected almost 26% lower. Other revenues were adjusted downward due to the economic conditions like building permits and interest. Please refer to the specific revenue sheets included in the budget for more detailed information.

Budget Summary

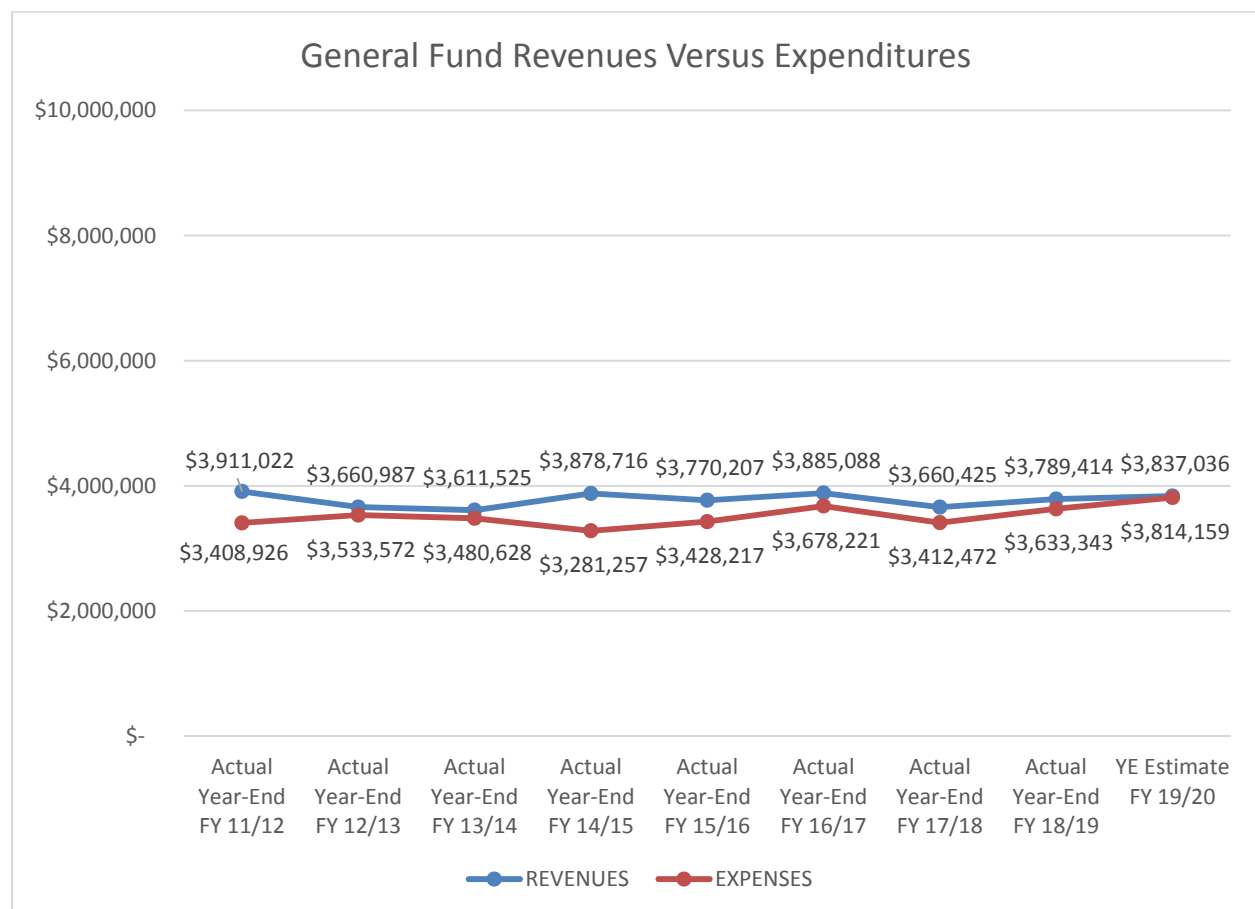
Total Revenues	\$3,837,036
Total Expenses	\$3,814,159
Net Income/(Loss)	\$22,877

General Fund Totals by Year

	14/15 ACTUAL	15/16 ACTUAL	16/17 ACTUAL	17/18 ACTUAL	18/19 ACTUAL	19/20 YEAR END ESTIMATE	20/21 PROPOSED
REVENUES	\$3,611,525	\$3,997,982	\$3,770,207	\$3,885,088	\$3,660,425	\$3,789,414	\$3,837,036
EXPENSES	\$3,480,628	\$3,281,258	\$3,428,217	\$3,678,221	\$3,412,472	\$3,633,343	\$3,814,159
NET INCOME	\$130,896	\$716,724	\$341,990	\$206,867	\$247,953	\$156,071	\$22,877

General Fund Expense History

	14/15 ACTUAL	15/16 ACTUAL	16/17 ACTUAL	17/18 ACTUAL	18/19 ACTUAL	19/20 YEAR END ESTIMATE	20/21 PROPOSED
ADMINISTRATION	\$495,618	\$376,312	\$389,561	\$443,729	\$372,237	\$400,284	\$408,193
POLICE	\$2,156,549	\$2,061,617	\$2,131,771	\$2,166,288	\$2,185,634	\$2,193,958	\$2,322,028
STREETS	\$656,786	\$697,110	\$723,036	\$753,645	\$700,195	\$863,226	\$916,259
ENG & BUILD	\$127,526	\$109,679	\$164,680	\$274,177	\$152,272	\$139,034	\$139,059
BLDING & GRNDS	\$44,149	\$36,540	\$19,169	\$32,126	\$21,480	\$36,841	\$28,620



Water & Sewer Operating Fund

Primary revenues in the Water and Sewer Operating fund are user fees and charges as set by the Village Board. In May of 2017, the Village Board transitioned to a flat per unit rate structure for both water and sewer charges and assume the rate adjustment per the Village's 10-year water & sewer fund financial scenario. Additional revenues were necessary to pay for the increased debt payments associated with the Lake Michigan water internal water system improvements and the cost to purchase Lake Michigan water from the Central Lake County Joint Action Water Agency. For FY 21 total fund revenues are projected at \$4,513,751 and expenses at \$4,565,910. Per recommendation of the 2018 Water/Sewer rate study, the Village Board implemented a flat rate Capital Fee to account for capital costs, CLCJAWA transmission, and other system improvements. In 2020, the Capital Fee will be set at \$4.50 per month.

Expenses in the Water and Sewer fund are down \$197,177 from the 2019/20 budget. This is a result of accounting for a downward adjustment of demand for the purchase of water from CLCJAWA and moving 10% of Public Works employees' salaries and benefits to the General Fund in FY 2020. This year, staff reduced operational expenses and reallocated a percentage of workers compensation to other funds. In FY 2020/2021, this fund is projected to operate at a deficit of \$52,159.

Budget Summary

Total Revenues	\$4,513,751
Total Expenses	\$4,565,910
Net Income/(Loss)	(\$52,159)

Operating Performance by Function Compared to 19/20

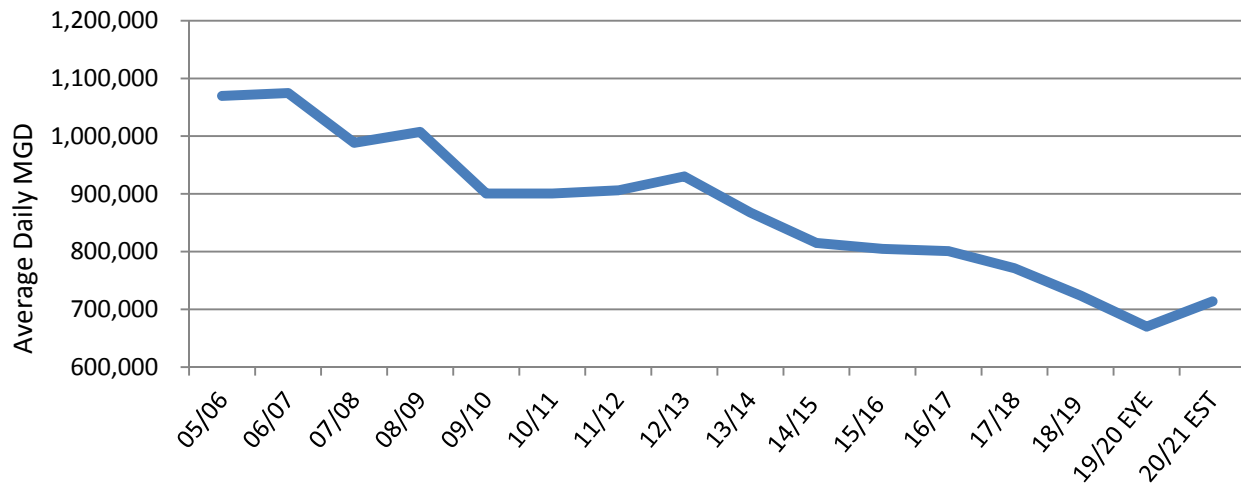
▪ Waterworks Administration	(\$136,332)
▪ Sewer	(\$4,800)
▪ Water	(\$145,210)

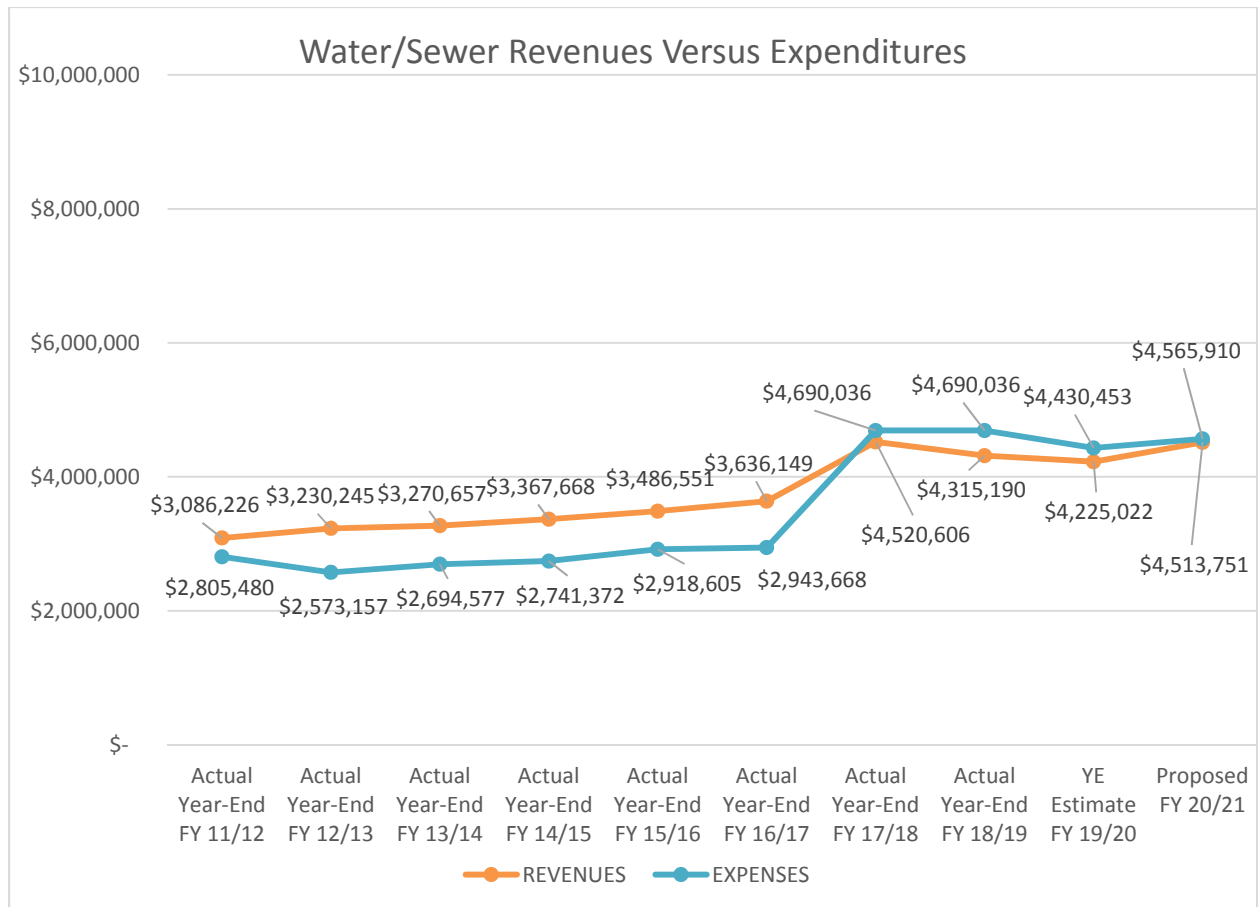
Water & Sewer Operating Fund Totals by Year

	14/15 ACTUAL	15/16 ACTUAL	16/17 ACTUAL	17/18 ACTUAL	18/19 ACTUAL	19/20 YEAR END ESTIMATE	20/21 PROPOSED
REVENUES	\$3,367,668	\$3,486,551	\$3,636,149	\$4,520,606	\$4,315,190	\$4,225,022	\$4,513,751
EXPENSES	\$2,741,372	\$2,918,240	\$3,176,640	\$4,384,620	\$4,690,036	\$4,430,453	\$4,565,910
NET INCOME	\$626,296	\$568,311	\$459,509	\$135,986	(\$374,846)	(\$205,431)	(\$52,159)

Water sales volume, or billed pumpage, continues to decline from 2005-2006 levels. Over the last several years, water usage has been relatively flat with an increase in 12/13 due to a very hot and dry season. FY 2019-2020 saw demand for water usage decrease compared to the previous year. The Summer of 2019 was recorded as one of the wettest seasons in Chicagoland history. Our water demand reflected this dry season. The Village remains conservative in its water sales projections based on the historical water pumpage data. For the purpose of revenue projections, the Village has followed a study published by CMAP (“Changing Water Demand: Projecting water use in the Chicago region to 2050”) that stated water demand would decrease by 20% between 2013 and 2050. This equates to about -0.5% of water demand per year through 2050. This decreased demand is calculated within our financial forecasts for water and sewer revenues.

Water Sales Volume By Year





Garbage Fund

Revenues come from collection of the monthly fee for refuse and recycling. Expenses include the Groot contract and administrative expenses associated with issuing the utility bills. This account is projected to operate at a surplus of \$7,684. The proposed budget assumes the contractor cost escalator and a 2% increase in refuse and recycling rates. The fund will face a deficit this year as the Village will use some of the reserves of the fund to supplement the 2020 Resurfacing Program. The reserves were accounted for in previous budget years.

Budget Summary

Total Revenues	\$1,426,760
Total Expenses	\$1,503,488
Net Income/(Loss)	(\$76,728)

Special Operating Funds

The Village has several special operating funds that receive funding from various sources and have specific expenses. The special operating funds include the Motor Fuel Tax (MFT) fund, Retirement Fund and the Insurance Fund.

Motor Fuel Tax Fund (MFT)

This fund receives revenue from the state distributed motor fuel tax. Municipalities receive a per person amount based upon population. The uses of these funds are restricted by state statute to roadway and right-of-way maintenance. Revenues to the fund increased in FY 2019-2020 due to the implementation of an additional gas tax imposed at the state level. Total revenues are expected to increase by approximately 50%. The new fuel tax will be indexed to inflation.

In 2018, the Village conducted a network-wide assessment of its road infrastructure. The survey showed that the overall network scored at a Fair/Poor level. MFT revenues alone are not enough to maintain the road network at its current condition. Additional investment will be required to reverse the deterioration curve of the streets in our community. The Village adopted a 6-Year Resurfacing Program to increase investment in our road network to improve its overall score.

Cash reserves from other funds will be used to supplement our MFT dollars and increase the economies of scale for our biennial MFT program. This year the Community Capital and Garbage Funds will help with funding our resurfacing program. Streets to be addressed this year are:

- Independence Boulevard from Constitution Court to US 45 (including Concord Court, Windsor Court, Hancock Court)
- Penn Boulevard from Colony Avenue to Hamilton Drive
- Adams Drive from Monroe Avenue to Penn Boulevard
- Northgate Road from Beck Road to High Point Drive
- Meadowlark Circle
- Warbler Court and Thrush Circle

Total investment in the road network will be approximately \$1.5M as we address almost 2.75 miles worth of streets.

Budget Summary

Total Revenues	\$560,633
Total Expenses	\$968,200
Net Income/(Loss)	(\$407,567)

Retirement Fund

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

Budget Summary

Total Revenues	\$183,415
Total Expenses	\$179,742
Net Income/(Loss)	\$3,673

Insurance Fund

The Insurance fund receives revenue from the property taxes levied for property, liability and casualty insurance. In addition, the Water and Sewer and Garbage enterprise funds pay their share of insurance costs directly from those funds.

Budget Summary

Total Revenues	\$107,857
Total Expenses	\$107,857
Net Income/(Loss)	\$0

Capital Funds

The FY 20/21 Draft Budget maintains two separate capital funds, the Community Capital fund and Water/Sewer Capital Fund.

Community Capital Fund

The Community Capital fund receives revenue from the vehicle license fee assessed to every utility bill. In the past, this fund has been used for the purchase and replacement of operating equipment. However, with the creation of the fixed asset funds, this fund can now be used for community improvement projects/new equipment needs as determined by the Village Board. Revenues in the fund will be decreased as the fiscal policy of sharing Sales and Income Tax receipts will be put on hold due to the expected decrease in revenues due to the COVID-19 pandemic.

Budget Summary

Total Revenues	\$518,025
Total Expenses	\$1,984,909
Net Income/(Loss)	(\$1,466,884)

The full list of proposed Community Capital projects can be viewed in the 2020 Capital Improvement Plan.

Water/Sewer Capital Projects Fund

The Water/Sewer Capital Projects fund receives revenue from one-time water and sewer tap-on fees generated from new building construction. These revenues are set apart from operational spending and reserved for one-time system improvements and replacements.

Budget Summary

Total Revenues	\$30,000
Total Expenses	\$293,713
Net Income/(Loss)	(\$263,713)

The full list of proposed Water/Sewer Capital projects can be viewed in the 2020 Capital Improvement Plan. However, there are no projects slated within the fund, and the only expense will be debt service payments.

Vehicle Replacement Fund

This fund establishes a 20-year program for the regular replacement of Public Works and Police fleet vehicles. Truck 54 was originally authorized for purchase in September 2019, but we still have not received delivery of this vehicle. Therefore, the expense has been pushed to the FY 21 Budget. Truck 41

is the F-250 which recently had an engine fire and was totaled out by the insurance. We have received a \$58,000 check from the insurance from our claim which is receipted into this fund. The only Public Works replacement this year would be to replace this vehicle for a low-profile five ton truck at a cost of \$102,500. This expense is estimated before we supply any trade-in vehicles.

Only one squad car is scheduled for replacement this year at an expected cost of \$39,795. Total expenses in the fund will total \$293,295, creating a deficit of \$156,295. However, strong cash balances should remain in this fund through the end of the FY 2032.

Revenues from this fund come from contributions from other related operating funds. For FY 20/21, revenues will total \$137,000. The Water/Sewer Fund will not make a contribution this year.

Non-Operating Funds

The Village operates three non-operating funds: the DUI Fund, Prison Review Fund and the Forfeiture Fund.

DUI Fund

The DUI fund receives revenues from court imposed fines as a result of DUI arrests made within the Village by Lindenhurst Police personnel. The funds are restricted for use in the purchase of equipment and supplies related to the enforcement and handling of DUI arrests.

Proposed expenditures in FY 2020/2021 include:

- | | |
|--------------------------------------|---------|
| • Miscellaneous Uniforms & Equipment | \$5,000 |
| • TASERS | \$1,000 |

Prison Review Fund

The Prison Review fund receives revenue from court imposed traffic citations and can only be used for specific purposes.

Proposed expenditures in FY 2020/2021 include:

- | | |
|-----------------------------|---------|
| • Vehicle Maintenance | \$2,000 |
| • Miscellaneous Contingency | \$1,000 |

Forfeiture Fund

The Forfeiture fund receives revenue from proceeds that result from the forfeiture of vehicles and other property. Funds can only be used for specific purposes.

There are no proposed expenditures in FY 2020/2021.

Financial and Budget Policies

ACCOUNTING POLICIES

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

FUND STRUCTURE AND RESERVES

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

Reserves maintained by the Village shall be in accordance with any adopted ordinances or resolutions. Restricted accounts as set by statute, grant guidelines, or certain indebtedness will be so observed. Unrestricted balances and/or discretionary cash balances will be maintained as outlined in the Fund Descriptions below.

FUND DESCRIPTIONS

General Fund

The General Fund receives revenues from a portion of the Village's property tax, sales tax, income tax, building permit fees, simplified municipal tax, and other miscellaneous fees and taxes. The General Fund provides several major municipal services and is segregated into several different accounts based upon function. These accounts include:

- **Administration** – provides for general administration and management support to the various operating functions of the Village. Also provides finance management, forecasting, accounting, customer service, human resources, risk management, IT support and postal substation.
- **Engineering & Building** – provides coordination of engineering services for Village infrastructure improvements and oversight of construction inspection for new building construction within the Village.
- **Building & Grounds** – this account provides for the maintenance, repair and upkeep of Village grounds and facilities, including facility cleaning, landscaping, system repairs and maintenance of the Veterans Memorial.
- **Police** – this account funds the provision of police protection and law enforcement services.

- **Streets** – provides for the maintenance and upkeep of Village maintained roadways, street signs, right-of-way areas, storm sewers and street and traffic lighting.

Reserve Policy: The cash balance reserve policy for this fund is 75% of the current year's operating expenses.

Water & Sewer Enterprise Fund

The Water and Sewer fund is an enterprise fund that functions as an independent business where user fees and charges should be sufficient to pay all operating expenses associated with the provision of the service. This fund provides the production, delivery and treatment of drinking water, and the collection, treatment and disposal of wastewater. The Water and Sewer fund is segregated into three different accounts based upon function. These accounts include:

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

When setting rates and evaluating expenses, the Village will consider the following principals:

- The Village's Utility Fund must be financially self-supporting. The cost of operating and maintaining the water and sewer systems must be supported by the water and sewer fees and charges collected from customers with no support from other Village funds. If at any time, other Village resources must be used to support the water or sewer system, repayment shall be made in an appropriate amount of time.
- Water and sewer rates and charges shall be kept as low as possible over time. It is possible to keep rates low for a period of time by not investing sufficiently in the maintenance of the water and sewer systems, but eventually the systems will deteriorate and require substantial investments leading to the need for significant and immediate rate increases. The Village seeks to continually reinvest in the water and sewer systems to replace assets as they reach the end of their useful lives.

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

Garbage Fund

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

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

Motor Fuel Tax Fund

The Motor Fuel Tax fund receives revenues from the State-shared tax on motor fuel. This revenue is distributed to municipalities on a per capita basis. This is an encumbered fund where the revenues received can only be spent for specific purposes as outlined by State law. In the past, the Village has elected to spend these funds for residential road resurfacing and salt costs.

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

Retirement Fund

The Retirement Fund receives revenues from a portion of the Village's property tax levied for the payment of employee retirement costs and from contributions from the Village's enterprise funds. This fund pays for the Village's portion of retirement and social security costs.

Reserve Policy: This fund does not have a cash balance reserve policy.

Insurance Fund

The Insurance Fund receives revenues from a portion of the Village's property tax levied for insurance costs and from contributions from the Village's enterprise funds. This fund pays for property, liability and casualty insurance costs.

Reserve Policy: This fund does not have a cash balance reserve policy.

Community Capital Fund

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

Reserve Policy: This fund does not have a cash balance reserve policy.

Water & Sewer Capital Fund

The Water & Sewer Capital Fund receives revenues from connection (tap-on) fees charged to all new development within the Village. This fund has historically provided for water and sewer infrastructure needs, new equipment and equipment replacement needs.

Reserve Policy: This fund does not have a cash balance reserve policy.

Vehicle Replacement Fund

The Vehicle Replacement Fund is a fixed asset fund that reserves funds based upon the 20-year fleet replacement needs to ensure the regular replacement of major fixed assets for Public Works and the Police Department. Costs are determined based upon the 20-year replacement schedule.

Reserve Policy: The cash balance reserve policy is the same buying power today as is anticipated in 20 years.

BUDGET

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

ONE-TIME REVENUES

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

FINANCIAL PLANNING

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

CASH MANAGEMENT

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

The Village will utilize, when possible, the use of electronic debiting of accounts to optimize cash receipts including collections of taxes and user fees. All amounts of money supplied or due to the Village shall be collected as promptly as possible. Money received shall be deposited in the appropriate

accounts no later than the following business day. Disbursements will also be analyzed for electronic fund transfers to optimize timing.

All Village cash accounts will follow statutory guidelines for safety, liquidity, and yield.

DEBT MANAGEMENT

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

FIXED ASSETS

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

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

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

The assets will be depreciated using the straight line method with the half year convention.

The following are estimated useful lives for asset reporting:

<u>Asset type</u>	<u>Examples</u>	<u>Depreciable Life in Years</u>
General Non Infrastructure		
Furniture, office equipment	Desks, tables, chairs, copiers	10
Computer Hardware	Monitors, CPU, Printers	5
Telephone equipment		10
Kitchen equipment	Appliances	12
Cars and light trucks		4
Heavy trucks	Five-yard dump trucks	15
Heavy construction equipment	Backhoes, trucks, dozers, front-end loaders	15
Radio, communications equipment	Mobile, portable radios	7
Custodial equipment	Floor scrubbers, vacuums	5
Grounds equipment	Mowers, tractors, attachments	10
Buildings	Long-term (brick)	50
Buildings	Other (wooden structures)	25
Land improvements	Parking lots, sidewalks, fencing, flagpole	12
Land		No depreciation
General Infrastructure		
Water Transmission Lines	C-PVC, HDPE, Ductile Iron	75
Sewer Transmission Lines	Ductile Iron, Cast Iron, SDR	75
Asphalt Surfaces	Roadway and Bike Path	20
Roadway Grade & Base		50
Concrete Sidewalk		50
Concrete Curb & Gutter		50
Storm Drains		50
Signs	Street names, Directional, Stop, Etc.	25

Maintenance costs which allow an asset to continue to be used during its originally established useful life should be expensed as maintenance cost.



Tentative Budget Calendar for the FY 2020-2021 Budget Process

Distributed 12/4/19

<u>Completion Date</u>	<u>Description of Activity</u>
Nov. 18-22	Six month review of budget and organizational objectives set for FY 2019-2020
Dec. 4	1 st meeting with Supervisors to discuss current budget and direction of new FY 21 Budget development and establish priorities
Jan. 17	Capital Improvement Budget (CIP) items submitted to Village Administrator
Jan. 27-31	CIP discussed with Finance Committee
Feb. 10	Capital Improvement Budget (CIP) Discussed at Village Board
Feb. 14	Operating Budgets (including Boards and Commissions) submitted to Village Administrator
Feb. 24 – Feb. 28	One-on-one meeting with Supervisors; Administrator reviews budget submissions and any potential changes
Mar. 16-19	Human Resources Committee meets to review Salaries/Pay Ranges
Mar. 27	Mayor and Trustees receive draft budget
April 13	Budget Presentation/Workshop
April 8	Send Notice of Public Hearing to Newspaper
April 17	Tentative budget available for public inspection
Apr. 20	Notice Published (at least 1 week prior to hearing)
Apr. 27	Official Public Hearing on Budget
Apr. 27	Village Board Approval of Budget
Apr. 30	Deadline to file certified copy of budget and estimate of revenues with the County Clerk



Village of **Lindenhurst**

Strategic Plan and Goal Development 2020

Prepared by project facilitators:

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NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement and Regional Development

Executive Summary

Strategic planning is a preferred approach to guiding an organization's future rather than making decisions issue by issue. The Village of Lindenhurst ("the Village") engaged the Center for Governmental Studies (CGS) at Northern Illinois University (NIU) to facilitate a strategic planning workshop with Board and senior staff members in January of 2020. Prior to the workshop, several focus groups were held with community stakeholders to gather input on their vision regarding the Village's future. With the focus groups as a starting point for discussions, the strategic planning workshop provided a positive atmosphere for the Board and senior staff members to work together and collaboratively review and develop the Village's visions of the future and strategic goals to determine where it is the Village wants to go as an organization and as a community. As was discussed and reviewed during the workshop, executive-level workshops and strategic planning sessions are a staple of good governance and leadership for progressive organizations.

Prior to the strategic planning process, staff reviewed and updated the Village's vision and mission statements as well as the core principles. While these were not reviewed during the strategic planning workshop retreat, they continue to serve as a guide for driving the Village towards the future direction they wish to go.

Vision Statement

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

Mission Statement

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

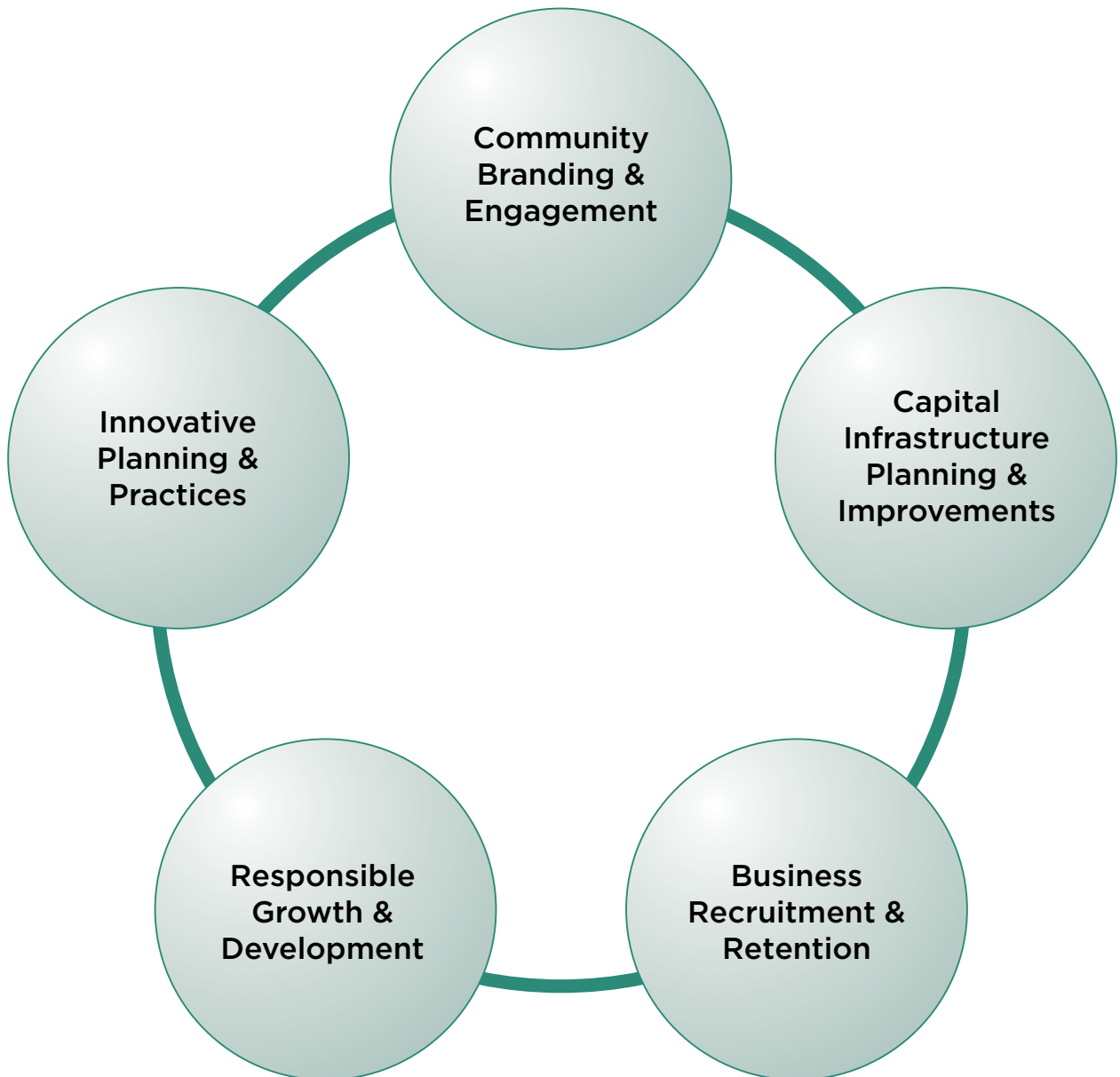
Core Principles

Vision	Embracing innovative solutions for a better future.
Accountability	Demonstrating transparency through ethical, efficient government.
Leadership	Inspiring and expecting the best of ourselves, each other, and our community.
Unity	Connecting people through collaborative engagement.
Excellence	Striving to be our best through integrity, teamwork and exceptional customer service — nurturing a friendly, desirable place to live.

Strategic Priorities

Ultimately, five key strategic priority areas were identified as an outcome of the process highlighting activities and initiatives that the Village should focus on in both the short- and long-term. The strategic priority areas identified as a result of the strategic planning process [in no particular order] are illustrated below.

Strategic Priority Areas



Strategic Goals

After discussions regarding the visions for the future, important topics, strengths, weaknesses, opportunities, and threats for the Village, participants were asked to identify short - and long-term goals. After the goals were developed, participants were then asked to classify each goal according to a matrix model of complexity and time. Agreed upon criteria were used to classify a goal as short- or long-term and as complex or routine (please see full report for defined criteria).

Following the classification exercise, the Board was asked to delineate, via an online ranking exercise, which goals should be given the highest priority. In total, the group developed seven short-term routine goals, six short-term complex goals, four long-term routine goals and six long-term complex goals. The top three goals from each category are offered as a process “snapshot” representing the most important strategic goals or priority areas for the Board and staff to address in the months and years ahead (see below). For a full review and appreciation of all the strategic goals and priority areas presented, discussed and ranked, please refer to the full report.

SUMMARY OF TOP 3 GOALS ORGANIZED IN TIME/COMPLEXITY MATRIX

Short-Term Routine Goals

- Explore the possibility of implementing a TIF District to help with redeveloping Linden Plaza/Grand Avenue commercial corridor
- Prioritize current stormwater needs and develop plan to fund and implement stormwater projects
- Work to enhance communication and engagement between the Village and the community

Short-Term Complex Goals

- Develop and implement a redevelopment plan for Linden Plaza and Grand Avenue commercial corridor
- Identify and explore business attraction strategies
- Explore annexing property, especially at Routes 132 & 45 to establish defined boundaries

Long-Term Routine Goals

- Implement a long-term Capital Improvement Plan focused on proactive infrastructure repairs and sustainability (e.g., reduction of electric use, solar power, rain gardens, enhanced water storage)
- Continue to explore and evaluate potential additional revenue sources
- Conduct an organizational review and advancement study to evaluate staff roles and responsibilities: identify efficiencies, explore technology upgrades and improvements

Long-Term Complex Goals

- Execute identified business attraction strategies
- Explore possibilities and workable approaches to mitigate flooding issues
- Work to engage stakeholders to create a community brand and defined identity for the Village

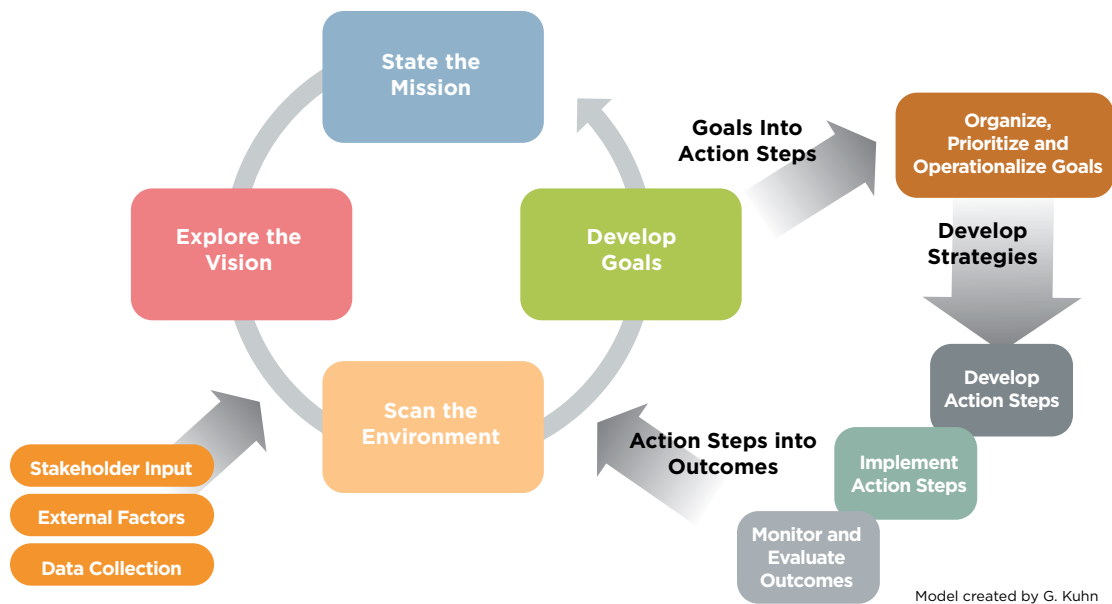
Introduction

As an organization, the Village has placed itself among the special class of governmental entities that have made a commitment to formalized strategic planning and goal setting exercises (Figure 1). As Village leaders are aware of, strategic planning is not a new phenomenon for progressive communities and government agencies. Policymaking boards and staff in both private and public organizations, including the Village, recognize the value of such processes. This important work will serve the community well into the coming years.

The Board and senior staff members gathered in January 2020 to discuss the Village's vision, important policies, topic areas, develop goals, and ultimately establish the future direction for the Village. The strategic planning workshop provided a positive atmosphere to set aside time to methodically, strategically, determine where it is the Village wants to go as an organization. As was shared with the Board and senior staff members at the conclusion of the workshop, the organization should resist the temptation to rearrange priorities as the fiscal year moves along. It is important to adhere to the results of the Board and senior staff members' efforts throughout this process and the Village's budgeting process.

Keep in mind that the judicious use of the Village's limited resources (including financial resources and professional staff time) will be the key to good results. These high standards can place a strain on the organization, as excellence requires adequate staff time, expertise, and resources. In the end, quality policies and quality implementation equate to tough choices in setting priorities and allocating resources. Only a limited number of goals and objectives can be effectively managed and implemented at any given time. In a very realistic sense, clear and stable priorities must be maintained if the Village desires to stretch its resources as far as they can go.

Figure 1. Strategic Planning Model*



**Model generally represents the steps that are taken for this type of initiative.*

Pre-Workshop:

Taking Stock, Stakeholder Focus Groups

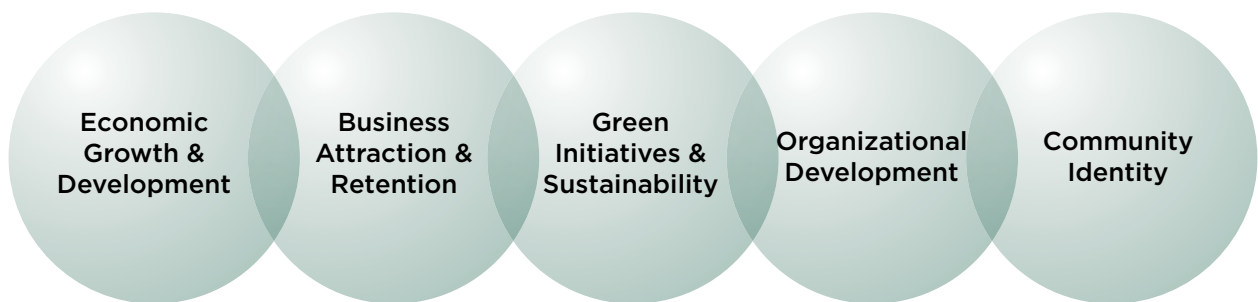
This pre-workshop component is an important piece designed to help ground the environmental scanning portion of the process. Listening is vital to planning, and these steps are an important part of “taking stock” and helping to understand current Village policies and operational perspectives, perceptions and preferences. In total, three (3) focus groups were held with community members and Village staff with approximately 12–20 participants in each session.

These focus group sessions included:

- Village front-line staff
- Community stakeholders
- Residents

The focus group sessions were designed to serve as a primer for the strategic planning process. The information presented next in summation was designed to add *exploratory and thematic information* for the Board and Senior Leadership Team to consider during the strategic planning workshop session. As a result of the three focus group sessions and the responses recorded, the facilitators identified five overarching themes that emerged during the environmental scanning process. The themes represent important topic areas that the Village should direct efforts towards over the next 3-5 years. The themes are presented below [in no particular order]. Please see [Appendix A](#) for a full summary of all focus group questions and aggregated responses for each theme.

Environmental Scanning — Overarching Themes



Outline of Workshop:

Leadership Exercises and Discussion Sessions

Session I. Introduction Exercise — Icebreaker and Visioning

The format for all of the discussion sessions used in the planning effort employed approaches that were highly participative and interactive. The process was informed by the environmental scanning components and the identified strengths, weaknesses, opportunities and threats for the Village. The workshop facilitators utilized a group discussion approach called *'Nominal Group Technique'* where participants were assured equal opportunities to speak and share opinions by the facilitator. During the workshop sessions, individuals had the opportunity to generate and share their ideas, as well as participate in group activities allowing them to weigh alternatives and refine their thinking through dialogue. As ideas were shared and debated, the group worked steadily toward a consensus regarding organizational values, purpose, future directions, and priorities.

Each participant engaged in a visioning exercise by selecting two items from the “garage sale” table, and using them to answer two questions. The first item was used to answer the visioning question, “In 10-15 years when I return to the Village, I hope to see, or think I will see...,” in regards to services, programs, staffing levels, capital needs and general concepts that should or would be present in the Village at these intervals. The second item was related to the question, “What are some important topics the Village will need to address in the next 1-3 years?” Participants were asked to think about their ideas ahead of time and then be ready to share them with the group during the first session of the workshop. This was a brainstorming exercise—all ideas about the Village’s future were encouraged and shared. No evaluative or judgmental debate was permitted during this session. Below is a summary of those answers.

Exploration of the Village of Lindenhurst’s Desired Future Condition: Visions of the Future

Garage Sale Item	Visions of the Future
Helmet	Bike path connectivity and network through the community. Physically appealing downtown area (e.g., Village Green vision)
3M Hooks	Have a community brand. Have Lindenhurst’s name on more entities (e.g., Library entrance). Have more name recognition and promote the Village. Have an established identity
Play-Doh	Path and sidewalk connectivity throughout the community. Be able to bike from the north side of the Village to the other side without having to go on the highway. Establish the community’s identity, keep the family focus and atmosphere, offer family activities different from Gurnee
Memory chip	A small hospital (non-profit) in the Village. A different economic development landscape and the ability for the Village to respond successfully, address and invest in technology changes and community expectations
Hand sanitizer	Lindenhurst is growing but growing clean and remains family-friendly

Garage Sale Item	Visions of the Future
Valve	Water main replacements with less interruptions. One hundred percent of old mains replaced and no longer use 4 inch valves.
AT&T	Evolving technology in police functions and services – continue to remain efficient, increase officer safety, online reporting, don't lose interactions/engagement with residents
Police car	Strong/supportive Police Department with well-trained officers who have the technology and equipment they need to be successful. Maintain interactions and relationships with the community
Drafting compass	Centralize Village services in a unified building – municipal complex
Brick	A town center (Linden Plaza), availability and accessibility of local goods (e.g., hardware store), fine dining options, entertainment options, mixed-use development
Fidget spinner	Lindenhurst is a place with vitality, youth, a trendsetter, sustainable, constantly moving forward – staying vibrant

Additional Notes:

A consistent amount of open space devoted to the enjoyment of the outdoors.

A complete buildout of the Village's corridor along Grand Ave. and 45

A vibrant downtown area, most likely at Linden Plaza location, but could also be at 45 and Sand Lake

Exploration of the Village of Lindenhurst's Important Topic Areas/Issue

Garage Sale Item	Important Topics/Issues
Wire	Address issues with the overhead power lines throughout the community and downtown area (i.e., often go down/lose power)
Pipe	Continue moving forward with stormwater projects and road improvements (e.g., Valley Road), move forward and fund infrastructure projects to enhance the beautification of the Village
Pipe	Aging wastewater infrastructure – reduce inflow and infiltration, update treatment plant
Fire truck	Funding for roadway improvements
Fire hydrant	Continue high-quality water supply
Illinois MPP	Become a small business hub with no empty buildings. Help keep a sense of community and promote economic development
Police car	Police recruitment and retention strategies
Brick	Growth and development, need to create gathering places and family activities
CD	Failing technology in lift stations, need funding for technology upgrades
Hard hat	Construction and complete streets, review streets that can be complete
Fish	Be vibrant to stand out – attract attention, be bold, be better than our neighboring communities/think differently

Session II. Surrender or Lead

Participants were introduced to a leadership exercise entitled “Surrender or Lead.” The premise is that participants work to develop responses to some simple, but effective and thought-provoking questions. Participants were asked to respond to a series of structured questions designed to initiate discussion and reveal hopes, perspectives, challenges, opportunities or possible barriers based on the collective view of each participant’s team. The group’s responses were recorded on flip chart paper and are reported below. Bolded sections are key phrases that the group provided in response to the exercise’s open questions and prompts.

Group #1

1. We want to **create a higher sense of community**, but **need involvement from all stakeholders**.
2. The two most important things to focus on are **vision** and **goals** because **that will form our identity**.
3. If it weren’t for **community partnerships**, we would be **limited in our progress**.
4. We need to finally **take a bold step**.
5. **Creation of our identity** will have the biggest impact on the Village in the coming 2-3 years.

Group #2

1. We want to **grow the Village**, but **remain family-oriented**.
2. The two most important things to focus on are **identity** and **infrastructure** because **these are essential aspects of who we plan to be**.
3. If it weren’t for **money**, we **wouldn’t be here**.
4. We need to finally **take the lead and be open to change**.
5. **Grand Avenue completion** will have the biggest impact on the Village in the coming 2-3 years.

Group #3

1. We want to **make Lindenhurst the best it can be**, but **remain fiscally responsive**.
2. The two most important things to focus on are **infrastructure** and **economic development** because **these are the top expectations of our residents**.
3. If it weren’t for **lack of funding**, we would **build our own downtown center**.
4. We need to finally **think big and bold**.
5. **Condition of the State of Illinois** will have the biggest impact on the Village in the coming 2-3 years.

Session III. Environmental Scanning: Internal and External S.W.O.T Analysis

The next step of the strategic planning process involved reviewing and accounting for the internal and external factors present in the environment that can potentially influence the success of the Village, both negatively and positively. Given the exploratory statements and challenges raised in the Surrender or Lead exercise, participants were then asked to identify what constraints and practical difficulties are likely to be encountered that will make it challenging to achieve the desired future state. These elements included both internal and external factors, conditions, trends, regulations, agencies, resources, etc. Furthermore, participants were asked to identify the organization’s **strengths (S)** and **weaknesses (W)**. In what areas does the Village regularly excel, and in what areas are there difficulties or shortcomings in terms of expertise, resources, training, etc.? What **opportunities (O)** are on the horizon that can be used to the Village’s advantage? Conversely, what trends or **threats (T)** lie ahead that would be obstacles or hindrances?

S.W.O.T. EXERCISE (Strengths, Weaknesses, Opportunities, Threats)**Internal**

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Experienced staff • Fiscally responsible • Fiscal position • Lakes • Schools • Parks • Forest preserve • Library • Intergovernmental relations with other governments • Housing - mixed housing and new development for downsizers • Location -near Milwaukee and Chicago • Transportation • Technology • Infrastructure • Facilities • Lake water • Utility capacity • Safe • Quality of life 	<ul style="list-style-type: none"> • Low revenue operation • Property maintenance issues • Identity, branding • Non-resident property owners • Cost of development including fees • Housing - don't have millennial-type housing/ apartments • Location - Amongst other retail centers • Infrastructure • Community involvement • Reluctance on bold ideas by the community • Training and access to training • Lack of economic development - strategies, mechanism, programs • Land inventory

External

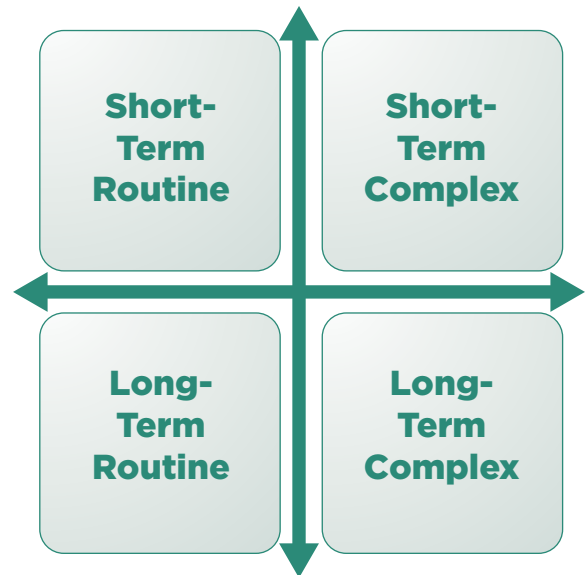
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Grand Avenue project (enhance safety/attract businesses) • Undeveloped/vacant property • Annex property • Public transportation • Community involvement • Expiring boundary agreements • Community branding/identity and name recognition • Partnership/working with the County • Intergovernmental collaboration • Social media • Provide enhanced quality of life • Mixed-family housing — attract younger population • Location • Embrace more bold ideas • Technology — leverage to improve efficiencies • Future workforce • Succession/workforce planning • Infrastructure improvements • Revenue diversification 	<ul style="list-style-type: none"> • State of Illinois • State of Wisconsin • Property maintenance issues • Expiring boundary agreements • Lack of intergovernmental cooperation • Social media • Lack of local community stakeholders (e.g., absentee landlords) • Location • Technology — Cybercrime • Future workforce — retirements • Aging infrastructure

Session IV. Nominal Group Goal Identification

With the preceding sessions as a sound foundation for **goal-setting**, the final session was a healthy group discussion of goals and/or action items needed to achieve the future visions as expressed by the group. To begin the process, participants returned to the groups they had worked with during the previous exercise. Each member was allotted time to highlight the three or four most important policy and program goals that they think the Village should accomplish in the next one to five years. The groups then shared their short- and long-term goals with the larger group. Goals that participants developed could be highly specific or general.

Classification. At the end of the open discussion, participants were asked to classify each goal according to a matrix model of time and complexity (Figure 2). Agreed upon criteria were used to classify a goal as short- or long-term and as complex or routine. The purpose of the exercise is to group goals of roughly the same type together so when prioritization occurs, the participants can avoid the problem of comparing “apples to oranges.”

Figure 2. Goal Time & Complexity Matrix
Developed by Professor G. Gabris



The agreed upon criteria used for classifying goals as either short- or long-term and routine or complex involved the following: **Short-term goals** were those goals that could or should be completed or substantially underway in the next one to three years. **Long-term goals** were those goals that could or should be completed or substantially underway within a three to eight year timeframe. **Routine goals**, although not necessarily simple or easy, were goals that could be accomplished with a strong commitment by the Village, and could likely be accomplished within present budget streams, some modest outside assistance, or with minor task or staff reallocations. **Complex goals** were goals that required extraordinary resources, specialists, funding, or the agreement of outside organizations or agencies, or, a private partner/contractor.

Open Group Discussion and Consolidation of Goals

This final phase of the discussion served as the forum for Board and staff members to discuss, evaluate, and debate the ideas and goals offered by each participant in the previous sessions. Participants were asked to give their opinions, evaluations and judgments of the worthiness and value of different policy objectives.

Prioritization of Goals

After the workshop, each Board member was asked to delineate, via an online ranking exercise, which goals should be given the highest priority. The Board was provided an online ranking tool where point values were assigned to each goal in each quadrant of the time and complexity matrix by individuals. The calculation of goal prioritization consisted of “forced ranking” where the ranking of each identified goal is averaged by the rankings given by all participants. For example, if a goal were given the scores of 2, 5, 6, 6, 1, 2 and 3, the average total would be 3.57. **The lower the score, the higher the priority.** Again, the average totals were based on the ratings provided.

The following illustration presents the Board’s **top three goals**, within each quadrant, as they emerged from the consensus ranking exercise (Figure 3). The top three goals are offered here as a process “snap shot” of the most important strategic goals or issues areas for staff to address in the months and years ahead. In total, the group developed seven short-term routine goals, six short-term complex goals, four long-term routine goals and six long-term complex goals.

Figure 3. Top Three Goals within Each Quadrant of the Time and Complexity Matrix

Short-Term Routine Goals

- Explore the possibility of implementing a TIF District to help with redeveloping Linden Plaza/Grand Avenue commercial corridor
- Prioritize current stormwater needs and develop plan to fund and implement stormwater projects
- Work to enhance communication and engagement between the Village and the community

Short-Term Complex Goals

- Develop and implement a redevelopment plan for Linden Plaza and Grand Avenue commercial corridor
- Identify and explore business attraction strategies
- Explore annexing property, especially at Routes 132 & 45 to establish defined boundaries

Long-Term Routine Goals

- Implement a long-term Capital Improvement Plan focused on proactive infrastructure repairs and sustainability (e.g., reduction of electric use, solar power, rain gardens, enhanced water storage)
- Continue to explore and evaluate potential additional revenue sources
- Conduct an organizational review and advancement study to evaluate staff roles and responsibilities: identify efficiencies, explore technology upgrades and improvements

Long-Term Complex Goals

- Execute identified business attraction strategies
- Explore possibilities and workable approaches to mitigate flooding issues
- Work to engage stakeholders to create a community brand and defined identity for the Village

As part of the overall planning process, the strategic planning team developed a total of 23 goals. The above summarizes only the top 3 priorities as arranged in the time and complexity matrix. For a full review and appreciation of all the strategic goals developed, discussed and ranked, please see [Appendix B](#).

Strategic Priority Areas

Ultimately, five key strategic priority areas were identified as an outcome of the process highlighting activities and initiatives that the Village should focus on in both the short- and long-term. The strategic priority areas identified as a result of the strategic planning process [in no particular order] are illustrated below.



Conclusion

The value of the strategic planning process will only be realized if it is used as an active working guide to both the Village's leadership team and staff as the issues explored during the strategic planning process are pursued. It is designed to capture the content of the discussions and to assist the Village in developing action plans in a follow-up session for appropriate committees, departments and elected officers.

What is apparent from the exchange of ideas and dialogue during the discussion sessions and the strategic planning workshop is that the Village is fortunate to have progressive leadership and a management team that is looking ahead and committed to strategic thinking and planning. One noted observer summarized the challenges of organizational progress this way:

*"The art of progress is to preserve order amid change,
and change amid order..."*

— A.N. Whitehead

We wish you well with the ambitious year that lies ahead.

The image shows two handwritten signatures in black ink. The first signature is for Greg Kuhn, featuring a large, stylized 'G' and 'K'. The second signature is for Jeanna Ballard, written in a cursive script.

Greg Kuhn and Jeanna Ballard, Session Facilitators

Appendix A:

Focus Group Summary Themes & Responses

Focus Group Summary

One of the key analytical techniques used for focus group notes is an analyst's search for key phrases, words, or terms that cut across all groups. Coding is done by analysts' individual readings of the data, followed by key term searches with the aid of document software. The words and phrases listed below present the results of the study team's analysis of the collected focus group notes. At a glance, the reader can discover what terms were used or referred to most frequently in the feedback notes. Using individual analyst's coding, the researcher identifies terms that recur across groups and across questions. The results are revealing in that, they highlight key topics or issues that should be weighed and considered when proceeding with strategic planning discussions.

The information that follows is a summary of key themes and topics that emerged during the exploratory focus group/outreach sessions. The sessions were designed to serve as a primer for the strategic planning process. The information that is presented in this summation was designed to add *exploratory and thematic information* for the Board and Senior Leadership Teams to consider during the strategic planning workshop sessions.

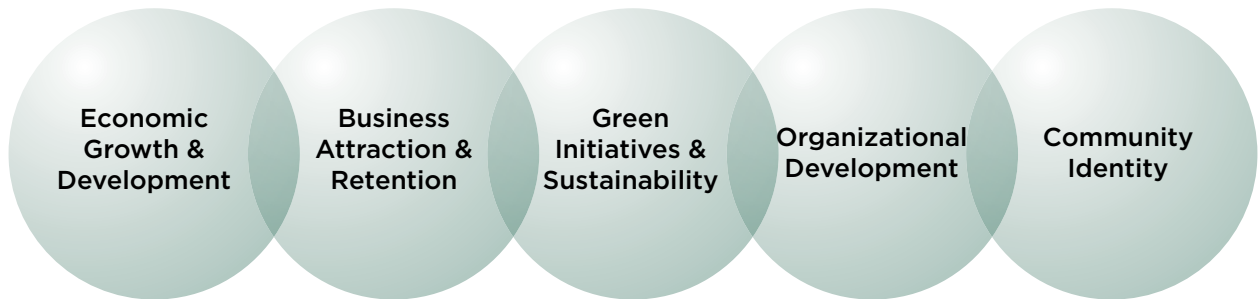
The same exploratory focus group discussion questions were asked to each focus group and are listed below:

1. How would you describe the Village of Lindenhurst to a stranger or someone who doesn't live or work here?
2. If you left Lindenhurst tomorrow, and didn't return for 10-15 years, what do you think you'll see, or what do you hope you'll see, when you return?
3. What do you like best about Lindenhurst? Related to that, what are the strengths/greatest assets of the Village? Opportunities?
4. Can you identify areas or topics in need of attention or improvement? Related to that, what are the weaknesses/greatest needs in Lindenhurst? Threats?
5. What are/should be the top priorities for the Village over the next 3-5 years?
6. If you could change or initiate one key item or thing about the Village, what would it be?

Overall Themes

The data below were derived from the analysis of the bundled focus group data. Using qualitative analysis techniques such as reviews of phrases, developing sorting categories, and conducting word counts, the following comment themes, topics, and phrases surfaced.

Environmental Scanning — Overarching Themes



Economic Growth & Development

- Re-design/re-develop plaza area (e.g., mixed-use, more small businesses, attract younger demographics, modernize, beautify) or address blighted issues
- Entertainment districts (e.g., music venue, incorporate different cultures, varied options for varied ages)
- Look into annexing land for future development
- Diversified tax base (e.g., commercial, small business, industry, etc.)
- Attract young talent to the community
- Think big picture (cohesion between development and community values)
 - *Comparison to 2018 Community Survey: 84% of respondents ranked economic and business development to be an important issue for the Village to consider*

Business Attraction & Retention

- Thriving and well-developed business park
- Business development plan (e.g. balance of businesses, culture, and arts)
- Encourage 'shop small' initiatives
- Business incentive options/packages for new and existing businesses
- Strategic approach to business development (e.g., what businesses are needed and that can also be sustained to help the community thrive and grow)
 - *Comparison to 2018 Community Survey: Local Availability of needed goods and services ranked as one of the Bottom 10 Attributes (4/10) and 30% of respondents it as Very or Somewhat Dissatisfied*

Green Initiatives & Sustainability

- Connectivity throughout the community (e.g., sidewalks, benches, bike paths, walkable destinations)
- Code enforcement
- Green initiatives incorporated with development
- Protect and maintain green space and forest preserves
- Long-range plans for lakes – address the sediment problems
- Make sure business and commerce growth are harmonious with nature
 - *Comparison to 2018 Community Survey: Fairness and consistency of code and ordinance enforcement ranked as one of the Bottom 10 Attributes (7/10) and 26% of respondents rated it as Very or Somewhat Dissatisfied*
 - *Comparison to 2018 Community Survey: 72% and 61% of respondents ranked parks and green spaces and lakes management (respectively) as an important issue for the Village to consider*

Organizational Development

- Succession planning
- Align staffing levels with service demands and expectations
- Staffing evaluation and recommendations
- Development opportunities for staff
- Establish clear priorities and expectations
- Be open to change
- Communication plan to reach and engage with more residents
- Emergency management planning (e.g., plan for the next crisis)
 - *Comparison to 2018 Community Survey: Professionalism of police officers and staff ranked as one of the Top 10 Attributes (7/10) and 83% rated it as Very or Somewhat Satisfied*
 - *Comparison to 2018 Community Survey: 72% of respondents were Very or Somewhat Satisfied with availability of information about Village programs, events, services, and issues. However, 21% were Very or Somewhat Dissatisfied with government's efforts to actively seek input from citizens*

Community Identity

- Create a downtown development plan
- Establish a community identity
- Downtown as a destination - gathering place for the community that has a hometown feel
- Niche for community – draw people in
- More gathering places outside of the downtown
- Community workspace
- Utilize the lakes as part of Lindenhurst's identity
 - *Comparison to 2018 Community Survey: Overall image and reputation of the Village ranked as one of the Bottom 10 Attributes (10/10) and 19% rated it as Very or Somewhat Dissatisfied*

Strengths

- Experienced, knowledgeable and responsive staff
- Safe community
- Library
- Inter-governmental and community organization cooperation
- Park District
- Grand Avenue project (e.g., help with connectivity, economic growth)
- Lake Michigan water
- Involved residents
- Forest preserves, parks and lakes
- Fiscally responsible
- Schools
- High-level of services
- Lindenfest

Opportunities for Improvement

- Lack of diversity
- Identity crisis – who is Lindenhurst?
- Small businesses not supported by community enough
- Lack of community volunteers
- Variety of businesses
- No downtown/destination
- Aged/failing infrastructure
- Lack of funding for capital improvements
- Village staffing levels
- Resistant/slow to change
- Motivation for businesses to locate in Lindenhurst
- Communication
- Lack of prioritization and clear expectations
- The plaza
- Piecemeal development – no cohesion

Appendix B:

Prioritized Strategic Short- and Long-Term Strategic Goals

SHORT-TERM ROUTINE GOALS	GROUP AVERAGE
Explore the possibility of implementing a TIF District to help with redeveloping the Linden Plaza	1.9
Prioritize current stormwater needs and develop plan to fund and implement stormwater projects	2.3
Work to enhance communication and engagement between the Village and the community	3.3
Develop a village-wide succession plan and identify areas for improved efficiencies, specialized training and cross-training opportunities	4.6
Develop a drainage improvement/culvert 50-50 replacement plan	4.7
Review and determine current and upcoming SWALCO contract(s)	5.6
Update and implement refinements in the command structure for the Police Department	5.7

SHORT-TERM COMPLEX GOALS	GROUP AVERAGE
Develop and implement a redevelopment plan for the Linden Plaza	1.4
Identify and explore business attraction strategies	1.9
Explore annexing property at Routes 132 & 45 to establish defined boundaries	4.0
Develop strategies to enhance the preservation of the Village's water treatment plant capacity through reduction of infiltration and inflow	4.4
Examine FAU possibilities throughout the Village including County Place Drive and Valley Drive	4.6
Create a village-wide sidewalk connectivity plan	4.7

LONG-TERM ROUTINE GOALS	GROUP AVERAGE
Implement a long-term Capital Improvement Plan focused on proactive infrastructure repairs and sustainability (e.g., reduction of electric use, solar power, rain gardens, enhanced water storage)	1.7
Continue to explore and evaluate potential additional revenue sources	2.3
Conduct an organizational review and advancement study to evaluate staff roles and responsibilities: identify efficiencies, explore technology upgrades and improvements	2.6
Explore plans to expand the Public Works garage to enhance work space and functionality	3.4

LONG-TERM COMPLEX GOALS	GROUP AVERAGE
Execute identified business attraction strategies	2.0
Explore possibilities and workable approaches to mitigate flooding issues	3.3
Work to engage stakeholders to create a community brand and defined identity for the Village	3.4
Create a development plan for open/vacant properties to help solidify boundaries and explore annexation possibilities	3.6
Explore approaches and establish a plan to create a town center	3.7
Examine possibilities for a redesign of the water distribution system interconnection with Lake Villa and Central Lake County Joint Action Water Agency (CLCJAWA)	5.0

Village of Lindenhurst



2020 Capital Improvement Plan (CIP)

2020 Capital Improvement Plan



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.

The Village currently uses various capital funds for infrastructure and community improvements. These include:

- Community Capital Fund
- Water/Sewer Capital Fund
- Motor Fuel Tax Fund
- Public Works Vehicle Replacement Fund
- Police Squad Car Replacement Fund

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 over the next 20 years.
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 five primary objectives when evaluating the priority of projects:

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

To reinforce the themes outlined in this memo, there will be corresponding numeration in the capital improvement projection.

Planning Process

The planning process for the Capital Improvement Plan is a multi-step process and includes the following steps.

1. Annually, staff will prepare a draft CIP that includes revenue projections and proposed projects and costs.
2. The Draft CIP will be reviewed annually by the Village Board.
3. After this review, the Village Board will consider taking action as specified in the Recommendation section of the CIP.
4. Staff will prepare a final CIP to include any Village Board decisions/modifications.
5. Staff will begin preparation of capital projects to be included in the next budget year.

Existing Village Infrastructure, Facilities and Major Equipment

- Well water distribution system that includes 6 well houses, 9 wells, two water towers that hold 750,000 and 500,000 gallons, a 1,000,000 gallon reservoir, and 62 miles of watermain.
- 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.
- 94.3 lane miles of streets and rights of way.
- 5,312 parkway trees.
- 134 Village-owned streetlights.
- 728 fire hydrants.
- Village Hall and Garage area
- Public Safety Building
 - Radio antenna
- Public Works Garage
 - Salt dome
 - Material storage area
 - Fuel station (limited use)
- Veteran's Memorial
- 8 police vehicles
- Public Works Vehicles & Major Equipment
 - 2 Public Works sport utility vehicles
 - 5 Public Works pick-up trucks
 - 2 – 2 yard dump trucks
 - 6 – 5 yard dump trucks
 - 1 – 10 yard dump truck
 - Backhoe, Jetter, Loader, Vactor, Roller, Trash Pump
- 4 Lakes
 - Lake Potomac (14 acres)
 - Waterford (67 acres)
 - Linden (31 acres)
 - Springledge (5 acres)

2020 Capital Improvement Plan



Project Types

Village capital improvement projects will be identified into the following areas:

- Road Improvements
- Storm water
- Water & Wastewater
- Bike Paths and Sidewalks
- Village facilities
- Vehicle replacement
- Miscellaneous

Some projects will require design and construction engineering services. Where possible, these costs will be listed separately.

Capital improvement projects can be listed as any of the following:

- **Engineering Design** –Involves the design of a project.
- **Major Equipment Replacement** – Occurs when a piece of equipment exceeds its useful life and needs to be replaced.
- **Capital Improvement or Expansion** – Any project that enhances or improves the community such as a new bike path, providing additional storm water capacity, or the addition of decorative street lights.
- **New Equipment** – The purchase of new equipment. These items (or systems/networks of items) are typically in excess of \$5,000.

2020 Capital Improvement Plan



Community Capital

The Community Capital Fund typically funds storm water improvements, bike path and sidewalk improvements, municipal facility improvements, a portion of road improvements and other miscellaneous improvements as determined by the Village Board.

Regular Revenue & Expenses

Regular Revenue

Transportation & Facilities Fee
Cell Antenna Lease Fees
Income Tax (10% of total)
Sales Tax (10% of total)
Public Facility Donation
Video Gaming Revenues
Interest
General Operating Fund Transfer¹ \$TBD

Regular Expenses

Refunding Bonds Series 2013
Misc. Equipment

¹ At the end of each fiscal year, any available dollars in excess of the General Fund Target balance are transferred into the Community Capital Fund.

2020 Capital Improvement Plan



You may notice the color coding used in the capital improvement projections. Because of the nature of capital projects, I have highlighted projects based on their disposition. The color codes correspond as follows:

Peach	Long-Term Capital Projects and/or Part of an Agreement
Lavender	Previously Approved Projects Underway
Olive	Proposed Projects for Current Year
Salmon	Future Projects

“Peach” Projects

These projects we conduct annually or were agreed to in previous years. For example, engineering and the Village Board’s commitment to additional investment in road resurfacing is included in this section. Sidewalk replacement and pavement patching expenses are also listed here.

This section includes our contributions to the rebuilds of Grand Avenue and US 45. The projection includes our contribution to each project respectively. Each project must be paid 80% upfront, and in the case of Grand Avenue an estimate included for utility relocation. This year, these projects also include stormwater improvements. Finally, in order to track and account for Ziegler’s sales tax rebate, that amount is estimated and included in the Capital Project expenses.

“Lavender” Projects

The projects in this section are ones previously committed to by the Village Board in previous budgets. Some of these costs will be adjusted based on future information. Moving forward, policy decisions will need to be made regarding the future of these projects. Often projects that are carried over from the previous fiscal year fall into this category. In 2020, one example includes the Hazelwood Path contribution to Lake County Forest Preserve District.

“Olive” Projects

Olive projects represent those capital items recommended by the staff for expensing this year. These projects reflect some of the goals outlined earlier.

“Salmon” Projects

These projects are projects that should be considered for future year funding. Many costs are estimated at this time.

2020 Capital Improvement Plan



Community Capital Fund FY 2020/2021 Programming

Est. Balance as of 4-30-2020	\$2,369,130
Regular Revenues	\$518,025
Operating Transfer (General Fund)	
Available Funds	\$2,887,155

Peach Projects	Long-Term Projects/Previous Contractual Agreement
Road Program Design Engineering	\$0
Additional Road Resurfacing	\$525,000
Annual Pavement Patching	\$100,000
Sidewalk Replacement and Repairs	\$35,000
Stormwater Management Projects	\$100,000
Emerald Ash Borer Program	\$15,000
Grand Avenue Village Contribution	\$260,689
Route 45 Village Contribution	\$130,696
Zeigler Sales Tax Rebate	\$110,000
Subtotal	\$1,276,385

Lavender Projects	Village Previously Approved Projects
Lindenhurst Drive Flood Design Engineering	\$175,000
Lakeshore to Hawthorne FAU Design Ph. II	\$170,000
Emerald Ridge Sidewalk Linkage	\$190,000
Hastings Lake Bike Path Connection	\$19,450
Subtotal	\$554,450

Olive Projects	Proposed Projects for Upcoming Fiscal Year
Sand Lake Rd. Crosswalk Beacons	\$25,000
Police Department Briefing Room Furniture	\$13,500
Police Department Sallyport Door Replacement	\$7,000
Public Works Office Furniture Replacement	\$14,200
Liquid De-Icing Agent Equipment	\$15,000
Subtotal	\$74,700

2020 Capital Improvement Plan



Salmon Projects		Future Projects
Village Entry Sign Replacement	FY 22	\$42,000
In-Squad Camera Replacement	FY 22-24	\$44,000
Community Survey	FY 22	\$11,000
Pavement Management Assessment	FY 24	\$30,000
PD Evidence Storage Security Upgrades	FY 22	\$100,000
Grand Avenue Streetscaping Elements	FY 22	\$150,000
Village Hall Parking Lot Resurfacing	FY 22	\$230,000
Lake Shore Drive. Reconstruction FAU Match	FY 22-23	\$1,040,000
Sand Lake Road Sidewalk Design Engineering	FY 23	\$176,000
US 45 from Rt. 173 to Rt. 132 Expansion	FY 25	\$101,269
Subtotal		\$1,924,269
Misc. Equipment/Projects	FY 21	\$25,000
Debt Service Expense	FY 21	\$54,374
TOTAL FY 21 COMMUNITY CAPITAL EXPENSE		\$1,984,909
YE FY21 COMMUNITY CAPITAL BALANCE		\$902,246

2020 Capital Improvement Plan



Community Capital Fund 5-Year Projection - Committed Projects & Projects for Consideration FY 20/21 - 24/25

Balance 4/30/20

\$ 2,369,130

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Revenue	\$ 518,025	\$ 1,220,881	\$ 1,245,299	\$ 1,270,205	\$ 1,295,609
Transfer From Operating	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 518,025	\$ 1,220,881	\$ 1,245,299	\$ 1,270,205	\$ 1,295,609

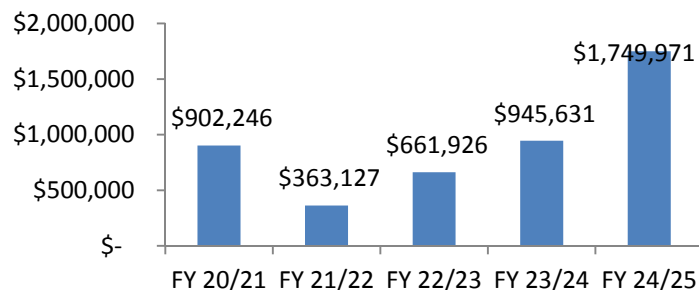
Expenses

Recommended Projects

On-Going Capital Projects					
1	Road Program Design Engineering	\$ -	\$ 25,000	\$ -	\$ 25,000
1	Additional Road Resurfacing	\$ 525,000	\$ -	\$ -	\$ 525,000
1	Pavement Patching	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
1	EAB Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
1	Sidewalk Repair and Replacement	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
1	Stormwater Management Projects	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
1/4	Route 132 Village Contribution	\$ 260,689	\$ 100,000	\$ -	\$ -
1/4	Route 45 Village Contribution	\$ 130,696	\$ -	\$ -	\$ -
3	Zeigler Sales Tax Rebate	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Previously Committed Capital Projects					
1/3	Lindenhurst Drive Flood Phase II	\$ 175,000	\$ -	\$ -	\$ -
1/3	Lake Shore Drive Design Eng. (PH. 2)	\$ 170,000	\$ -	\$ -	\$ -
3	Emerald Ridge Sidewalk Linkage	\$ 190,000	\$ -	\$ -	\$ -
3	Hazelwood Path Contribution	\$ 19,450	\$ -	\$ -	\$ -
Current Year Capital Projects					
1	Public Works Office Furniture Replacement	\$ 14,200	\$ -	\$ -	\$ -
1/4	Sand Lake Rd. Pedestrian Crosswalk Beacons	\$ 25,000	\$ 25,000	\$ -	\$ -
1/5	PD Sallyport Garage Door Replacement	\$ 7,000	\$ -	\$ -	\$ -
5	PD Briefing Room Furniture	\$ 13,500	\$ -	\$ -	\$ -
1	Liquid De-Icing Agent Equipment	\$ 15,000	\$ -	\$ -	\$ -
Future Capital Projects					
1	US 45 from Rt. 173 to Rt. 132 Expansion	\$ -	\$ -	\$ -	\$ 101,269
3	Village Entry Sign Replacement	\$ -	\$ 42,000	\$ -	\$ -
2/5	In-Squad Camera Replacement	\$ -	\$ 11,000	\$ 16,500	\$ 16,500
1	Sand Lake Road Sidewalk Design Engineering	\$ -	\$ -	\$ 176,000	\$ -
3/4	Community Survey	\$ -	\$ 11,000	\$ -	\$ -
1/2	Pavement Management Assessment	\$ -	\$ -	\$ -	\$ 30,000
1/2	PD Evidence Storage Security Upgrades	\$ -	\$ 100,000	\$ -	\$ -
1/3	Grand Avenue Streetscaping	\$ -	\$ 150,000	\$ -	\$ -
1	Lake Shore Drive Reconstruction FAU Match	\$ -	\$ 676,000	\$ 364,000	\$ -
1	Village Hall Resurfacing	\$ -	\$ 230,000	\$ -	\$ -
Debt Obligations					
	2013 Series Refunding Bonds	\$ 54,374	\$ -	\$ -	\$ -
	Misc. Equipment/Projects	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
		\$ 1,984,909	\$ 1,760,000	\$ 946,500	\$ 986,500

Available Dollars

\$ 902,246 \$ 363,127 \$ 661,926 \$ 945,631 \$ 1,749,971



Project Descriptions

Additional Village Street Resurfacing *(Objective 1)*

The coming fiscal year will represent the construction year of our biennial road resurfacing project. Because of our desire to make a larger investment in our Village roads over the next six years, we are adding an additional \$525,000 from Community Capital to approximately \$830,000 from MFT and \$200,000 from the Refuse and Recycling Fund to resurface over \$1.5M worth of roadway. With this amount of funding, we are able to resurface almost 2.75 miles of road (14,210 feet).

Stormwater Management Projects *(Objective 1)*

The Village is continually making strides to address drainage issues in various parts of the community. The Village has spent part of 2018 identifying areas throughout the Village with the greatest stormwater impacts and has assigned a design engineering/construction cost to each of those projects. Projects will be prioritized by the Village Board on an annual basis to eliminate those stormwater projects over the course of time, reducing the possibility of large unexpected expenses to address these needs.

Grand Avenue (Route 132) Pedestrian Path and Traffic Signal Local Cost Share *(Objective 1 & 4)*

As part of IDOT's planned improvements to Route 132 (Grand Avenue) from Sand Lake Road to Munn Road, the Village can elect to have pedestrian pathways installed as part of the project. This involves the construction of a sidewalk on one side of the road and a bike path on the other side. IDOT will pay for 80% of the cost and the Village would need to pay for the remaining 20%. This total cost of \$843,082 is split over the two construction seasons and includes additional funds for construction oversight. The largest portion of this cost is the associated sanitary sewer and water main relocation needed within the State's right-of-way. The Village has incurred some disputed costs during the project which will have to be settled out at the end of the project. We believe that amount to be around \$100,000, but the State has indicated that we will likely be billed for that in the following fiscal year. We have paid the majority of this project off in the current fiscal year, but approximately \$261,000 remains in our contribution.

Route 45 Contribution *(Objective 1 & 4)*

This project involves the Village's contribution towards pedestrian paths and preemption lights included in the IDOT/LCDOT Route 45 Bypass Project. The Village's estimated local cost share is \$95,735. We have paid a portion of this amount in FY 19 and may be billed for the remainder within the next fiscal year. The remaining balance of our contribution is \$68,696.

We have received resident comments regarding visibility and lighting at the intersections of Haven Lane/US 45 and Independence Boulevard/US 45. We received quotes for installation of

2020 Capital Improvement Plan



intersection lighting at those areas which is estimated at \$62,000. Combining the cost of the intersection lighting and the remaining balance for the Village's portion of the Bypass Project, our estimated expense totals \$130,696.

The Village Board has agreed to contribute to this installation of bike paths and sidewalks for the expansion of US 45 south of the Milburn Bypass. Per the agreement made in October, the Village's contribution is \$101,269. That amount is programmed tentatively for FY 24/25 because this project was not funded in IDOTs most recent Multi Year Road Plan from 2020-2025.

Zeigler Economic Incentive Payment *(Objective 3)*

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 21 at \$110,000.

Lindenhurst Drive Flood Mitigation Phase II *(Objectives 1&3)*

As noted above, FEMA did not allow site grading, storm sewer improvements and the creation of a storm water detention area to be included in the grant eligible portion of the project. As a result, in order to complete the improvements the Village would need to perform the remaining improvements with Village funds. The remaining work is estimated at \$175,000.

Lake Shore Drive Design Engineering Ph. II *(Objectives 1&3)*

The Beck Road Reconstruction project improvements ended at Beck Road and Lake Shore Drive. Lake Shore Drive is also a FAU designated route making it eligible for 80% federal funding. Lake Shore Drive is in need of resurfacing, curb replacement, and completion of curb improvements in locations currently without. The Village is seeking Federal funding for the construction of this project and awaits the scoring of the project at the Lake County Council of Mayors. The estimated remaining cost of the Phase II engineering is \$170,000.

Emerald Ridge Sidewalk Linkage *(Objective 3)*

With the completion of the Grand Avenue pedestrian underpass, several residents from the Emerald Ridge neighborhood have requested the Village explore options to provide a pedestrian connection to the Millennium Trail system. Currently, there are no pedestrian paths to connect the neighborhood to any of the area trails. In addition, a sidewalk linkage would provide pedestrian access from the future Grand Avenue pathways to the Forest Preserve's Millennium Trail system. The Village has evaluated options and a sidewalk could be installed along Grand Avenue at a cost of approximately \$190,000.

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Hazelwood Path Construction (Objective 3)

Last year, the Lake County Forest Preserves completed the construction of the pedestrian path in the fall of 2019, but the Village remains unbilled for the materials. The remaining expense is \$19,450.

Public Works Furniture Replacement (Objective 1)

Public Works budgeted for replacement of office equipment for the supervisors' offices, break room, and map room. Based on costs, we chose to perform this replacement in two-phases. In FY 19/20, we replaced the furniture in the break room and one of the supervisor's office. For FY 20/21, we propose to complete the furniture replacement with the 2nd supervisor's office and the map room.

Sand Lake Road Pedestrian Crosswalk Beacons (Objective 1 & 4)

The Village has received numerous safety concerns regarding the pedestrian crossing at the intersection of Sand Lake Road and Country Place. Some pedestrians have been concerned about their ability to cross with the amount of traffic on Sand Lake Road. This is a popular intersection because of the amount of people living in this area and due to its location on the Millennium Trail. Public Works investigated the type of signage needed and worked with the County for a solution. What is recommended by Lake County DOT is a flashing beacon atop of a pedestrian crossing sign to be in compliance with uniform traffic code. The lights would be powered by a flashing light that would be triggered by people entering the crosswalk. The approximate cost of two signs, materials, and installation is \$25,000.

Police Station Sally Port Door Replacement (Objective 1)

The Police Department has been facing increased maintenance and repair costs of their two Sally port doors over the past two budgets. The primary reason for the increased maintenance is that the doors are not built for an industrial-type use like a Sally port. The mechanics of the current doors are more analogous to a residential garage door which has led to quicker wear and tear on the equipment. The Police Department is proposing to replace the doors with something heavier that will reduce maintenance costs and be longer lasting.

Police Station Briefing Room Furniture Replacement (Objective 5)

The furniture in the Briefing Room was purchased in 1999 when the police department was first built. Since then, many of the chairs and tables have fallen in disrepair from use over the last 20 years. As you know, the briefing room was remodeled last year, leaving only the furniture left to be updated. Replacing the old furniture will allow the Department to better facilitate its use as a community room, in-service training, meetings, hosting outside training classes, and its use as

2020 Capital Improvement Plan



a Village warming center. It is therefore recommended that all of the furniture replaced at a cost not to exceed \$13,500. This cost includes 15 tables, 30 chairs, power strips, and accessories.

Liquid De-Icing Agent Equipment (Objective 1)

Public Works has had a successful year utilizing the salt brine equipment and truck mounted sprayer to minimize salt utilization and help improve our efficacy in snow plowing. Because it takes a single employee an entire day to apply our liquid salt brine to all Village streets, Public Works would like to invest in a second, larger pallet mounted tank and sprayer to reduce the amount of time a single employee would need to fill, apply, refill, and repeat. This would be adding a 1,200 gallon tank and sprayer to our de-icing equipment. Our current tank is 300 gallons. Our time applying brine would move from 9 hours to 6 hours. The total cost of equipment is \$15,000.

US 45 from Route 173 to Route 132 Expansion

The Village Board approved an agreement with IDOT which includes the Village's contribution toward sidewalks and pedestrian paths when the State moves forward with the expansion and reconstruction of US 45 between Route 173 and Grand Avenue. This project was not included in IDOT's multi-year funding program and could be included in the FY 25 budget at the earliest.

In-Squad Camera Replacement (Objective 2 & 5)

Our Watch Guard in-squad video cameras are in the fifth year of their warranty, which will expire in March 2021. While we could purchase a sixth year of warranty, it is more cost effective to budget for repairs than purchase the warranty. Our police officers have been pleased with our cameras and would like to continue their use. We expect that Watch Guard will release new video software in early 2021, and it is unknown if, or how long, the current video software will be supported. The Police Department is not suggesting to begin the replacement of cameras immediately, but to begin this process in FY 22. My recommendation is to replace these cameras as we replace the vehicles. Therefore, the cameras would follow the vehicle replacement schedule. This means we would purchase two cameras next year, and three in the following two years. All cameras would be replaced by FY 24.

Village Entry Sign Replacement

We anticipate replacing these signs around the community and in front of Village Hall once the Grand Avenue project is complete.

Sand Lake Road Sidewalk/Pedestrian Trail

Provide funding to create a pedestrian trail along Sand Lake Road between Route 45 and Grand Avenue. Cost unknown. In FY 16/17, the Village submitted a grant application for Congestion

2020 Capital Improvement Plan



Mitigation and Air Quality (CMAQ) funds, but the application was denied. This year's plan includes funds for engineering. The Village and County are continuing discussion on funding options and timing of the construction.

Community Survey

In an effort to measure our efforts and continuously engage our residents a follow-up survey is budgeted in the future years.

Pavement Management Assessment

To measure our road network after resurfacing improvements to re-assess conditions and prioritize resources.

Police Department Evidence Storage Security Upgrades

Enhancements to the security measures, access, and organization of the evidence storage area are needed to improve evidence chain of command integrity. Additionally, work safety elements including ventilation may be needed due to noxious odors of certain evidence.

Grand Avenue Streetscaping

This project involves enhancing the visual appearance of Grand Avenue from Sand Lake Road to Lindenhurst Drive with decorative street lights, banners, burial of electricity wires, decorative benches, trash cans and pedestrian walkways. This opportunity to create a commercial focal point will run in conjunction with the Illinois Department of Transportation's (IDOT) plan to add a center median to this section of Grand Avenue. Additional information on this project has been included in this year's plan.

Lake Shore Drive Reconstruction FAU Match

This includes the funds necessary to meet the 20% for construction of the Lake Shore/Sprucewood/Hawthorn Reconstruction project based on a project cost of \$5.2M.

Sediment Removal – Lake Potomac

Remove sediment accumulation from the bottom of Lake Potomac.

Sediment Removal – Lake Waterford

Remove sediment accumulation from the bottom of Lake Waterford.

Sediment Removal – Springledge Lake

Remove sediment accumulation from the bottom of Springledge Lake.

Sediment Removal – Lake Linden

2020 Capital Improvement Plan



Remove sediment accumulation from the bottom of Lake Linden.

Water/Sewer Capital

The Water/Sewer Capital Fund typically funds water and wastewater improvements/replacements including watermains, lift stations, pump stations, etc.

Regular Revenue & Expenses

Revenue

W/S Tap on Fees \$0

Interest \$30,000

Expenses

Projects & Debt \$293,713

2020 Capital Improvement Plan



Water & Sewer Capital FY 2019/2020 Program Evaluation

Balance as of 4-30-2020		\$287,949
Regular Revenues		\$30,000
Operating Transfer (Utility Fund)		
<i>Available Funds</i>		<i>\$317,949</i>
<hr/>		
Debt Service Expense	FY 21	\$293,713
Misc. Equipment		\$0
<i>TOTAL FY 20 WATER/SEWER CAPITAL EXPENSE</i>		<i>\$293,713</i>
<hr/>		
END WATER/SEWER CAPITAL FUND		\$24,236
BALANCE		

2020 Capital Improvement Plan



Water & Sewer Capital Fund 5-Year Projection FY 20/21 - 24/25

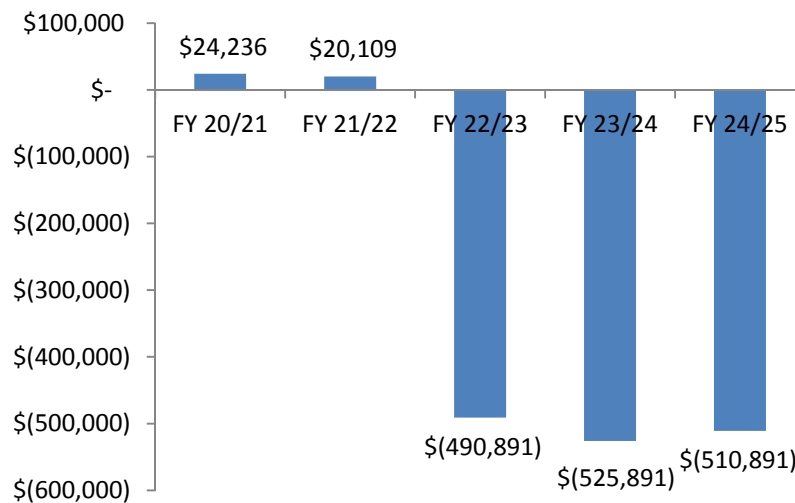
Balance 4-30-2020 \$ 287,949

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Regular Revenue	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Transfer From Operating					
Transfer From Community Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

Expenses

1 Well Removal/Take-Down	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
1 Pipeline Prioritization Study	\$ -	\$ -	\$ 36,000	\$ -	\$ -
1 Water Tower Painting	\$ -	\$ -	\$ 440,000	\$ -	\$ -
Misc. Equipment	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Debt Obligations (SE Utilities Extension)	\$ 293,713	\$ 24,127	\$ -	\$ -	\$ -
	\$ 293,713	\$ 34,127	\$ 541,000	\$ 65,000	\$ 15,000

Available Dollars \$ 24,236 \$ 20,109 \$ (490,891) \$ (525,891) \$ (510,891)



Project Descriptions

Pipeline Prioritization Study

This will build on the work started by Wes with the goal of establishing a long-term plan for annual water main replacement. The plan will consider street condition, pipe age, pipe material, criticality, service records/breaks/leaks, among other criteria. The deliverable will be a report and CIP with implementation schedule and costs. The 2006 Water System Study should be updated with water use trends and facility assessments to include a schedule to water tower maintenance and painting. We also included costs to update the computerized hydraulic model. This cost is estimated at \$36,000.

Elevated Tank No. 2 Repainting

The tank should be inspected the year prior to the repaint work. We typically generate an inspection report that evaluates the existing coatings to determine if overcoating is feasible and identify other improvements/repairs needed while the tank is out of service.

Interconnection Evaluation

Given the unknowns surrounding the reliability of well #8, pipe improvements needed on the Lake Villa side, potential service to currently unincorporated areas along Deep Lake Road; the Village should look at all these factors before pursuing improvements to the existing interconnection. This cost is estimated at \$15,000.

2020 Capital Improvement Plan



LIFT STATION REPLACEMENT LIST

PUMP STATION INFORMATION

Pump Station No.	Location	Commission Year	Last Station Upgrade	Pump Qty.	Type of Controller	Pump Manufacturer & Model	Last Pump Replacement
1	1910 Elmwood Dr.	1969	1995	2	Consolidated Electric HMI Transducer w/backup float controls	8" Flygt Model No. NP-3153.095/2015	2015
2	227 Valley Dr.	1975	2002	2	PLTU/Transducer w/backup float controls	6" Flygt Model No. CP3153.091-0410	2012
3	2216 Rolling Ridge Ln.	1975	2002	2	PLTU/Transducer w/backup float controls	4" KJI HydroAire Model No. KSE-5-4T001	2008
4	205 Hickory Dr.	1978	2002	2	PLTU/Transducer w/backup float controls	3" Flygt Model No. CP3085.092	2020
5	3155 Haven Ln.	1995	2005	3	PLC/Transducer w/backup float controls	6" Flygt Model No. 3301.185-1470013	1999/2014/2015
6	1136 E. Grand Ave		2017	2	PLC/Transducer w/backup float controls	Flygt 3153.095	2017
7	618 Crosswinds Ln.	1996	1996	2	Float Control Only	Hydromatic Model No. S4M1000M3-4 50' cable	1997/2014
8	680 N. Beck Rd.	1991	1991	2	Float Control Only	1 1/4" Barnes Model No. SGVF2032L	1991/2014
9	2595 Emerald Ln.	1991	1991	2	Float Control Only	3" Hydromatic Pump 1-S200M3-4 Pump 2-S4N300M3-4	2012/2014
10	2455 Emerald Ln.	1991	1991	2	Float Control Only	3" Hydromatic Pump 2-S200M3-4 Pump -1 S4N300M3-4	2012/2014
11	401 Woodland Trail Ln.	2005	2005	2	Float Control Only	2" Hydromatic Grinder HPGFX300CC 50' cable 1 1/2" Grundfos Grinder SEG.A15.20.EX.2.1.603	2017

CH 01/20

Station Upgrade Recommendations – These recommendations should be incorporated into CMOM Plan & Long Term Funding

1. Replace pumps at lifts 4, 7, 8, 9, 10, and 11 every 10 – 12 years
2. Replace pumps at lifts 2 and 3 every 17 – 20 years
3. Replace pumps at lifts 1, 5 and 6 every 20-25 years
4. Replace starters and breakers every 5 years at lift no. 1, 5 and 6
5. Work with integrator to upgrade all operating systems at pump stations. This will eliminate the costs incurred from an engineering firm which isn't necessary for these upgrades.
6. When upgrading of lift nos. 1 and 5 you might want to think about upgrading to VFD controls on the pumps.
7. When performing upgrades on any station think about including adding new level transducer and floats.
8. Recommend new control cabinets for station nos. 8, 9, 10 when upgraded.

2020 Capital Improvement Plan



ADJUSTED UPGRADE YEAR	PUMP STATION NO.	COMMENTS	ESTIMATED COST
2021	9	This station will need to be upgraded to 4 Hp pumps which will require larger starters, etc. Recommend using Flygt N-impellor pumps. Discount if performed with Lift Station no. 10.	\$40,000.00
2021	10	This station will need to be upgraded to 4 Hp pumps which will require larger starters, etc. Recommend using Flygt N-impellor pumps. Discount if performed with Lift Station no. 9.	\$40,000.00
2022	2	Proposal from Automatic Systems Co. Includes upgrading proprietary telemetry control system and incorporating into SCADA. Discount if performed with Lift Station no. 3.	\$35,000.00
2022	3	Proposal from Automatic Systems Co. Includes upgrading proprietary telemetry control system and incorporating into SCADA. Discount if performed with Lift Station no. 2.	\$35,000.00
2023	4	Proposal from Automatic Systems Co. Includes upgrading proprietary telemetry control system and incorporating into SCADA.	\$35,000.00
2024	5	This station already has a PLC so upgrading and incorporating into SCADA should be straight forward.	\$33,000.00
2025	1	Upgrade of controls	\$33,000.00
2026	8	This station will need to be upgraded to 4 Hp pumps which will require larger starters, etc. Recommend using Flygt N-impellor pumps. Control cabinet, pumps and guide rails	\$40,000.00
2027	7	This station will need to be upgraded to 4 Hp pumps which will require larger starters, etc. Recommend using Flygt N-impellor pumps.	\$40,000.00
2028	11	This station will need to be upgraded to 4 Hp pumps which will require larger starters, etc. Recommend using Flygt N-impellor pumps.	\$40,000.00
Total Estimated Investment			\$371,000.00

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Vehicle Replacement Fund

The Vehicle Replacement Fund providing funds, through contributions from the Street Maintenance and Water/Sewer Operating Funds, for the replacement of Public Works vehicles and major equipment. Village forecasting provides a 20 year projection of the fund including replacement costs and frequency and annual dollars needed to fund the replacements. Below is a general overview of the 20 year projections. In 2018, staff is recommending combining the previous separated replacement funds into a single fund for all fleet. The resulting cash balance increase strengthens the position of the fund and reduces overall contributions.

Public Works

Regular Revenue & Expenses

Fund Beginning Balance		\$411,704
<i>Revenue</i>		
Fund Contributions -		Street Maintenance -
		\$68,500
		Water/Sewer - \$0
		Police Department -
		\$68,500
<i>Expenses</i>		
Public Works Vehicle		1 Pickup, and a 5 Ton
Replacements -		Low-Profile at a cost of
		\$253,500
Police Department Vehicle		1 Ford Explorer PI at a
Replacements -		cost of \$39,795
Projected Ending Fund		\$255,409
Balance		

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Motor Fuel Tax Fund

The Motor Fuel Tax Fund provides revenue for various street maintenance activities including road salt, asphalt and road resurfacing. Road resurfacing is the largest expense in this fund. Revenue received cannot support a recommended 20-year road resurfacing program. The Road Resurfacing schedule. Currently, the 20-year road resurfacing program is under-funded by \$4.7 million. The Village completed a network-wide road assessment in 2018 with the purpose of reevaluating our current 20-year plan and how we budget for necessary improvements. The estimated investment needed in the roadways over the next six years are listed below.

Funding Scenario	Total Six Year Costs (2019-2024)	Remaining M&R Backlog (2024)	Total Six-Year Cost	Projected PCI (2024)
\$800K/2YR (Existing Funding Level)	\$2.4M	\$19.4M	\$21.8M	47
\$400K/YR (Existing Funding Level Spent Annually)	\$2.4M	\$19.2M	\$21.6M	47
Maintain Current Conditions (\$833K/YR)	\$5.0M	\$15.3M	\$20.3M	55
Increase Overall PCI to 60 (\$1.2M/YR)	\$7.2M	\$12.6M	\$19.8M	60
Backlog Elimination (\$2.7M/YR)	\$16.2M	\$0	\$16.2M	86
No Major M&R	\$0	\$22.3M	\$22.3M	40

The current road network has a Pavement Condition Index score of 55, which rates it overall in a “Poor” category. Using the information above, the current funding of the biennial program would only maintain the current score of the overall network. There would be no net improvement. The Village Board in 2019 made a commitment of greater investment in our road network by adopting a six-year funding strategy. (CE means Construction Year.)

Funding Source	CY 20	CY 21	CY 22	CY 23	CY 24	CY 25
MFT Funding	\$830,000		\$855,000		\$865,000	
Community Capital Contribution	\$525,000			\$525,000		
Garbage Fund Contribution	\$200,000		\$200,000		\$200,000	
Patching and Maintenance Funding	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
Total Investment	\$1,685,000	\$130,000	\$1,185,000	\$655,000	\$1,195,000	\$130,000

The total investment in our road network in this six-year window is \$4.98M. Under our old program the total funding would be \$3.93M. We can make an increased investment, in part, due to the increased Motor Fuel Tax passed by the state in 2019.

2020 Capital Improvement Plan



Fiscal Year 2021 will be a resurfacing year in our biennial program. In this year we plan to resurface the following streets:

- Independence Boulevard from Constitution Court to US 45 (including Concord Court, Windsor Court, Hancock Court)
- Penn Boulevard from Colony Avenue to Hamilton Drive
- Adams Drive from Monroe Avenue to Penn Boulevard
- Northgate Road from Beck Road to High Point Drive
- Meadowlark Circle
- Warbler Court and Thrush Circle

Regular Revenue & Expenses

Revenue

Motor Fuel Tax	\$549,990
Special Allocation	\$11,000
Interest	\$3,371

Capital Expenses

2020 Resurfacing	\$830,000
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Non-Capital Expenses

Asphalt Products	\$28,840
De-Icing Material	\$110,107

Summary

April '20 Fund Balance	\$581,463
Total Revenue Resurfacing (2019 – 2024)	\$4.98 Million
Projected Resurfacing Costs (Backlog Elimination)	\$16.2 Million
Available CIP Dollars (2019- 2024)	-\$11.22 Million

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Municipal Debt Obligations

Below is a summary of debt payments in the FY 20/21 Budget and when they expire.

Title	Amount	Fund	Expires	Purpose
2013 Refunding	\$54,374	Community Capital	2020/21	Police Facility Construction/Schiessle Settlement
2013 Refunding	\$37,786	W/S Operating	2020/21	Police Facility Construction/Schiessle Settlement
2008	\$175,880	W/S Operating	2022/23	Grand Ave. Phase I
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	\$667,666	W/S Operating	2036/37	Lake Michigan Improvements
2016 Debt Cert	\$293,713	W/S Capital	2021/22	Southeast Utilities Extension

**VILLAGE OF LINDENHURST
ESTIMATED REVENUE/ EXPENSE BUDGET - 2020/2021**

	REVENUE	EXPENSE	DIFFERENCE
GENERAL FUND			
GENERAL REVENUE	3,837,036		
ADMINISTRATION		408,193	
STREETS		916,259	
POLICE DEPARTMENT		2,322,028	
BUILDING & GROUNDS		28,620	
ENGINEERING & BUILDING		139,059	
SUBTOTAL	3,837,036	3,814,159	22,877
RETIREMENT	183,415	179,742	3,673
INSURANCE	107,857	107,857	-
MOTOR FUEL TAX	560,633	968,200	(407,567)
ENTERPRISE FUNDS			
WATER & SEWER OPERATING	4,513,751		
WATER/SEWER ADMINISTRATION		896,441	
SEWER		763,803	
WATER		1,449,975	
DEBT SERVICE		1,455,691	
SUBTOTAL	4,513,751	4,565,910	(52,159)
GARBAGE	1,426,760	1,503,488	(76,728)
CAPITAL PROJECT FUNDS			
COMMUNITY CAPITAL	518,025	1,984,909	(1,466,884)
WATER/SEWER CAPITAL	30,000	293,713	(263,713)
VEHICLE REPLACEMENT	137,000	293,295	(156,295)
TOTAL CAPITAL PROJECT FUNDS	685,025	2,571,917	(1,886,892)
NON-OPERATING FUNDS			
DUI FUND	4,750	6,000	(1,250)
PRISON REVIEW FUND	7,260	3,000	4,260
FORFEITED FUNDS	1,500	-	1,500
POLICE PENSION	386,913	386,913	-
VETERANS MEMORIAL	-	-	-
TOTAL NON-OPERATING FUNDS	400,423	395,913	4,510

GENERAL FUND REVENUE

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
TAXES					
01-00-1-311	REAL ESTATE TAX	577,221	606,869		559,618
01-00-1-312	ROAD & BRIDGE TAX (PROPERTY TAX)	32,692	35,000		35,000
01-00-2-326	SIMPLIFIED MUNICIPAL TAX	242,637	311,100		300,000
01-00-4-341	INCOME TAX	1,205,393	1,309,445		1,316,967
01-00-4-345	SALES AND USE TAX	900,000	900,000		1,018,589
01-00-4-348	REPLACEMENT TAX	-	-		
TOTAL TAXES		2,957,943	3,162,414	-	3,230,174
FEES					
01-00-2-323	BUSINESS LICENSES	38,220	35,000		35,000
01-00-2-325	CABLE TV FRANCHISE	242,626	230,000		249,958
01-00-3-331	BUILDING PERMITS	193,566	130,000		100,000
01-00-5-351	FINES & FORFEITS	60,274	84,000		86,520
01-00-5-354	LOT CUTTING FINES	357	3,000		3,000
01-00-6-375	POSTAL FACILITY FEE	20,000	20,000		20,000
TOTAL FEES		555,044	502,000	-	494,478
MISCELLANEOUS					
01-00-8-381	EARNED INTEREST	80,269	75,000		62,384
01-01-8-389	MISCELLANEOUS GENERAL	67,140	50,000		50,000
TOTAL MISCELLANEOUS		147,410	125,000	-	112,384
TOTAL GENERAL FUND		3,660,397	3,789,414	-	3,837,036

ADMINISTRATION - EXPENSE

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
SALARY/BENEFITS					
01-10-4-421	SALARIES	93,163	101,973		104,012
01-10-4-422	PART-TIME SALARIES	29,871	30,925		46,122
01-10-4-423	OVERTIME	16	500		500
01-10-4-427	MERIT BONUS	3,680	1,950		1,500
01-10-4-428	SICK TIME COMPENSATION	1,692	2,060		1,500
01-10-4-431	OFFICIALS SALARIES	50,682	51,800	51,000	51,800
01-10-4-451	HOSPITALIZATION	29,061	28,091		19,694
01-10-5-561	MEMBERSHIP FEES	7,894	8,545	8,900	8,905
01-10-5-563	TRAINING/CONFERENCE	2,047	4,000	2,500	2,500
01-10-5-564	EMPLOYEE WELLNESS PROGRAM	291	813	110	813
TOTAL SALARY & BENEFITS EXPENDITURES		218,397	230,657	62,510	237,346
CONTRACTUAL					
01-10-5-512	EQUIPMENT MAINTENANCE	2,644	3,399	3,723	4,200
01-10-5-517	MOSQUITO CONTROL	1,270	1,339	1,283	1,325
01-10-5-519	LAKE MANAGEMENT	53,432	52,000		48,000
01-10-5-520	CONTRACT PAYROLL SERVICES	3,471	3,605	4,941	3,675
01-10-5-521	COMPUTER SERVICES	2,825	3,300	3,544	4,250
01-10-5-522	SOFTWARE SUPPORT/LICENSING	1,712	1,925	1,700	1,807
01-10-5-523	CODIFICATION	993	1,545	1,500	1,700
01-10-5-524	WEB HOSTING	4,956	7,380	9,896	10,000
01-10-5-525	CONTRACT ACCOUNTING: AUDIT	7,774	9,140	9,350	13,520
01-10-5-533	LEGAL EXPENSES	39,387	40,000	37,700	40,000
01-10-5-534	ANIMAL CONTROL SERVICE	140	1,000	500	750
01-10-5-536	PLANNING & ZONING	2,561	2,500	6,000	2,500
TOTAL CONTRACTUAL EXPENDITURES		121,164	127,133	80,137	131,727
OTHER					
01-10-5-551	POSTAGE	4,295	4,750	4,750	4,500
01-10-5-552	TELEPHONE/INTERNET	3,410	3,800	6,450	5,220
01-10-5-553	NEWSLETTER	691	700	600	700
01-10-5-554	PRINTING & PUBLICATION	1,976	2,200	2,000	2,200
01-10-6-652	OPERATING SUPPLIES	2,054	3,200	2,900	3,200
01-10-8-830	MISCELLANEOUS EQUIPMENT	1,130	1,800	1,000	1,800
01-10-9-914	COMMUNITY & ECON DEVELOPMENT	3,482	8,000	9,500	8,000
01-10-9-917	COMMUNITY ACTIVITY	2,149	5,000	2,000	3,500
01-10-9-929	CONTINGENCIES	13,490	15,000	18,000	10,000
TOTAL OTHER EXPENDITURES		32,677	44,450	47,200	39,120
TOTAL ADMINISTRATION EXPENDITURES		372,237	402,240	189,847	408,193

BUILDING AND ENGINEERING

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
SALARY/BENEFITS					
01-15-4-421	SALARIES	54,682	56,254		30,066
01-15-4-427	MERIT BONUS	3,800	2,250		1,000
01-15-4-428	SICK TIME COMPENSATION	273	300		300
01-15-4-451	HOSPITALIZATION	12,593	13,621		10,693
01-15-5-561	MEMBERSHIP FEES	-	-		
TOTAL SALARY & BENEFITS EXPENDITURES		71,348	72,425	-	42,059
CONTRACTUAL					
01-15-5-520	PLAN REVIEW/INSPECTION SERVICES	26,116	45,000		50,000
01-15-5-522	MISCELLANEOUS ENGINEERING ASSISTANCE	54,809	50,000		45,000
01-15-5-523	MAP REVISIONS & DEVELOPMENT	-	1,000		1,000
TOTAL CONTRACTUAL EXPENDITURES		80,925	96,000	-	96,000
OTHER					
01-15-9-929	CONTINGENCY	-	1,000		1,000
TOTAL OTHER EXPENDITURES		-	1,000	-	1,000
TOTAL BUILDING & ENGINEERING EXPENDITURES		152,272	169,425	-	139,059

BUILDING AND GROUNDS

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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CONTRACTUAL					
01-16-5-511	REPAIRS & MAINTENANCE	6,895	14,345	11,000	12,000
01-16-5-520	CLEANING CONTRACT	8,941	8,300	7,800	8,300
01-16-5-522	FIRE ALARM INSPECTION	166	635	600	635
01-16-5-523	FIRE EXTINGUISHER INSPECTION	41	250	465	250
01-16-5-524	VETERANS MEMORIAL MAINTENANCE	5,437	15,000	14,000	5,935
01-16-5-526	PARKING LOT LIGHT UPGRADE	0	3800		-
TOTAL CONTRACTUAL EXPENDITURES		21,480	42,330	33,865	27,120

OTHER COSTS					
01-16-6-652	OPERATING SUPPLIES	-	500	450	500
01-16-9-929	CONTINGENCIES	-	1,000	975	1,000
TOTAL OTHER EXPENDITURES		-	1,500	1,425	1,500

TOTAL BUILDING & GROUNDS EXPENDITURES		21,480	43,830	35,290	28,620
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POLICE

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
SALARY/BENEFITS					
01-20-4-420	SALARIES - FULL TIME/RECORDS	52,898	54,636		55,729
01-20-4-421	SALARIES - OFFICERS	1,258,088	1,281,999		1,283,903
01-20-4-422	SALARIES - PART-TIME OFFICERS	107,540	108,000		111,240
01-20-4-429	SALARIES - PART-TIME CSO	36,743	57,632		38,210
01-20-4-423	OVERTIME	48,498	40,000		40,000
01-20-4-427	MERIT BONUS	33,306	24,000		20,000
01-20-4-428	SICK TIME COMPENSATION	17,962	18,540		15,500
01-20-4-451	HOSPITALIZATION	244,299	234,934		302,044
01-20-5-561	MEMBERSHIP & SPECIAL PROGRAMS	2,905	3,930		4,730
01-20-5-563	TRAINING & CONFERENCES	10,177	13,360		10,850
01-20-5-564	EMPLOYEE WELLNESS PROGRAM	826	1,625		1,625
TOTAL SALARY & BENEFITS EXPENDITURES		1,813,242	1,838,656	-	1,883,831
CONTRACTUAL					
01-20-5-520	N.E. ILLINOIS REGIONAL CRIME LAB	22,281	22,668		23,102
01-20-5-521	CONTRACT COMPUTER SERVICES	12,712	14,850		25,980
01-20-5-522	COMPUTER LICENSING	-	552		552
01-20-5-524	VEHICLE SERVICES	5,548	6,480		5,980
01-20-5-525	MISCELLANEOUS CONTRACTUAL SERVICES	7,852	41,284		19,716
01-20-5-511	BUILDING AND GROUNDS MAINTENANCE	17,106	15,400		15,400
01-20-5-512	EQUIPMENT MAINTENANCE	6,409	8,700		8,000
01-20-5-533	LEGAL EXPENSE	35,227	45,000		45,000
01-20-5-556	DISPATCHING	89,300	96,126		114,497
01-20-5-558	STARCOM21 AIR TIME	7,152	7,560		7,560
TOTAL CONTRACTUAL EXPENDITURES		203,587	258,620	-	265,787
OTHER					
01-20-4-471	UNIFORMS	14,017	16,850		20,450
01-20-5-551	POSTAGE	1,000	1,000		1,000
01-20-5-552	TELEPHONE	6,031	6,200		6,500
01-20-5-554	PRINTING & PUBLICATION	1,320	3,000		2,970
01-20-5-566	NEW OFFICER EXPENDITURES	6,412	8,640		16,520
01-20-6-652	OPERATING SUPPLIES	10,644	10,950		10,435
01-20-6-655	GAS & OIL	24,044	27,000		29,500
01-20-8-840	NEW EQUIPMENT	3,855	6,100		9,240
01-20-9-917	BOARD OF POLICE & FIRE COMMISSION	2,625	4,295		4,295
01-20-9-918	SQUAD CAR REPLACEMENT CONTRIBUTION	73,200	66,000		68,500
01-20-9-929	CONTINGENCY	6,310	3,000		3,000
TOTAL OTHER EXPENDITURES		149,458	153,035	-	172,410
TOTAL POLICE EXPENDITURES		2,166,288	2,250,311	-	2,322,028

STREET MAINTENANCE

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
SALARY/BENEFITS					
01-40-4-421	SALARIES	223,128	302,712		335,251
01-40-4-422	SEASONAL SUMMER	13,918	12,300	9,647	11,760
01-40-4-423	OVERTIME	22,570	14,000		19,250
01-40-4-424	ON-CALL/CALL-OUT PAY	6,995	10,750		11,650
01-40-4-430	REGULAR PART TIME WAGES	-	7,200		7,400
01-40-4-427	MERIT BONUS	7,189	6,450	4,400	5,200
01-40-4-428	SICK TIME COMPENSATION	619	2,000		3,500
01-40-4-426	PART-TIME WINTER PERSONNEL	15,748	15,000	13,800	16,320
01-40-4-451	HOSPITALIZATION	63,266	99,243		96,458
01-40-5-563	TRAINING & CONFERENCES	2,133	4,840	2,100	4,220
TOTAL SALARY & BENEFITS EXPENDITURES		355,564	474,495	29,947	511,009
CONTRACTUAL					
01-40-5-512	SNOW PLOW PARTS AND SUPPLIES	8,711	10,500	10,000	11,500
01-40-5-513	VEHICLE & EQUIPMENT SUPPLIES	1,060	5,680	3,800	6,000
01-40-5-514	STORM WATER MANAGEMENT	38,493	20,500	36,600	7,000
01-40-5-520	LANDSCAPING CONTRACT	38,213	27,560	34,300	32,360
01-40-5-521	STREET SWEEPING	5,460	8,950	7,000	8,950
01-40-5-522	STORM SEWER & CATCH BASIN CLEANING	-	7,000	3,500	7,000
01-40-5-525	CRACK SEALING	20,000	55,000	55,000	30,000
01-40-5-526	STRIPING	3,294	7,400	5,247	4,250
01-40-5-527	TREE MAINTENANCE CONTRACT	-	10,500	10,500	10,500
01-40-5-528	CONTRACT VEHICLE REPAIRS	11,109	15,000	26,500	26,565
01-40-5-529	CUSTODIAL SERVICES	-	-	-	3,060
01-40-5-572	STREET & TRAFFIC CONTROL LIGHTING	113,548	134,500	125,000	128,550
01-40-5-573	GARBAGE DISPOSAL	-	3,000	-	3,000
01-40-5-595	SUBSTANCE COMPLIANCE TESTING	231	500	450	500
TOTAL CONTRACTUAL EXPENDITURES		240,118	306,090	317,897	279,235
OTHER					
01-40-4-471	UNIFORMS	3,415	3,220	3,220	4,805
01-40-5-511	TREE REPLACEMENT PROGRAM	2,446	5,000	4,200	5,000
01-40-5-552	TELEPHONE	869	1,495	930	1,545
01-40-5-577	FUEL & OIL	10,283	11,880	9,800	13,860
01-40-5-579	SAFETY SUPPLIES & SERVICES	787	2,575	2,500	2,220
01-40-5-593	EQUIPMENT RENTAL	2,000	2,000	3,500	2,000
01-40-6-614	ROAD GRAVEL/SHOULDER RESTORATION	11,389	9,480	6,200	7,730
01-40-6-652	OPERATING SUPPLIES	2,212	3,675	3,000	5,075
01-40-6-653	TOOLS	1,524	3,300	3,300	3,310
01-40-6-657	STREET SIGNS	2,606	4,000	4,000	5,000
01-40-8-840	EQUIPMENT	6,769	7,100	7,100	5,970
01-40-8-845	FLEET REPLACEMENT FUND CONTRIBUTION	58,050	66,000	66,000	68,500
01-40-9-929	CONTINGENCY	2,162	1,000	850	1,000
TOTAL OTHER EXPENDITURES		104,512	120,725	114,600	126,015
TOTAL STREET EXPENDITURES		700,195	901,310	462,444	916,259

WATER/SEWER REVENUE

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
SEWER					
60-43-0-353	SEWER PENALTY	29,890	30,000		26,500
60-43-0-362	SEWER USAGE	2,097,975	2,212,296		2,015,460
TOTAL SEWER REVENUE		2,127,865	2,242,296	-	2,041,960
WATER					
60-44-0-353	WATER PENALTY	28,560	30,000		26,500
60-44-0-361	WATER USAGE	2,102,902	2,343,852		2,134,631
60-44-0-367	METER SALES	7,222	5,000		5,000
TOTAL WATER REVENUE		2,138,684	2,378,852	-	2,166,131
MISCELLANEOUS					
60-42-0-345	CAPITAL FEE	5	129,330		258,660
60-42-0-381	EARNED INTEREST	47,250	47,250		45,000
60-42-0-389	MISCELLANEOUS	1,386	1,000		1,000
60-44-0-365	CONSTRUCTION WATER/SEWER	30,000			1,000
TOTAL UTILITY REVENUE		78,641	177,580	-	305,660
TOTAL WATER/SEWER REVENUE		4,345,189	4,798,728	-	4,513,751

**WATER/SEWER
ADMINISTRATION**

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
SALARY/BENEFITS					
60-42-4-421	SALARIES	115,010	109,842	115,010	112,970
60-42-4-422	PART-TIME SALARIES	87,633	79,655	78,846	56,074
60-42-4-423	OVERTIME	189	500	189	500
60-42-4-427	MERIT BONUS	11,312	5,850	11,312	4,000
60-42-4-428	SICK TIME COMPENSATION	2,153	2,200	2,153	1,000
60-42-4-451	HOSPITALIZATION	200,208	213,096	214,245	190,419
60-42-5-561	MEMBERSHIP FEES	541	650	530	750
60-42-5-563	TRAINING & CONFERENCES	5,662	10,910	6,030	9,480
60-42-5-564	EMPLOYEE WELLNESS PROGRAM	291	815	110	375
TOTAL SALARY & BENEFITS EXPENDITURES		422,999	423,518	428,425	375,568
CONTRACTUAL					
60-42-5-512	EQUIPMENT MAINTENANCE	1,121	2,600	1,500	1,800
60-42-5-513	VEHICLE & EQUIPMENT SUPPLIES	2,425	8,520	3,500	4,000
60-42-5-515	J.U.L.I.E./CONTRACT UTILITY LOCATING	63,856	55,280	63,000	67,165
60-42-5-518	CONTRACT ACCOUNTING SERVICES	5,152	7,515	6,700	7,300
60-42-5-520	CONTRACT PAYROLL SERVICES	3,471	3,605	4,941	3,675
60-42-5-521	CONTRACT COMPUTER SERVICES	12,712	14,850	15,952	18,963
60-42-5-522	SOFTWARE SUPPORT/LICENSING	7,337	8,664	7,650	8,200
60-42-5-523	LOCKBOX	3,209	4,320	3,710	2,160
60-42-5-524	UTILITY BILLING CONTRACT	3,922	5,150	3,945	4,120
60-42-5-525	CONTRACT ACCOUNTING - AUDIT	7,774	9,140	9,350	9,520
60-42-5-529	CUSTODIAL SERVICES	-	-	-	4,590
60-42-5-533	LEGAL EXPENSES	1,520	3,500	2,500	3,500
60-42-5-528	CONTRACT VEHICLE REPAIRS	25,921	22,500	39,025	17,710
60-42-5-575	MERCHANT FEES	12,531	12,103	13,000	15,000
60-42-5-595	SUBSTANCE COMPLIANCE TESTING	473	750	550	750
TOTAL CONTRACTUAL EXPENDITURES		151,423	158,497	175,323	168,453
OTHER					
60-42-4-471	UNIFORMS	730	4,830	5,790	6,630
60-42-5-551	POSTAGE	10,039	11,000	10,300	10,500
60-42-5-552	TELEPHONE	6,080	7,700	8,225	7,700
60-42-4-461	SOCIAL SECURITY - FICA	76,325	68,798	76,325	66,802
60-42-4-462	PENSION - IMRF	111,281	120,298	111,281	112,962
60-42-5-578	NPDES PERMIT FEE - IEPA	17,500	17,500	17,500	17,500
60-42-5-579	SAFETY SUPPLIES & SERVICES	2,885	4,470	4,470	3,390
60-42-5-594	RISK MANAGEMENT	98,301	103,551	98,301	78,496
60-42-6-614	ROAD GRAVEL/SHOULDER RESTORATIONS	17,083	14,220	10,000	11,000
60-42-6-652	OPERATING SUPPLIES	8,313	11,021	11,000	12,800
60-42-6-653	TOOLS	1,380	1,350	1,350	1,850
60-42-6-655	GAS & OIL	23,994	17,820	21,300	20,790
60-42-8-830	MISCELLANEOUS EQUIPMENT	1,381	1,200	800	1,000
60-42-7-716	FLEET REPLACEMENT FUND CONTRIBUTION	79,050	66,000	66,000	-
60-42-9-929	CONTINGENCY	1,462	1,000	1,630	1,000
TOTAL OTHER EXPENDITURES		455,805	450,758	444,272	352,420
TOTAL WATER & SEWER ADMIN EXPENDITURES		1,030,227	1,032,773	1,048,020	896,441

**WATER/SEWER
DEBT SERVICE**

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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DEBT SERVICE					
60-42-7-714	2008 GRAND AVENUE - PHASE I	178,956	177,150		175,880
60-42-7-715	2010 GRAND AVENUE - PHASE II	44,364	44,364		44,364
60-42-7-717	2011 SANITARY DISTRICT CONTRIBUTION	125,000	140,000		125,000
60-42-7-718	SERIES 2013 REFUNDING	50,433	40,634		37,786
60-42-7-800	IEPA LOAN - PHASE I	404,995	404,995		404,995
60-42-7-801	IEPA LOAN - PHASE II	662,664	667,666		667,666
TOTAL DEBT SERVICE EXPENDITURES		1,466,411	1,474,809	-	1,455,691

WATER OPERATING

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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SALARY/BENEFITS

60-44-4-421	SALARY	223,128	170,739		169,269
60-44-4-422	SEASONAL SUMMER	13,918	6,140	4,823	5,880
60-44-4-423	OVERTIME	22,570	7,000		7,210
60-44-4-424	ON-CALL/CALL OUT PAY	6,995	5,375		5,825
60-44-4-430	REGULAR PART TIME WAGES	-	3,600	3,600	3,700
60-44-4-427	MERIT BONUS	7,189	3,450	2,200	2,500
60-44-4-428	SICK TIME COMPENSATION	619	2,575		1,000
TOTAL SALARY & BENEFITS EXPENDITURES		274,418	198,879	10,623	195,384

CONTRACTUAL

60-44-5-520	REPAIRS & MAINTENANCE	393	5,000	6,200	8,000
60-44-5-521	GENERATOR MAINTENANCE	3,125	4,345	4,345	3,720
60-44-5-522	TANK INSPECTIONS	-	3,900	3,300	3,000
60-44-5-524	DISTRIBUTION SYSTEM REPAIRS	212,355	185,000	141,000	175,400
60-44-5-525	LANDSCAPING CONTRACT	5,200	5,100	5,400	5,800
60-44-5-527	LEAK DETECTION SERVICE	14,876	11,300	10,100	12,660
60-44-5-528	LAB SERVICE	13,573	16,255	15,900	11,543
60-44-5-529	ENGINEERING SERVICE	5,738	6,600	6,000	5,000
TOTAL CONTRACTUAL EXPENDITURES		255,258	237,500	192,245	225,123

OTHER

60-44-5-552	TELEPHONE	1,435	1,250	1,200	1,270
60-44-5-571	NATURAL GAS SERVICE	5,165	3,200	4,800	5,000
60-44-5-576	ELECTRIC SERVICE	35,390	35,700	30,500	30,555
60-44-5-614	BACKFLOW CROSS CONNECTION	-	3,995	500	495
60-44-6-622	WATER METER UPGRADE	37,937	30,000	18,000	20,000
60-44-6-623	NEW WATER METERS	3,969	10,100	8,000	10,650
60-44-6-652	OPERATING SUPPLIES	955	1,340	1,340	1,340
60-44-6-656	CHLORINE GAS & POLYPHOSPHATE	51	925	925	3,335
60-44-8-830	EQUIPMENT NEW/REPLACEMENT	4,572	21,900	21,900	6,890
60-44-9-929	CONTINGENCY	-	-	-	1,000
TOTAL OTHER EXPENDITURES		89,473	108,410	87,165	80,535

INTERGOVERNMENTAL

60-44-6-700	CLCJAWA WATER SUPPLY PURCHASE	871,968	939,227		948,933
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TOTAL WATER DEPT EXPENDITURES		1,491,118	1,484,016	290,033	1,449,975
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SEWER OPERATING

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
SALARY/BENEFITS					
60-43-4-421	SALARY	297,504	315,634		338,538
60-43-4-422	SEASONAL SUMMER	18,557	12,300	9,650	11,760
60-43-4-423	OVERTIME	30,093	14,000		15,000
60-43-4-424	ON-CALL/CALL-OUT PAY	9,327	10,750	7,200	11,650
60-43-4-430	REGULAR PART TIME WAGES	-	7,200	4,400	7,400
60-43-4-427	MERIT BONUS	9,585	6,600		5,000
60-43-4-428	SICK TIME COMPENSATION	825	3,605		3,300
TOTAL SALARY & BENEFITS EXPENDITURES		365,891	370,089	21,250	392,648
CONTRACTUAL					
60-43-4-455	IMMUNIZATIONS	894	1,000	1,100	1,100
60-43-5-520	EQUIPMENT REPAIRS & MAINTENANCE	13,484	10,500	8,700	10,000
60-43-5-521	GENERATOR MAINTENANCE	16,832	13,325	13,325	12,825
60-43-5-522	SLUDGE DISPOSAL	22,638	24,720	24,890	24,720
60-43-5-532	ENGINEERING/CONSULTANT SERVICES	3,558	5,000	2,200	7,000
60-43-5-524	COLLECTION SYSTEM MAINTENANCE	19,255	62,000	52,600	60,000
60-43-5-525	LANDSCAPING CONTRACT	21,685	15,070	19,200	18,170
60-43-5-527	PUMP MAINTENANCE SERVICE	-	6,000	7,938	12,500
60-43-5-528	LAB SERVICE	20,886	23,800	22,900	16,845
60-43-5-529	CUSTODIAL SERVICE	6,304	7,000	6,800	-
60-43-5-531	BACKFLOW INSPECTIONS	1,052	700	700	700
TOTAL CONTRACTUAL EXPENDITURES		126,588	169,115	160,353	163,860
OTHER					
60-43-5-552	TELEPHONE	7,849	7,335	6,900	8,745
60-43-5-571	NATURAL GAS SERVICE	3,868	5,600	5,000	8,000
60-43-5-576	ELECTRIC SERVICE	136,032	139,050	136,000	127,720
60-43-6-615	SYSTEM REPAIRS & MAINTENANCE	7,501	11,000	6,000	20,250
60-43-6-652	OPERATING SUPPLIES	-	300	300	300
60-43-6-656	FACILITY CHEMICALS	37,862	30,500	28,900	27,400
60-43-6-660	DES PLAINES WATERSHED WORKGROUP	7,595	7,600	7,600	7,600
60-43-8-830	EQUIPMENT NEW/REPLACEMENT	2,525	29,900	29,000	6,280
60-43-9-929	CONTINGENCY	-	1,000	700	1,000
TOTAL OTHER EXPENDITURES		203,231	232,285	220,400	207,295
TOTAL SEWER EXPENDITURES		695,710	771,489	402,003	763,803

GARBAGE FUND

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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REVENUES

30-00-3-367	GARBAGE COLLECTIONS	1,365,657	1,415,950		1,424,260
30-00-3-368	SWALCO AGREEMENT RECYCLING	544	2,500		2,500
TOTAL REVENUES		1,366,201	1,418,450	-	1,426,760

EXPENDITURES

30-00-4-421	SALARIES	62,095	68,854		76,266
30-00-4-427	MERIT BONUS	3,748	1,950		1,300
	WORKERS COMPENSATION				4,113
30-00-4-428	SICK TIME COMPENSATION	670	750		300
30-00-5-510	GROOT CONTRACT	1,115,132	1,132,187		1,154,233
30-00-5-551	POSTAGE	2,510	2,800	2,570	2,600
30-00-4-451	HOSPITALIZATION	15,130	18,132		13,544
30-00-4-461	SOCIAL SECURITY CONTRIBUTION	4,579	6,220		7,039
30-00-4-462	IMRF CONTRIBUTION	4,047	12,138		12,698
30-00-5-520	CONTRACTUAL SERVICES	15,299	19,120	19,120	20,305
30-00-5-573	RECYCLE PROGRAM - SWALCO	6,216	6,365	6,216	6,340
30-00-5-575	MERCHANT FEES	3,133	3,500	3,620	3,750
30-00-5-579	ENVIRONMENTAL PROGRAMS	1,948	2,750	300	800
30-00-5-580	ROAD REPAIR CONTRIBUTION	100,000	135,000		200,000
30-00-7-929	CONTINGENCY	-	1,000	-	200
TOTAL EXPENDITURES		1,334,507	1,410,766	31,826	1,503,488

MOTOR FUEL TAX FUND

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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REVENUES

15-00-4-343	MOTOR FUEL TAX	368,697	368,058		549,990
15-00-4-344	SPECIAL ALLOCATION	13,930	14,000		7,000
15-00-8-381	EARNED INTEREST	11,825	7,000		3,643
TOTAL REVENUES		394,452	389,058	-	560,633

EXPENDITURES

15-40-5-861	ROAD RESURFACING	826,670	-		830,000
15-40-6-614	ASPHALT PRODUCTS	24,088	28,000	31,500	34,700
15-40-6-616	ROAD SALT	89,685	106,900	106,900	102,500
15-40-6-618	SNOW EMERGENCY	-	1,000		1,000
TOTAL EXPENDITURES		940,444	135,900	138,400	968,200

RETIREMENT FUND

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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REVENUES					
06-00-1-301	IMRF TAX	98,680	71,134		102,680
06-00-1-302	FICA TAX	75,411	69,623		75,935
06-00-4-342	REPLACEMENT TAX - IMRF	2,539	2,400		2,400
06-00-4-343	REPLACEMENT TAX - FICA	2,539	2,400		2,400
TOTAL REVENUES		179,169	145,557	-	183,415

SOCIAL SECURITY EXPENSE					
06-10-4-461	FICA EXPENSE	71,745	73,458		76,143
TOTAL SS EXPENSE		71,745	73,458	-	76,143

IMRF EXPENSE					
06-10-4-462	IMRF EXPENSE	87,001	99,573		103,599
06-01-4-463	ONE-TIME ERI COST	-	-		
TOTAL IMRF EXPENSE		87,001	99,573	-	103,599

TOTAL EXPENDITURES		158,747	173,031	-	179,742
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INSURANCE FUND

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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REVENUES

14-00-1-301	LIABILITY INSURANCE TAX	97,916	95,306		107,857
14-01-8-389	INS FUND GENERAL MISC	-	-		
TOTAL REVENUES		97,916	95,306	-	107,857

FUND EXPENSES

14-00-9-399	UNEMPLOYMENT INSURANCE CLAIM	-	-		
14-10-5-594	RISK MANAGEMENT EXPENSE	120,146	95,800		104,857
14-10-5-595	COMPENSABLE CLAIMS	-	3,000		3,000
TOTAL EXPENDITURES		120,146	98,800	-	107,857

COMMUNITY CAPITAL

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUES					
21-00-2-322	TRANSPORTATION FACILITIES FEES	274,582	296,000		280,000
21-00-3-338	PUBLIC FACILITY DONATION	-	-		
21-00-3-339	CELL ANTENNA - LEASE FEES	163,746	170,704		175,825
21-00-8-381	INTEREST	-	5,000		5,000
21-00-8-389	GENERAL MISC.	100,000			
21-00-4-341	INCOME TAX	198,708	145,495		-
21-00-4-345	SALES TAX	246,418	499,074		-
21-00-4-355	VIDEO GAMING PROCEEDS	45,653	57,200		57,200
TOTAL REVENUES		1,029,107	1,173,473	-	518,025

PROJECTS					
21-10-8-851	RESURFACING PROJECT DESIGN ENG & SUPPORT	32,577	25,000		-
21-10-8-860	COMPUTER REPLACEMENTS	9,733	20,000		15,000
21-10-8-838	MISCELLANEOUS EQUIPMENT/UNANTICIPATED	8,600	10,000		10,000
21-10-8-866	PAVEMENT PATCHING - VILLAGE WIDE	96,102	100,000		100,000
21-10-8-867	TREE PLANTING/REMOVAL (EAB 15 YEARS)	44,790	15,000		15,000
21-10-0-100	SIDEWALK REPLACEMENT AND REPAIRS	27,362	25,000		35,000
21-10-8-882	ZEIGLER ECONOMIC INCENTIVE PAYMENT	53,116	110,000		110,000
21-10-8-883	REPLACEMENT OF VILLAGE ENTRY SIGNS	10,610	-		-
21-10-8-885	IDOT ROUTE 132 VILLAGE CONTRIBUTION	48,277	632,312		260,689
21-10-0-110	IDOT US ROUTE 45 VILLAGE CONTRIBUTION	27,040	68,696		130,696
21-10-0-120	HAZELWOOD BIKE PATH CONSTRUCTION CONTRIBUTION	-	19,450		19,450
21-10-8-887	LAKE SHORE DRIVE ENG DESIGN	115,646	350,000		170,000
21-10-8-888	GRAND AVE SIDEWALK CONSTRUCTION & ENGINEERING	-	260,000		190,000
21-10-0-129	STORMWATER MANAGEMENT PROJECTS	48,382	100,000		100,000
21-10-8-897	LINDENHURST DRIVE PHASE II IMPROVEMENTS	-	175,000		175,000
21-10-8-898	STRATEGIC PLANNING	-	16,900		-
21-10-8-899	ECONOMIC DEVELOPMENT FEASIBILITY STUDY	-	45,000		-
21-10-8-900	PUBLIC WORKS FURNITURE REPLACEMENT	-	15,000		14,200
21-10-8-901	LIQUID DE-ICING AGENT EQUIPMENT	-	31,000		15,000
	2020 RESURFACING PROGRAM				525,000
	PD BRIEFING ROOM FURNITURE				13,500
	SAND LAKE ROAD PEDESTRIAN CROSSWALK BEACONS				25,000
	PD SALLYPORT GARAGE DOOR REPLACEMENT				7,000
TOTAL PROJECTS		522,235	2,018,358	-	1,930,535

DEBT SERVICE					
21-00-8-710	SERIES 2013 REFUNDING	50,432	58,474		54,374
TOTAL DEBT SERVICE		50,432	58,474	0	54,374
TOTAL COMMUNITY CAPITAL EXPENDITURES		572,667	2,076,832	0	1,984,909

WATER/SEWER CAPITAL

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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REVENUES					
61-00-0-363	SEWER TAP ON	-			
61-00-0-364	WATER TAP ON	-			
61-00-0-365	INTEREST	30,000	30,000		30,000
61-00-0-369	IEPA LOAN-WATER MAIN PHASE I	-			
61-00-0-370	IEPA LOAN - WATER MAIN PHASE II	118,536			
61-00-0-371	IEPA LOAN - LAKE WATER RECEIVING FACILITY	-			
61-00-0-372	DEBT PROCEEDS - SOUTHEAST UTILITIES EXTENSION	-			
TOTAL REVENUES		148,536	30,000	-	30,000

EXPENDITURES					
61-48-8-836	MISCELLANEOUS PROJECTS	15,619	15,000		
61-48-8-841	WWTF INTAKE PIPE MAINTENANCE	-			
61-48-8-850	WATER METER REPLACEMENT PROGRAM YEAR 1	-			
61-48-8-851	PUMPS & MOTOR CONTROLS REPLACEMENT LIFT NO.1	-			
61-48-8-865	SMALL BUSINESS WATER CONSERVATION INCENTIVE PROGRAM	-			
61-48-8-120	WWTF PHOSPHORUS ANALYZER, PUMPS, PROBES	13,841	80,000		
61-48-8-121	PLC REPLACEMENT - LIFT STATIONS 2-4	-	50,000		
61-48-8-122	LIFT STATION UPGRADES	-			
61-48-8-123	WELL REMOVAL/TAKE DOWN	42,721			
61-48-8-124	FIBER OPTICS AT WWTF	-	12,000		
61-48-8-125	FORCE MAIN REHAB WWTF HEADWORKS	-	175,000		
TOTAL EXPENDITURES		72,182	332,000	-	-

TOTAL ALL EXPENDITURES		72,182	332,000	-	-
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WATER/SEWER CAPITAL

DEBT SERVICE

DEBT SERVICE					
61-48-8-710	SE UTILITIES DEBT PAYMENT	309,109	301,443		293,713
TOTAL DEBT SERVICE EXPENDITURES		309,109	301,443	-	293,713

VEHICLE REPLACEMENT

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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REVENUES

50-20-0-322	FUND CONTRIBUTIONS	210,300	198,000		137,000
	INTEREST		-		
TOTAL REVENUES		210,300	198,000	0	137,000

EXPENDITURES

50-20-8-903	TRUCK 54	-	153,979		151,000
	TRUCK 41				102,500
50-20-8-831	POLICE SQUAD (1)	82,212	130,697		39,795
TOTAL EXPENDITURES		82,212	284,676	0	293,295

NON-OPERATING FUNDS

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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D.U.I FUND REVENUES

22-00-5-351	DUI S/B 740 COURT FINES	6,557	4,800		4,000
22-00-5-352	E-CITATIONS	492			750
22-00-8-381	INTEREST	-			
TOTAL D.U.I. FUND REVENUE		7,049	4,800	-	4,750

D.U.I FUND EXPENSES

22-20-9-919	VEHICLE EQUIPMENT/INSTALL	-			
22-20-9-929	MISCELLANEOUS CONTINGENCY	-			
22-20-6-622	TASERS	546	2,500		1,000
22-20-6-623	MISC UNIFORMS & EQUIPMENT	2,405	5,000		5,000
22-20-6-624	POLICE RECORDS MANAGEMENT (RMS)	-			
22-20-6-626	INTOXIMETER BREATH ANALYSIS INSTR	-			
22-20-6-651	E-CITATION SOFTWARE	10,694			
TOTAL D.U.I. FUND EXPENDITURES		13,645	7,500	-	6,000

PRISON REVIEW FUND REVENUES

23-00-5-351	PRISON REVIEW FINES	6,435	6,960		6,960
23-00-8-381	INTEREST	-	300		300
TOTAL PRISON REVIEW FUND REVENUES		6,435	7,260	-	7,260

PRISON REVIEW FUND EXPENSES

23-20-9-919	PRISON REVIEW - VEHICLE & MAINT.	30,441	5,000		2,000
23-20-9-929	MISCELLANEOUS CONTINGENCY	490	1,000		1,000
TOTAL PRISON REVIEW FUND EXPENDITURES		30,931	6,000	-	3,000

FORFEITED FUNDS REVENUE

19-00-3-344	FORFEITED FUNDS	-			1,500
TOTAL FORFEITED FUNDS REVENUE		-	-	-	1,500

FORFEITED FUNDS EXPENSES

19-00-6-654	MEG PARTICIPATION	-			
TOTAL FORFEITED FUNDS EXPENDITURES		-	-	-	-

POLICE PENSION

ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
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REVENUE

72-00-1-301	POLICE PENSION TAX LEVY		366,521		386,913
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ECONOMIC DEVELOPMENT FUND (PROPOSED)

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
	GENERAL FUND TRANSFER				120,000
EXPENSES					
	ECONOMIC DEV. INCENTIVE PROGRAMS				75,000
	TIF ELIGIBILITY STUDY				45,000
TOTAL EXPENDITURES				-	120,000