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VILLAGE OF
LINDENHURST
ILLINOIS

Fiscal Year
2025-2026

ANNUAL BUDGET

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BUDGET MESSAGE

Fiscal Year
2025-2026

VILLAGE OF LINDENHURST
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April 28, 2025

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

It is my privilege to submit for your consideration the Fiscal Year 2025–2026 Annual Budget and the updated Capital Improvement Plan (CIP). These documents represent not only the Village's financial roadmap for the coming year but also a broader reflection of our continued commitment to delivering high-quality services, maintaining critical infrastructure, and investing in the long-term sustainability and vitality of Lindenhurst.

This budget was developed with strategic focus, taking into account the challenges and opportunities facing our community. It seeks to balance prudent fiscal management with the need to support essential public services, advance capital projects, and address the evolving needs of our residents. As we navigate changing economic conditions, shifting revenues, and increasing cost pressures, our financial planning remains guided by the principles of transparency, sustainability, and service excellence.

The preparation of this budget benefited from enhanced forecasting, improved departmental coordination, and a deliberate approach to aligning our operational priorities with our capital investment strategies. As such, it reflects both our short-term operational goals and our long-term vision for infrastructure resilience, community development, and responsible growth.

The Village has an opportunity, through this budget, in advancing a number of important initatives and programs as a means of fulfilling our strategic plan to the betterment of our community. The budget will also address a significant number of infrastructure improvments that will preserve the condition of many of our assets throughout the community.

- Over $1.4M in funding is still available as matching dollars in the first phase of the Hawthorne/Sprucewood/Lake Shore Drive Road Reconstruction project for construction and engineering needs.
- The completion of a space needs study to determine the appropriate scale of a municipal building as part of an upgraded campus along the Grand Avenue corridor.
- Investments made into the Grand Avenue Streetscape in response to the plan created in FY 2025. This acts as a way to improve the aesthetics of the corridor and strengthen our business community locally.
- Transitioning to cloud-based ERP software for improved functionality and security for our employees and other users.
- Over a half-million dollar investment made into our water, wastewater, and stormwater infrastructure which addresses dated equipment and other appurtances.

In all, the Village's budget expenses total $16,295,444 across all funds including non-operating funds and those funds dedicated to capital imrpovements. This expense amount is down by almost 12% when compared with the previous year. The primary reason for the decrease is the lowering of expenses, primarily within capital improvement funds. And yet still, with over $3.1M of expenses in all capital funds, the Village is demonstrating a commitment to improving its physical infrastructure, preserving a high-level of service delivery for generations to come.

The Village did experience an increase in our overall Equalized Assessed Valuation (EAV) over the previous year of approximately 15.5%. Lindenhurst's estimated EAV for tax year 2024 is $479,671,385. This amount includes over $2.62M in new construction which almost equals the new construction value presented in 2023 also which, at that time, was the highest new construction valuation in nine years. Because the EAV grew considerably from the prior year and no inflationary amount added, the proposed tax levy will still create a reduction in the Village's tax rate from .324034 in Tax Year 2023 to approximately .282011 in Tax Year 2024. Figures are presented without inclusion of the property tax recapture amounts permitted by law, unless otherwise noted.

Levy Year 2023, Pay Year 2024 Tax Rate = .324034

0% CPI Property Tax Levy Increase, with New Property Added
Total EAV: $479,671,385 (15.5% increase)
Total 2024 Levy Amount: $1,352,725
Levy Change from Previous Year: $7,345 (0.5% Increase)
Property Tax Rate: .285208 (13% Decrease)
Estimated Village of Lindenhurst Tax on a $250k home: $235.01 (11.6% or $31.34 Decrease including recapture levy)

2024 Property Tax Levy

	2023 Actual Levy	0% CPI, New Property Added	Change from Previous Levy
Corporate Fund	$415,106	$387,430	-$27,676
IMRF	58,094	66,018	+7,924
Police Pension	641,886	671,203	+29,317
Social Security	79,564	73,254	-6,310
Insurance	142,682	154,820	+12,138
Recapture	8,046	5,806	-2,960
Total#	$1,345,380	$1,358,531	+$13,151

The Village's total property tax levy will increase when compared to the previous fiscal year by approximately 0.5%, but that is mostly due to the increase in assessed value added to the Village's tax rolls. *However, the rate charged to the*

individual property owner for the Village's portion of the tax bill will decrease by almost 12% over last year even with the recapture amounts included. That represents a savings to a homeowner whose property is assessed at $250,000 of $31.34. Starting in Property Tax Year 2022, the Village's property tax rate has fallen by almost 13.6% and since that time, even as state law has added the County's ability to recapture property tax dollars lost as a result of property tax value disputes on top of the Village's levy. *That two-year, 13.6% decrease in property tax rate is the largest for any municipality in Lake Villa Township and the third largest of any taxing body within the township.*

The conservative and balanced approach the Village takes with its finances is what allows us to maintain affordable rates and fees, practice appropriate cost containment, without sacrificing long-term negative impacts to services or reduce the competitiveness of the Village as an employer. The Village maintains a five-year financial forecast and updates it each year, anticipating changes to the macroeconomy which could impact our finances on a local level. Some assumptions made in that forecast are the following:

Tax Levy CPI Increase – The Illinois Department of Revenue established the tax levy CPI cap for Property Tax Extension Levy Limitation Law (PTELL) at 3.4%. This is the maximum amount the Village may increase the property tax levy without a public hearing. Future years in the forecast include a 3% increase. As a reminder, no inflationary increase was taken for the Tax Year 2024, Pay 2025 Property Tax Levy.

Inflationary Increases to Expenses – Unless otherwise identified, all expenses are escalated by 3% year-over-year.

IMRF – The Village's cost for non-public safety pensions (IMRF) rose to 10.24% of payroll. This is an increase by 2% over the previous years. This is the first increase in at least four fiscal years.

Interest – Through Illinois Funds we have seen interest rates increase since the height of the pandemic. We forecast interest rates conservatively, around 2%, and our current rates are around 4.9%.

Population –14,406; Per the 2020 Census results.

New Construction of Homes/Buildings – Based upon estimated Briargate home sales (44 new homes predicted for FY 26 across all three phases). All of the Heritage Park townhomes were permitted within FY 25.

Total water/sewer accounts – 5,042
Active W/S Accounts – 4,050
Active W/S Accounts w/Senior Discount – 852
Sewer Only – 106
Sewer Only w/Senior Discount – 34

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

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

The following is a summary of key highlights across both the operational and capital components of the budget:

Governmental Funds

General Fund

On the revenue side of the General Fund, the IML forecasts suggests that we may see modest increases in our LGDF (Income Tax) and Sales Tax figures overall given the low unemployment rate. We have heard of some decreases in Use Taxes due to new legislation, but state revenue forecasts have not been updated to fully understand the full significance of that reduction. While the net effect of sales tax figures is slightly higher than this year, reductions were taken into account for the elimination of grocery tax receipts beginning January 1. That amount may be offset by the continued strength of online sales and increases

in sales tax collected from new local businesses. What is unclear at this time is the net effect tariffs, should they go into effect in less than 90 days from today, will have on our local revenues.

The Village once again did not make any inflationary adjustment to the property tax levy, but did divert a greater portion of the tax levy to meet our Police Pension funding obligations. This led to a decrease in the amount of funding going into the General Fund. The budget also anticipates a decrease in building permit revenues compared to the previous year's budget. With Lennar front loading all of their permit approvals for Heritage Park, the Village receipted a greater number of permits for that development than what was forecasted. Therefore, the latter year forecasting of permit revenues was decreased. This building permit figure is based upon 44 new single-family home permits, and approximately $141,000 in miscellaneous permits.

When it comes to expenses, increases in personnel costs will be the theme that keeps arising across all funds. Salary and benefit costs in Administration and Buildings and Grounds increased by 22% and 57% respectively, but this can almost be entirely attributed to the addition of the full-time Economic Development and Special Projects Coordinator. With a salary cost allocation of (40% Administration, 30% Building, and 30% TIF), the majority of this expense is assigned to the General Fund. Other cost of living, merit increases are built into these salary figures. Health insurance expense did increase compared to the previous years with a renewal rate of 6.1%. This ends a three-year streak of premium rates decreasing on medical and dental insurance. Our average annual premium increase since moving to the IPBC is now 3.79%. By comparison, premium rates offered by the Local 150 Benefit Fund have increased by 8.56% over the same time period, and we do not know what they would charge for the upcoming year.

In all, the Administration budget increased by about 12% in the General Fund, with Building and Engineering increasing by 18%. Buildings and Grounds (-22.5%), Police (-0.3%), and Streets (-1.3%) all had budgets that were reduced compared

to the previous year. General Fund expenses increased by 1.3% or $63.332 versus FY 2025 primarily due to salary and benefit increases.

Economic Development Fund

The transfer from General Fund is expected to be lower than in previous years at $165,000. I have budgeted for five LEAP grants to be supported by the fund in the coming year at the maximum award amount. With $15,000 going toward other services needed for economic development, revenues and expenses within the fund are intended to offset.

Information Technology Fund

Revenues within this fund increase based upon the contractual escalating lease fees charged to cell leases on our Village towers. Expenses overall are intended to decrease as we reduce the number of needed computer replacements and the transition to a cloud-based BS&A license. Next year, the BS&A licensing costs will return based upon a full year's expense, but will also be shared with the Water/Sewer Fund.

Retirement Fund

Increased payroll costs require increased expenses to FICA and IMRF. The increased fees are calculated based on the Village's overall payroll.

Insurance Fund

Our liability insurance premiums experienced an increase at renewal of 9% over the expiring term. We received a 7% increase on our Workers Compensation premiums, and an increase on the property coverages, mostly due to increase in insured values. We made some modifications to deductibles to help offset some of the premium increases. Overall, the budget experienced a 7.8% increase to liability insurance premiums over the previous year.

Enterprise Funds

Water/Sewer Fund

The Water/Sewer Fund is built upon a three percent increase to water and sewer rates this year. Again, personnel cost increases, CLCJAWA wholesale water

increases, and electric service costs drive up much of our expenses in FY 2026. Another 5% increase to our water purchasing costs fuels a 7.7% increase in that expense line as our forecast anticipates higher demand next year.

For historical perspective, this is the second consecutive year of a 3% increase to the rate.

Fiscal Year	Water/Sewer Rate Adjustment
2025	3%
2024	1%
2023	0%
2022	0%
2021 (Effective 7/1/2020)	3%
2020	0%

If you include the proposed 3% increase to our utility rate for this upcoming budget year, the overall increase to the rate since 2020 has been 10% which averages to be an increase of 1.43% annually in that time period, well less than inflation. For comparison purposes, the national CPI since May 2020 to January 2025 has increased 24.1% or about 4.4% annually.

An increase of 3% would bring the combined utility rate to $13.05 from $12.67. Using the average bill of 11 units per billing cycle, the average user's bi-monthly bill would increase by $4.18.

Garbage Fund

Rates are proposed to increase within the Garbage Fund by 4% beginning May 1. Between rate freezes negotiated into our contract and absorbing contractual refuse and recycling rates into our own charged rate, we have been able to keep rate increases low and infrequent over the years. But with Groot charging 3.5% more for their services beginning January 2025, the Village cannot sustain the rates that we are currently charging and keep the fund in the black.

Fiscal Year	Garbage Rate Adjustment
2025	0%
2024	3%
2023	0%
2022	0%
2021 (Effective 7/1/2020)	2%
2020	2%

Once again, if you include the 4% increase proposed for May 1, 2025, the average increase since 2020 is 1.57% over seven years. Raising the rate by 4% is an increase of $2.06 per billing cycle to a resident with 95-gallon service ($51.40 to $53.46/cycle). For greater context, that same 95-gallon customer has only seen a rate increase of $5.88 per billing cycle, or $2.94 per month, since 2019.

There are also a couple of new revenue lines added to the Garbage Fund budget this year. First, for better tracking, we are receipting yard waste sticker payments into the Garbage Fund. These were previously entered into the General Fund as a miscellaneous revenue. Conversely, we have included an offsetting expense line for yard waste stickers into the budget of the same amount. A new revenue line was also added for the civic contribution coming from MC2 for our aggregation program. Those revenues almost offset our membership cost with SWALCO.

Special Revenue Funds

Motor Fuel Tax Fund

FY 2026 is not a road resurfacing year, but we will look to FY 2027 to restart our program. In that year, we are expected to address areas in Country Place North, Cross Creek, Farmington Green, and Auburn Meadows. Revenues are expected to be slightly higher (1.0%) than the previous year at $634,084.

Grand Avenue TIF Fund

I am anticipating slightly higher property tax increment generated by the Grand Avenue TIF district than the previous year. Year-to-date revenues are not

representative of a single year's increment as we moved the first year's worth of TIF revenues out of escrow and into the fund.

Thirty percent (30%) of the Economic Development and Special Projects Coordinator's salary will be apportioned to the TIF fund. We will reexamine this breakdown of cost at the end of the year to ensure it is accurate moving forward. I have reduced overall professional fees and created to new expense lines dedicated to projects within the TIF. The Grand Avenue Streetscape expense of $150,000 is meant to be direct to engineering and construction costs of implementing the finalized elements of our Grand Avenue Corridor Study. The Developer Incentives are intended to help spur the creation of the outdoor dining space associated with Restaurant Row at the Lindenhurst Center.

Capital Funds

Water/Sewer Capital Fund

The Water/Sewer Capital Fund is experiencing some of the highest fund balance totals since the Village took on loans to pay for the Lake Michigan Water Improvements. This influx of revenue has allowed Public Works to tackle a large number of projects that were deferred annually due to lack of funding. New revenue is also exceeding forecast due to the speed at which Lennar is completing the townhomes at Heritage Park. Because Lennar chose to permit all of their buildings upfront, revenues that were expected to be receipted over a couple of fiscal years, all essentially occurred within this one. This allows us to possibly front load certain projects in our planning document, but does raise questions about future years, as you will see.

This past year Public Works was able to complete a number of important projects and upgrades to enhance the function and reliability of our system. Between pump replacements, lift station upgrades, generator replacements, and compound water meter replacements, we were able to strike off a number of deferred projects. Many of these projects, such as the compound meter replacement and PLC replacements, are phased to occur over multiple years and will continue into this next year and beyond.

There are a few new projects that have been added to the Water and Wastewater section of the CIP. One is a grouping of a series of components that are needed to upgrade at our lift stations, reservoir, and wastewater treatment plan. The components mostly consist of viewing panel upgrades, which are needed as direct result of upgrading our SCADA program this year. The total cost of these components comes to $43,500.

We also have formally included smoke testing into the CIP. This $6,300 is to test for areas of inflow and infiltration (I&I) primarily in the area of Hickory Drive. Understanding the scale and locations of the inflow into our sanitary system will give us a better picture of how to address it.

There are two new projects on the Water portion of the CIP that were not included from the previous plan. First, is a study for a new stand-by groundwater well. The Village has three emergency wells which are only used in the case of a shutdown of CLCJAWA supply. Of those wells, one of our biggest producers is located on Independence Boulevard, but it also is one of our biggest problems. This particular well has a very high iron content and requires filtration through specialized media before distribution into the system. This equipment is aged and Public Works has fielded recommendations to completely overhaul/replace the system. Because these wells are only needed in emergency situations, we believe the cost to replace the system, maintain the media, and still only produce subpar water exceeds the benefit to the public. Public Works would like to investigate the possibility of drilling a new well, one without iron filtration, in a new location and decommission the current well. This year's CIP suggests the cost of this study is around $40,000.

A second new water-related project recommends to replace some of the remaining 4" water mains being utilized within the Village. The primary locations of these pipes are in the area of bounded by Rose Tree Lane to the north, Timber Lane and Ironwood Drive to the east, East Thornwood to the south, and Beck Road to the West. Removal of the 4" lane would allow for more reliable water flow improving firefighting capability and could allow residents to upgrade the size of their service. Public Works is proposing the replacement of these water mains

over a three-year period, but for FY 2026 it is only proposed to complete the design ($85,000) for all of this work. This way, we can structure the timing of construction based on need and available funding.

On the Wastewater side, Public Works has requested to add the purchase of new influent and effluent samplers to replace our current equipment. Public Works also deferred the replacement of the SCADA computer to allow for the completion of the lift station upgrades to come online first. This project was pushed back into FY 2026 at the same cost that was anticipated for FY 2025, $50,000.

There are a number of significant, and costly, projects that have been included into the Water and Wastewater portion of the Capital Improvement Plan. As you can see, the inclusion of all these projects has a deleterious effect to our Water/Sewer Fund Capital balance, especially after FY 2027-2028. A reduction in anticipated tap-on fees reduces the amount of revenues the fund can see as the Heritage Park townhome development ends and the construction of new Briargate homes begins to wind down. It is possible that there could be transfers of dollars from the operational fund to Capital at each year-end, but it is difficult to foresee how much help, if any, that would be. Just outside the CIP five-year window is certain debt obligations that will be rolling off in FY 31 and FY 33. The first is approximately $44,300 owed to the IEPA and the second being the Village's annual $125,000 obligation to the Sanitary District.

No policy changes necessarily have to occur today with the understanding of the forecasted health of the Water/Sewer Capital Fund, because projects may shift or be deferred, impacting the overall forecast. There also may be new development which could help to fund these projects in the latter years of the program. But the limited nature of our resources within the fund should be considered as we move forward and balance the level of our water and sewer rates against our capital needs.

Community Capital Fund

Regular revenues for the Community Capital Fund include Transportation Facility Fees, public facility fees (from new developments), video gaming proceeds, and 10% of income and sales tax receipts. For FY 25 and beyond, anticipated revenues for video gaming were increased as we have seen an increase in terminals and usage. At year end, if the General Funds' balance exceeds 75% of the following year's anticipated expenses, the excess funds may be transferred to Community Capital. Currently, revenues for the fund are coming in as expected and a year-end transfer from the General Fund is likely.

General Government

No additional projects were added into this section from what was included in the FY 2025 CIP. The amount of sales tax rebates was increased in response to the Village's new rebate agreement with Ace.

Street Improvements

There are no significant changes within the Streets portion of the FY 2026 CIP. We are continuing to follow our biennial road resurfacing schedule with the additional contributions coming from Community Capital every third year. I have included a 10-year Road Resurfacing schedule in the meeting materials to illustrate the amount of roads that remain to be addressed and the anticipated expense of doing so. Our current funding policy of roadwork will not permit us to proceed with conducting between $950k-$1.3M of resurfacing each year. However, for all intents and purposes, these ten phases or segments of our road plan are the last roads in the Village to be addressed in order to complete this cycle of road resurfacing before we begin all over again.

There is still time for staff to review the possibility of instituting a non-home rule sales tax in order to supplement our road resurfacing program. We have until the end of 2025 before the grocery tax is eliminated and that anticipated revenue is gone.

Village Facilities & Equipment

As we seek to fulfill the goals laid out by our strategic plan, the Village Facilities and Equipment portion of the CIP includes, what can be considered, the first step in redeveloping our municipal complex. The CIP proposes to include $45,000 to go toward a space needs study to determine the approximate area different functions will need in a modern, new space. This project will be coordinated between all departments, but we also hope to complete this in partnership with the Lake Villa Fire Protection District to assist with meeting their needs. Following the space needs study, the CIP includes funds for potential design work for the new Village Hall/Municipal Complex. The timing of the proposed funding assumes that the Village Board wants to proceed with our facility needs first. If the desire is to try to move forward with the open space redevelopment first, then costs should be reformatted.

There are also a series of smaller equipment needs requested by Public Works primarily at the Operations Building – new A/C unit, salt brine equipment, salt dome doors, attachments to our heavy equipment - but one more, I wanted to bring to your attention is cold storage. Public Works has desired to find a solution for its equipment that is exposed to the elements throughout the year. There is little to no room within the Public Works garage spaces for plows, materials, and other equipment. I would like to investigate the possibility of a clear-span structure to help preserve the life of our equipment and prevent the discharge of stored material in precipitation into ground water or the storm sewer.

From a technology perspective, our staff would like to undertake the transition of our finance and accounting software, BS&A from locally housed servers to the cloud. Moving to the cloud provides a more secure location for all of our data while also eliminating the need for a server running on SQL. It would also allow for a better user experience. We know that BS&A are in the process of moving its clients to a cloud-based program systematically and we believe we are in line for that to occur in 2-3 years. We believe that we would like to save on inflationary costs, improve user experience, allow the implementation of the online Building Department module by moving forward with this project in the

new fiscal year. The first year of implementation and licensing is included in this price. Future licensing costs will need to move to the operational budget.

Green/Sustainability Improvements

Information our Public Works is receiving indicates that concrete costs will be rising again significantly compared to the previous year. To maintain our current level of sidewalk and curb replacement funding, Public Works has increased concrete repairs costs by $10,000 to a total of $55,000.

Stormwater improvements increased by 3% compared to the previous year. The Village and Lake County Forest Preserve District's project addressing the stormwater outfall off of Rose Tree Lane has been deferred into FY 2026 due to the timing of Lake County Stormwater Management Commission. The estimated match of both parties remains approximately $50,000 and is built into this upcoming years expenses. Remaining funds support our ongoing stormwater improvements design and construction and 50/50 culvert replacements.

Vehicle Replacement Fund

The expenses proposed for this fund follow our vehicle replacement schedule. Public Works was authorized to move forward with the purchase of a 5-Ton dump truck in February 2025 in order to receive it within next year's budget. There are no scheduled replacements of squad cars in FY 2026.

Conclusion

Our primary focus of each year's budget is to remain as committed to the proper use of the community's collective resources as we possibly can and do so in a transparent manner. We establish fiscal policies that extend beyond a specific fiscal year to ensure proper use and planning of funds over multiple budget cycles. But we also want to ensure that the funds we received go towards the projects that our residents wish to see occur. That is why priority based budgeting is embedded into our budget preparation process. Community surveys and our eventual strategic plan help guide elected officials and staff to prioritize the initatives and improvements that matter most to everyone. We

continue to display within our budget documents how we attempt to meet the moment in that regard.

Respectfully,

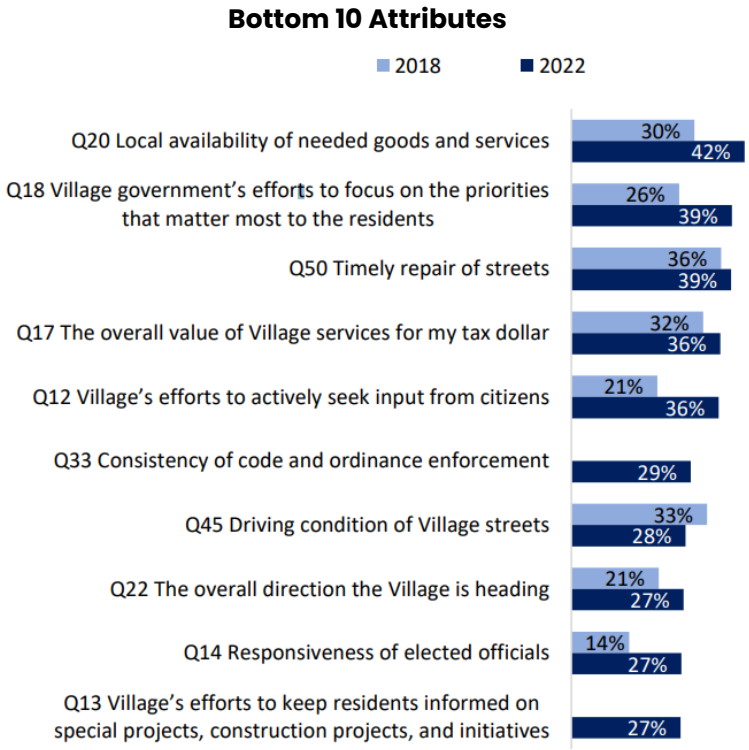
Clay T. Johnson
Village Administrator

Budget Philosophy

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

Community Survey

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

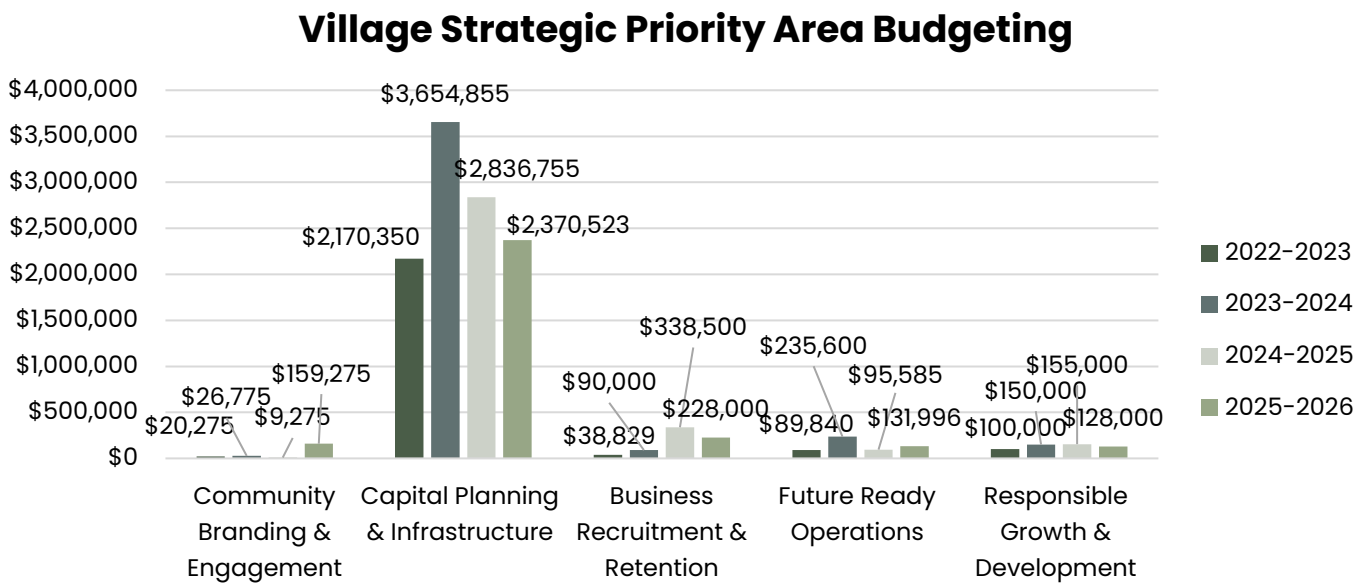


Strategic Plan

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

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

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



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

Key Priority Area	2022-2023	2023-2024	2024-2025	2025-2026
Community Branding & Engagement	New Website Re-Design ($8,275), Community Survey ($12,00), Continued Social Media Efforts (Staff effort), Community Policing to Engage the Business Community and Residents (staff effort)	New Website Maintenance($8,275), Strategic Plan Update ($16,000), Newsletter Re-Design ($2,500), Re-start of Citizen Academy (staff effort), Re-vamp of Communications Plan (staff effort), Community Policing to Engage the Business Community and Residents (staff effort)	New Website Maintenance($8,275), Citizen Academy (staff effort), E-newsletter ($1,000), Community Policing to Engage the Business Community and Residents (staff effort), Continue outreach to schools (staff effort), Continue to host Food Truck Extravaganza Event (staff effort)	New Website Maintenance($8,275), Citizen Academy (staff effort), E-newsletter ($1,000), Continue engagement opportunities with stakeholders including residents, schools, businesses (staff effort) Continue community policing initiatives (staff effort), Update Communications Plan to build internal & external branding initiatives (staff efforts), Village streetscape designs will hopefully be aligned with Village branding ($150,000)
Capital Infrastructure Planning & Improvements	Street Improvements ($1,328,600), Water & Wastewater Improvements ($826,750), Lake Shore /Sprucewood/Hawthorne Reconstruction Project ($15,000)	Street Improvements ($1,037,855), Water & Wastewater Improvements ($1,767,000), Lake Shore/Sprucewood/Hawthorne Reconstruction Project ($850,000)	Street Improvements ($2,114,855), Water & Wastewater Improvements ($671,900), increased crack sealing ($50,000)	Street Improvements ($1,757,753), Water & Wastewater Improvements ($612,770)
Business Recruitment & Retention	Began Economic Development Specialist Position ($8,406), LEAP Program ($30,423), Started conversations with businesses to improve retention efforts (staff effort), Started sharing economic development initiatives on social media (staff effort)	Economic Development Specialist Position ($30,000), LEAP Program ($60,000)	Economic Development Specialist Position ($33,000), LEAP Program ($305,000), continue to engage businesses with business spotlights, develop this, and business sector meetings (staff effort), Conduct Annexation Study (staff effort)	Economic Development Coordinator Position ($78,000), LEAP Program ($150,000), continue to engage businesses with business spotlights and business visits (staff effort), Conduct Annexation Study (staff effort)
Future Ready Operations	Continued Liquid De-icing ($15,040), Asset Management Software Implementation ($32,800), Pavement Management Assessment ($42,000), Continued Use of Strategic Priority Dashboard (staff effort)	Body Camera Implementation ($62,000), Continued Liquid De-icing (14,560), Asset Management Software Utilization ($14,400), Continued Use of Strategic Priority Dashboard (staff effort)	Police Department License Plate Readers ($21,250), Police Department Aerial Drone (10,975), Continued Liquid De-icing (14,560), Asset Management Software Utilization ($14,800), Revamp of Strategic Priority Dashboard (staff effort)	Police Department License Plate Readers Implementation (staff effort), Spotlight and speaker for drone ($2,100), Continued Liquid De-icing ($14,560), Asset Management Software Utilization ($15,336), Compensation Study ($20,000), BS&A Cloud Upgrade & BS&A Online Building Department Implementation ($80,000)
Responsible Growth & Development	Stormwater Improvements ($100,000), Annexed Property at 45/Grand Ave (staff effort), Continued Code Enforcement Efforts (staff effort)	Stormwater Improvements ($150,000)	Stormwater Improvements ($130,000), Third-Party Code Enforcement ($25,000)	Stormwater Improvements ($103,000), Third- Party Code Enforcement ($25,000)

BUDGET GUIDE & FINANCIAL PROFILE

Fiscal Year
2025-2026

VILLAGE OF LINDENHURST
ILLINOIS
EST. 1956

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Budget Guide

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

Budget Process

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

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

Budget Calendar

Completion Date	Description of Activity
January 17	Capital Improvement Budget (CIP) items discussed with Department Heads and Village Administrator.
February 14	Operating Budgets (including Boards and Commissions) submitted to Village Administrator.
March 3	Human Resources Committee meets to review Salaries/Pay Ranges.
March 13	Finance Committee reviews Capital Improvement Plan (CIP, Operational Budgets, and Discuss Rate Setting.
March 29	**Mayor and Trustees receive draft budget.**
April 14	Send Notice of Public Hearing to Newspaper.
April 14	**Budget Presentation/Workshop.**
April 18	Tentative budget available for public inspection.
April 21	Notice Published (at least 1 week prior to hearing).
April 28	**Official Public Hearing on Budget.**
April 28	**Village Board Approval of Budget.**
April 30	Deadline to file certified copy of budget and estimate of revenues with the County Clerk.

Public Participation in the Budget Process

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

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

Budget Format

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

- General Fund
- Water & Sewer Operating (enterprise) Fund
- Garbage (enterprise) Fund
- Motor Fuel Tax Fund
- Retirement Fund
- Insurance Fund
- Information Technology Fund
- Economic Development Fund
- Grand Avenue TIF Fund
- Community Capital Fund
- Water/Sewer Capital Projects Fund
- Vehicle Replacement Fund
- Various Non-Operating Funds

The Village budget includes hundreds of line items, some of which are fairly small. These are used to facilitate year-to-year and multi-year analysis. Please remember that much of the Village's actual revenues and spending are impacted by non-village factors or are demand

driven and often hard to predict. Budget numbers are best estimates based on history and/or ground up analysis of line items.

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

Budget Sections

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

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

Accounting Policies

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

Budget Policy

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

Fund Structure and Reserve Policy

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

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

Water and Sewer Financial Policy

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

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

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

One-Time Revenues

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

Financial Planning

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

Cash Management

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

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

Debt Management

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

Fixed Assets

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

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

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

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

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

	Storm Drains		50
	Signs (Prismatic)	Stop signs, etc.	25
	Signs (Non-Prismatic)	Street names, directional, etc.	20

COMMUNITY PROFILE

Fiscal Year
2025-2026

VILLAGE OF LINDENHURST
ILLINOIS
EST. 1956

Community Profile

Village Background

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

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

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

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

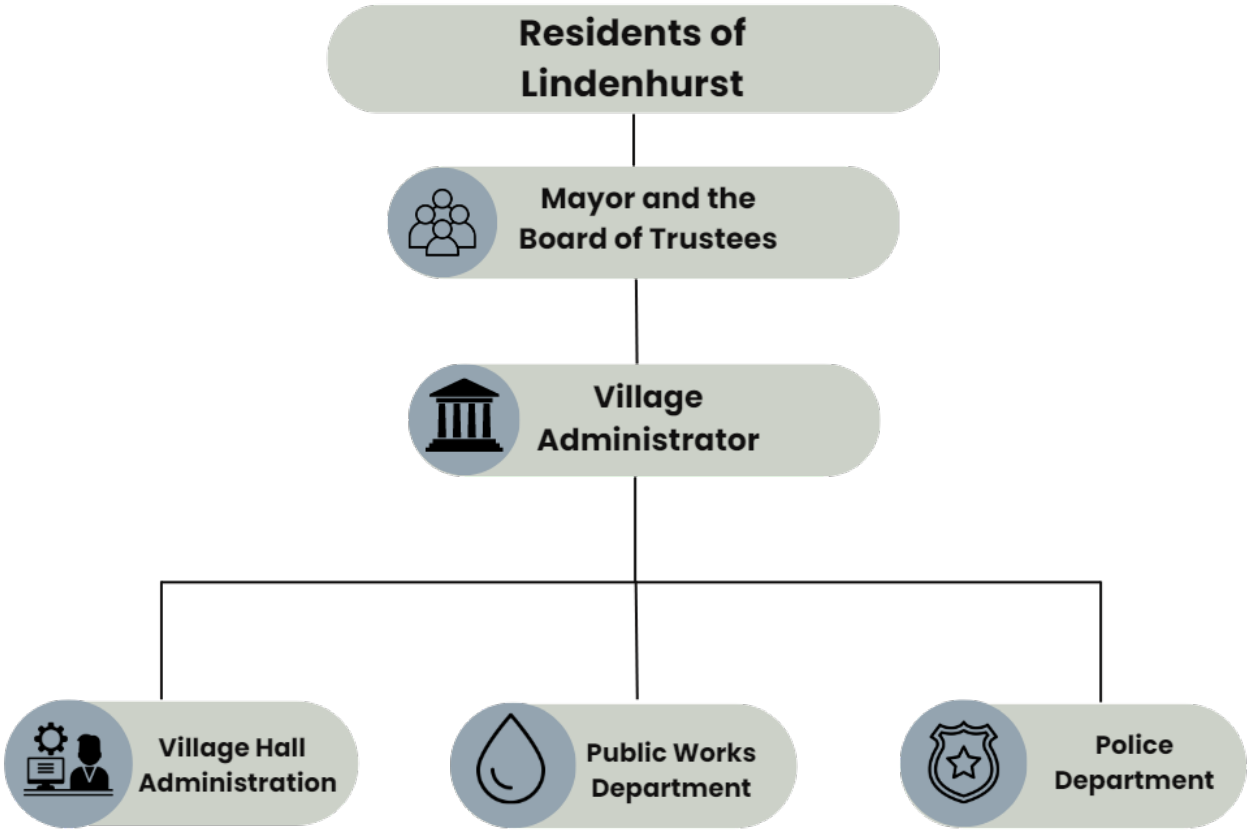
Village Government

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

the recorder of minutes for public meetings and maintains all Village records. The Village also has several commissions that are comprised of volunteer residents. Village commissions include: Lakes Commission, Plan Commission/ Zoning Board of Appeals, Veterans Commission, Police Commission, Police Pension, and Sanitary District.

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

Village Organization Chart



Community Profile

Village Mission, Vision, and Values

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

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

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

Village Strategic Planning

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

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

Strategic Priority Area	Goal	% Complete	FY 24-25 Notes
Community Branding & Engagement	Work to increase the effectiveness of the village's message with the broader community utilizing our communication outlets and engagement opportunities.	85	Staff regularly participates in engagement opportunities: Student government day, Citizens' Academy, Leaders who brunch, Touch a Truck, Police Department Outreach. Village shares information frequently across all methods of communication: E-news, social media, print newsletter, website
	Develop marketing strategies and funding for future employment, recruiting, and retention.	25	Money is budgeted in FY26 for a compensation study, which will evaluate Village's pay plan for non-union positions
	Engage stakeholders to help create a community brand and defined identity for the village.	70	2022 Village communications plan adopts Village font and colors, which has been pushed out on external communications to create consistent and effective branding. In FY26, staff will work on improving internal communications through branding.
Business Recruitment & Retention	Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.	100	Grand Avenue streetscape plans are complete. Staff will begin an implementation plan in FY 26. Funds are budgeted in the upcoming year budget for design and construction.
	Identify and explore business attraction strategies.	50	Village continues to provide LEAP grants to existing and new businesses.
	Create business development and mix and diversity of businesses plan.	25	Economic development action plan addresses certain variety of commercial and residential developments.

Community Profile

Capital Infrastructure Planning & Improvements	Develop strategies to preserve the proper operation of the village's wastewater	10	Smoke testing to identify areas of inflow and inflitration (I&I) is budgeted for FY 2026
	Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a "Village Center" and determine the structure of a potential	10	Site needs study budgeted for FY 2026 which will initiate discussions with LVFPD.
	Develop plans and construct a new municipal complex ("Village Center") meeting the needs of improved municipal services and public safety and establishing a centralized location for commerce and community (combined	10	As stated above, money is budgeted in FY26 for a space needs study for the current municipal complex.
	Explore plans to expand the public works garage to enhance workspace and functionality.	10	Money is budgeted in FY26 for engineering assistance for space needs study to properly store equipment and materials.
Responsible Growth & Development	Explore annexing properties village-wide.		
	Determine an overall housing strategy for the community.	10	Staff has submitted Lindenhurst as a candidate for housing needs study through CMAP.
	Create a development plan for open or vacant properties to help solidify boundaries and explore annexation	0	

Future Ready Operations	Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.	20	Staff and Finance Committee conducted preliminary discussions on possible revenue source replacements when the grocery tax is not longer in effect.
	Undertake financial analysis and planning to address sanitary district cash flow and needs.	65	Recent developments and their associated tap-on fees have dramatically improved the forecasted fiscal viability of the Sanitary District.
	Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the	0	
	Conduct an organizational review and advancement study to evaluate staff roles and responsibilities.	0	

Demographic Profile

Population

2020 Census

14,406

+0.18% from 2016 ACS

Gender

2020 Census

49%
Men
-1% from 2016 ACS

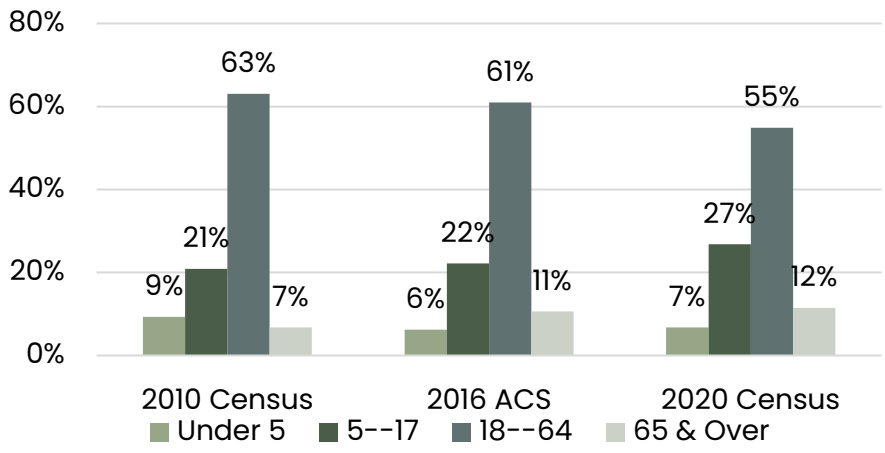
51%
Women
+1% from 2016 ACS

Median Age

39.5

+1.8 years from 2016 ACS

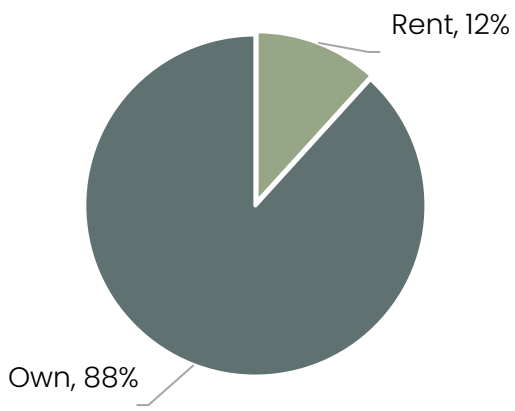
Age of Residents



Ethnicity of Residents- 2020 Census

Economic Profile

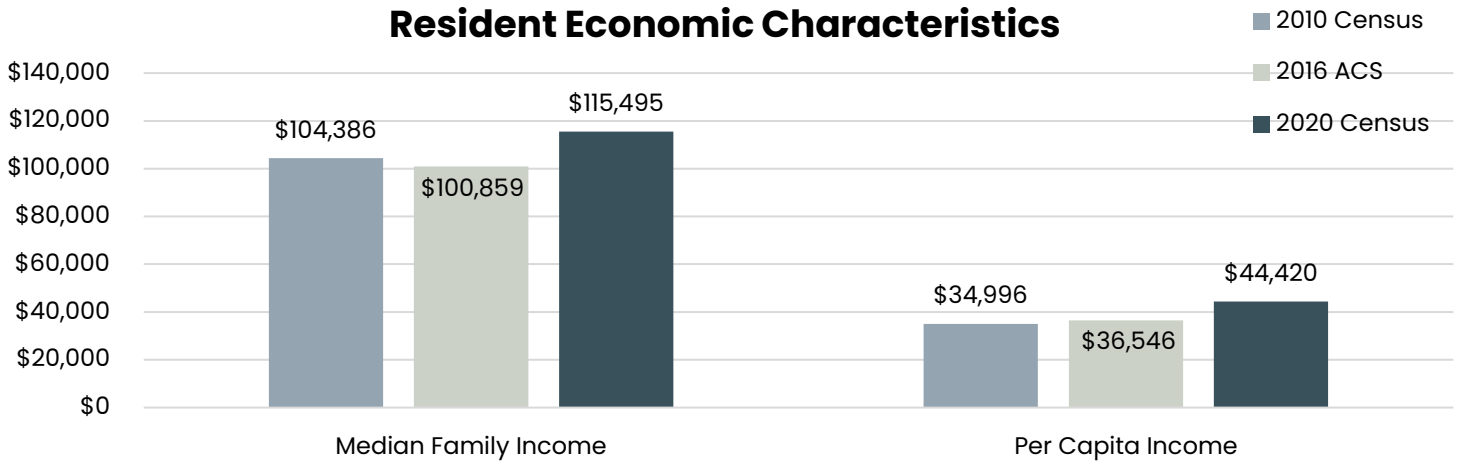
Occupied Housing Units



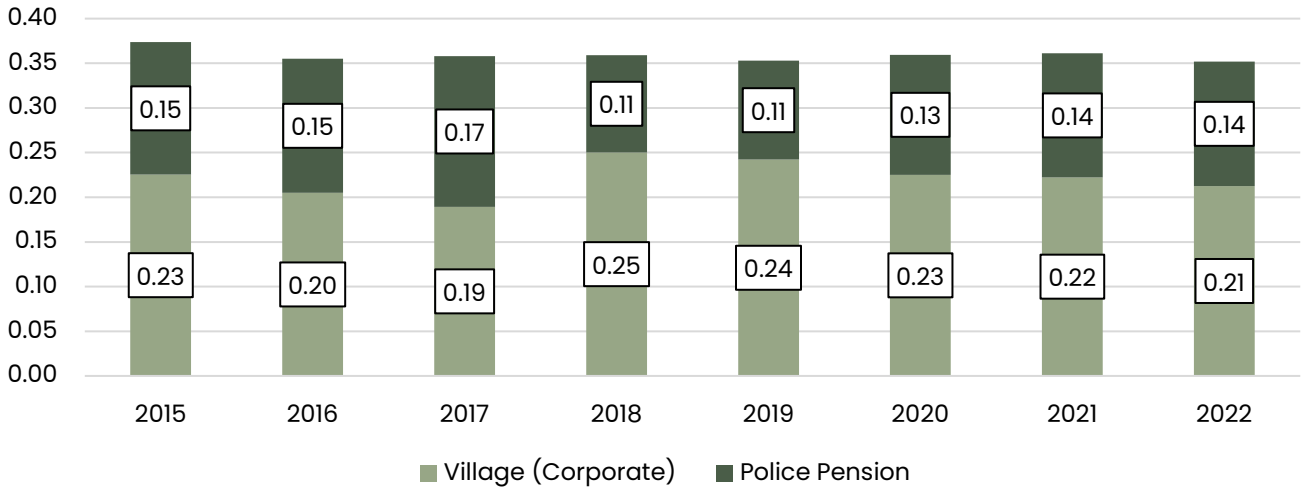
Housing Characteristics

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

Resident Economic Characteristics



Annual Village Property Tax Rate



BUDGET DETAIL

Fiscal Year
2025-2026

VILLAGE OF LINDENHURST
ILLINOIS
EST. 1956

VILLAGE OF LINDENHURST

ESTIMATED REVENUE/ EXPENSE BUDGET - 2025/2026

	REVENUE	EXPENSE	DIFFERENCE
GENERAL FUND			
GENERAL REVENUE	4,703,663		
ADMINISTRATION		505,013	
STREETS		1,168,569	
POLICE DEPARTMENT		2,793,003	
BUILDING & GROUNDS		39,119	
ENGINEERING & BUILDING		182,982	
SUBTOTAL	**4,703,663**	**4,688,686**	**14,977**
RETIREMENT	145,272	172,960	(27,688)
INSURANCE	154,820	153,551	1,269
ECONOMIC DEVELOPMENT	165,000	165,000	-
INFORMATION TECHNOLOGY	167,090	151,812	15,278
GRAND AVENUE TIF	178,596	403,750	
MOTOR FUEL TAX	655,972	103,760	552,212
ENTERPRISE FUNDS			
WATER & SEWER OPERATING	5,119,534		
WATER/SEWER ADMINISTRATION		1,120,195	
SEWER		958,278	
WATER		1,791,203	
DEBT SERVICE		1,242,026	
SUBTOTAL	**5,119,534**	**5,111,702**	**7,832**
GARBAGE	1,550,808	1,504,031	46,777
CAPITAL PROJECT FUNDS			
COMMUNITY CAPITAL	1,685,678	2,312,253	(626,575)
WATER/SEWER CAPITAL	299,892	612,770	(312,878)
VEHICLE REPLACEMENT	243,000	233,466	9,534
TOTAL CAPITAL PROJECT FUNDS	**2,228,570**	**3,158,489**	**(929,919)**
NON-OPERATING FUNDS			
DUI FUND	3,000	4,000	(1,000)
PRISON REVIEW FUND	600	4,000	(3,400)
FORFEITED FUNDS	2,000	2,500	(500)
POLICE PENSION	671,203	671,203	-
VETERANS MEMORIAL	-	-	-
TOTAL NON-OPERATING FUNDS	**676,803**	**681,703**	**(4,900)**

General Fund

Fund Overview

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

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

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

The expenses for each operating area are later explained within the FY 2025-2026 Budget and Detail section.

Fund Reserve Policy

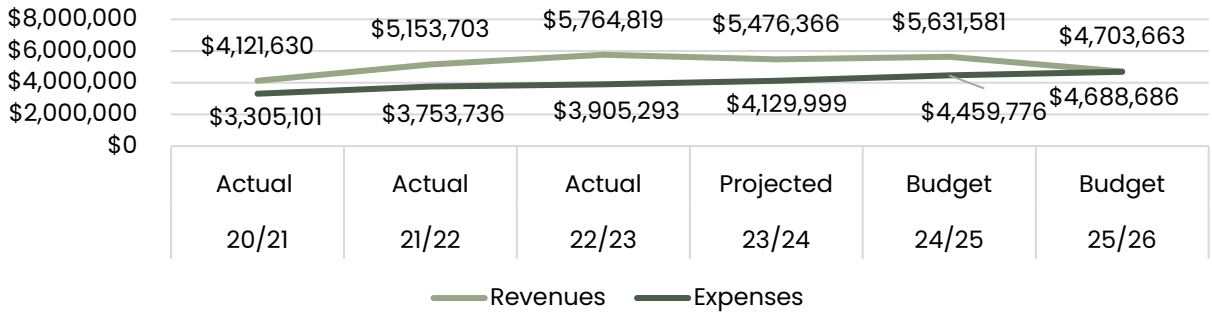
The cash balance reserve policy for the General Fund is 75% of the current year's operating expenses.

General Fund

Fund Revenues and Expenditure Historical Summary

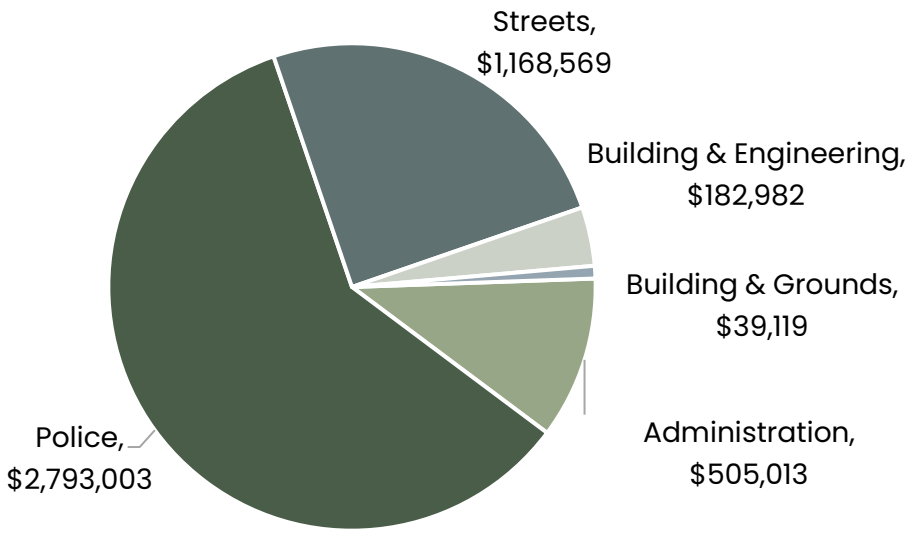
	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Projected	24/25 Budget	25/26 Budget
Revenues	$4,121,630	$5,153,703	$5,764,819	$5,476,366	$5,631,581	$4,703,663
Expenses	$3,305,101	$3,753,736	$3,905,293	$4,129,999	$4,459,776	$4,688,686
Net Income	*$862,547*	*$1,392,526*	*$1,859,525*	*$1,346,367*	*$1,171,805*	*$14,977*

General Fund Revenue & Expenses



General Fund Expenses by Account

Fiscal Year 2025-2026 General Fund Expenses

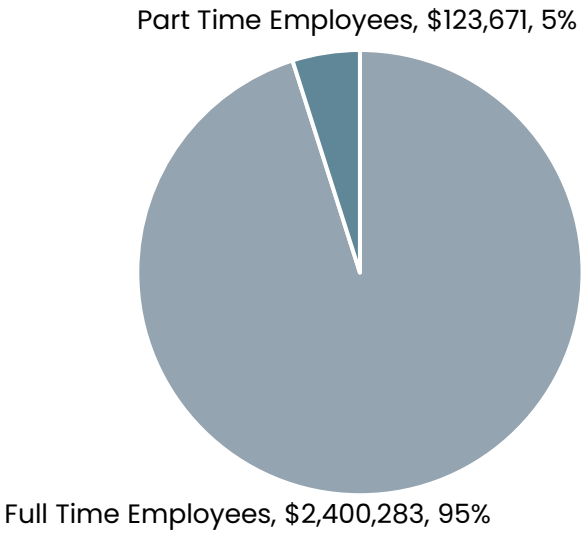


General Fund Personnel

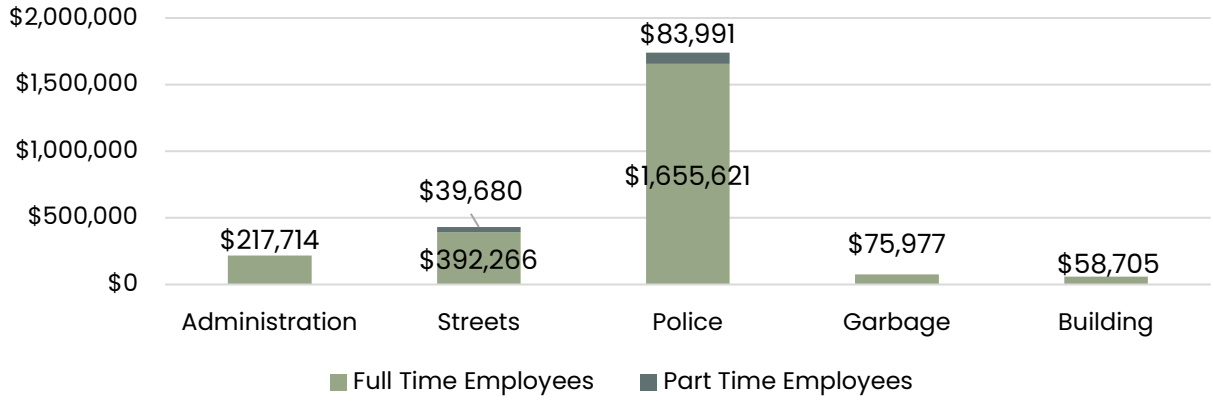
Village employee salaries are split between the General Fund and the Water/ Sewer (Utility) Fund. Each account within the General Fund supports a portion of Village employee salaries. In total, the General Fund covers $2,523,954 for full-time employees and $123,671 for part-time employees.

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

General Fund Salary Breakdown



General Fund- Employee Salary Allocation Between Accounts



GENERAL FUND REVENUE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
TAXES					
01-00-1-311	REAL ESTATE TAX	478,865	415,069	421,796	387,430
01-00-1-312	ROAD & BRIDGE TAX (PROPERTY TAX)	31,367	35,000	36,430	35,000
01-00-2-326	SIMPLIFIED MUNICIPAL TAX	123,459	63,856	91,935	30,304
01-00-4-341	INCOME TAX	2,373,011	1,769,773	2,132,056	1,851,652
01-00-4-345	SALES AND USE TAX	1,982,535	1,604,108	1,609,106	1,667,727
TOTAL TAXES		4,989,236	3,887,806	4,291,323	3,972,113
FEES					
01-00-2-323	BUSINESS LICENSES	39,170	44,500	42,000	44,500
01-00-2-325	CABLE TV FRANCHISE	206,653	254,498	220,000	256,916
01-00-3-331	BUILDING PERMITS	173,021	277,276	590,000	260,237
01-00-5-351	FINES & FORFEITS	21,031	24,225	50,000	21,862
TOTAL FEES		439,875	600,499	902,000	583,515
MISCELLANEOUS					
01-00-8-381	EARNED INTEREST	235,806	103,660	388,258	98,035
01-00-8-384	AMERICAN RESCUE PLAN ACT	33,000	-	-	-
01-01-8-389	MISCELLANEOUS GENERAL	50,234	50,000	50,000	50,000
TOTAL MISCELLANEOUS		319,041	153,660	438,258	148,035
TOTAL GENERAL FUND		**5,748,152**	**4,641,965**	**5,631,581**	**4,703,663**

General Fund Revenue

REAL ESTATE TAX 01-00-1-311 **$387,430**

This receipt represents the single largest real estate tax category that we levy. There are no restrictions as to the use of these monies. In May we will receive our first allotment of the 2024 tax extension. The proposed amount is based upon our December tax levy which was held flat. General fund property taxes are projected to be lower due to higher police pension fund obligations.

ROAD AND BRIDGE TAX (PROPERTY TAX) 01-00-1-312 **$35,000**

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

SIMPLIFIED MUNICIPAL TAX 01-00-2-326 **$30,304**

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

INCOME TAX 01-00-4-341 **$1,851,652**

These monies are derived from a percentage (1/10th %) of our Illinois Income Tax being returned to Villages based upon population. Utilizing a population of 14,406 persons x $161.88 per person, conservative when compared to the IML estimate ($178.27/person). 10% is directed to the Community Capital Fund.

SALES AND STATE USE TAXES 01-00-4-345 **$1,667,727**

The source of this revenue is the 1% Sales Tax and State Usage Taxes. The 1% applies to taxable goods sold in our community. The Municipal League estimates the state use tax to generate $46.62 per capita. 10% of sales tax is diverted to the Community Capital Fund. This figure has been reduced by $37,000 to account for the revenue loss from the elimination of sales tax on grocery items taking effect on January 1, 2026.

BUSINESS LICENSES 01-00-2-323 **$44,500**

These receipts are derived from certain business, liquor licenses, sign licenses,

arcade machines, and vending machine licenses. All are billed in March/April and due by May 1st.

CABLE TV FRANCHISE 01-00-2-325 **$256,916**

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

BUILDING PERMITS 01-00-3-331 **$260,250**

Assumption: 44 single family home equivalents x $2,662 (factor for average building permit fee) $117,128 + $35,000 (miscellaneous residential permits) + $108,122 (miscellaneous commercial permits).

FINES AND FORFEITURES 01-00-5-351 **$21,862**

This revenue is composed of fines from local ordinance violations without court involvement, DUI arrests, and other fines or forfeitures distributed by the court system. Historical receipts have been:

- FY 24/25 $44,862
- FY 23/24 $38,560
- FY 22/23 $17,401
- FY 21/22 $19,424
- FY 20/21 $24,379
- FY 19/20 $51,012
- FY 18/19 $60,274
- FY 17/18 $94,563
- FY 16/17 $99,000

EARNED INTEREST 01-00-8-381 **$98,035**

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

MISCELLANEOUS GENERAL 01-01-8-389 **$50,000** The miscellaneous general line is for one-time receipts or unforeseen monies. Miscellaneous receipts such as auctioned equipment, sales of ordinances, copies, police reports, police training school reimbursement, insurance claim reimbursement, damage to Village property, township replacement tax, false alarms, S.E.N.D. reimbursements, certain special grants, urban forestry grants, composter sales, etc. are probable sources.

General Fund- Administration

Account Overview

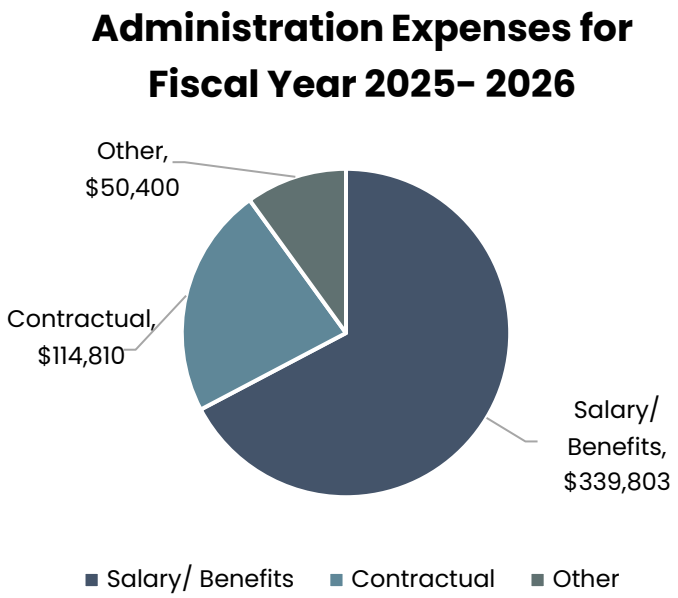
This account pays for costs associated with general administration of all operating areas; finance management, legal oversight, planning, community events, building and zoning functions, and related new development activity. Standard customer service, clerical and accounting practices are performed as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

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

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

Account Expenditure Overview

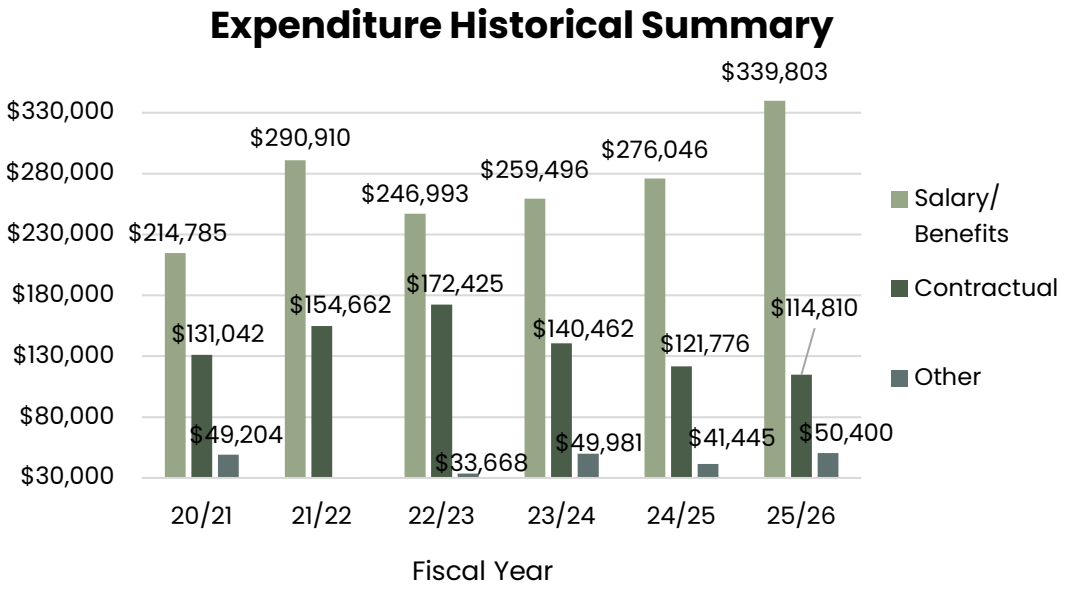
For fiscal year 2025-2026, a total of $505,013 is budgeted for administration expenses. This section includes various charts and tables showing the breakdown of the administration account for fiscal year 2025-2026 and prior fiscal years.



General Fund- Administration

Administration Expenditures from FY 20/21- FY 25/26

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Salary/ Benefits	$214,785	$290,910	$246,993	$259,496	$276,046	$339,803
Contractual	$131,042	$154,662	$172,425	$140,462	$121,776	$114,810
Other	$49,204	$29,950	$33,668	$49,981	$41,445	$50,400
Total	$395,031	$475,522	$453,086	$449,939	$439,267	$505,013



ADMINISTRATION- EXPENSE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SALARY/BENEFITS					
01-10-4-421	SALARIES	145,226	168,112	157,000	217,714
01-10-4-422	PART-TIME SALARIES	25,086	-	25,086	-
01-10-4-423	OVERTIME	109	250	100	250
01-10-4-427	MERIT BONUS	1,575	2,500	3,800	3,000
01-10-4-428	SICK TIME COMPENSATION	936	1,100	2,188	2,500
01-10-4-431	OFFICIALS SALARIES	37,994	39,800	38,658	39,800
01-10-4-451	HOSPITALIZATION	31,905	44,726	32,114	54,814
01-10-5-561	MEMBERSHIP FEES	10,368	11,871	9,050	12,225
01-10-5-563	TRAINING/CONFERENCE	6,297	8,000	7,200	8,500
01-10-5-564	EMPLOYEE WELLNESS PROGRAM	-	2,375	850	1,000
TOTAL SALARY & BENEFITS EXPENDITURES		259,496	278,734	276,046	339,803
CONTRACTUAL					
01-10-5-512	EQUIPMENT MAINTENANCE	138	750	0	250
01-10-5-517	MOSQUITO CONTROL	-	500	-	500
01-10-5-519	LAKE MANAGEMENT	59,046	58,400	53,471	54,200
01-10-5-520	CONTRACT PAYROLL SERVICES	6,753	7,000	5,200	6,500
01-10-5-521	COMPUTER SERVICES	0	-	-	-
01-10-5-522	SOFTWARE SUPPORT/LICENSING	5	-	0	-
01-10-5-523	CODIFICATION	970	1,500	1,910	1,500
01-10-5-524	WEB HOSTING	23,079	-	-	-
01-10-5-525	CONTRACT ACCOUNTING: AUDIT	7,940	12,640	13,095	8,960
01-10-5-533	LEGAL EXPENSES	42,346	42,500	48,000	42,500
01-10-5-534	ANIMAL CONTROL SERVICE	185	500	100	400
01-10-5-536	PLANNING & ZONING	-	-	-	-
TOTAL CONTRACTUAL EXPENDITURES		140,462	123,790	121,776	114,810
OTHER					
01-10-5-551	POSTAGE	899	7,950	1,600	3,500
01-10-5-552	TELEPHONE/INTERNET	37	-	-	-
01-10-5-553	NEWSLETTER	3,124	1,000	850	1,000
01-10-5-554	PRINTING & PUBLICATION	3,466	1,500	2,250	1,500
01-10-5-651	OTHER PROFESSIONAL SERVICES	-	2,000	18,595	23,500
01-10-6-652	OPERATING SUPPLIES	3,548	3,200	2,500	3,200
01-10-8-830	MISCELLANEOUS EQUIPMENT	515	1,850	550	1,850
01-10-9-914	COMMUNITY & ECON DEVELOPMENT	18,000	-	1,300	1,400
01-10-9-917	COMMUNITY ACTIVITY	4,299	8,770	5,300	6,950
01-10-9-929	CONTINGENCIES	16,093	5,000	8,500	7,500
TOTAL OTHER EXPENDITURES		49,981	31,270	41,445	50,400
TOTAL ADMINISTRATION EXPENDITURES		**449,939**	**433,794**	**439,267**	**505,013**

General Fund- Administration

SALARIES 01-10-4-421 **$217,714**

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

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

This account provides for unanticipated hours required beyond normal scheduling.

MERIT BONUS 01-10-4-427 **$3,000**

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

SICK TIME COMPENSATION 01-10-4-428 **$2,500**

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

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

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

HOSPITALIZATION 01-10-4-451 **$54,814**

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

MEMBERSHIP FEES 01-10-5-561 **$12,225**

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

<u>Memberships</u>

Lake County Municipal League	$1,450
Illinois Municipal League	$1,250
LLV Chamber of Commerce	$500
Public Salary – City Tech	$390

Lake County Transportation Alliance	$685
Metropolitan Mayor's Caucus	$660
Illinois City Managers Association (x3)	$850
International City Managers Association (x3)	$2,000
3CMA (Municipal Communications)	$400
Municipal Clerks of Lake County	$40
Chicago Metropolitan Agency	$630
Lake County Partners	$3,170
Miscellaneous	$200

TRAINING/CONFERENCE 01-10-5-563 **$8,500**

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

EMPLOYEE WELLNESS PROGRAM 01-10-5-564 **$1,000**

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

EQUIPMENT MAINTENANCE 01-10-5-512 **$250**

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

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

LAKE MANAGEMENT 01-10-5-519 **$54,200**

The Lake Management Budget supports aquatic plant control on Lakes Waterford, Linden, Potomac, and Springledge. Items within this account include aquatic management ($46,000), Crooked Lake HOA contribution ($1,700), fish stocking ($5,000), community outreach ($500), and lake water quality testing ($1,000).

CONTRACT PAYROLL SERVICES 01-10-5-520 **$6,500**

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

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

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

CONTRACT ACCOUNTING: AUDIT 01-10-5-525 **$8,960**

The audit is split 40% Administration, 40% Water and Sewer Administration, 20% Garbage. The breakdown for this year's audit is as follows:

Fiscal Year 2025 Audit	$19,300
Police Pension Audit	$3,000
Contingency	$100

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

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

ANIMAL CONTROL SERVICE 01-10-5-534 **$400**

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

POSTAGE 01-10-5-551 **$3,500**

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

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

This account supports the Constant Contact email newsletter.

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

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

OTHER PROFESSIONAL SERVICES 01-10-5-554 **$23,500**

This account supports miscellaneous professional services that the Village may need from time-to-time. For FY 2026, this budget includes $20,000 for purposes of a third-party review of the Village's pay plan. Village staff would like to ensure the competitiveness of our pay with our peers. The last time the Village conducted a

study of this type was in 2009. In previous budgets, $2,000 was budgeted annually for additional support for community development and other services.

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

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

MISC EQUIPMENT 01-10-8-830 $1,400

This account supports miscellaneous equipment expenses. For FY26, Village staff will be renting a large format scanner to scan in large-scale plans for our document retention initiatives.

COMMUNITY ACTIVITY 01-10-9-917 $6,950

This account is designated to support expenses related to various board-approved community activities, functions, and Veterans Memorial Commission budgets for items related to the Memorial Day and Veterans Day events ($1,200), the Lindenhurst Citizens' Academy ($750), $2,500 for the Music in the Parks contribution, $1,000 for miscellaneous Miss Lindenhurst Pageant Director requests, $1,500 scholarship awards to be split among three reigns as has been done for a number of years.

CONTINGENCIES 01-10-9-929 $7,500

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

General Fund- Building and Engineering

Account Overview

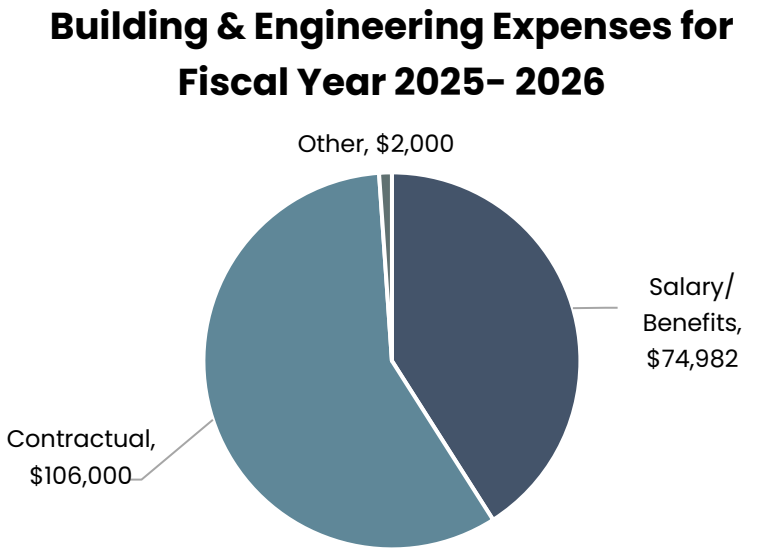
This account pays for costs associated with overseeing construction activity in the Village, including residential, commercial, utility, and municipal infrastructure.

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

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

Account Expenditure Overview

For fiscal year 2025-2026, a total of $182,982 is budgeted for building and engineering expenses. This section includes various charts and tables showing the breakdown of the building and engineering account for fiscal year 2025-2026 and prior fiscal years.

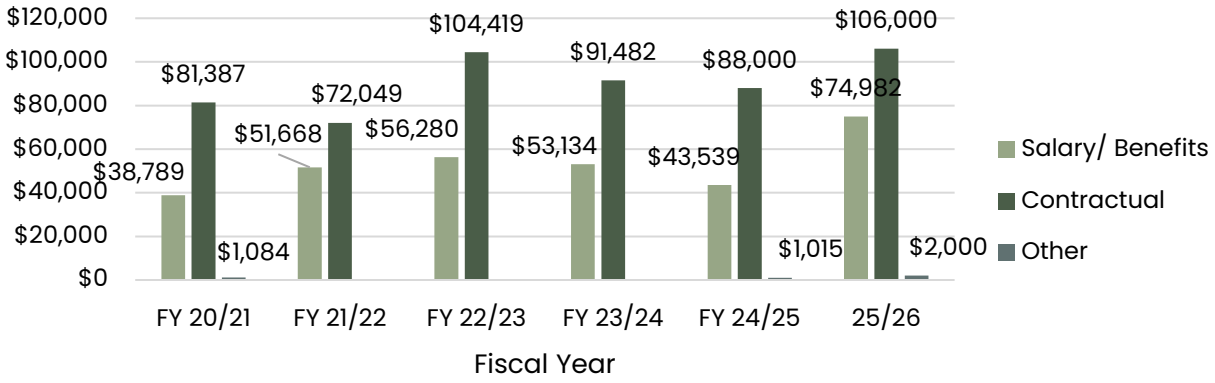


General Fund- Building and Engineering

Building and Engineering Expenditures from FY 20/21- FY 25/26

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Salary/ Benefits	$38,789	$51,668	$56,280	$53,134	$43,539	$74,982
Contractual	$81,387	$72,049	$104,419	$91,482	$88,000	$106,000
Other	$1,084	$0	$0	$520	$1,015	$2,000
Total	$121,260	$123,717	$160,699	$145,136	$132,554	$182,982

Building & Engineering Expenditures Historical Summary



BUILDING AND ENGINEERING

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SALARY/BENEFITS					
01-15-4-421	SALARIES	32,343	35,092	31,715	58,705
01-15-4-427	MERIT BONUS	1,500	1,750	1,250	1,500
01-15-4-428	SICK TIME COMPENSATION	-	300	274	300
01-15-4-451	HOSPITALIZATION	22,438	10,635	10,300	14,477
01-15-5-561	MEMBERSHIP FEES	-	-	-	-
TOTAL SALARY & BENEFITS EXPENDITURES		56,280	47,777	43,539	74,982
CONTRACTUAL					
01-15-5-520	PLAN REVIEW/INSPECTION SERVICES	64,827	70,000	77,000	70,000
01-15-5-522	MISCELLANEOUS ENGINEERING ASSISTANCE	38,686	35,000	11,000	35,000
01-15-5-523	MAP REVISIONS & DEVELOPMENT	906	1,000	-	1,000
TOTAL CONTRACTUAL EXPENDITURES		104,419	106,000	88,000	106,000
OTHER					
01-15-9-929	CONTINGENCY	-	1,000	1,015	2,000
TOTAL OTHER EXPENDITURES		-	1,000	1,015	2,000
TOTAL BUILDING & ENGINEERING EXPENDITURES		**160,699**	**154,777**	**132,554**	**182,982**

General Fund- Building and Engineering

SALARIES 01-15-4-421 **$58,705**

This account supports 50% of the salary paid to the Building Permit Coordinator and 30% of the Economic Development and Special Projects Coordinator.

MERIT BONUS 01-15-4-427 **$1,500**

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

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

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

HOSPITALIZATION 01-15-4-451 **$14,477**

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

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

This account covers the cost of plan review and building inspection services provided as a contractual service. Plan reviews and inspections paid for from this account will be zoning and building related. Reviews of engineering drawings and engineering or infrastructure inspections will not be paid for from this account. Expenses for building inspection services are directly related to the amount of building activity in the Village. For FY 25/26 the proposed budget has been developed on the basis of 44 single family dwellings, 25 townhomes, $10,000 in miscellaneous permit activity and $15,000 of miscellaneous commercial.

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

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

Project Type	Consultant	Years of Service
Water & Wastewater	Strand Associates, Inc.	34
Roads and Drainage	Gewalt-Hamilton	30
Infrastructure	Gewalt-Hamilton	30
Watershed Development	Baxter & Woodman	9
Construction Coordination and Utilities (Lake Shore Dr.)	Christopher Burke	7

Often, there is an engineering service agreement with the appropriate firm for each

project assigned to them, and when this occurs, the project is specifically identified and funded via the most appropriate section of the budget.

MAP REVISIONS & DEVELOPMENT 01-15-5-523 **$1,000**

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

CONTINGENCY 01-15-9-929 **$2,000**

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

General Fund- Buildings and Grounds

Account Overview

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

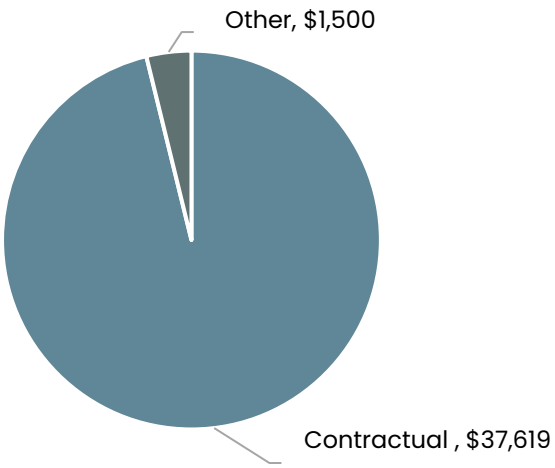
Expenses within the buildings and grounds account are divided into two main categories that include: contractual and other.

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

Account Expenditure Overview

For fiscal year 2025-2026, a total amount of $39,119 is budgeted for building and grounds expenses. The breakdown of the building and grounds account for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Buildings and Grounds Expenses for Fiscal Year 2025-2026

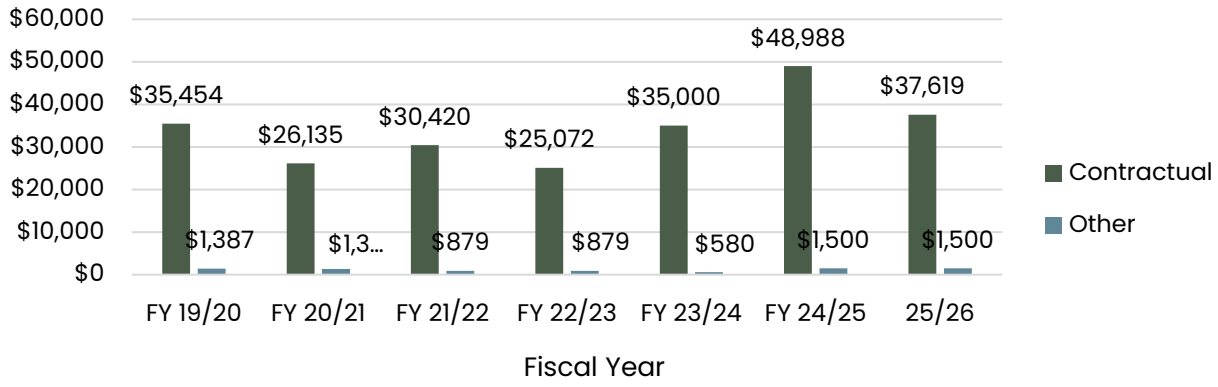


Buildings and Grounds Expenditures from FY 20/21- FY 25/26

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Contractual	$26,135	$30,420	$25,072	$35,000	$48,988	$37,619
Other	$1,307	$879	$879	$580	$1,500	$1,500
Total	*$27,442*	*$31,299*	*$25,951*	*$35,580*	*$50,488*	*$39,119*

General Fund- Buildings and Grounds

Buildings and Grounds Expenditures Historical Summary



BUILDING AND GROUNDS

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
CONTRACTUAL					
01-16-5-511	REPAIRS & MAINTENANCE	7,333	26,000	11,500	15,000
01-16-5-520	CLEANING CONTRACT	10,073	14,718	13,750	15,224
01-16-5-522	FIRE ALARM INSPECTION	166	400	400	500
01-16-5-523	FIRE EXTINGUISHER INSPECTION	120	350	384	-
01-16-5-524	VETERANS MEMORIAL MAINTENANCE	7,380	7,520	3,974	6,895
TOTAL CONTRACTUAL EXPENDITURES		25,072	48,988	30,008	37,619
OTHER COSTS					
01-16-6-652	OPERATING SUPPLIES	-	500	35	500
01-16-9-929	CONTINGENCIES	879	1,000	1,478	1,000
TOTAL OTHER EXPENDITURES		879	1,500	1,513	1,500
TOTAL BUILDING & GROUNDS EXPENDITURES		**25,951**	**50,488**	**31,521**	**39,119**

General Fund- Buildings and Grounds

REPAIRS & MAINTENANCE 01-16-5-511 **$15,000**

This fund supports expenses associated with repairs and maintenance of the Village Hall/Garage building, Village Hall grounds, salt storage barn, fuel depot and early warning siren system. This account also supports the expense of 10 backflow preventers located in the facility buildings.

CLEANING CONTRACT 01-16-5-520 **$15,224**

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

Cleaning service $76/ cleaning x 3 each x 52 weeks		$11,848
Mat exchange $43/month x 12		$516
Floor Waxing		$1,100
Disinfecting $700 x 2		$1,400
Window Washing		$360
	Total	$15,224

FIRE ALARM INSPECTION 01-16-5-522 **$500**

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

VETERANS MEMORIAL MAINTENANCE 01-16-5-524 **$6,895**

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

Memorial Startup		$1,035
Periodic Cleaning		$3,600
Memorial Winterization		$960
Miscellaneous Repairs/Service		$1,300
	Total	$6,895

OPERATING SUPPLIES 01-16-6-652 **$500**

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

CONTINGENCIES 01-16-9-929 **$1,000**

This fund is used when unanticipated building expenses occur.

General Fund- Police Department

Police Department Overview

The Police Department is staffed with 14 sworn positions, including a Chief, one (1) Commander, four (4) Sergeants, and ten (10) Patrol Officers. Additionally, the Police Department employs a Records Assistant, 5 part-time sworn Police Officers, a part-time Investigations Coordinator (IC), and 1 part-time Community Service Officer (CSO).

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

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

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

Account Overview

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

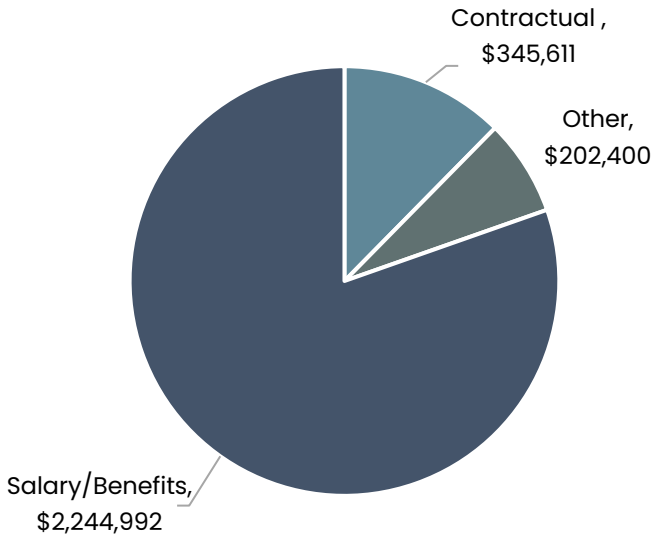
- Salary/Benefits: Line items within this category account for salaries, overtime, insurance, training, and professional development of police officers and civilian staff.
- Contractual: Line items in this category support funding for the various contractual services the Village has. Contractual services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

General Fund- Police Department

Account Expenditure Overview

For fiscal year 2025-2026, $2,793,003 is budgeted for police department expenses. The breakdown of the police account for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

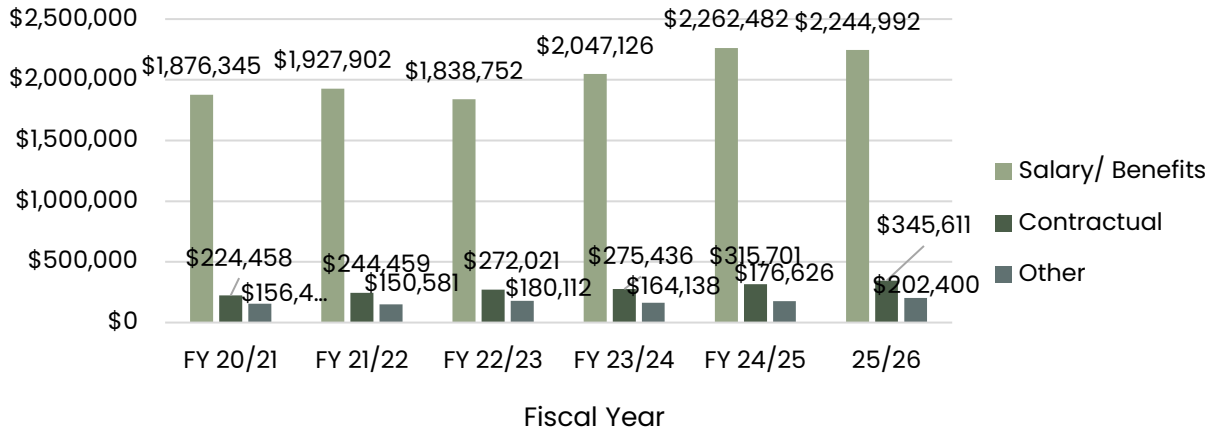
Police Expenses for Fiscal Year 2025-2026



Police Expenditures from FY 20/21- FY 25/26

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Salary/ Benefits	$1,876,345	$1,927,902	$1,838,752	$2,047,126	$2,262,482	$2,244,992
Contractual	$224,458	$244,459	$272,021	$275,436	$315,701	$345,611
Other	$156,488	$150,581	$180,112	$164,138	$176,626	$202,400
Total	*$2,257,291*	*$2,322,942*	*$2,290,885*	*$2,486,700*	*$2,754,809*	*$2,793,003*

Police Expenditures Historical Summary



POLICE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SALARY/BENEFITS					
01-20-4-420	SALARIES - FULL TIME/RECORDS	59,919	53,560	39,315	58,477
01-20-4-421	SALARIES - OFFICERS	1,296,572	1,690,942	1,660,766	1,597,144
01-20-4-422	SALARIES - PART-TIME OFFICERS	86,165	76,730	74,702	83,991
01-20-4-423	OVERTIME	60,133	47,380	57,208	49,500
01-20-4-427	MERIT BONUS	15,300	17,500	15,000	11,250
01-20-4-428	SICK TIME COMPENSATION	9,979	14,935	22,764	15,000
01-20-4-451	HOSPITALIZATION	279,083	352,191	372,854	404,745
01-20-5-561	MEMBERSHIP & SPECIAL PROGRAMS	5,377	7,735	7,435	7,735
01-20-5-563	TRAINING & CONFERENCES	8,324	8,895	8,781	9,550
01-20-5-564	EMPLOYEE WELLNESS PROGRAM	-	8,100	3,657	7,600
TOTAL SALARY & BENEFITS EXPENDITURES		1,820,852	2,277,968	2,262,482	2,244,992
CONTRACTUAL					
01-20-4-429	SALARIES - PART-TIME CSO	17,900	25,000	20,000	25,000
01-20-5-520	N.E. ILLINOIS REGIONAL CRIME LAB	23,391	24,033	24,033	24,754
01-20-5-521	CONTRACT COMPUTER SERVICES	35,513	37,000	33,660	37,000
01-20-5-522	COMPUTER LICENSING	-	1,017	1,017	1,017
01-20-5-524	VEHICLE SERVICES	9,380	8,540	12,725	13,985
01-20-5-525	MISCELLANEOUS CONTRACTUAL SERVICES	20,081	25,559	24,059	25,339
01-20-5-511	BUILDING AND GROUNDS MAINTENANCE	18,018	23,180	23,180	22,985
01-20-5-512	EQUIPMENT MAINTENANCE	7,483	10,750	8,158	7,750
01-20-5-533	LEGAL EXPENSE	29,165	50,000	42,928	50,000
01-20-5-556	DISPATCHING	108,302	116,577	116,245	120,949
01-20-5-558	STARCOM21 AIR TIME	2,788	9,832	9,696	16,832
TOTAL CONTRACTUAL EXPENDITURES		272,021	331,488	315,701	345,611
OTHER					
01-20-4-471	UNIFORMS	15,961	15,000	18,303	20,200
01-20-5-551	POSTAGE	-	500	50	250
01-20-5-552	TELEPHONE	10,946	6,280	5,785	7,280
01-20-5-554	PRINTING & PUBLICATION	1,643	3,490	600	3,490
01-20-5-566	NEW OFFICER EXPENDITURES	12,234	10,404	-	10,404
01-20-6-652	OPERATING SUPPLIES	10,894	14,685	12,000	14,685
01-20-6-655	GAS & OIL	41,051	39,375	43,741	44,000
01-20-8-840	NEW EQUIPMENT	5,624	16,133	13,231	12,316
01-20-9-917	BOARD OF POLICE & FIRE COMMISSION	5,848	5,775	2,877	5,775
01-20-9-918	SQUAD CAR REPLACEMENT CONTRIBUTION	73,500	78,500	78,500	81,000
01-20-9-929	CONTINGENCY	2,410	3,000	1,539	3,000
TOTAL OTHER EXPENDITURES		180,112	193,142	176,626	202,400
	TOTAL POLICE EXPENDITURES	**2,272,985**	**2,802,598**	**2,754,809**	**2,793,003**

General Fund- Police Department

SALARIES – FULL TIME/ADMINISTRATIVE 01-20-4-420 **$58,477**

Covers salary expenses for the full-time Records Assistant.

SALARIES – OFFICERS 01-20-4-421 **$1,597,144**

Sworn police officers participate in a salary step plan that reflects their experience and years of service/seniority.

SALARIES – PART-TIME OFFICERS 01-20-4-422 **$83,991**

Covers salary expenses for part-time, sworn police officers.

SALARIES – PART-TIME CSO 01-20-4-429 **$25,000**

Covers salary expenses for one, part-time Community Service Officer.

OVERTIME 01-20-4-423 **$49,500**

Overtime primarily results from the commitment to maintain appropriate staffing levels. Overtime pay is also an essential element in sustaining the minimum number of personnel during unscheduled occurrences. Examples of such circumstances include sick time, officer injury, vacation time, etc. Furthermore, overtime is unavoidable due to ongoing investigations, mandatory court appearances, training, community events such as Lindenfest, and increased call volumes/calls for service.

MERIT BONUS 01-20-4-427 **$11,250**

One-time merit bonuses, in accordance with the Employee Handbook. Officers covered under the collective bargaining agreement are not eligible for merit bonuses.

SICK TIME COMPENSATION 01-20-4-428 **$15,000**

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

HOSPITALIZATION 01-20-4-451 **$404,745**

Provides health, dental and vision coverage for all full-time Police personnel in accordance with our agreement with Illinois Personnel Benefit Cooperative.

MEMBERSHIP & SPECIAL PROGRAMS 01-20-5-561 **$8,325**

This expense line outlines officer and police department participation in various organizations. These organizational memberships provide services such as training, law enforcement investigative resources; as well as supporting groups involved in community activities. Two property custodians have been slotted for membership to the International Evidence and Property Managers Association to keep them abreast

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

Memberships	
Lake County Juvenile Officers Association (6 X 10)	$60
Chiefs of Police Associations	
Lake County Chiefs of Police Association ($250)	
Illinois Chiefs of Police Association ($265)	
International Association of Chiefs of Police ($190 x 2)	$855
Total Chiefs of Police Associations	
Evidence & Property Associations (State & International) (2 x $85)	$170
Northwest Police Academy (NWPA)	
Department Membership ($75)	
Department Seminars ($50 x 4 seminars)	
Total annual cost for NWPA	$275
Illinois Tactical Officers Association (ITOA) (4 x $40)	$160
Organizations	
Illinois Law Enforcement Alarm System (ILEAS Mutual Aid)	$220
Lake County Major Crash Assistance Team (MCAT Mutual Aid)	$500
Lake County Major Crime Task Force (LCMCTF Mutual Aid)	$2,300
Conservation Club of Kenosha County – Bristol Shooting Range	$600
Five Star Firearms – Shooting Range	$800
Lake County Cyber Crimes/Forensic Lab Membership	$1,995
Total	$7,735

TRAINING & CONFERENCES 01-20-5-563 **$9,550**

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

- **North East Multi-Regional Training**
  This is a state-coordinated training organization that offers high quality law enforcement courses at reasonable rates. Fifteen employees will participate in the program, at a membership cost of $95 per participant. (15 X $95 = $1,425).
- **Law Enforcement Training, LLC (Court Smart)**
  This online training program is relevant to law enforcement and provides officers important information on Amendment issues (4th Amendment, 1st Amendment, etc). Officers access a monthly publication, which includes case law analysis and how it affects Illinois officers. It also provides a face to face one day training session, online access to podcasts, blog archive, responses to legal questions, and appraisals of important case decisions. Officers are also given updated legal resource publications which include a myriad of case law examples.
- **Miscellaneous Training Programs**
  With the passage of the SAFE-T Act, comes additional training requirements and professional development. While additional training may be beneficial under police reform, these requirements are unfunded State-mandated courses. Advanced level and leadership training has been included this year; for example, Northwestern University Supervision of Police Personnel, National Incident Management System (NIMS), Procedural Justice, Range Officer Training, Juvenile Officer (JO) Training, Police Training Officer (PTO) Program, Leadership Track Training, and Laws of Arrest, Search & Seizures, and Northwest Police Academy Supervisory coursework.

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

The proposed FY 25/26 budget is allocated as follows:

Law Enforcement (Court Smart) Training + Resource Book	$850
Miscellaneous Training Programs (classroom, range, online, etc)	$4,975
North East Multi-Regional Training Association (NEMRT)	$1,425
Village Hosted Training and Community Hospitality Costs	$300
Northwestern University Supervision of Police Personnel (2)	$2,200
Total	$9,550

EMPLOYEE WELLNESS PROGRAM 01-20-5-564 $7,600

Provides for a holistic approach to officer wellness and officer resiliency. Funds are used to improve officers' delivery of and access to mental health and wellness services. A variety of programs are geared to educate officers, reduce officer stress, limit stress-induced trauma, provide for family resources, and improve mental health and physical fitness among officers. This line item includes associated cost for mandatory wellness checks, annually. A portion of the costs for the Employee Engagement Committee ($1,000) is also included.

NORTHEASTERN ILLINOIS REGIONAL CRIME LAB 01-20-5-520 $24,754

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

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

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

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

COMPUTER LICENSING 01-20-5-522

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

VEHICLE SERVICES 01-20-5-524 **$13,985**

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

Towing of Seized Vehicles (2)	$200
Vehicle Titles for Seized Vehicles (2)	$215
Vehicle Registration (2 Unmarked Squads x $150)	$300
Vehicle Maintenance Contract Preventative	$8,450
Contingency – Unanticipated Repairs	$1,500
Vehicle Washing Contracted	$200
Squad Car Tires	$3,120
Total	$13,985

MISCELLANEOUS CONTRACTUAL SERVICES 01-20-5-525 **$25,339**

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

Intelligence Services	
Critical Reach (APB Net)	$350

Lexis/Nexis (Accurint)	$1,800
Commercial On-Site Document Shredding	$200
OSHA Compliance Posters	$150
Crossmatch LiveScan (Digital Fingerprint) Maintenance	$1,413
Watch Guard M500 In-Car Video Camera Warranty	$1,035
Watch Guard Body Worn Camera Warranty	$5,040
Tyler Technologies E-Crash Maintenance Agreement	$2,444
BEAST License and Maintenance Agreement	$920
Lexipol Policy Management	$10,826
Evidence.com	$1,161
Total	$25,339

BUILDING AND GROUNDS MAINTENANCE 01-20-5-511 **$22,985**

This fund supports the costs of custodial and miscellaneous building maintenance for the police facility. The Village maintains a janitorial contract for building and facility cleaning. This contract includes basic cleaning services, as well as an allowance for floor waxing and other enhanced services, as needed. Cleaning service is three times per week, plus weekly special cleaning of windows, stairwells, and the file storage area. Contractually, these costs remain steady in FY 2025/26. The generator is due for a full-load test in FY 2025/26. The total amount in this line item remains steady due to unanticipated costs of an aging police facility.

Janitorial Services	$11,700
Cintas Cleaning Services (floor mats)	$1,100
Annual Window Washing and Carpet Cleaning	$1,220
Backflow and Fire Control System Testing	$550
Fire Alarm Annual Inspection	$200
Tyco Fire Alarm Monitoring Fee	$200
Emergency Gas Generator Fuel	$375
Emergency Gas Generator Maintenance	$1,500
Building Repairs and Supplies	$4,600
Annual HVAC Maintenance (Furnace and AC)	$1,540
Total	$22,985

EQUIPMENT MAINTENANCE 01-20-5-512 **$7,750**

This account supports repairs and maintenance on vehicles and equipment. Repair contingency costs reflect actual use. The following list is a maintenance forecast for equipment:

Fire Extinguisher Maintenance Service	$400
E-Citation Battery Replacement	$400
Repair Contingency for:	
Personal and mobile computers, server, router and associated equipment, digital cameras, police bikes, shredders, Intoximeters®, radar units, AED's, weapons, radio (base, car, portable) maintenance & batteries, gym equip.	$3,500
Automatic Defibrillator Equipment Replacement	$1,000
Traffic Calming Device Maintenance	$1,500
Squad Car & Handheld Annual Radar Calibration	$950
Total	$7,750

LEGAL EXPENSE 01-20-5-533 $50,000

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

DISPATCHING 01-20-5-556 $120,949

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

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

dispatch services, to include managing LEADS, NCIC, and maintaining mutual aid dispatch services.

SUMMARY OF ADDITIONAL SERVICES PROVIDED BY GLENVIEW PUBLIC SAFETY:
The Illinois State Police requires a dedicated fiber-optic line for Live Scan, with firewall protection, for the purpose of transmitting fingerprints and arrest data. Glenview monitors and maintains a line, which is also utilized by the Lindenhurst Police Department.
Socrata Data Analytics is an online data insights, citizen engagement, and performance optimization reporting solution. This platform is real-time data that is integrated with New World CAD. The Crime

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

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

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

Glenview Dispatching Contracted	$120,949

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

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

Motorola STARCOM21 Digital Radio Airtime	$9,832

UNIFORMS 01-20-4-471 $20,200

This account currently supports the purchase and upkeep of uniforms and necessary supplies for field personnel – (15) full-time officers, (3) part-time officers, (1) part-time investigations coordinator, , and (1) full-time police Records Assistant. The

Department continues to purchase body armor/bullet-proof vests with increased ballistic protection to better protect the officers. This has resulted in an increase in cost; however, the Village will still be reimbursed 50% of the cost through a federal grant program. Three officers are due for body armor replacement.

The following is proposed for FY 25/26:

Full-time field uniform personnel (15 @ $600 each)	$9,000
Part-time Officers (3 @ $300 each)	$900
Police Records Assistant (1 @ $400)	$400
Badge repairs and replacements	$1,000
Uniform Contingency	$500
Bullet-proof vests for three officers: (7 @ $1,200 each)	$8,400
Total	$20,200

POSTAGE 01-20-5-551 **$250**

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

TELEPHONE/INTERNET 01-20-5-552 **$7,280**

When the Lindenhurst police desk is not staffed by police personnel, the incoming lines are answered by Glenview Public Safety Dispatch. There is a monthly charge for a dedicated phone line which allows Glenview Public Safety Dispatch remote access/control of our police facility doors. The following is proposed for FY 25/26:

Dedicated Phone Lines – (Granite/EPIK)	$900
Dedicated Phone Line – Electronic Door Access (Glenview/Granite)	$2,860
Dedicated Phone Line – Emergency Calls Boxes (Granite/EPIK)	$840
CJIS Compliant Dedicated Receiving Area Fax Line (Granite/EPIK)	$420
Verizon Cellphones	$1,000
Total	$7,280

PRINTING & PUBLICATION 01-20-5-554 **$3,215**

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

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

The following is proposed for FY 25/26:

Organizational Recruiting Promotional Items		$1,200
E-Citation Paper/Rolls		$665
Miscellaneous Printing (Envelopes, etc.)		$350
Public Information Materials (Theft, Burglary, Fraud)		$750
Business Cards		$250
	Subtotal	$3,215

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

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

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

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

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

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

The Department conducts regular state-mandated firearms qualifications at various gun ranges. Duty ammunition is replaced at least every three years, if not sooner. Each qualifying shoot requires range rental and the use of approximately 200 rounds per person of ammunition, targets, and firearms cleaning supplies. The FBI Instructor Course requires a minimum of 2,500 rounds of ammunition.

- Weapons and Defensive Tactics (DT) - DT training supplies and equipment, weapons ammunition, new OC spray canisters, targets, and gun range rental use.
- Tasers – Annual training requires the use of Taser cartridges, battery replacement, and special targets.

- Medical - Personal protective equipment, medical aid supplies, Hepatitis B inoculations, and drug screen materials.
- Drinking Water – Covers cooler equipment rental, and bottled water.
- Miscellaneous Operations - Blankets, vehicle lock out equipment, vehicle care supplies, impounded animals, flares, arrestee food, and squad flashlight supplies

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

GAS & OIL 01-20-6-655 **$44,000**

The cost of gasoline and oil used by eight police vehicles is captured in this expense category. Estimated expense is $44,000; which is a slight increase due to the current price of gas.

NEW EQUIPMENT 01-20-8-840 **$12,316**

Provides for the purchase of new and replacement equipment. The squad car equipment (radar units and rifles) is more than 10 and 20 years old, respectively. In light on new legislation regarding the use of drones, coupled with the proven benefits from a proactive and investigative perspective, provides for the purchase of drone spotlight/speaker accessory.

The following is proposed for FY 25/26:

Two (2) Springfield Saint AR-15 Rifles		$3,596
Two (2) Stalker Dash-Mounted Radar Units		$4,710
One (1) Heartsine Samaritan Automatic External Defibrillator (AED's) w/case, pads & batteries		$1,950
One Drone Spotlight/Speaker		$2,100
	Total	$12,316

BOARD OF POLICE COMMISSION 01-20-9-917 **$5,775**

General Fund- Police Department

This account sustains the costs relevant to the employing and promoting of sworn Police Officers. As needed, the Police Department has to test new recruit applicants and post the list of potential officers. This cost also includes legal fees for Klein, Thorpe, & Jenkins for work with the Lindenhurst Board of Police Commissioners. The proposed FY 25/26 includes training costs associated for Commissioners and a request by the Commissioners to be compensated for their time on the Board:

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

CONTINGENCY 01-20-9-929 **$3,000**

FLEET REPLACEMENT CONTRIBUTION 01-20-9-918 **$81,000**

General Fund- Street Maintenance

Account Overview

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

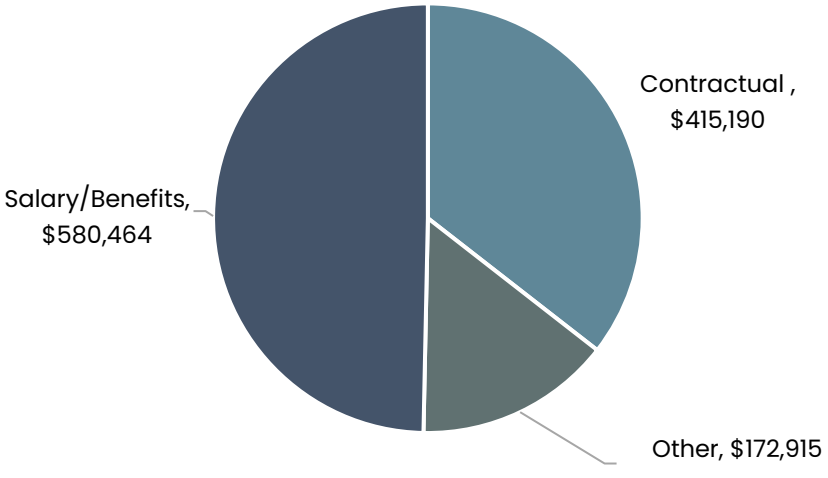
Expenses within the street maintenance account are divided into three main categories that include: salary/benefits, contractual, and other.

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

Account Expenditure Overview

For fiscal year 2025-2026, $1,168,569 is budgeted for street maintenance expenses. The breakdown of the street maintenance account for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Street Maintenance Expenses for Fiscal Year 2025-2026

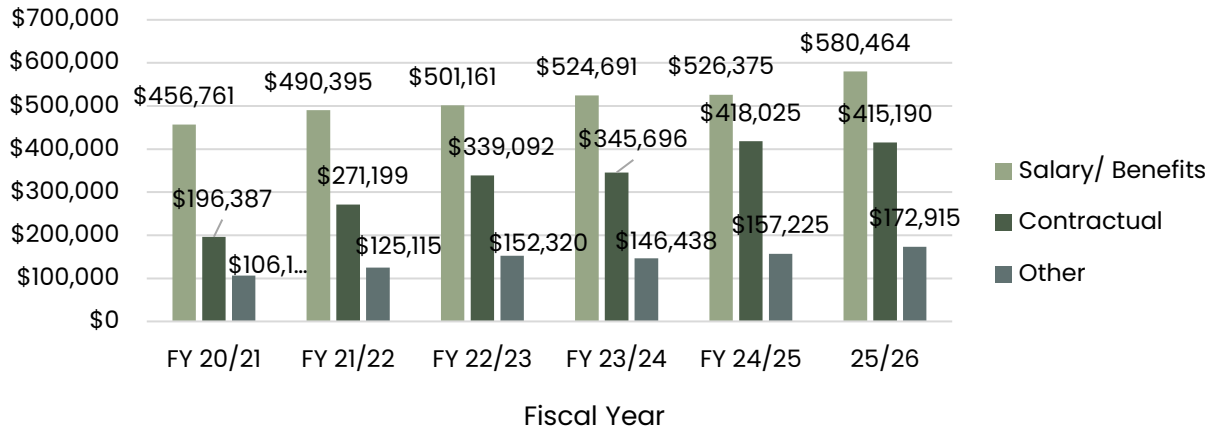


General Fund- Street Maintenance

Street Maintenance Expenditures from FY 20/21- FY 25/26

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Salary/ Benefits	$456,761	$490,395	$501,161	$524,691	$526,375	$580,464
Contractual	$196,387	$271,199	$339,092	$345,696	$418,025	$415,190
Other	$106,182	$125,115	$152,320	$146,438	$157,225	$172,915
Total	*$759,330*	*$886,709*	*$992,573*	*$1,016,825*	*$1,101,625*	*$1,168,569*

Street Maintenance Expenditures Historical Summary



STREET MAINTENANCE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SALARY/BENEFITS					
01-40-4-421	SALARIES	359,516	385,546	348,000	392,266
01-40-4-422	SEASONAL SUMMER	10,787	15,550	17,000	14,720
01-40-4-423	OVERTIME	22,579	20,000	17,159	20,000
01-40-4-424	ON-CALL/CALL-OUT PAY	11,929	15,230	14,300	14,425
01-40-4-430	REGULAR PART TIME WAGES	-	10,400	10,000	10,400
01-40-4-427	MERIT BONUS	10,800	9,600	4,400	2,600
01-40-4-428	SICK TIME COMPENSATION	1,656	2,000	2,162	2,500
01-40-4-426	PART-TIME WINTER PERSONNEL	8,653	16,800	11,697	14,560
01-40-4-451	HOSPITALIZATION	74,031	134,661	100,000	105,193
01-40-5-563	TRAINING & CONFERENCES	1,210	2,700	1,657	3,800
TOTAL SALARY & BENEFITS EXPENDITURES		501,161	612,487	526,375	580,464
CONTRACTUAL					
01-40-5-512	SNOW PLOW PARTS AND SUPPLIES	13,042	11,500	11,200	12,500
01-40-5-513	VEHICLE & EQUIPMENT SUPPLIES	4,991	6,000	6,000	6,000
01-40-5-514	STORM WATER MANAGEMENT	12,921	13,000	13,000	13,000
01-40-5-520	LANDSCAPING CONTRACT	73,075	70,750	61,000	63,530
01-40-5-521	STREET SWEEPING	11,485	12,200	15,400	15,400
01-40-5-522	STORM SEWER & CATCH BASIN CLEANING	-	-	-	-
01-40-5-525	CRACK SEALING	30,000	50,000	50,000	50,000
01-40-5-526	STRIPING	12,222	9,905	9,905	9,905
01-40-5-527	TREE MAINTENANCE CONTRACT	15,682	57,000	72,470	62,500
01-40-5-528	CONTRACT VEHICLE REPAIRS	46,143	39,900	42,500	41,325
01-40-5-529	CUSTODIAL SERVICES	3,262	4,640	4,500	4,660
01-40-5-572	STREET & TRAFFIC CONTROL LIGHTING	115,626	127,025	130,900	132,850
01-40-5-573	GARBAGE DISPOSAL	286	3,000	650	3,000
01-40-5-595	SUBSTANCE COMPLIANCE TESTING	358	520	500	520
TOTAL CONTRACTUAL EXPENDITURES		339,092	405,440	418,025	415,190
OTHER					
01-40-4-471	UNIFORMS	4,508	5,525	5,500	5,385
01-40-5-511	TREE REPLACEMENT PROGRAM	3,604	5,000	4,800	5,100
01-40-5-552	TELEPHONE	2,692	-	-	-
01-40-5-577	FUEL & OIL	14,092	24,060	21,000	24,060
01-40-5-579	SAFETY SUPPLIES & SERVICES	1,090	3,090	3,000	3,090
01-40-5-593	EQUIPMENT RENTAL	456	1,500	0	1,500
01-40-6-614	ROAD GRAVEL/SHOULDER RESTORATION	7,112	12,270	9,000	14,860
01-40-6-652	OPERATING SUPPLIES	6,135	5,875	5,875	10,500
01-40-6-653	TOOLS	3,061	4,100	4,100	7,600
01-40-6-657	STREET SIGNS	3,163	14,600	14,000	14,600
01-40-8-840	EQUIPMENT	31,928	10,250	10,250	2,220
01-40-8-845	FLEET REPLACEMENT FUND CONTRIBUTION	73,500	78,500	78,500	81,000
01-40-9-929	CONTINGENCY	979	1,000	1,200	3,000
TOTAL OTHER EXPENDITURES		152,320	165,770	157,225	172,915
	TOTAL STREET EXPENDITURES	**992,573**	**1,183,697**	**1,101,625**	**1,168,569**

Street Maintenance

SALARIES 01-40-4-421 **$392,266**

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

SEASONAL SUMMER 01-40-4-422 **$14,720**

This fund supports seasonal summer employees and is shared between Streets 40%, Sewer 40%, and Water 20%. The schedule runs from May 1st to August 31st. The proposed amount reflects a base salary plan of $18.00 per hour plus any time merit-based increases for the expected return of summer seasonal employees. The FY 25/26 proposed is as follows:

2 Returning Positions x 13 weeks x 37.5 hrs./week x $19.50		$19,010
1 Returning Position x 13 weeks x 37.5/week x $18.50		$9,020
1 Position x 13 weeks x 37.5 hrs./week x $18.00		$8,775
	Total	$36,805
	40% of Total	$14,720

OVERTIME 01-40-4-423 **$20,000**

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

ON-CALL/CALL-OUT PAY 01-40-4-424 **$14,425**

This fund supports the cost of on-call/call-out compensation for Public Works operating employees and is shared between Streets 40%, Sewer 40%, and Water 20%. In accordance with the collective bargaining agreement of 2025, bargaining members are to receive a lump sum for On-Call Duty per week. For FY 25/26 the On-Call Pay is $161/week with no increase during the contract period. The proposed cost breakdown is as follows:

General On-Call: $161/person x 2 people x 52 weeks		$16,745
Snow On-Call: $161/person x 6 people x 20 weeks		$19,320
	Total	$36,065
	40% of Total	$14,425

REGULAR PART TIME POSITION LABORER 01-40-4-430 **$10,400**

This fund supports the wages of a part time employee and is shared between Streets 40%, Sewer 40%, and Water 20%. Water. This position is based on a 22.5-hour work

week with a flexible schedule based on the department needs. The FY 25/26 proposed amount reflects a base salary plan of $20.00 per hour dependent on experience.

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

MERIT BONUS 01-40-4-427 **$2,600**

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

SICK TIME COMPENSATION 01-40-4-428 **$2,500**

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

PART-TIME WINTER PERSONNEL 01-40-4-426 **$14,560**

This account covers the wages of part-time winter snow removal personnel who assist with snow removal operations. These part-time employees are paid a straight hourly rate per hour without benefits and work on an as needed on-call basis. This program supplements in-house staff with manpower during Snow and Ice Operations and used for snow hauling after events. The surplus in this account is from an unusual snow season. Less accumulation in snow resulted in fewer hours for part time drivers. The FY 25/26 budget proposed is based on (5) part-time drivers for (8) hours each event to assist in covering 8 snow routes. We predict 13 snow events at $28.00 per hour. Historical expenditures are as follows:

FY 20/21	$14,200	16 Events
FY 21/22	$9,455	14 Events
FY 22/23	$7,200	15 Events
FY 23/24	$9,300	14 Events
FY 24/25 Est.	**$9,500**	**13 Events**
Average	**$9,900**	**14 Events**

HOSPITALIZATION 01-40-4-451 **$105,193**

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

TRAINING & CONFERENCES 01-40-5-563 **$3,800**

This account covers expenses associated with miscellaneous professional memberships and mandated continuing education requirements. Also included are safety training, training seminars, conferences, safety courses, a tuition

reimbursement contingency and training webinars. This account also supports funding for 2 employees to complete Year 2 of the Illinois Public Service Institute. This program is a 3-year program geared specifically to public works operations. The proposed FY 25/26 budget is allocated as follows:

Miscellaneous Seminars, Conferences, Safety Training, Webinars, Supplies, and Rental		$500
Leadership Training		$500
IPSI Year 2 - 2 Employee 40% of $3,000		$1,200
Paver Asset Program		$1,100
Additional Training		$500
	Total	$3,800

SNOW PLOW PARTS & SUPPLIES 01-40-5-512 **$12,500**

This account covers costs associated with the purchase of snow plow, spreader and pre-wetting equipment parts and supplies. It supports the upkeep and repairs to plowing components and pre-wetting equipment. As we continue to shift from rock salt to liquid applications as the means to remove snow & ice, we propose the addition of additional storage of the liquid materials. This will also support the needed quantities for the new truck outfitted with liquid only to pre-treat the roads before a snow & ice event. The breakdown for FY 25/26 is as follows:

Snow Plow Parts & Steel Blades (Pick-up Trucks)		$1,500
Pre-wetting Equipment		$2,000
Salt Spreader and Beet Juice Parts		$1,000
Carbide Cutting Edges for Plow Blades (1 Ton and Higher)		$2,000
Hose Replacements		$1,000
Pre-Wet Tank, Additional Storage		$1,500
Spill Containment for Brine Maker		$3,500
	Total	$12,500

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

This account covers the purchase of repair parts and supplies for vehicles and equipment such as wiper blades, light bar repairs, and signal lights. It is used for the purchasing of replacement oils, antifreeze, windshield solvent, and vehicle wash. This account is shared between Streets at 60% and Sewer/Water Admin at 40%. The proposed FY 25/26 budget is allocated as follows:

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

Street Maintenance

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

This account supports the maintenance and repair of existing Village owned culverts, ditches, storm sewers and appurtenances. It also supports fees associated with NPDES storm water permitting fees. This account supports engineering fees associated with miscellaneous storm water projects review and watershed development permits. This account is used to purchase materials for special drainage projects not related to residential issues. This account also covers contractual catch basin cleaning. The FY 25/26 budget is proposed as follows:

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

LANDSCAPING CONTRACT 01-40-5-520 **$63,530**

This account pays for contractual vacant lot mowing and contractual mowing of Village maintained properties. The mowing is based on seasonal variances which influence mowing needs of a 30-week schedule from April 1st through October 31st. This account also supports contractual landscaping services (non-mowing) and to purchase landscape materials including mulch, plants, shrubs, ornamentals, bulbs, fertilizer and weed control for the Village Hall complex, Village entrance signs, Veteran's Memorial, and Valley Green. The current pricing reflects a 3% increase under the contract. The FY 25/26 proposed budget is based on the following:

Contractual mowing 30 weeks at $1,040/week	$31,200
Grand Ave. & Rte. 45 mowing for 15 events at $1,160/cut	$17,400
Contractual vacant lot mowing/lien homes 20/Season at $70/ ½ acre	$1,400
Spring Clean-up	$4,120
Fall Clean-up	$3,710
Summer Clean-up	$1,700
New Plantings	$2,000
Weed Control	$2,000
Total	$63,530

STREET SWEEPING 01-40-5-521 **$15,400**

This account funds costs associated with street sweeping. Currently, the Village maintains 66.2 curb miles and performs cleaning four times a year to meet

requirements from Storm Water Management and the NPDES Permit. We anticipate extending the current contract with LRS for the upcoming year. The cost breakdown is as follows for FY 25/26:

4 Rounds at $3,600/round	$11,200
Dumpster Rental for Removal of Debris	$1,000
Total	$15,400

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

This account pays for contractual crack sealing. This ongoing program is budgeted annually as a dollar value and then is contracted based on a unit price per pound of crack sealant applied. The primary goal of crack sealing is to seal as many cracks as possible to reduce the rate of water intrusion and thus the rate of deterioration of the pavement. This work is generally bid through the LCML and we anticipate to extend the current contract for the upcoming year.

STRIPING 01-40-5-526 **$16,705**

This account pays for contractual pavement striping removal and placement. We are currently in the process of bidding this work with LCML and are waiting on final pricing. The use of thermoplastic has increased the life expectancy of stripping and will continue to be the choice product. The schedule of pricing for FY 25/26 is listed below.

Item	Proposed FY 25/26		
	Measure	Cost/L Ft	Cost
4" Striping	5,000 ft.	$0.70	$3,500
6" Striping	1,840 ft.	$0.90	$1,656
12" Striping	450 ft.	$1.90	$855
24" Striping	140 ft.	$4.75	$665
Letters/Symbols	1,190 sq. ft.	$5.00	$5,950
Removal	8,620 LF	$0.40	$3,448
		Total	$16,075

TREE MAINTENANCE CONTRACT 01-40-5-527 **$62,500**

This account pays for all costs associated with the contractual planting, trimming, and removal of Village owned trees, landscaping materials for restorations, and topsoil associated with removals. The additional funding for tree trimming is to continue with contractual parkway tree trimming in selected areas. The FY 25/26 budget is proposed as follows:

Stump Grinding	$2,000

Parkway Tree Removals		$15,000
Parkway Tree Trimming Contractual		$44,000
Excelsior Blanket, topsoil, seed		$1,500
	Total	$62,500

CONTRACT VEHICLE REPAIRS 01-40-5-528 **$41,325**

This account pays for all costs associated with outside vehicle repairs based on the Village's contract for vehicle repair. We have worked with LCDOT to perform maintenance and repairs at a reduced cost and have established a working relationship with the maintenance department. Dave's Transmission still remains our general maintenance provider and safety lane inspection service. There is a slight increase for safety lane, hose replacement, and servicing of the front line support equipment. The total contract cost is 60/40 shared between the Street Fund and the Water/Sewer Fund. The proposed breakdown for FY 25/26 is as follows:

Type I Service, Oil & Filter/Inspection Pick-Ups & SUVs 7 x $25 ea.		$175
Type II Service, Oil & Filter/Inspection Dump Trucks 12 x $240 ea.		$2,900
Safety Lane 12 x $150 ea.		$1,800
LCDOT Scheduled Services		$10,000
Annual Service for Loader, Backhoe, and Skid Steer		$9,500
Dave's Transmission Routine Maintenance		$15,000
Tire Replacement		$4,000
Replacement of Hydraulic Hoses		$2,500
Annual Service of Portable and Stand-By Equipment		$6,000
Unanticipated Tire Repairs		$2,000
Unanticipated Repairs		$15,000
	Total	$68,875
	Total 60%	$41,325

CUSTODIAL SERVICE 01-40-5-529 **$4,660**

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

Cleaning service $76/ cleaning x 2 each x 52 weeks	$7,905
Mat exchange $170/month x 12	$1,250
Floor Waxing	$1,100
Disinfecting $700 x 2	$1,400
Window Washing	$110

Total	$11,655
40% Total	$4,660

STREET & TRAFFIC CONTROL LIGHTING 01-40-5-572 $132,850

This account provides for operational costs of traffic control stoplights and Village owned street lights. The Village's share of contractual maintenance costs for traffic control signals is also funded through this account and is shared with IDOT and LCDOT based on their location. This account supports the operation, maintenance and repair of 140 Village owned street lights. The increase in this account is due to IDOT and LCDOT completing the Grand Avenue project and have returned to charging our portion for the traffic lights on the project. The proposed FY 25/26 budget is allocated as follows:

Village portion of LCDOT traffic signal maintenance	$ 7,000
Village portion of IDOT traffic signal maintenance	$ 7,000
Energy costs - Village portion of Traffic Control Lights	$ 2,850
Energy costs - Village owned street	$95,000
Village owned streetlights maintenance, repairs or upgrades	$20,000
Contingency	$1,000
Total	$132,850

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

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

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

This account pays for the federally mandated drug and alcohol compliance testing program and Commercial Driver's License testing required for all CDL holders including seasonal employees. This account is shared between Streets 40% and Sewer and Water Admin 60%. This account also covers Federal mandated background checks performed twice a year on CDL drivers through Clearing House. The proposed FY 25/26 budget is employee based and allocated as follows:

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

UNIFORMS 01-40-4-471 **$5,385**

This account supports the expense of uniforms for employees, including replacement of worn winter or outerwear, boot allowance and apparel for the supervisors. This account is shared between Streets 40% and Sewer and Water Admin 60%. The proposed cost for FY 25/26 is as follows:

Pants Leasing Contract - 9 employees x $8.00/week x 52 weeks	$3,745
T-Shirts - 9 employees x $80/employee	$720
T-Shirts - 4 part-time employees x $65/employee	$260
Sweatshirts -12 employees x $150/employee	$1,800
Sweatshirts – 4 part-time employees x $75/employee	$300
Collared/Polo Shirts – 8 employees $50/employee	$400
Collared/Polo Shirts Supervisors – 3 employees x $200/employee	$600
Winter Gear - 3 employees x $250/employee	$750
Rain Suits - 4 Sets at $100/set	$400
Rain Suits - part-time employees 4 Sets at $50/set	$200
Winter Gloves – 11 employees x $40/employee	$440
Head Gear - 12 employees x $50/employee	$600
Safety Boot Allowance - 11 employees x $250	$2,750
Uniform contingency	$500
Total	$13,465
40% of Total	$5,385

TREE REPLACEMENT PROGRAM 01-40-5-511 **$5,100**

This account provides funds for a 50/50 tree replacement program to encourage the planting and replacement of trees $5,000. This has been a successful program at the current funded balance. We moved Tree City application fees into this account at $100.

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

This account covers a portion of fuel and oil for Public Works vehicles and equipment. Cost to be split 60% Streets and 40% Water & Sewer Administration. Due to fluctuating fuel costs, we are unable to predict the direction of the market and what the cost of fuel will become in three months. We propose to maintain current funding based on current fuel costs. For FY 25/26 will be allocated as follows:

Fuel and Oil	$32,000
Diesel for Heavy Equipment	$4,500
10% Cost Contingency	$3,600

Total	$40,100
60% of Total	$24,060

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

This account pays for contractual supplies for the first aid kits and safety materials and is split 40% Streets and 60% Water & Sewer Administration. This account also covers replacement of personal protective equipment such as safety eyewear, hearing protection, safety vests, hard hats and disposable latex gloves. We propose additional funds to support the supply of N95 masks, surgical masks, and hand sanitizer. The proposed FY 25/26 budget is allocated as follows:

Personal Protective Equipment Replacement	$2,300
Disposable latex gloves 14 cases at $250/case	$3,500
Specialty Related Supplies	$1,000
Fire extinguisher and alarm service	$600
Safety Signage	$250
Hearing Protection 2 boxes x $40/box	$80
Contractual First Aid Kits & Supplies	$500
Total	$8,230
40%	$3,290

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

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

ROAD GRAVEL/SHOULDER RESTORATION 01-40-6-614 **$14,860**

This account pays for gravel, top soil, seed, blankets, sod and other materials used to repair road base, shoulders and grassed parkway areas which have been damaged by construction activity, traffic or snow plows. This account will share costs with 60% Sewer/Water Admin and 40% Street. We have seen a price increase specific to the cost and delivery of gravel and topsoil for the upcoming season. The FY 25/26 budget is allocated as follows:

CA-6 Limestone Gravel – 25 loads at $900/load	$22,500
Topsoil – 8 loads at $400/load	$3,200
Seed 10 bags ($175/bag)	$1,750
Excelsior Blanket 20 Rolls ($35/roll)	$700
Sod	$500
Excavation Spoil Disposal	$8,000
Misc. Restoration Items	$500
Total	$37,150

	40%	$14,860

OPERATING SUPPLIES 01-40-6-652 **$10,500**

This account is for purchasing miscellaneous supplies including mailbox replacements & repairs, and janitorial supplies, graffiti remover, license plates, sidewalk salt etc.. Application fees for Tree City USA was moved to 01-40-5-511. The proposed increase is based on building supply increasing. The FY 25/26 budget is allocated as follows:

Mailbox Replacements Supplies	$3,500
Mailbox Reimbursement 8 x $75	$600
Ice, Batteries, Janitorial Supplies and Misc. Operating Costs	$1,200
Thermo Plastic for Road Structures	$1,200
Sidewalk Salt 2 Pallets at $750 each	$1,500
Bag Concrete, hydro plug, caulking supplies	$1,000
Trailer Supplies & Decking	$1,500
Total	$10,500

TOOLS 01-40-6-653 **$7,600**

This account supports the expense associated with the purchase of new tools or the replacement of tools which have been damaged or worn out and can vary depending upon need. It also covers the purchase of specialty tools used in repairs and maintenance. The proposed FY 25/26 budget is as follows:

Asphalt Tools	$500
Shovels and brooms	$500
Rigid Cordless Battery Packs	$300
Suction Hose (3)	$750
Diamond Blades, replacement	$500
Portable Tool Bags x3 $400	$1,200
Wrench & Socket Set Replacement	$450
Redi Eight Pump	$1,900
Miscellaneous Tools	$1,500
Total	$7,600

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

This account covers the cost of replacing damaged or destroyed traffic and street signs as well as sign posts and mounting hardware, etc. It should be noted that all signs that are replaced shall be prismatic in accordance to construction standards. The increase in this account reflects purchasing new street signs that meet the new MUTCD standards. The proposed FY 25/26 budget is allocated as follows:

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

EQUIPMENT 01-40-8-840 **$2,220**

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

- **Portable Endoscope - $1,800**
  The purchase of a portable endoscope will allow us to televise and record underground piping for damages. This equipment would be used on spot repairs for both storm and sanitary piping. We will be able to televise culvert piping for repair scheduling and assist residents if needed with their clean-outs. This equipment would not replace sanitary televising by the contractor as it is limited by the length of the push rod.

- **Office Chairs - $2,000**
  We propose to replace the computer chairs in the computer room with ergonomically chairs. As we have been utilizing staff to navigate software and to input data, we have noticed an increase of discomfort sitting. The current chairs are not designed for extended sitting and should be replaced to prevent possible lower back stress. The cost for the replacement shall be 40% Streets, 40% Sewer, and 20% Water. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

- **Public Works Tablets - $2,600**
  Public Works utilizes 8 tablets for staff to use in the field. The tablets allow staff to see work orders as well to connect to Beehive for field work. We purchased 4 tablets in 2019 and then an additional 4 in 2022. We would like to replace the 4 tablets from 2019. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

ENDOSCOPE $1,800 at 40%	$720
OFFICE CHAIRS $2,000 AT 40%	$700

PUBLIC WORKS TABLETS $2,600 AT 40%	$800
Total	$2,220

FLEET REPLACEMENT CONTRIBUTION 01-40-8-845 **$81,000**

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

CONTINGENCY 01-40-9-929 **$3,000**

This fund is used when unanticipated street expenses occur.

Water Sewer Fund

Fund Overview

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

In May of 2017, the Village Board transitioned to a flat per unit rate structure for both water and sewer charges and assumed the rate adjustment per the Village's 10-year water & sewer fund financial scenario. Additional revenues were necessary for the increased debt payments associated with the Lake Michigan water internal water system improvements and the cost of purchasing Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This led to the creation of the Capital Fee. Per the recommendation of the 2018 Water/Sewer rate study, the Village Board implemented a flat rate Capital Fee to account for capital costs, CLCJAWA transmission, and other system improvements. The Capital Fee was set at $4.50 per month in 2023. For Fiscal Year 2025-2026, total fund revenues are projected at $5,119,534 and expenses at $5,111,702.

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

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

The expenses for each operating area are later explained within the FY 2025-2026 Budget and Detail section.

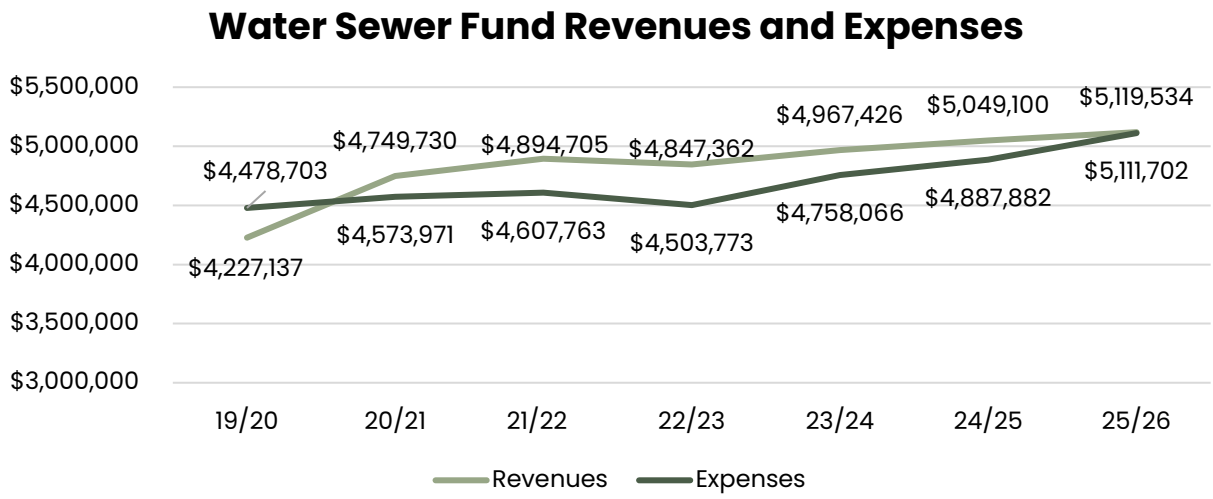
Fund Reserve Policy

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

Water Sewer Fund

Fund Revenues and Expenditure Historical Summary

	20/21 Actual	21/22 Actual	22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Revenues	$4,749,730	$4,894,705	$4,847,362	$4,967,426	$5,049,100	$5,119,534
Expenses	$4,573,971	$4,607,763	$4,533,705	$3,516,042	$3,717,773	$5,111,702
Net Income	$175,759	$286,942	$313,657	$1,451,384	$1,331,327	$7,832

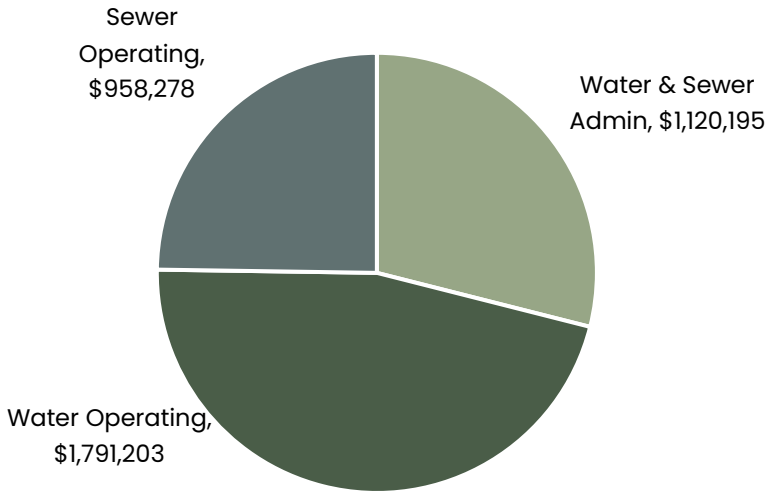


Water Sewer Fund

Water Sewer Fund Expenses by Account

	Water & Sewer Admin	Water Operating	Sewer Operating
18/19 Actual	$1,030,227	$1,491,118	$695,710
19/20 Actual	$1,032,773	$1,484,016	$771,489
20/21 Actual	$927,630	$1,467,802	$721,493
21/22 Actual	$1,092,936	$1,497,153	$775,649
22/23 Year Actual	$1,153,110	$1,416,116	$722,453
23/24 Actual	$1,038,649	$1,620,630	$856,763
24/25 Projected	$1,058,208	$1,701,287	$886,362
25/26 Budget	$1,120,195	$1,791,203	$958,278

Fiscal Year 2025-2026 Water/Sewer Fund Expenses

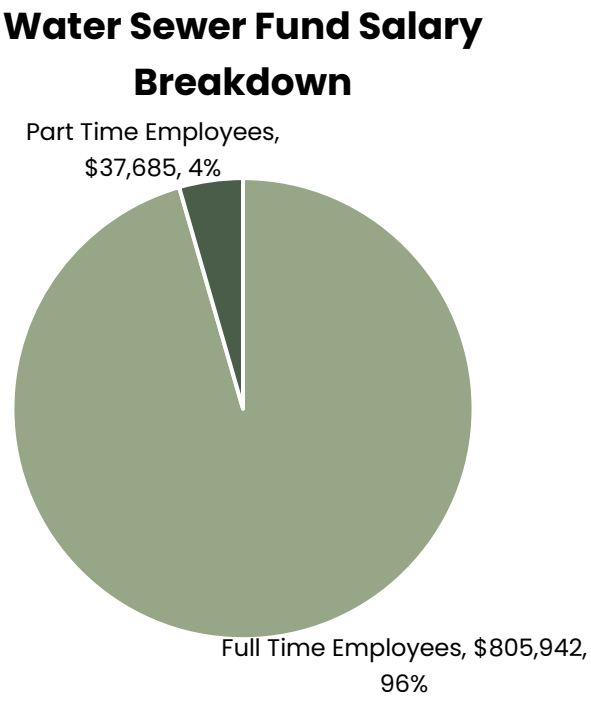


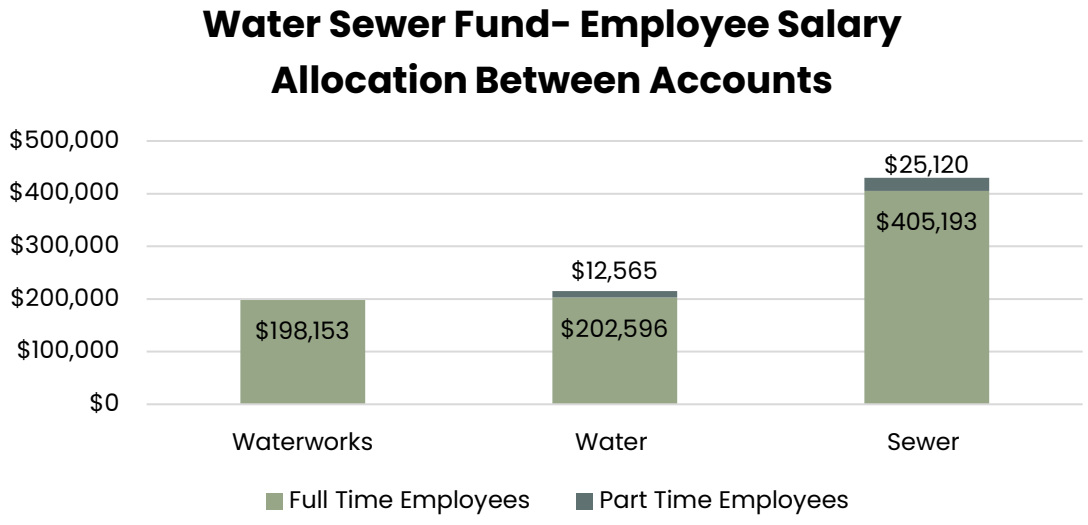
Water Sewer Fund

Water Sewer Fund Personnel

Village employee salaries are split between the General Fund and the Water/ Sewer (Utility) Fund. Each of the accounts within the Water/ Sewer Fund supports portions of Village employee salaries. In total, the Water/Sewer fund covers $805,942 for full-time employees and $37,685 for part-time employees in FY 26.

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





WATER/ SEWER REVENUE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SEWER					
60-43-0-353	SEWER PENALTY	21,493	31,414	25,000	31,728
60-43-0-362	SEWER USAGE	2,250,018	2,227,009	2,258,872	2,280,902
TOTAL SEWER REVENUE		2,271,511	2,258,423	2,283,872	2,312,630
WATER					
60-44-0-353	WATER PENALTY	21,140	30,017	25,000	30,317
60-44-0-361	WATER USAGE	2,280,320	2,317,907	2,296,048	2,419,143
60-44-0-367	METER SALES	20,185	22,848	75,180	19,712
TOTAL WATER REVENUE		2,321,645	2,370,772	2,396,228	2,469,172
MISCELLANEOUS					
60-42-0-345	CAPITAL FEE	274,331	261,900	270,000	272,268
60-42-0-381	EARNED INTEREST	97,504	45,000	85,000	60,000
60-42-0-389	MISCELLANEOUS	0	1,000	0	1,000
60-44-0-365	CONSTRUCTION WATER/SEWER	2,435	5,174	14,000	4,464
TOTAL UTILITY REVENUE		374,270	313,074	369,000	337,732
TOTAL WATER/SEWER REVENUE		**4,967,426**	**4,942,269**	**5,049,100**	**5,119,534**

Water/ Sewer Revenue

SEWER PENALTY 60-43-0-353 **$31,728**

This receipt reflects late fees paid on the sewer portion of the utility bill.

SEWER USAGE 60-43-0-362 **$2,280,902**

This account reflects projected sewer usage receipts.

WATER PENALTY 60-44-0-353 **$30,317**

This receipt reflects late fees paid on the water portion of the utility bill.

WATER USAGE 60-44-0-361 **$2,419,143**

This revenue represents projected water usage.

METER SALES 60-44-0-367 **$19,712**

This account reflects the $527 charged for new water meters which includes installation, labor and related supplies. The contractor's plumber installs the metering system and we inspect, initialize and activate the new account.

EARNED INTEREST 60-42-0-381 **$60,000**

Interest earned from cash investments.

MISCELLANEOUS 60-42-0-389 **$1,000**

The miscellaneous revenue line is for one time receipts, such as insurance claim reimbursement and auctioning of equipment.

CAPITAL FEE 60-42-0-345 **$272,268**

This flat, monthly fee is established to maintain the water and sewer infrastructure, including utility lines, pumps, storage, and other associated equipment. The fee also can be used to pay for CLCJAWA transmission improvements, debt service, and other capital needs.

CONSTRUCTION WATER/SEWER 60-44-0-365 **$4,464**

A flat charge of $101.45 for each new home or commercial building permit is charged. Once the home has received a certificate of occupancy and a meter is installed conventional user fees apply.

Water and Sewer Administration

Account Overview

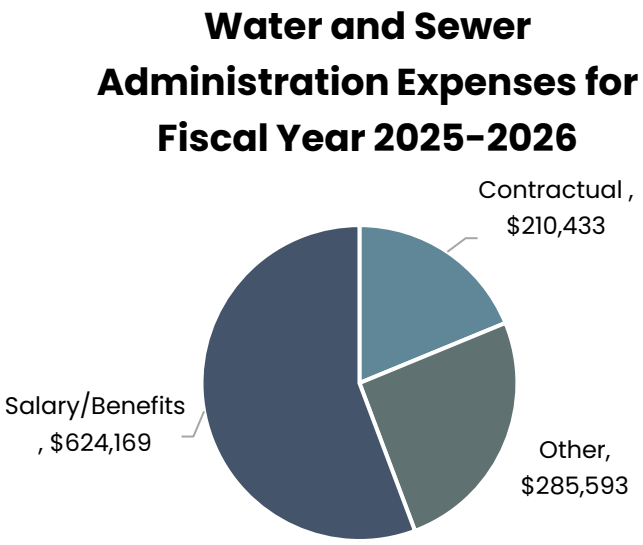
The Water and Sewer Administration Fund supports administrative expenses, including legal, debt service, personnel, and accounting expenses related to operating the water and sanitary sewer system. Many of the individual expenses are shared between this fund and the Administration budget in the corporate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

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

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

Account Expenditure Overview

For fiscal year 2025-2026, a total amount of $1,120,195 is budgeted for water and sewer administration expenses. The breakdown of the water and sewer administration account for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

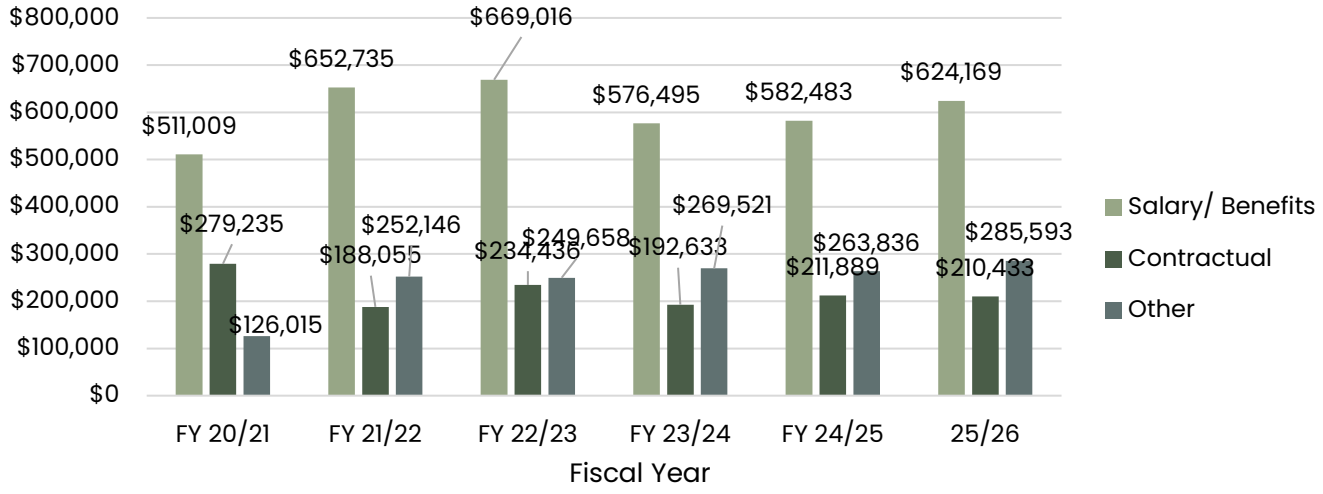


Water and Sewer Administration

Water and Sewer Administration Expenditures from FY 20/21- FY 25/26

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Salary/ Benefits	$511,009	$652,735	$669,016	$576,495	$582,483	$624,169
Contractual	$279,235	$188,055	$234,436	$192,633	$211,889	$210,433
Other	$126,015	$252,146	$249,658	$269,521	$263,836	$285,593
Total	*$916,259*	*$1,092,936*	*$1,153,110*	*$1,038,649*	*$1,058,208*	*$1,120,195*
Debt Service	$1,456,497	$1,242,026	$1,242,026	$1,242,026	$1,242,025	$1,242,096

Water and Sewer Administration Expenditures Historical Summary



WATER/ SEWER ADMINISTRATION

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SALARY/BENEFITS					
60-42-4-421	SALARIES	156,135	182,451	166,707	198,153
60-42-4-422	PART-TIME SALARIES	90,041	-	37,719	-
60-42-4-423	OVERTIME	701	300	250	300
60-42-4-427	MERIT BONUS	6,200	8,000	5,000	5,500
60-42-4-428	SICK TIME COMPENSATION	393	1,500	1,970	2,000
60-42-4-451	HOSPITALIZATION	241,435	263,760	225,038	239,875
60-42-5-561	MEMBERSHIP FEES	1,112	1,495	1,417	1,205
60-42-4-461	SOCIAL SECURITY - FICA	85,283	79,172	80,446	80,914
60-42-4-462	PENSION - IMRF	82,128	68,316	58,936	89,522
60-42-5-563	TRAINING & CONFERENCES	5,588	5,450	5,000	5,700
60-42-5-564	EMPLOYEE WELLNESS PROGRAM	-	2,375	-	1,000
TOTAL SALARY & BENEFITS EXPENDITURES		669,016	612,819	582,483	624,169
CONTRACTUAL					
60-42-5-512	EQUIPMENT MAINTENANCE	1,776	-	22	-
60-42-5-513	VEHICLE & EQUIPMENT SUPPLIES	3,235	4,000	4,000	4,000
60-42-5-515	J.U.L.I.E./CONTRACT UTILITY LOCATING	50,212	71,345	68,000	68,240
60-42-5-518	CONTRACT ACCOUNTING SERVICES	13,883	18,016	25,000	21,344
60-42-5-520	CONTRACT PAYROLL SERVICES	7,053	7,000	5,500	6,500
60-42-5-521	CONTRACT COMPUTER SERVICES	32,233	-	250	-
60-42-5-522	SOFTWARE SUPPORT/LICENSING	13,109	10,684	12,050	11,600
60-42-5-523	LOCKBOX	4,659	5,330	5,087	5,330
60-42-5-524	UTILITY BILLING CONTRACT	3,197	13,860	13,549	14,137
60-42-5-525	CONTRACT ACCOUNTING - AUDIT	7,098	10,440	8,560	8,960
60-42-5-529	CUSTODIAL SERVICES	29,933	6,960	9,500	6,995
60-42-5-533	LEGAL EXPENSES	6,199	1,500	300	1,500
60-42-5-528	CONTRACT VEHICLE REPAIRS	29,933	26,615	25,000	27,550
60-42-5-575	MERCHANT FEES	31,411	32,840	34,371	33,497
60-42-5-595	SUBSTANCE COMPLIANCE TESTING	505	780	700	780
TOTAL CONTRACTUAL EXPENDITURES		234,436	209,370	211,889	210,433
OTHER					
60-42-4-471	UNIFORMS	6,709	8,290	8,000	8,080
60-42-5-551	POSTAGE	8,541	100	1	100
60-42-5-552	TELEPHONE	4,100	17,440	15,500	15,400
60-42-5-578	NPDES PERMIT FEE - IEPA	17,500	17,500	17,500	17,500
60-42-5-579	SAFETY SUPPLIES & SERVICES	1,738	4,640	4,640	4,940
60-42-5-594	RISK MANAGEMENT	86,032	95,865	99,195	103,993
60-42-6-614	ROAD GRAVEL/SHOULDER RESTORATIONS	10,126	18,405	9,900	22,290
60-42-6-652	OPERATING SUPPLIES	7,156	11,000	9,500	11,000
60-42-6-653	TOOLS	1,924	4,400	4,400	4,250
60-42-6-655	GAS & OIL	29,883	16,040	15,500	16,040
60-42-8-830	MISCELLANEOUS EQUIPMENT	659	0	-	-
60-42-7-716	FLEET REPLACEMENT FUND CONTRIBUTION	73,500	78,500	78,500	81,000
60-42-8-387	DELINQUENT ACCOUNT RELIEF FUND	-	-	-	-
60-42-9-929	CONTINGENCY	1,790	1,000	1,200	1,000
TOTAL OTHER EXPENDITURES		249,658	273,180	263,836	285,593
TOTAL WATER & SEWER ADMIN EXPENDITURES		**1,153,110**	**1,095,369**	**1,058,208**	**1,120,195**

Water/ Sewer Administration

SALARIES 60-42-4-421 **$198,153**

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

OVERTIME 60-42-4-423 **$300**

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

MERIT BONUS 60-42-4-427 **$5,500**

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

SICK TIME COMPENSATION 60-42-4-428 **$2,000**

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

HOSPITALIZATION 60-42-4-451 **$239,875**

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

MEMBERSHIP FEES 60-42-5-561 **$1,205**

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

American Waterworks Assoc. membership	$400
Illinois Municipal Review Subscription	$5
American Public Water Works Association	$800
Total	$1,205

TRAINING AND CONFERENCES 60-42-5-563 **$5,700**

This account supports the expenses associated with various training sessions, correspondence courses, commercial driver licensing, IEPA certification fees, tuition reimbursement, and webinars. We currently have five IEPA licensed water operators and six licensed wastewater operators on staff. In order to renew their operator's license, they must complete up to thirty (30) hours of continuing education every three years. This account also supports funding for 2 employees to complete Year 2 of the Illinois Public Service Institute. This program is a 3-year program geared specifically to public works operations. We propose the addition of a safety training program geared toward OSHA and Illinois Department of Labor required annual

training. At present the library of training aides are on compact disc and the information is outdated. This program will provide annual training on safety topics with over 8,000 possible classes. The proposed FY 25/26 budget is allocated as follows:

Continuing education, license renewal, & test fees	$1,300
Waste Water Treatment Operations Training	$1,300
Wastewater/Water Short Course 2 employees at $650 ea.	$1,300
IPSI Year 2 - 2 Employee 60% of $3,000	$1,800
Total	$5,700

EMPLOYEE WELLNESS PROGRAM 60-42-5-564 $1,000

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

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

This account covers the purchase of repair parts and supplies for vehicles and equipment such as wiper blades, light bar repairs, and signal lights. It is used for the purchasing of replacement oils, antifreeze, windshield solvent, and vehicle wash. This account is shared between Streets at 60% and Sewer/Water Admin at 40%. The proposed FY 25/26 budget is allocated as follows:

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

J.U.L.I.E. /CONTRACT UTILITY LOCATING 60-42-5-515 $68,240

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

FISCAL YEAR	Total Tickets (Calendar Year)	After Hour	No Charge	Per Ticket	Project Time	Qtr. Hour
22/23	2,693	8	42	2,145	0	498
23/24	3,299	11	50	2,584	0	654
Est. 24/25	2629	17	101	2,114	0	498

It should be noted that there was a 3% increase in July 2024 and August 2024. The 3% increase in November of each year is built into the contract. Additionally, new rules have been placed by the State of Illinois in how locating may be billed. These

requirements also added in the approach to who can and cannot request information of a facilities underground utilities. The surplus in this account is reflective of these new rules and from reduced home construction and completion of major projects. The estimated cost breakdown for FY 25/26 is as follows:

After hour locating service 5pm – 7am (10 x $50.73)	$510
Contractual locating Per Ticket Services (2,400 x $26.98/ticket)	$64,750
Project Time (10 x $21.73)	$220
JULIE Ticket Processing Fee (2,400 x $1.15/ticket)	$2,760
Total	$68,240

CONTRACT ACCOUNTING SERVICES 60-42-5-518 $21,344

This account supports the use of an outside accounting firm to provide some accounting support services. This is part of our effort to improve internal controls by having an outside firm perform certain checks and balances. We estimate (3) hours per week x 52 weeks at $80 per hour, $800 for fixed assets, $12,000 for Treasurer duties, and $1,400 for contingencies to be split 80% Water & Sewer Administration, 20% Garbage.

CONTRACT PAYROLL SERVICES 60-42-5-520 $6,500

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

SOFTWARE SUPPORT/LICENSING 60-42-5-522 $11,600

This account provides funding for the annual software fee for the Neptune Software.

Annual Neptune AMR Software	$11,600

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

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

UTILITY BILLING CONTRACT 60-42-5-524 $14,137

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

CONTRACT ACCOUNTING – AUDIT 60-42-5-525 $8,960

The audit is split 40% Administration, 40% Water and Sewer Administration, 20% Garbage. The breakdown for this year's audit is as follows:

Fiscal Year 2025 Audit	$19,300
Police Pension Audit	$3,000
Contingency	$100

CUSTODIAL SERVICE 01-40-5-529 **$6,995**

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

Cleaning service $76/ cleaning x 2 each x 52 weeks		$7,905
Mat exchange $170/month x 12		$1,250
Floor Waxing		$1,100
Disinfecting $700 x 2		$1,400
Window Washing		$110
	Total	$11,655
	60% Total	$6,995

LEGAL EXPENSES 60-42-5-533 **$1,500**

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

CONTRACT VEHICLE REPAIRS 60-42-5-528 **$27,550**

This account pays for all costs associated with outside vehicle repairs based on the Village's contract for vehicle repair. We have worked with LCDOT to perform maintenance and repairs at a reduced cost and have established a working relationship with the maintenance department. Dave's Transmission still remains our general maintenance provider and safety lane inspection service. There is a slight increase for safety lane, hose replacement, and servicing of the front line support equipment. The total contract cost is 60/40 shared between the Street Fund and the Water/Sewer Fund. The proposed breakdown for FY 25/26 is as follows:

Type I Service, Oil & Filter/Inspection Pick-Ups & SUVs 7 x $25 ea.	$175
Type II Service, Oil & Filter/Inspection Dump Trucks 12 x $240 ea.	$2,900
Safety Lane 12 x $150 ea.	$1,800
LCDOT Scheduled Services	$10,000
Annual Service for Loader, Backhoe, and Skid Steer	$9,500
Dave's Transmission Routine Maintenance	$15,000
Tire Replacement	$4,000
Replacement of Hydraulic Hoses	$2,500

Annual Service of Portable and Stand-By Equipment		$6,000
Unanticipated Tire Repairs		$2,000
Unanticipated Repairs		$15,000
	Total	$68,875
	Total 40%	$27,550

MERCHANT FEES 60-42-5-575 **$33,497**

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

SUBSTANCE COMPLIANCE TESTING 60-42-5-595 **$780**

This account pays for the federally mandated drug and alcohol compliance testing program and Commercial Driver's License testing required for all CDL holders including seasonal employees. This account is shared between Streets 40% and Sewer and Water Admin 60%. This account also covers Federal mandated background checks performed twice a year on CDL drivers through Clearing House. The proposed FY 25/26 budget is employee based and allocated as follows:

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

UNIFORMS 60-42-4-471 **$8,080**

This account supports the expense of uniforms for employees, including replacement of worn winter or outerwear, boot allowance and apparel for the supervisors. This account is shared between Streets 40% and Sewer and Water Admin 60%. The proposed cost for FY 25/26 is as follows:

Pants Leasing Contract - 9 employees x $8.00/week x 52 weeks	$3,745
T-Shirts - 9 employees x $80/employee	$720
T-Shirts - 4 part-time employees x $65/employee	$260
Sweatshirts -12 employees x $150/employee	$1,800
Sweatshirts – 4 part-time employees x $75/employee	$300
Collared/Polo Shirts – 8 employees $50/employee	$400
Collared/Polo Shirts Supervisors – 3 employees x $200/employee	$600
Winter Gear - 3 employees x $250/employee	$750

Rain Suits - 4 Sets at $100/set		$400
Rain Suits - part-time employees 4 Sets at $50/set		$200
Winter Gloves – 11 employees x $40/employee		$440
Head Gear - 12 employees x $50/employee		$600
Safety Boot Allowance - 11 employees x $250		$2,750
Uniform contingency		$500
	Total	$13,465
	60% of Total	$8,080

POSTAGE 60-42-5-551 **$100**

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

TELEPHONE 60-42-5-552 **$15,400**

This account supports the expense for all telephone and tablets used specific to water and sewer operations that is not a shared costs with other Village functions. Included in this expense is the cost for lift station alarms, SCADA, tablets, on-call phone and repairs to equipment. The reduction in this account is due to the upgrades to the lift stations and switching from minute-based billing to data usage through our provider. The FY 25/26 breakdown is as follow:

Lift Station Dedicated Phone Lines (Granite)		$6,300
Tablets, On-call phone, and lift station dialer (Verizon)		$5,000
GPS Monthly Tracking (Precise) 200/Month		$2,400
Repairs & Maintenance		$1,700
	Total	$15,400

SOCIAL SECURITY - FICA 60-42-4-461 **$80,914**

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

PENSION - IMRF 60-42-4-462 **$89,522**

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

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

This account supports the expense of the annual permit fee for the Wastewater Treatment Facility. The State Finance Revenue Act of 2003 provides for fees for environmental permitting activities administered by the Illinois Environmental

Protection Agency including the National Pollutant Discharge Elimination System (NPDES). 2025 is a renewal year with the permit good for 5 years. The proposed FY 25/26 budget is allocated as follows:

NPDES permit fee for Biosolids		$2,500
NPDES permit fee for the WWTF		$15,000
	Total	$17,500

SAFETY SUPPLIES & SERVICES 60-42-5-579 $4,940

This account pays for contractual supplies for the first aid kits and safety materials and is split 40% Streets and 60% Water & Sewer Administration. This account also covers replacement of personal protective equipment such as safety eyewear, hearing protection, safety vests, hard hats and disposable latex gloves. We propose additional funds to support the supply of N95 masks, surgical masks, and hand sanitizer. The proposed FY 25/26 budget is allocated as follows:

Personal Protective Equipment Replacement		$2,300
Disposable latex gloves 14 cases at $250/case		$3,500
Specialty Related Supplies		$1,000
Fire extinguisher and alarm service		$600
Safety Signage		$250
Hearing Protection 2 boxes x $40/box		$80
Contractual First Aid Kits & Supplies		$500
	Total	$8,230
	60%	$4,940

RISK MANAGEMENT 60-42-5-594 $103,993

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

ROAD GRAVEL/SHOULDER RESTORATION 60-42-6-614 $22,290

This account pays for gravel, top soil, seed, blankets, sod and other materials used to repair road base, shoulders and grassed parkway areas which have been damaged by construction activity, traffic or snow plows. This account will share costs with 60% Sewer/Water Admin and 40% Street. We have seen a price increase specific to the

cost and delivery of gravel and topsoil for the upcoming season. The FY 25/26 budget is allocated as follows:

CA-6 Limestone Gravel – 25 loads at $900/load		$22,500
Topsoil – 8 loads at $400/load		$3,200
Seed 10 bags ($175/bag)		$1,750
Excelsior Blanket 20 Rolls ($35/roll)		$700
Sod		$500
Excavation Spoil Disposal		$8,000
Misc. Restoration Items		$500
	Total	$37,150
	60%	$22,290

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

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

TOOLS 60-42-6-653 **$4,250**

This account supports the expense associated with the purchase of new tools or the replacement of tools which have been damaged or worn out and can vary depending upon need. Tools such as wire brushes, skimmer nets and sludge judges are high wear items requiring routine replacement. It also covers the purchase of specialty tools used in repairs and maintenance for both departments. The price increase is for the replacement of the laboratory microscope. The current scope is 13 years old and is used for analyzing the oxidation ditches for process control. The proposed amount for FY 25/26 is as follows:

Replacement Gas Monitor Sensors		$250
Street brooms and shovels		$500
Meter Equipment Bag		$500
Socket/Wrench Set		$800
Misc. Tools		$1,500
Buffalo Box Flex Key		$700
	Total	$4,250

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

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

due to present fuel costs. For FY 25/26 will be allocated as follows:

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

FLEET REPLACEMENT CONTRIBUTION 60-42-7-716 $81,000

2010 GRAND AVENUE PHASE II 60-42-7-715 $44,364

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

2011 SANITARY DISTRICT CONTRIBUTION 60-42-7-717 $125,000

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

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

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

CONTINGENCY 60-42-9-929 $1,000

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

WATER/SEWER
DEBT SERVICE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
DEBT SERVICE					
60-42-7-714	2008 GRAND AVENUE - PHASE I	-	-	-	-
60-42-7-715	2010 GRAND AVENUE - PHASE II	44,364	44,367	44,364	44,364
60-42-7-717	2011 SANITARY DISTRICT CONTRIBUTION	125,000	125,000	125,000	125,000
60-42-7-718	SERIES 2013 REFUNDING	-	-	-	-
60-42-7-800	IEPA LOAN - PHASE I	404,995	404,995	404,995	404,995
60-42-7-801	IEPA LOAN - PHASE II	667,666	667,667	667,666	667,667
TOTAL DEBT SERVICE EXPENDITURES		**1,242,026**	**1,242,029**	**1,242,025**	**1,242,026**

Water Operating

Account Overview

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

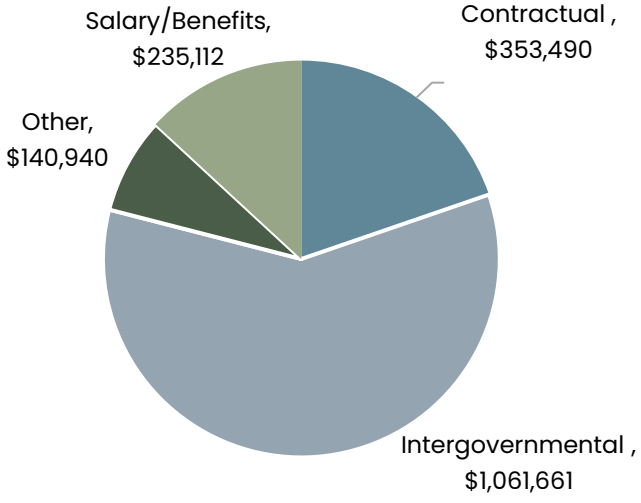
Expenses within the water operating account are divided into three main categories that include: salary/benefits, contractual, and other.

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

Account Expenditure Overview

For fiscal year 2025-2026, a total of $1,791,203 is budgeted for water operating expenses. The breakdown of the water operating account for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Water Operating Expenses for Fiscal Year 2025-2026

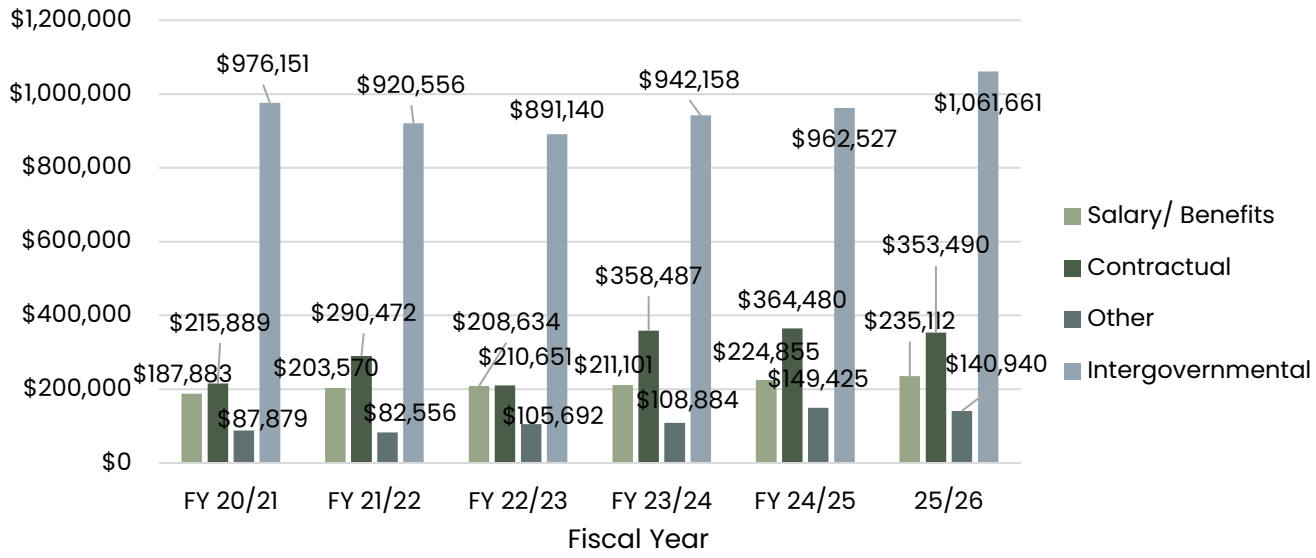


Water Operating

Water Operating Expenditures from FY 20/21- FY 25/26

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Salary/ Benefits	$187,883	$203,570	$208,634	$211,101	$224,855	$235,112
Contractual	$215,889	$290,472	$210,651	$358,487	$364,480	$353,490
Other	$87,879	$82,556	$105,692	$108,884	$149,425	$140,940
Intergovernmental	$976,151	$920,556	$891,140	$942,158	$962,527	$1,061,661
Total	*$1,467,802*	*$1,497,154*	*$1,416,116*	*$1,620,630*	*$1,701,287*	*$1,791,203*

Water Operating Expenditures Historical Summary



WATER OPERATING

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SALARY/BENEFITS					
60-44-4-421	SALARY	179,758	192,773	190,000	202,596
60-44-4-422	SEASONAL SUMMER	4,774	7,775	9,700	7,365
60-44-4-423	OVERTIME	11,909	10,000	10,074	10,000
60-44-4-424	ON-CALL/CALL OUT PAY	5,965	7,620	7,300	7,215
60-44-4-430	REGULAR PART TIME WAGES	-	5,150	4,500	5,200
60-44-4-427	MERIT BONUS	5,400	4,800	2,200	1,500
60-44-4-428	SICK TIME COMPENSATION	828	1,200	1,081	1,236
TOTAL SALARY & BENEFITS EXPENDITURES		208,634	229,318	224,855	235,112
CONTRACTUAL					
60-44-5-520	REPAIRS & MAINTENANCE	8,741	18,100	19,820	19,000
60-44-5-521	GENERATOR MAINTENANCE	2,108	5,500	5,500	5,835
60-44-5-522	TANK INSPECTIONS	3,120	3,600	3,400	3,700
60-44-5-524	DISTRIBUTION SYSTEM REPAIRS	166,800	220,800	276,500	229,000
60-44-5-525	LANDSCAPING CONTRACT	5,965	6,500	5,800	7,100
60-44-5-527	LEAK DETECTION SERVICE	10,725	13,660	13,660	21,100
60-44-5-528	LAB SERVICE	8,191	31,870	25,000	27,955
60-44-5-529	ENGINEERING SERVICE	5,000	34,000	14,800	5,000
TOTAL CONTRACTUAL EXPENDITURES		210,651	334,030	364,480	318,690
OTHER					
60-44-5-552	TELEPHONE	-	-	-	-
60-44-5-571	NATURAL GAS SERVICE	4,026	5,500	4,800	5,500
60-44-5-576	ELECTRIC SERVICE	31,202	37,500	40,800	41,500
60-44-5-614	BACKFLOW CROSS CONNECTION	990	1,500	1,300	27,000
60-44-6-622	WATER METER	48,340	51,809	96,000	51,550
60-44-6-623	NEW WATER METERS	12,943	-	-	-
60-44-6-652	OPERATING SUPPLIES	1,023	1,275	1,275	1,800
60-44-6-656	FACILITY CHEMICALS	731	1,750	1,500	2,310
60-44-8-830	EQUIPMENT NEW/REPLACEMENT	1,443	2,750	2,750	10,280
60-44-9-929	CONTINGENCY	949	1,000	1,000	1,000
NON-OPERATING FUNDS		101,648	103,084	149,425	140,940
INTERGOVERNMENTAL					
60-44-6-700	CLCJAWA WATER SUPPLY PURCHASE	891,140	985,875	962,527	1,061,661
TOTAL WATER DEPT EXPENDITURES		**1,412,072**	**1,652,307**	**1,701,287**	**1,756,403**

SALARY 60-44-4-421 **$202,596**

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

SEASONAL SUMMER 60-44-4-422 **$7,365**

This fund supports seasonal summer employees and is shared between Streets 40%, Sewer 40%, and Water 20%. The schedule runs from May 1st to August 31st. The proposed amount reflects a base salary plan of $18.00 per hour plus any time merit-based increases for the expected return of summer seasonal employees. The FY 25/26 proposed is as follows:

2 Returning Positions x 13 weeks x 37.5 hrs./week x $19.50		$19,010
1 Returning Position x 13 weeks x 37.5/week x $18.50		$9,020
1 Position x 13 weeks x 37.5 hrs./week x $18.00		$8,775
	Total	$36,805
	20% of Total	$7,365

OVERTIME 60-44-4-423 **$10,000**

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

ON-CALL/CALL OUT PAY 60-44-4-424 **$7,215**

This fund supports the cost of on-call/call-out compensation for Public Works operating employees and is shared between Streets 40%, Sewer 40%, and Water 20%. In accordance with the collective bargaining agreement of 2025, bargaining members are to receive a lump sum for On-Call Duty per week. For FY 25/26 the On-Call Pay is $161/week with no increase during the contract period. The proposed cost breakdown is as follows:

General On-Call: $161/person x 2 people x 52 weeks		$16,745
Snow On-Call: $161/person x 6 people x 20 weeks		$19,320
	Total	$36,065
	20% of Total	$7,215

REGULAR PART TIME LABORER POSITION 60-44-4-430 **$5,200**

This fund supports the wages of a part time employee and is shared between Streets 40%, Sewer 40%, and Water 20%. Water. This position is based on a 22.5-hour work

week with a flexible schedule based on the department needs. The FY 25/26 proposed amount reflects a base salary plan of $20.00 per hour dependent on experience.

1,000 hours/yr. x $26.00		$26,000
	20% of Total	$5,200

MERIT BONUS 60-44-4-427 **$1,500**

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

SICK TIME COMPENSATION 60-44-4-428 **$1,236**

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

EQUIPMENT REPAIRS & MAINTENANCE 60-44-5-520 **$19,000**

This account supports the expense of contractual repairs and maintenance or upgrades to our emergency well house equipment, elevated storage tanks, and receiving reservoir. We propose to flow test and calibrate the water meters at the reservoir and pump houses annually to meet the IDNR requirements from the LMO-2 report. This account also supports the replacement of the UPS back-up batteries as well as the service batteries for the alarm boxes. The proposed FY 25/26 budget is allocated as follows:

Contractual repairs and maintenance		$5,000
Flow meter testing and calibration		$2,000
Station Batteries		$500
Alarm Batteries		$500
Hydrant Painting		$6,000
Reservoir Pumps – Full Service		$5,000
	Total	$19,000

GENERATOR MAINTENANCE 60-44-5-521 **$5,835**

This account supports the expense of contractual maintenance service, repairs and parts for four standby generators at the well houses and receiving station. This account also reflects the replacement of the generator batteries as needed. We have placed the generator batteries on the recommended three-year replacement program and have staggered the replacements accordingly. The proposed FY 25/26 budget is allocated as follows:

Service of 4 generators	$2,595
Coolant and Oil Analysis 4 generators at $60/generator	$200
Load testing of 2 generator @ $760 each	$1,520
Generator Battery Exchange 2 batteries x $230/battery	$460

6-volt Back-up/Dialer Battery Exchange 4 x $15	$60
Estimated Contingency for generator repairs and parts	$1,000
Total	$5,835

TANK INSPECTIONS 60-44-5-522 **$3,700**

This account supports the expense of contractual inspections of the two elevated storage tanks. These inspections include testing of the cathodic system and replacement of the aviation lights. The proposed FY 25/26 budget is allocated as follows:

Two elevated storage tank Cathodic Protection inspection ($1,850 x 2)	$3,700
Total	$3,700

DISTRIBUTION SYSTEM REPAIRS 60-44-5-524 **$229,000**

This account supports the expense of contractual water distribution repairs and parts. This account is over budget due to the increase in pricing from our contractors. We have experienced more emergency repairs then anticipated and have adjusted accordingly. Additionally, this past year, we experienced 5 major repairs with a combined cost of 50K. Distribution system repairs will be tracked in this account as shown below:

	FY 23/24			**FY 24/25 May - Feb**	
Repair Item	**Scheduled**	**Emergency**	**Repair Item**	**Scheduled**	**Emergency**
B-box	11	0	B-box	8	1
Hydrant	1	2	Hydrant	3	2
Service	0	3	Service	0	2
Saddle			Saddle		
Main	0	16	Main	0	22
Valve	3	0	Valve	0	1
Totals	**15**	**21**	**Totals**	**11**	**28**

For FY 25/26 the proposed budget is based on the following:

System Repairs 30 x $6,600 (average cost)	$199,800
B-box Replacement 5 x $2,400 (average cost)	$12,000
2 Hydrant Replacements $13,000 (average cost)	$26,000
Replacement of aged valves 2 x $10,500 (average cost)	$21,000
Repair Parts for Stock	$5,000
Total	$263,800

LANDSCAPING CONTRACT 60-44-5-525 **$7,100**

This account supports the expense of contractual lawn maintenance, fertilizer and

weed control for 4 stand-by well houses, 2 elevated towers and the Reservoir. Mowing is based on seasonal variances which influence mowing needs of a 30-week schedule from April 1st through November 30th. The proposed FY 25/26 budget is allocated as follows:

30 Rotations x $210/Rotation	$6,300
Weed control and fertilizer service Well House nos.1, 2, 5, 6, Tower 2 and Reservoir	$800
Total	$7,100

LEAK DETECTION SERVICE 60-44-5-527 **$21,100**

This account supports the expense of contractual leak detection services used to locate problem water leaks on an as needed basis. Additionally, this account supports the annual leak survey performed on all water mains to identify smaller leaks that do not surface. We perform the leak survey on half the town and alternating each year. The increase is based on the cost per mile of water main surveyed increasing to $340/mile. The proposed FY 25/26 budget is allocated as follows:

Leak Detections Services $1,200/Call at 8/year	$9,600
Contractual Water Leak Survey	$11,500
Total	$21,100

LAB SERVICE 60-44-5-528 **$27,955**

This account supports the expense of contractual lab service for drinking water monitoring. The sample schedule is predetermined by the Illinois EPA with specialty samples on a monitoring schedule. Additional funds for the UCMR 5 mandatory testing have been added. It is unclear what testing will be required for the upcoming UCMR6 mandatory testing as we await the IEPA's final decision. We have also added additional funding to meet the new January 2025 Lead & Copper Sampling. This will require us to sample 2 rounds of 60 during the next fiscal year. The increase in this fund is due to projected cost increases, newly imposed environmental fees, and pricing for courier fees. The proposed FY 24/25 budget will remain the same and is allocated as follows:

Routine distribution coliform 228 at $15.45 ea.	$3,520
GEN FIN, Reservoir 12 at $15.45 ea.	$185
Stage 2 D/DBP 16 at $120 ea.	$1,920
Lead and Copper 120 at $50 ea.	$6,000
Synthetic organic compounds 4 at $980 ea.	$3,920
Volatile organic compound 4 at $98 ea.	$390
Nitrate 4 at $20 ea.	$80
Nitrite 4 at $20ea.	$80

Corrosion Control 4 at $120 ea.		$480
Inorganic compounds 4 at $210 ea.		$840
Radium 4 at $250 ea.		$1,000
Project Management, Watchdog		$160
Unregulated UCMR5 Testing (2 tests at $2,000 ea.)		$4,000
Unregulated UCMR6 Testing		$2,000
Courier Service 52 at $40/week		$2,080
	Total	$26,655
5% Contingency for Resample		$1,300
	Total	$27,955

ENGINEERING SERVICE 60-44-5-529 **$5,000**

This account supports the expense of contractual engineering or consultant services to address issues that arise at the Reservoir or stand-by well houses. Per EPA requirements, we are to supply a Source Water Protection plain that takes in to consideration the location of our wells in conjunction with water run-off. Baxter & Woodman oversee storm runoff and has provided us a quote to prepare and submit the Source Water Protection Plan on our behalf. The FY 25/26 budget allocation is:

Engineering Consultant Services		$5,000
	Total	$5,000

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

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

ELECTRIC SERVICE 60-44-5-576 **$41,500**

This account supports the expense of electric service for 4 emergency wells, 2 elevated storage tanks, and 1 receiving station. Actual expenditures may vary due to seasonal variances in water consumption. Heating of facilities also contributes to the difficulty of predicting electrical usage. We have seen an increase in cost since changing providers and have reflected that in our proposed usage for FY 25/26. The proposed FY 25/26 budget is allocated as follows:

Electric service for 1 elevated storage tank and the Reservoir	$31,000
Electric service for 1 elevated storage tank and stand-by well houses	$10,000
Contingency for seasonal variances	$500

Total	$41,500

BACKFLOW CROSS CONNECTION CONTROL 60-44-5-614 $27,000

This account supports activities involved with the IEPA Cross Connection program. Residents and commercial owners are required to provide annual certifications on all backflow devices connected to the water distribution system. Currently we estimate that 97 residential and 135 commercial backflow preventers are being used in the Village. We propose to utilize in-house staff as well as Backflow Service Inc. to track and maintain compliance with the backflow device certification program. Every three years, IEPA requires all municipalities to mail a backflow questionnaire. The responses are cataloged and placed on file. 2025 is a year that we will need to complete this requirement. The proposed FY 25/26 costs are as follows:

Annual Management Fee	$500
Prepare and Mail Biannual Cross Connection Surveys (Est. 5,200 mailings)	$26,000
Manage Returned Surveys	$500
Total	$27,000

WATER METER 60-44-6-622 $51,550

This account supports the expense of purchasing replacement water metering equipment that is outdated or has failed and repairs to associated meter plumbing. It will support the purchases of water meters for new construction as well as homes that will convert from private well systems to Village provided water. This account is driven primarily by the rate of development in the community. When a permit for a new building is issued the permittee pays for the water meters that will be installed as part of the permit fee. Thus, the expense of purchasing meters for new construction is offset by revenue. This account also supports annual water meter testing. The data collected from the water meter testing program supports requirements for the LMO-2 Report. This account experienced high activities with the construction of Heritage Park and the balance of Briargate subdivisions. To meet the fast-paced construction, we ordered all necessary water meters upfront to keep the project moving. The following tables show work performed on the water meters:

Activity for FY 24/25 as of Feb.	**Meter Count**
Upgraded 5/8" Meter/Register (Data Log)	2
Upgraded ¾" Meter/Register (Data Log)	9
Upgraded 1" Meter/Register (Data Log)	6
Commercial Accounts Upgrades	6
New Construction	63
Private Wells Changed to Village Water	2

We delayed the purchase of the replacement hydrant meter used to monitor water used by the contractors and kept it included for this year. The breakdown cost for FY 25/26 is as follows:

Replacement Meters	$26,000
Model Homes for Briargate 18 at $600/meter	$10,800
Private Well Change Over to Village Water 5 at $600/meter	$3,000
Meter Testing – 30 x $50	$1,500
Contractual Hydrant Meter Replacement	$7,250
Contingency for Commercial & Residential Water Meters	$3,000
Total	$51,550

OPERATING SUPPLIES 60-44-6-652 **$1,800**

This account supports the expense of purchasing chlorine, phosphate, fluoride and iron testing reagents as well as miscellaneous supplies for the emergency stand-by well houses and reservoir. It is difficult to predict our exact usage of de-ionized water, reagents and rust remover as the demand varies. We have seen a slight increase in pricing and delivery charges for the items listed below. The proposed allocations for FY 25/26 are as follows:

De-ionized Water	$225
Polyphosphate Testing Reagents	$75
Chlorine Testing Reagents	$500
Fluoride Testing Reagents	$0
Iron Testing Reagents	$0
Miscellaneous Supplies	$1,000
Total	$1,800

FACILITY CHEMICALS 60-44-6-656 **$2,310**

This account supports the expense of chemicals to treat our drinking water. At present we do not add chemicals to Lake Michigan water but anticipate the possibility to boost chlorine residuals due to a new IEPA standard. In anticipation of 2 extended scheduled shutdowns from our water provider, we have increased funding to support the operations of our Stand-by Wells. The proposed FY 25/26 budget is allocated as follows:

Liquid Chlorine Usage 250 gal. X $4.40/gal.	$1,100
Phosphate 50 lbs. x $1.40/lb.	$0
Fluoride for Well House No. 5 – 0 barrels x $330/ea.	$0
De-chlorination tablets - 2 buckets at $355/ea.	$710
Contingency for CLCJAWA Disruption in Service	$500
Total	$2,310

EQUIPMENT NEW/REPLACEMENT 60-44-8-830 **$10,280**

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

- **Portable Endoscope - $1,800**
  The purchase of a portable endoscope will allow us to televise and record underground piping for damages. This equipment would be used on spot repairs for both storm and sanitary piping. We will be able to televise culvert piping for repair scheduling and assist residents if needed with their clean-outs. This equipment would not replace sanitary televising by the contractor as it is limited by the length of the push rod.

- **Office Chairs - $2,000**
  We propose to replace the computer chairs in the computer room with ergonomically chairs. As we have been utilizing staff to navigate software and to input data, we have noticed an increase of discomfort sitting. The current chairs are not designed for extended sitting and should be replaced to prevent possible lower back stress. The cost for the replacement shall be 40% Streets, 40% Sewer, and 20% Water. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

- **Public Works Tablets - $2,600**
  Public Works utilizes 8 tablets for staff to use in the field. The tablets allow staff to see work orders as well to connect to Beehive for field work. We purchased 4 tablets in 2019 and then an additional 4 in 2022. We would like to replace the 4 tablets from 2019. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

- **Water Valve Exerciser - $9,000**
  Valve exercising is an important maintenance that is performed on the water distribution system. It ensures that when a water valve needs to be operated, it is operational. With over 800 water valves, we are looking to purchase a valve exerciser that will capture the GPS, valve size, torque, and capable of communicating with our asset management program.

ENDOSCOPE $1,800 at 20%		$360
OFFICE CHAIRS $2,000 AT 20%		$400
PUBLIC WORKS TABLETS $2,600 AT 20%		$520
WATER VALVE EXERCISER		$9,000
	Total	$10,280

CLCJAWA WATER PURCHASE 60-44-6-700 **$1,061,661**

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

CONTINGENCY 60-44-9-929 **$1,000**

Sewer Operating

Account Overview

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

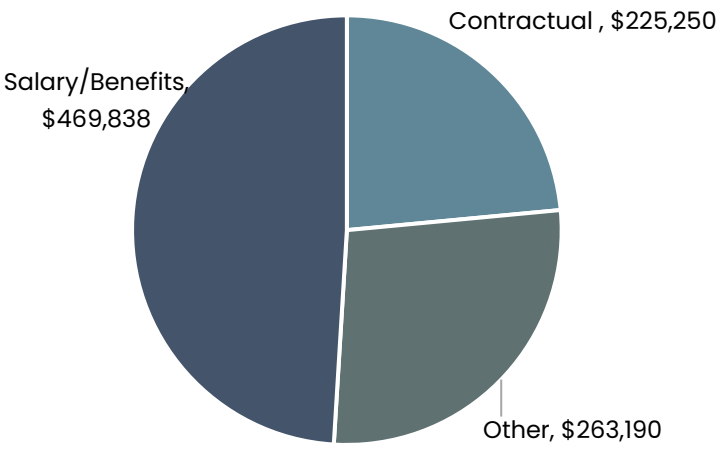
Expenses within the sewer operating account are divided into three main categories that include: salary/benefits, contractual, and other.

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

Account Expenditure Overview

For fiscal year 2025-2026, a total of $958,278 is budgeted for sewer operating expenses. The breakdown of the sewer operating account for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Sewer Operating Expenses for Fiscal Year 2025-2026

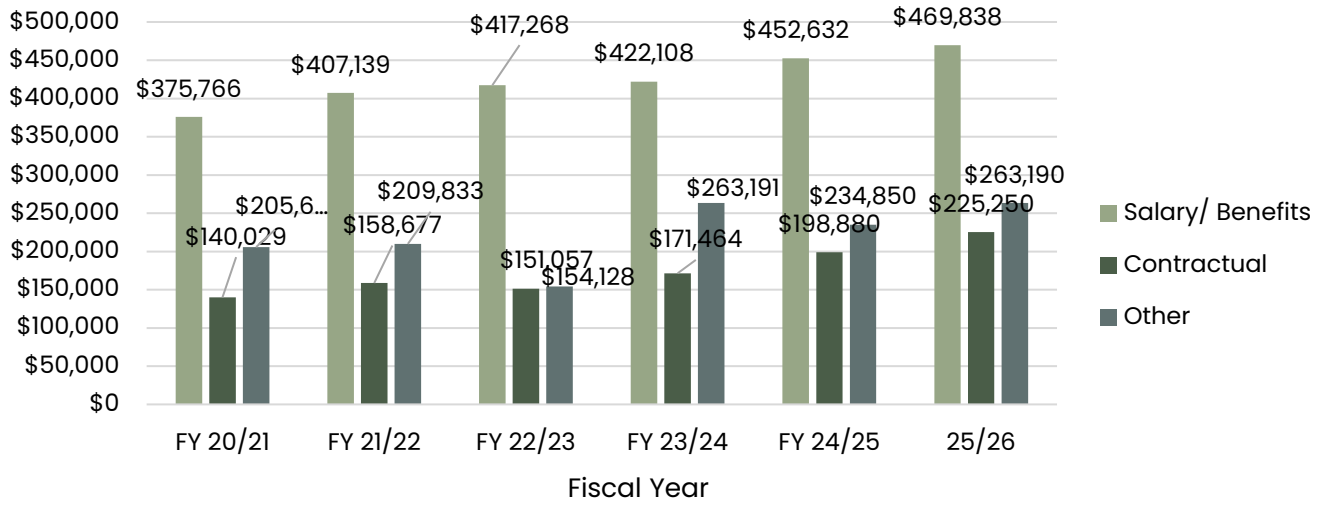


Sewer Operating

Sewer Operating Expenditures from FY 20/21- FY 25/26

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Budget
Salary/ Benefits	$375,766	$407,139	$417,268	$422,108	$452,632	$469,838
Contractual	$140,029	$158,677	$151,057	$171,464	$198,880	$225,250
Other	$205,698	$209,833	$154,128	$263,191	$234,850	$263,190
Total	*$721,493*	*$775,649*	*$722,453*	*$856,763*	*$886,362*	*$958,278*

Sewer Operating Expenditures Historical Summary



SEWER OPERATING

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
SALARY/BENEFITS					
60-43-4-421	SALARY	359,516	385,546	382,000	405,193
60-43-4-422	SEASONAL SUMMER	9,548	15,550	19,900	14,720
60-43-4-423	OVERTIME	23,819	20,000	22,000	20,000
60-43-4-424	ON-CALL/CALL-OUT PAY	11,929	15,230	14,170	14,425
60-43-4-430	REGULAR PART TIME WAGES	-	10,300	8,000	10,400
60-43-4-427	MERIT BONUS	10,800	9,600	4,400	2,600
60-43-4-428	SICK TIME COMPENSATION	1,656	2,000	2,162	2,500
TOTAL SALARY & BENEFITS EXPENDITURES		417,268	458,226	452,632	469,838
CONTRACTUAL					
60-43-4-455	IMMUNIZATIONS	795	1,135	380	1,135
60-43-5-520	EQUIPMENT REPAIRS & MAINTENANCE	7,341	12,000	12,000	15,000
60-43-5-521	GENERATOR MAINTENANCE	12,559	20,350	19,500	24,300
60-43-5-522	SLUDGE DISPOSAL	38,389	41,000	46,400	49,500
60-43-5-532	ENGINEERING/CONSULTANT SERIVCES	3,900	2,500	1,100	2,500
60-43-5-524	COLLECTION SYSTEM MAINTENANCE	40,792	57,000	45,000	57,000
60-43-5-525	LANDSCAPING CONTRACT	18,690	22,770	23,100	23,750
60-43-5-527	PUMP MAINTENANCE SERVICE	8,995	15,500	15,500	15,500
60-43-5-528	LAB SERVICE	19,597	23,530	35,900	36,565
TOTAL CONTRACTUAL EXPENDITURES		151,057	195,785	198,880	225,250
OTHER					
60-43-5-552	TELEPHONE	6,628	-	-	-
60-43-5-571	NATURAL GAS SERVICE	4,523	7,000	6,800	7,000
60-43-5-576	ELECTRIC SERVICE	91,923	162,200	160,000	174,000
60-43-6-615	SYSTEM REPAIRS & MAINTENANCE	3,748	18,650	18,650	27,770
60-43-6-652	OPERATING SUPPLIES	300	500	500	1,000
60-43-6-656	FACILITY CHEMICALS	33,877	42,475	39,500	42,500
60-43-6-660	DES PLAINES WATERSHED WORKGROUP	8,073	7,700	7,700	7,700
60-43-8-830	EQUIPMENT NEW/REPLACEMENT	4,230	700	700	2,220
60-43-9-929	CONTINGENCY	826	1,000	1,000	1,000
TOTAL OTHER EXPENDITURES		154,128	240,225	234,850	263,190
	TOTAL SEWER EXPENDITURES	**722,453**	**894,236**	**886,362**	**958,278**

Sewer Operating

SALARIES 60-43-4-421 **$405,193**

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

SEASONAL SUMMER 60-43-4-422 **$14,720**

This fund supports seasonal summer employees and is shared between Streets 40%, Sewer 40%, and Water 20%. The schedule runs from May 1st to August 31st. The proposed amount reflects a base salary plan of $18.00 per hour plus any time merit-based increases for the expected return of summer seasonal employees. The FY 25/26 proposed is as follows:

2 Returning Positions x 13 weeks x 37.5 hrs./week x $19.50		$19,010
1 Returning Position x 13 weeks x 37.5/week x $18.50		$9,020
1 Position x 13 weeks x 37.5 hrs./week x $18.00		$8,775
	Total	$36,805
	40% of Total	$14,720

OVERTIME 60-43-4-423 **$20,000**

Overtime is spread amongst the Water, Sewer and Streets budgets. Overtime is tracked by activity. The proposed FY 25/26 overtime budget is projected at $50,000 and this fund will cover 40% of all overtime expenses.

ON-CALL/CALL-OUT PAY 60-43-4-424 **$14,425**

This fund supports the cost of on-call/call-out compensation for Public Works operating employees and is shared between Streets 40%, Sewer 40%, and Water 20%. In accordance with the collective bargaining agreement of 2025, bargaining members are to receive a lump sum for On-Call Duty per week. For FY 25/26 the On-Call Pay is $161/week with no increase during the contract period. The proposed cost breakdown is as follows:

General On-Call: $161/person x 2 people x 52 weeks		$16,745
Snow On-Call: $161/person x 6 people x 20 weeks		$19,320
	Total	$36,065
	40% of Total	$14,425

REGULAR PART TIME LABORER POSITION 60-4-43-430 **$10,400**

This fund supports the wages of a part time employee and is shared between Streets 40%, Sewer 40%, and Water 20%. Water. This position is based on a 22.5-hour work

week with a flexible schedule based on the department needs. The FY 25/26 proposed amount reflects a base salary plan of $20.00 per hour dependent on experience.

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

MERIT BONUS 60-43-4-427 **$2,600**

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

SICK TIME COMPENSATION 60-43-4-428 **$2,500**

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

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

This account supports the expense of recommended immunizations associated with protection from known commutable illnesses associated with wastewater. The required immunizations and associated costs for FY 25/26 are as follows:

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

EQUIPMENT REPAIRS & MAINTENANCE 60-43-5-520 **$15,000**

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

GENERATOR MAINTENANCE 60-43-5-521 **$24,300**

This account supports the expense of contractual maintenance service, repairs and parts for 11 stand-by generators at the lift stations and two at the WWTF. This account also reflects the replacement of the generator batteries. We have placed the generator batteries on the recommended three-year replacement program and have staggered the replacements accordingly. The increase in this account is based on load testing of the 8 stand-by generators. The proposed FY 25/26 budget is allocated as follows:

Service of 13 generators @ $450/ea.	$7,300
Coolant and Oil Analysis 13 generators at $50/generator	$650
Load testing of 8 generators	$6,200
Generator Battery Exchange 6 batteries x $230/battery	$1,380

6-volt Back-up/Dialer Battery Exchange 15 x $18	$270
Contractual Gen Set Repairs	$7,500
Estimated Contingency for generator repairs and parts	$1,000
Total	$24,300

SLUDGE DISPOSAL 60-43-5-522 **$49,500**

This account supports the expense of contractual sludge processing and disposal. Generally, the sludge is removed in early fall and applied to a contracted farmers field. The overage is due to fuel costs associated with the trucking industry and we project an additional cost this coming season. The proposed FY 25/26 budget is allocated as follows:

Estimated sludge disposal service – 1100 cu yds. x $45.00/cu yd.	$49,500
Total	$49,500

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

This account supports the expense of contractual engineering for operational problems that arise at the Wastewater Treatment Facility (WWTF) or in the collection system, contractual maintenance and servicing of the centrifuge. The FY 25/26 budget allocation is as follows:

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

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

This account supports the expense of contractual sanitary sewer cleaning, televising sewers and vactor services for cleaning wet wells at the WWTF and lift stations. This account also supports contractual repairs that originate from sewer televising and cleaning based on the previous fiscal year contractual cleaning. The increase in this account is due to price increases from the contractor for site visits. The proposed FY 25/26 budget is allocated as follows:

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

LANDSCAPING CONTRACT 60-43-5-525 **$23,750**

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

Spring, Summer, and Fall Landscaping		$1,250
30 Estimated Rotations x $700/rotation		$21,000
Weed Control and Fertilizer WWTF and lift stations.		$1,500
	Total	$23,750

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

This account supports the expense of contractual pump maintenance for 13 pumps at 6 wastewater pumping stations as well as 5 influent pumps, 2 excess flow pumps, 1 grinder pump, and 1 mixer pump located at the WWTF. The 5-wastewater pumping station have larger pumps that we are not able to service in-house. This account also supports any unanticipated repairs or replacement of the smaller wastewater pumping stations not serviced contractually for a total of 10 pumps. The proposed amount for FY 25/26 is:

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

LAB SERVICE 60-43-5-528 **$36,565**

This account supports the expense of contractual lab services. Lab service needs can vary depending upon special condition requirements of the national pollutant discharge elimination system (NPDES) permit that we operate under. The increase in funding is due to additional sampling while in the last year of the 5-year NPDES permit and for unknown sampling requirements that will be included in the new operating permit in October 2025. The overage in this account is due to addition of testing of the water upstream and downstream of the discharge point in Hastings Creek. This was performed by an outside service and is now our responsibility to perform. This is also the reason for the increase in this account. The budgeted costs for 25/26 are allocated below:

Weekly lab analysis	$12,875
Monthly lab analysis	$1,390
503 Sludge Monitoring	$3,090

Special Condition lab analysis		$1030
Up Stream Down Stream Testing		$12,000
Permit Renewal Testing		$3,000
Courier Service		$2,080
5% Contingency (Additional IEPA unknown sampling)		$1,100
	Total	$36,565

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

This account supports the expense of natural gas service to provide fuel for standby generators at eight lift stations. Consumption is based on frequency of monthly exercising and use during electrical power interruptions. These fluctuations make it difficult to predict our exact usage. The proposed FY 25/26 budget is allocated as follows:

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

ELECTRIC SERVICE 60-43-5-576 **$174,000**

This account supports the expense of electric service for the WWTF and 11 pump stations. Actual expenditures may vary due to seasonal variances that influence electric consumption. For example, rain-events generally increase pumping volumes due to inflow and infiltration. Heating of facilities also contribute to the difficulty of predicting electrical usage. We have seen an increase in cost since changing providers and have reflected that in our proposed usage for FY 25/26. The proposed FY 25/26 budget is allocated as follows:

Electric service for the treatment plant		$145,000
Electric service for 11 pump stations		$29,000
Contingency for seasonal variances		$500
	Total	$174,000

SYSTEM REPAIRS & MAINTENANCE 60-43-6-615 **$27,770**

This account supports the expense of preventive maintenance, repairs and upgrades for facilities and equipment. The FY 25/26 proposed amount is as follows:

Maintenance Plan for servicing the centrifuge	$2,800
LMS Flex UV Ballast Interface Board	$1,120
UV Bulb Replacement 40 at $185 each	$7,400

UV Bank Replacement 1 of 3	$7,500
Blower filters replacement	$2,400
BNR Pod Pulley System	$1,000
Unanticipated repairs or upgrades to pumps, motors, blowers, blower motors, valves, etc.	$3,500
Manhole thermal plastic mastic 3 boxes at $350 each	$1,050
Contingency – WWTF Controls, UV System Upgrades or Repairs	$1,000
Total	$27,770

OPERATING SUPPLIES 60-43-6-652 **$1,000**

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

FACILITY CHEMICALS 60-43-6-656 **$42,500**

This account supports the cost of chemicals for treatment plant process such as polymer for sludge processing and alum for phosphorus reduction. Chemical usage can be difficult to predict due to the effect of varying weather conditions and plant loadings. We do not anticipate a price increase in polymer or Alum this coming year. FY 25/26 the proposed estimated amount is allocated as follows:

Polymer (5 totes/year x $5,800/tote)	$29,000
Alum & Molasses Product for BNR Enhancement (4,000 gal. x 2.90/gal)	$11,600
Azone (500 gal $3.90/gal)	$1,900
Total	$42,500

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

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

EQUIPMENT NEW/REPLACEMENT 60-43-8-830 **$2,220**

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

- **Portable Endoscope - $1,800**
  The purchase of a portable endoscope will allow us to televise and record

underground piping for damages. This equipment would be used on spot repairs for both storm and sanitary piping. We will be able to televise culvert piping for repair scheduling and assist residents if needed with their clean-outs. This equipment would not replace sanitary televising by the contractor as it is limited by the length of the push rod.

- **Office Chairs - $2,000**
  We propose to replace the computer chairs in the computer room with ergonomically chairs. As we have been utilizing staff to navigate software and to input data, we have noticed an increase of discomfort sitting. The current chairs are not designed for extended sitting and should be replaced to prevent possible lower back stress. The cost for the replacement shall be 40% Streets, 40% Sewer, and 20% Water. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

- **Public Works Tablets - $2,600**
  Public Works utilizes 8 tablets for staff to use in the field. The tablets allow staff to see work orders as well to connect to Beehive for field work. We purchased 4 tablets in 2019 and then an additional 4 in 2022. We would like to replace the 4 tablets from 2019. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

ENDOSCOPE $1,800 at 40%		$720
OFFICE CHAIRS $2,000 AT 40%		$700
PUBLIC WORKS TABLETS $2,600 AT 40%		$800
	Total	$2,220

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

Garbage Fund

Fund Overview

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

Reserve Policy

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

Fund Expenditure Overview

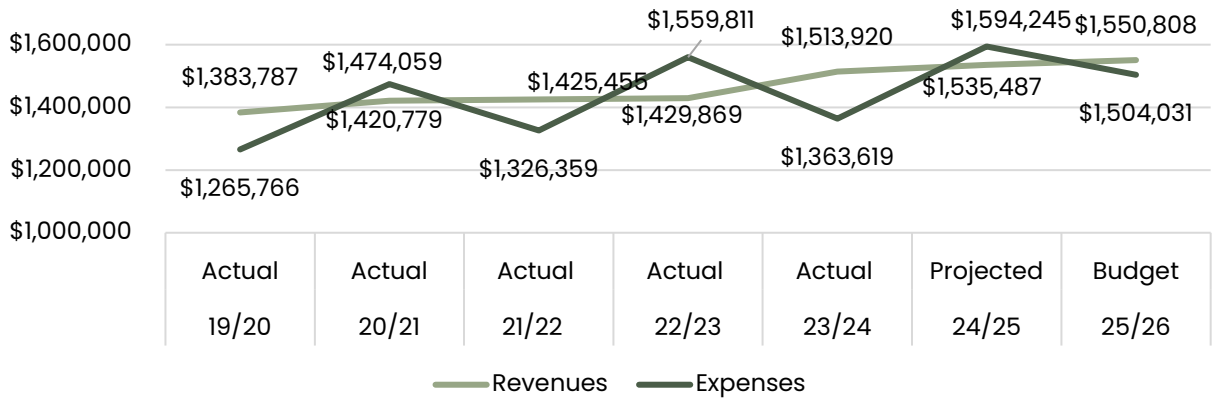
For fiscal year 2025-2026, a total amount of $1,504,031 is budgeted for garbage expenses. Expenditures within this fund include a percentage of personnel salaries, Groot contract for waste hauling and recycling, contractual services, and road repair contributions, amongst other line items. The breakdown of the garbage fund for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Garbage Fund Expenditures from FY 20/21- FY 25/26

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$1,420,779	$1,425,455	$1,429,869	$1,513,920	$1,535,487	$1,550,808
Expenses	$1,474,059	$1,326,359	$1,559,811	$1,363,619	$1,594,245	$1,504,031

Garbage Fund

Garbage Fund Revenues and Expenses



GARBAGE FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
30-00-3-367	GARBAGE COLLECTIONS	1,475,547	1,464,377	1,534,042	1,508,308
30-00-3-368	SWALCO AGREEMENT RECYCLING	1,700	1,800	1,445	1,500
	YARD WASTE STICKERS				35,000
	MUNICIPAL AGGREGATION CONT.				6,000
TOTAL REVENUES		1,477,247	1,466,177	1,535,487	1,550,808
EXPENDITURES					
30-00-4-421	SALARIES	64,567	70,472	69,500	75,977
30-00-4-427	MERIT BONUS	1,950	3,554	2,450	2,000
30-00-4-433	WORKERS COMPENSATION	4,691	5,286	5,300	5,656
30-00-4-428	SICK TIME COMPENSATION	214	500	492	500
30-00-5-510	GROOT CONTRACT	1,236,438	1,270,943	1,255,000	1,313,891
30-00-5-551	POSTAGE	41	100	0	100
30-00-4-451	HOSPITILIZATION	20,913	19,750	19,000	20,862
30-00-4-461	SOCIAL SECURITY CONTRIBUTION	4,840	6,662	6,500	7,049
30-00-4-462	IMRF CONTRIBUTION	4,302	6,041	6,000	8,155
30-00-5-520	CONTRACTUAL SERVICES	15,470	16,810	16,300	17,007
30-00-5-573	RECYCLE PROGRAM - SWALCO	6,484	6,365	6,484	6,614
30-00-5-575	MERCHANT FEES	8,342	8,549	8,615	8,720
30-00-5-579	ENVIRONMENTAL PROGRAMS	916	1,500	200	1,500
30-00-5-580	ROAD REPAIR CONTRIBUTION	0	200,000	198,154	-
30-00-7-929	CONTINGENCY	56	1,000	250	1,000
30-00-3-xxx	YARD WASTE STICKERS	0	-	-	35,000
TOTAL EXPENDITURES		1,369,224	1,617,532	1,594,245	1,504,031

Garbage Fund- Revenues

GARBAGE COLLECTIONS 30-00-3-367 **$1,508,308**

This revenue is from the collection of the base service charge for refuse and recycling services. The proposed base charge for 25/26 is $26.73 per month for the 95 gallon service, $25.65 per month for the 65 gallon service, and $24.03 per month per unit for the 35 gallon service and all seniors age 62 and older. Assumes a current unit count (4,917) per the financial forecast.

SWALCO AGREEMENT RECYCLING 30-00-3-368 **$1,500**

The source of these funds is from recycling proceeds distributed by S.W.A.L.C.O. for the Village's participation in the Clothing and Textile Collection and Reuse-A-Shoe Programs. The amount is determined based on the amount of textiles collected by the Village.

YARD WASTE STICKERS 30-00-3-369 **$35,000**

This account tracks the revenues receipted for the sale of yard waste stickers. For FY 2026, the cost per sticker remains $2.50.

MUNICIPAL AGGREGATION PROCEEDS 30-00-3-370 **$6,000**

In lieu of green energy purchases, our aggregation program receives a civic contribution of about $6,000 from MC^2. This contribution will be in the second year of a two-year program. This revenue is intended to offset the cost of our membership to the Solid Waste Agency of Lake County (SWALCO).

Garbage Fund- Expenses

SALARIES 30-00-4-421 **$75,977**

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

MERIT BONUS 30-00-4-427 **$2,000**

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

WORKERS COMPENSATION **$5,656**

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

SICK TIME COMPENSATION 30-00-4-428 **$500**

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

GROOT CONTRACT 30-00-5-510 **$1,313,891**

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

POSTAGE 30-00-5-551 **$100**

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

HOSPITALIZATION 30-00-4-451 **$20,862**

This account pays for a portion of employee health insurance.

SOCIAL SECURITY CONTRIBUTION 30-00-4-461 **$7,049**

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

IMRF CONTRIBUTION 30-00-4-462 **$8,155**

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

Garbage Fund- Expenses

CONTRACTUAL SERVICES 30-00-5-520 **$17,007**

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

Financial Audit (20%)		$4,480
Accounting Services (20%)		$5,336
Lockbox Processing (20%)		$1,332
Utility Billing (20%)		$1,309
Payroll Processing (10%)		$1,350
Operating Supplies (10%)		$3,200
	Total	$17,007

RECYCLE PROGRAM - SWALCO 30-00-5-573 **$6,614**

This covers the cost of our annual operations and maintenance fee levied by SWALCO pursuant to the Village's Intergovernmental Agreement with SWALCO. This fee is assessed at $1.25 per household.

MERCHANT FEES 30-00-5-575 **$8,720**

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

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

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

ROAD REPAIR CONTRIBUTION 30-00-5-550 **$0**

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

YARD WASTE STICKERS 30-00-5-XXX **$35,000**

This line covers the purchases of yard waste stickers which should be offset by receipts from residents purchasing the stickers.

Motor Fuel Tax Fund

Fund Overview

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

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

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

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

Fund Reserve Policy

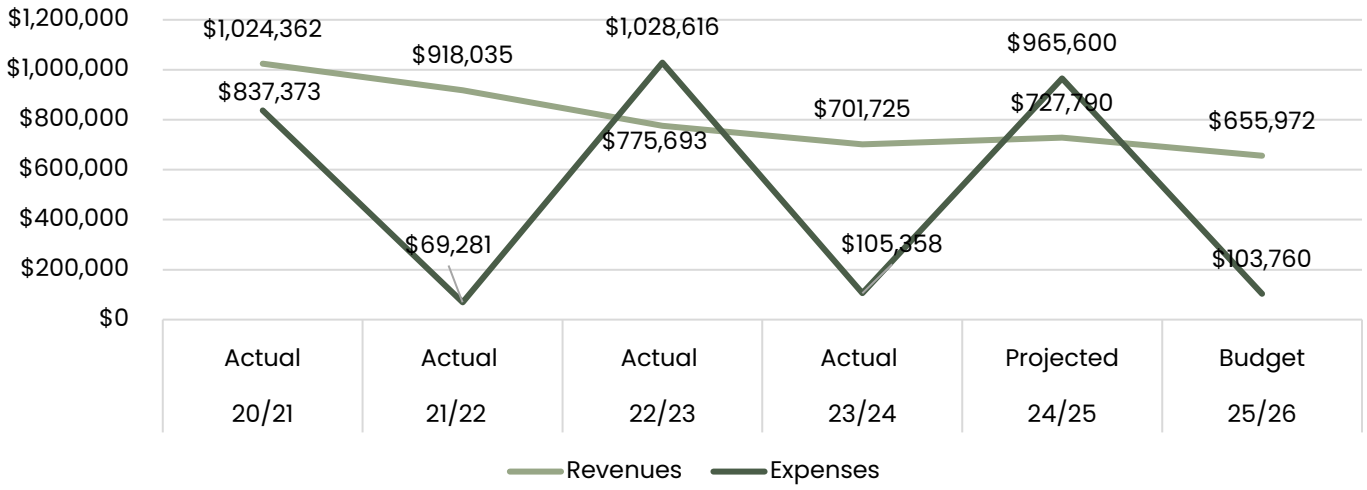
The cash balance reserve policy for this fund is $100,000 to establish a snow emergency reserve.

Motor Fuel Tax Fund

Fund Revenues and Expenditure Historical Summary

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$1,024,362	$918,035	$775,693	$701,725	$727,790	$655,972
Expenses	$837,373	$69,281	$1,028,616	$105,358	$965,600	$103,760

Motor Fuel Tax Revenues and Expenses



MOTOR FUEL TAX FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
15-00-4-343	MOTOR FUEL TAX	748,626	628,102	650,790	634,084
15-00-8-381	EARNED INTEREST	27,067	11,171	77,000	21,888
TOTAL REVENUES		775,693	639,273	727,790	655,972
EXPENDITURES					
15-40-5-861	ROAD RESURFACING	912,069	1,853,102		0
15-40-6-614	ASPHALT PRODUCTS	8,764	15,950	10,600	13,750
15-40-6-616	ROAD SALT	107,783	100,660	55,000	89,010
15-40-6-618	SNOW EMERGENCY	-	-	-	1,000
TOTAL EXPENDITURES		1,028,616	1,969,712	65,600	103,760

Motor Fuel Tax Fund

REVENUE

MOTOR FUEL TAX 15-00-4-343 **$634,084**

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

EARNED INTEREST 15-00-8-381 **$21,888**

EXPENSES

ROAD RESURFACING 15-40-5-861 **$0**

This fund is used to pay actual construction costs for pavement rehabilitation projects. Design costs are paid from the Community Capital Fund. It has been our practice to undertake major paving projects every two years; 2026 *FY27) is the next construction year.

ASPHALT PRODUCTS 15-40-6-614 **$13,750**

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

Surface/Binder	150 Tons at $65/Ton		$9,750
Cold Patch	20 Tons at $200/Ton		$4,000
		Total	$13750

ROAD SALT 15-40-6-616 **$89,010**

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

Motor Fuel Tax Fund

Bulk Rock Salt (State Purchase)	400 Tons @ $83.00 / Ton	$33,200
Bulk Rock Salt (County Purchase)	550 Tons @ $75.00 / Ton	$41,250
Beet Juice	8,000 Gal @ $1.82 / gallon	$14,560
	Total	$89,010

SNOW EMERGENCY 15-40-6-618 **$1,000**

Retirement Fund

Fund Overview

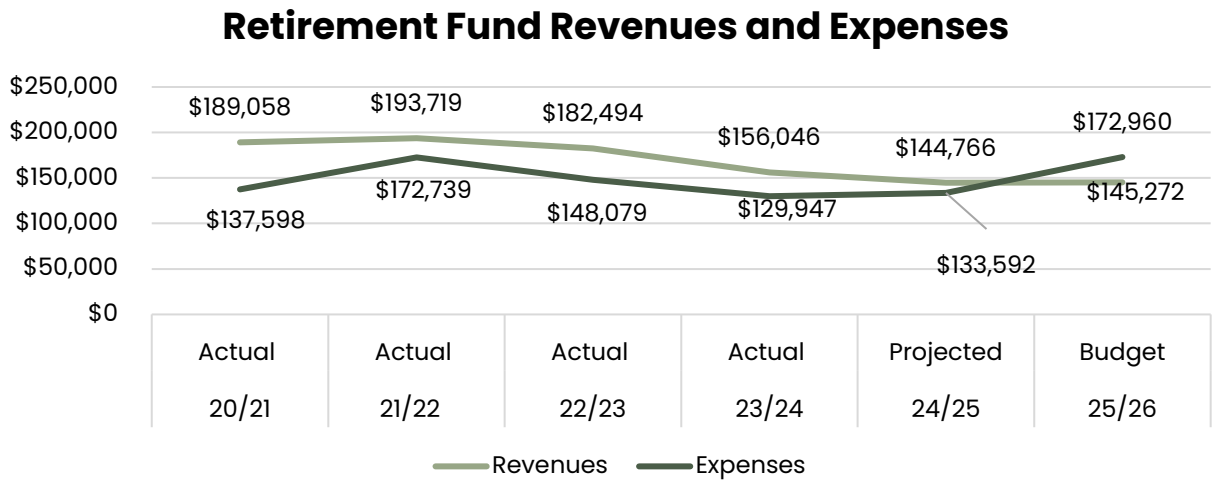
The Retirement Fund receives revenue from the property taxes levied for retirement and social security. The Water and Sewer and Garbage enterprise pay their share of retirement and social security expenses directly from those funds. All non-sworn Police personnel are members of the Illinois Municipal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

Fund Expenditure Overview

For fiscal year 2025-2026, a total amount of $172,960 is budgeted for retirement expenses. The breakdown of the retirement fund for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

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

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$189,058	$193,719	$182,494	$156,046	$144,766	$145,272
Expenses	$137,598	$172,739	$148,079	$129,947	$133,592	$172,960



RETIREMENT FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
06-00-1-301	IMRF TAX	84,984.02	59,094	57,907	66,018
06-00-1-302	FICA TAX	78,302.80	79,561	79,307	73,254
06-00-4-342	REPLACEMENT TAX - IMRF	9,603.42	4,500	3,776	3,000
06-00-4-343	REPLACEMENT TAX - FICA	9,603.38	4,500	3,776	3,000
TOTAL REVENUES		182,494	147,655	144,766	145,272
SOCIAL SECURITY EXPENSE					
06-10-4-461	FICA EXPENSE	80,166	84,287	72,887	87,920
TOTAL SS EXPENSE		80,166	84,287	72,887	87,920
IMRF EXPENSE					
06-10-4-462	IMRF EXPENSE	67,914	62,837	60,705	85,040
06-01-4-463	ONE-TIME ERI COST	-	-	-	-
TOTAL IMRF EXPENSE		67,914	62,837	60,705	85,040
	TOTAL EXPENDITURES	**148,079**	**147,124**	**133,592**	**172,960**

Retirement Fund

REVENUE

I.M.R.F. PROPERTY TAX 06-00-1-301 **$66,018**

F.I.C.A. PROPERTY TAX 06-00-1-302 **$73,254**

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

REPLACEMENT TAX (I.M.R.F.) 06-00-4-342 **$3,000**

REPLACEMENT TAX (F.I.C.A.) 06-00-4-342 **$3,000**

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

EXPENSES

FICA EXPENSE 06-10-4-461 **$87,920**

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

IMRF EXPENSE 06-10-4-462 **$85,040**

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

Insurance Fund

Fund Overview

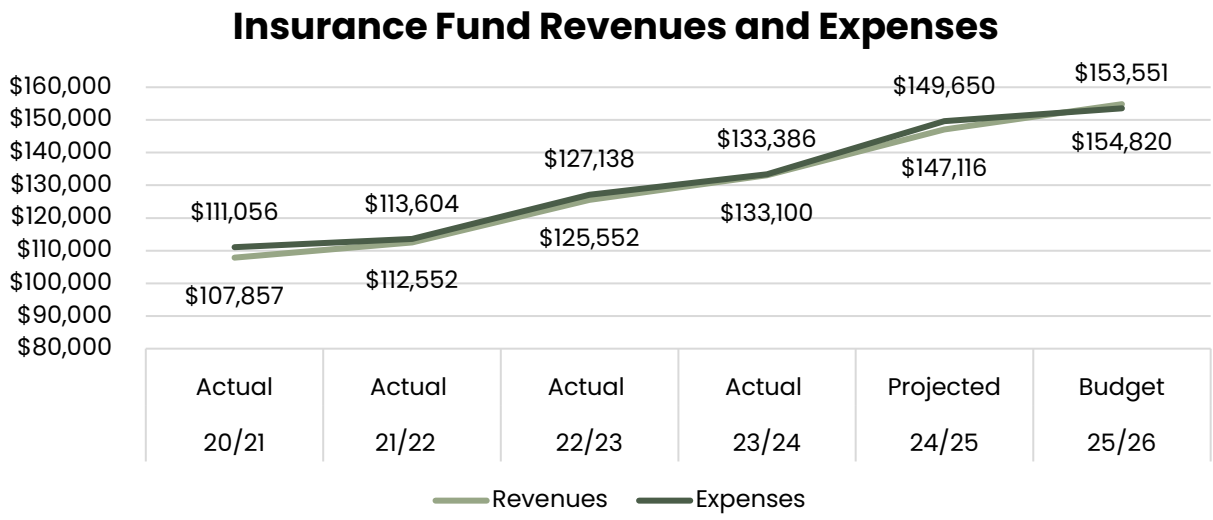
The Insurance Fund receives revenue from a portion of the Village's property tax levied for insurance costs and from contributions from the Village's enterprise funds. In addition, the Water and Sewer and Garbage enterprise funds pay their share of insurance costs directly from those funds. This fund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

Account Expenditure Overview

For fiscal year 2025-2026, a total amount of $153,551 is budgeted for insurance expenses. The breakdown of the insurance fund for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Insurance Fund Expenditures from FY 20/21- FY 25/26

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$107,857	$112,552	$125,552	$133,100	$147,116	$154,820
Expenses	$111,056	$113,604	$127,138	$133,386	$149,650	$153,551



INSURANCE FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
14-00-1-301	LIABILITY INSURANCE TAX	125,552	142,681	142,219	154,820
14-01-8-389	INS FUND GENERAL MISC	-	-	4,897	-
TOTAL REVENUES		125,552	142,681	147,116	154,820
FUND EXPENSES					
14-00-9-399	UNEMPLOYMENT INSURANCE CLAIM	-	-	-	-
14-10-5-594	RISK MANAGEMENT EXPENSE	127,023	139,681	139,650	150,551
14-10-5-595	COMPENSABLE CLAIMS	116	3,000	10,000	3,000
TOTAL EXPENDITURES		127,138	142,681	149,650	153,551

Insurance Fund

REVENUE

LIABILITY INSURANCE TAX 14-00-1-301 **$154,820**

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

EXPENSES

RISK MANAGMENT EXPENSE 14-10-5-594 **$150,551**

This represents the General Funds portion of risk management insurance.

COMPENSABLE CLAIMS 14-10-5-595 **$3,000**

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

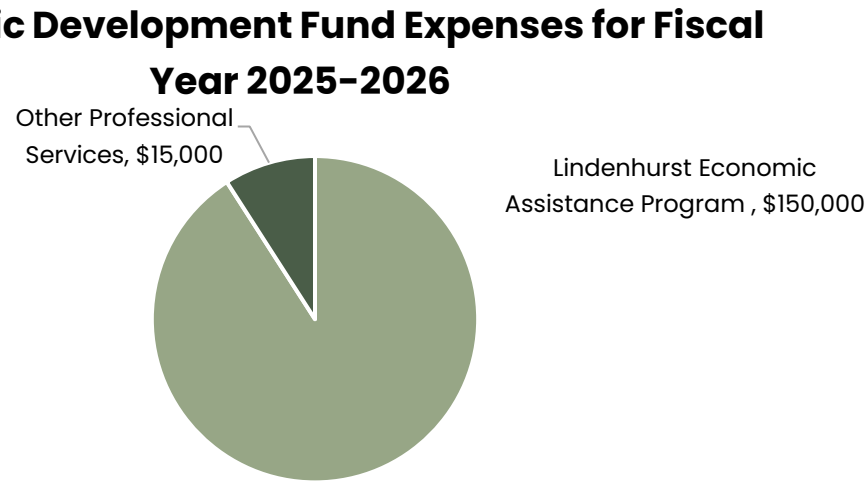
Economic Development Fund

Fund Overview

The Economic Development Fund was initially created with funds resulting from the American Rescue Plan Act (ARPA) and reimbursements for expenses incurred during the COVID-19 pandemic through the CARES Act as administered by Lake County. The Village chose to supplement those dollars with an interfund transfer from the General Fund. The purpose of the fund is to promote the economic development initiatives of the Village whether that is through planning, programs for recruiting and retaining businesses, and/or grants for businesses, when available.

Fund Expenditure Overview

For fiscal year 2025-2026, a total amount of $165,000 is budgeted for economic development expenses. The breakdown of the economic development fund for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

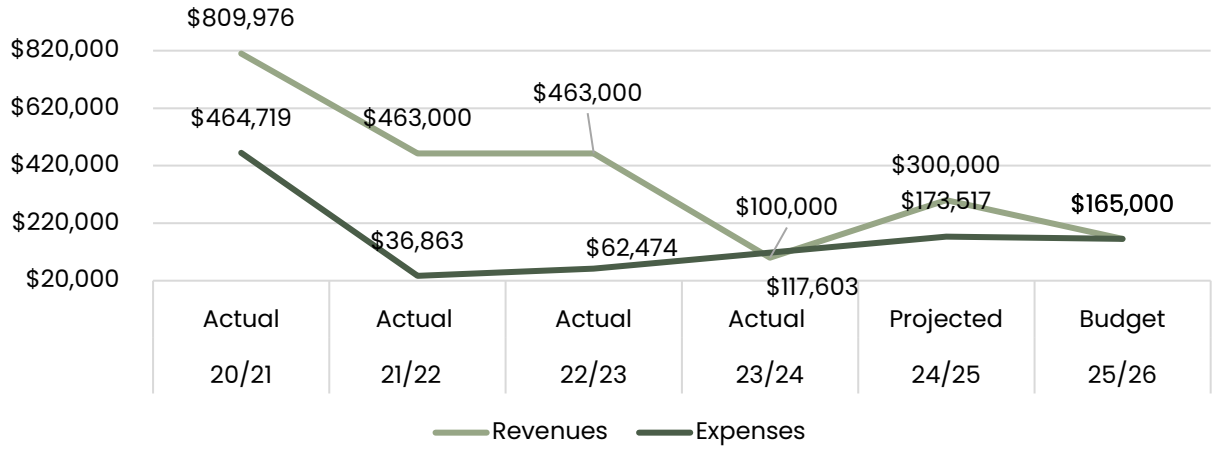


Economic Development Fund

Economic Development Expenditures from FY 20/21- FY 25/26

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$809,976	$463,000	$463,000	$100,000	$300,000	$165,000
Expenses	$464,719	$36,863	$62,474	$117,603	$173,517	$165,000

Economic Development Fund Revenues and Expenses



ECONOMIC DEVELOPMENT FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUE					
40-00-0-600	CARES ACT FUNDS	120,000	-	-	-
40-00-0-601	AMERICAN RESCUE PLAN ACT	143,000	-	-	-
40-00-0-602	GENERAL FUND TRANSFER	200,000	150,000	300,000	165,000
TOTAL REVENUES		463,000	150,000	300,000	165,000
EXPENSES					
40-00-0-650	LINDENHURST ECONOMIC ASSISTANCE PROGRAM	50,423	60,000	145,136	150,000
40-00-0-651	OTHER PROFESSIONAL SERVICES	12,481	42,300	28,381	15,000
TOTAL EXPENDITURES		62,905	102,300	173,517	165,000

Economic Development Fund

REVENUES

GENERAL FUND TRANSFER **$165,000**

EXPENSES

LINDENHURST ECONOMIC ASSISTANCE PROGRAM (LEAP) 40-00-0-650 $150,000

The Lindenhurst Economic Assistance Program was created to build upon the sales tax rebate framework developed by the Village in 2014. The program was to help assist local businesses who may be looking to relocate within Lindenhurst or expand their current operations. The program outlines eligible expenses and dollars available for applicants to help make their business more viable. The FY 2026 expense figure includes the following:

Outstanding Grant Awards		$0
New/Unawarded Grants		$150,000
	Total	**$150,000**

Proposed expenditures outside of LEAP in FY 2025/2026 include:

Other Professional Services 40-00-0-651	
Personnel Services/Contract	$11,000
Training/Conferences	$0
Legal Services	$1,000
Marketing (Social Media and Materials)	$2,000
Materials/Supplies	$1,000
Total	**$15,000**

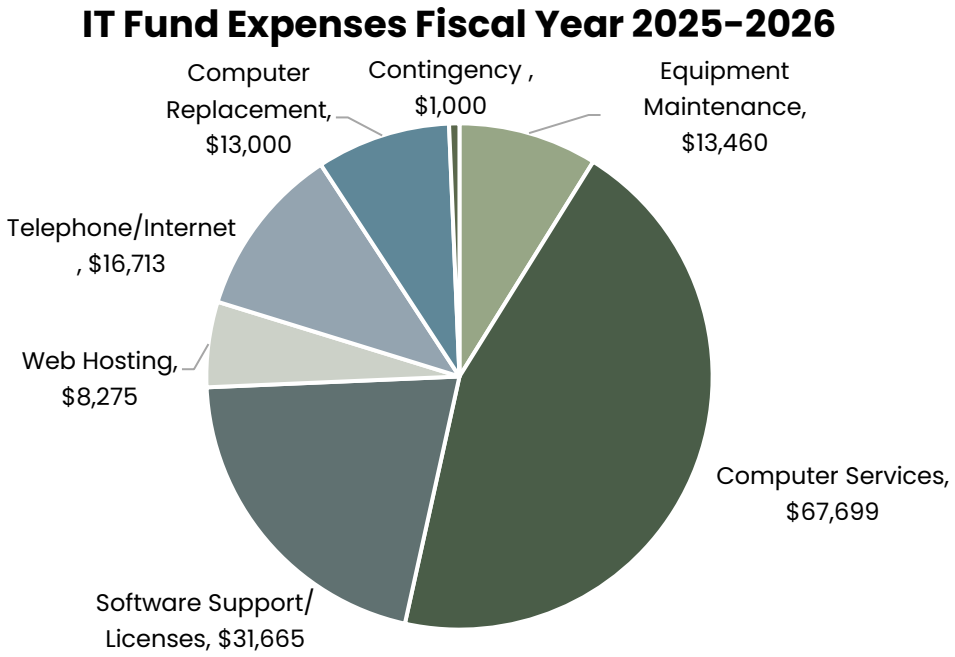
Information Technology (IT) Fund

Fund Overview

The Information Technology (I.T.) Fund receives revenue from the leases for cellular companies to rent space atop the Village's water and communications towers. The lease agreements with the companies include a 3-5% increase in lease rates year-to-year. The fund was created with the intent of closer analysis and transparency of information technology costs which have been historically allocated across funds.

Account Expenditure Overview

For fiscal year 2025-2026, a total amount of $151,812 is budgeted for information technology expenses. The breakdown of the information technology fund for fiscal year 2025-2026 is shown below.



IT Fund Expenditures from FY 23/24- FY 25/26

	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$169,667	$184,357	$167,090
Expenses	$156,967	$156,172	$151,812

INFORMATION TECHNOLOGY FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
11-00-3-339	CELL ANTENNA - LEASE FEES	-	162,563	184,357	167,090
TOTAL REVENUES		0	162,563	184,357	167,090
EXPENDITURES					
11-00-5-512	EQUIPMENT MAINTENANCE	-	11,160	11,360	13,460
11-00-5-521	COMPUTER SERVICES	-	66,699	65,956	67,699
11-00-5-522	SOFTWARE SUPPORT/LICENSES	-	38,663	39,995	31,665
11-00-5-524	WEB HOSTING	-	8,275	8,275	8,275
11-00-5-552	TELEPHONE/INTERNET	-	17,543	13,108	16,713
11-00-8-860	COMPUTER REPLACEMENTS	-	17,591	17,328	13,000
11-00-9-929	CONTINGENCY	-	1,000	150	1,000
TOTAL EXPENDITURES		0	160,931	156,172	151,812

Information Technology (I.T.) Fund

REVENUE

CELL TOWER LEASE FEES 11-00-3-339 **$167,090**

The Information Technology (I.T.) Fund receives revenue from the leases for cellular companies to rent space atop the Village's water and communications towers. The lease agreements with the companies include a 3-5% increase in lease rates year-to-year.

EXPENSES

EQUIPMENT MAINTENANCE 11-00-5-512 **$13,460**

This account covers the cost of Village equipment, including the postage meter, copier leases, and other miscellaneous equipment needs.

Postage meter rental, scale, and meter base maintenance	$785
Copier Leases	$9,375
Copier Maintenance Agreement	$3,000
Miscellaneous equipment repair, printers, etc.	$300

COMPUTER SERVICES 11-00-5-521 **$67,699**

This account supports the Village's Computer Services Contract. Encrypted secure email for 57 users is included in the monthly agreement and remote access licensing. SonicWall Renewal covers the servers' firewall maintenance and patches as needed.

Monthly Service (16-hours X $80/hr. X 12 months)	$15,360
Server Hosting (DC Server, File Server, SQL Server, and RDS/TS ($2,658.54/mo.)	$31,903
AppRiver Exchange Online Licensing (720 X $3.50)	$2,520
AppRiver Azure Information Protection Premium (264 X $1.75)	$462
AppRiver Exchange Email Encryption (264 X $5.00)	$1,320
Offsite backup for SCADA Machine ($110 X 12 months)	$1,320
Cyber Security Training	$8,700
Annual NinjaOne (Splashtop) Licenses with Reporting	$1,290
TrendMicro-Worry Free Services EDR	$2,024
SonicWall NSA TotalSecure	$1,150
SonicWall TZ TotalSecure Renewal	$650
Contingency	$1,000
Total	$67,699

SOFTWARE SUPPORT/LICENSING 11-00-5-522 **$31,665**

This account covers licensing for Village software that is used across departments.

Information Technology (I.T.) Fund

Software in this category includes the Village's asset management/311 service, financial software, marketing, and communications tools. Zoom Video Conferencing, and Beehive reflect an approximate 3% increase. The cost for BS&A is prorated at a 6-month cost due to the impending implementation of the cloud version of BS&A beginning May 1. Staff anticipates that we will be using our current version of BS&A for 6 months and then switch to the cloud version. The cost of implementing BS&A cloud is budgeted in the Community Capital Plan.

BS&A Software Support	$7,001
Beehive Asset Management	$15,336
NIXLE	$3,500
Zoom Video Conferencing	$200
Survey Monkey	$900
CanvaPro for Teams	$152
Adobe In-Design Suite	$476
Laserfiche Document Management	$4,100
Total	$31,665

WEB HOSTING 11-00-5-524 **$8,275**

Covers the annual license, support, maintenance, upgrades, and web hosting for the Village website. This cost is a fourth installment of the $33,100 cost broken out over four years, interest-free, and includes another website redesign in year four at no charge.

TELEPHONE/INTERNET 11-00-5-552 **$16,713**

Internet & Cable Service (Comcast)	$4,300
Local and Long-Distance Telephone (Comcast VOIP)	$11,913
Contingency	$500
Total	$16,713

COMPUTER REPLACEMENTS 11-00-8-860 **$13,000**

The Village is continuing with the computer replacement schedule by replacing five workstations and two laptops. Additionally, five managed PoE adapters are recommended for replacement. The current PoE adapters have not been replaced since 2019.

Computer Workstation Replacements (6)	$7,000
Battery Back Up Replacements (3)	$6,000
Total	$13,000

CONTINGENCIES 11-00-9-929 **$1,000**

This account provides for expenses not anticipated within information technology expenses.

Grand Avenue TIF Fund

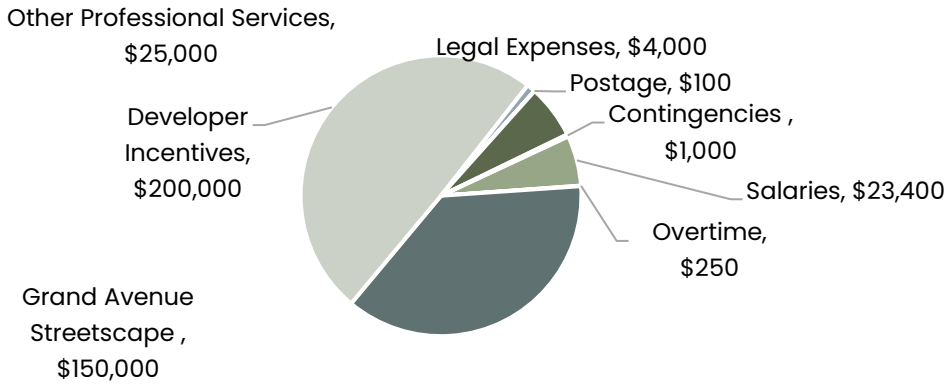
Fund Overview

The Grand Avenue TIF fund is a new fund for the fiscal year 2025-2026 budget. The Grand Avenue TIF District was established in 2022. This fund receives revenue from the increment of tax revenues from properties in the district. Expenses within this fund help finance public infrastructure improvements, site preparation, and other development-related expenses.

Fund Expenditure Overview

For fiscal year 2025-2026, a total of $403,750 is budgeted for Grand Avenue TIF expenses. The breakdown of the Grand Avenue TIF fund for fiscal year 2025-2026 is provided below.

Grand Avenue TIF Fund Expenses for Fiscal Year 2025- 2026



Grand Avenue TIF Revenue and Expenditures FY 25/26

	24/25 Budget	25/26 Budget
Revenues	$67,628	$178,596
Expenses	$49,100	$403,750

GRAND AVENUE TIF FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUE					
41-00-0-311	REAL ESTATE TAX	-	65,128	182,873	176,096
41-00-0-381	EARNED INTEREST	-	2,500	182,873	2,500
TOTAL REVENUES		-	67,628	365,746	178,596
EXPENSES					
41-00-4-421	SALARIES				23,400
41-00-4-423	OVERTIME				250
41-00-4-476	GRAND AVENUE STREETSCAPE				150,000
41-00-4-477	DEVELOPER INCENTIVES				200,000
41-10-5-533	LEGAL EXPENSES	-	4,000	1,750	4,000
41-10-5-551	POSTAGE	-	100	-	100
41-10-5-651	OTHER PROFESSIONAL SERVICES	-	44,000	40,000	25,000
41-10-9-929	CONTINGENCIES	-	1,000	-	1,000
TOTAL EXPENDITURES		-	49,100	41,750	403,750

Grand Avenue TIF Fund

REVENUES

REAL ESTATE TAX 41-00-0-311 **$176,096**

This fund receives revenue generated from the increment of property taxes from parcels within the Grand Avenue TIF District.

EARNED INTEREST 41-00-0-381 **$2,500**

EXPENSES

SALARIES 41-10-4-421 **$23,400**

This account will cover 30% of the Economic Development and Special Projects Coordinator's salary.

OVERTIME 41-10-4-423 **$250**

Expenses attributed to overtime incurred specific to work related on the Grand Avenue TIF District.

GRAND AVENUE STREETSCAPE 41-10-4-476 **$150,000**

Expenses from this line item are intended to cover the costs of implementing the streetscape elements included in the corridor design plan.

DEVELOPER INCENTIVES 41-10-4-477 **$200,000**

This account is established in order to help incentivize developments within the Grand Avenue TIF district in accordance with the redevelopment plan or Grand Avenue Corridor streetscape plan. For FY 26, this figure is intended to address the outdoor dining space at the Lindenhurst Center.

LEGAL EXPENSES 41-10-5-533 **$4,000**

Expenses from this line item supports legal costs associated with the Grand Avenue TIF.

POSTAGE 41-10-5-551 **$100**

OTHER PROFESSIONAL SERVICES 41-10-5-651 **$25,000**

Expenses from this line item are intended to cover the costs of planning, engineering, or development services directly related to the Grand Avenue TIF District. In FY 25, funds are allocated to obtain planning and land use consulting services for the

Grand Avenue corridor.

CONTINGENCIES 41-10-9-929	**$1,000**

Community Capital Fund

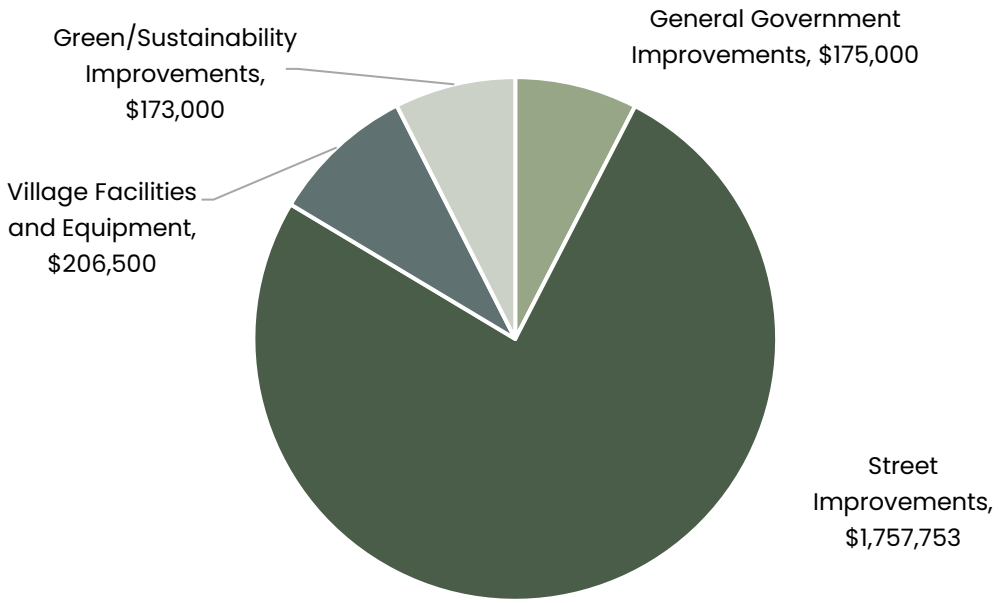
Fund Overview

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

Fund Expenditure Overview

For fiscal year 2025-2026, a total of $2,312,253 is budgeted for community capital expenses. The breakdown of the community capital fund for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section. Additionally, expenditures and their respective projects are discussed in the Capital Improvement Plan (CIP).

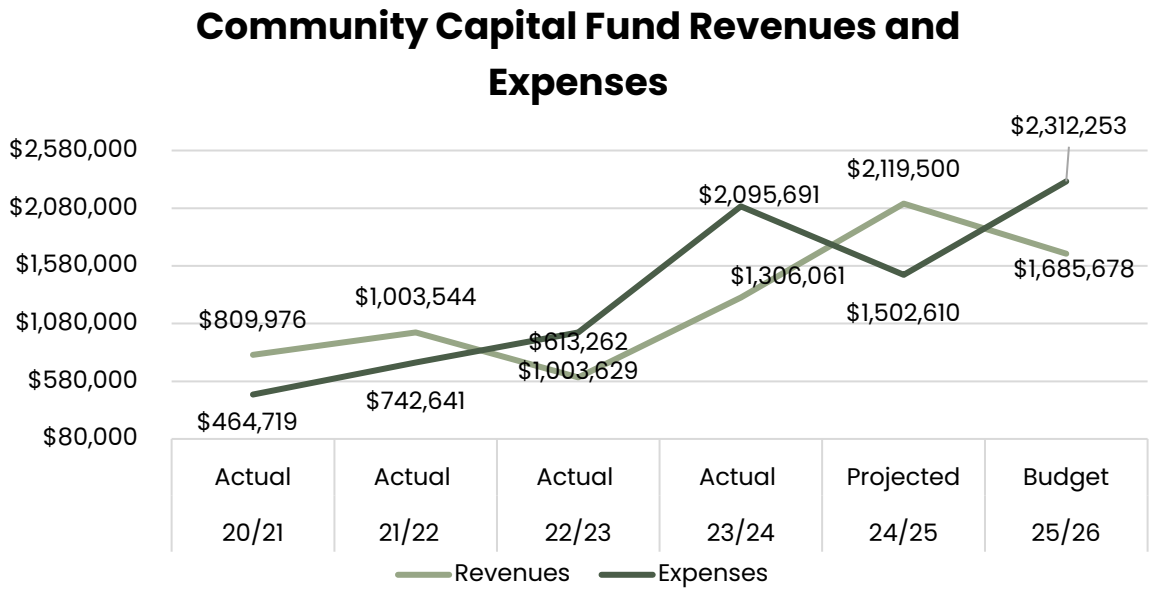
Community Capital Expenses for Fiscal Year 2025-2026



Community Capital Fund

Community Capital Expenditures from FY 20/21-25/26

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$809,976	$1,003,544	$613,262	$1,306,061	$2,119,500	$1,685,678
Expenses	$464,719	$742,641	$1,003,629	$2,095,691	$1,502,610	$2,312,253



COMMUNITY CAPITAL FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
21-00-2-322	TRANSPORTATION FACILITIES FEES	280,366	280,000	278,000	280,000
21-00-3-338	PUBLIC FACILITY DONATION	48,000	189,750	361,500	110,000
21-00-3-339	CELL ANTENNA - LEASE FEES	0	-	-	-
21-00-8-381	INTEREST	-	-	-	-
21-00-8-389	GENERAL MISC.	-	-	-	-
21-00-8-390	IDOT REIMBURSEMENT - ROUTE 132	-	-	-	-
21-00-4-341	INCOME TAX	475,383	448,268	450,000	224,547
21-00-4-345	SALES TAX	389,192	426,689	400,000	471,131
21-00-4-355	VIDEO GAMING PROCEEDS	113,120	110,000	130,000	130,000
21-00-4-365	GENERAL FUND TRANSFER	0	0	500,000	470,000
TOTAL REVENUES		1,306,061	1,454,707	2,119,500	1,685,678
PROJECTS					
21-10-8-838	MISCELLANEOUS EQUIPMENT/ALL OTHER ACCOUNTS	520,038		0	
21-10-8-126	GENERAL GOVERNMENT IMPROVEMENTS	310,757	110,000	106,566	175,000
21-10-8-514	STREET IMPROVEMENT PROGRAM	892,222	2,114,855	1,200,000	1,757,753
21-10-8-516	VILLAGE FACILITIES AND EQUIPMENT	243,435	302,425	96,757	206,500
21-10-8-517	GREEN/SUSTAINABILITY IMPROVEMENTS	129,239	197,000	99,287	173,000
TOTAL PROJECTS		2,095,691	2,724,280	1,502,610	2,312,253
	TOTAL COMMUNITY CAPITAL EXPENDITURES	**2,095,691**	**2,724,280**	**1,502,610**	**2,312,253**

Water Sewer Capital Fund

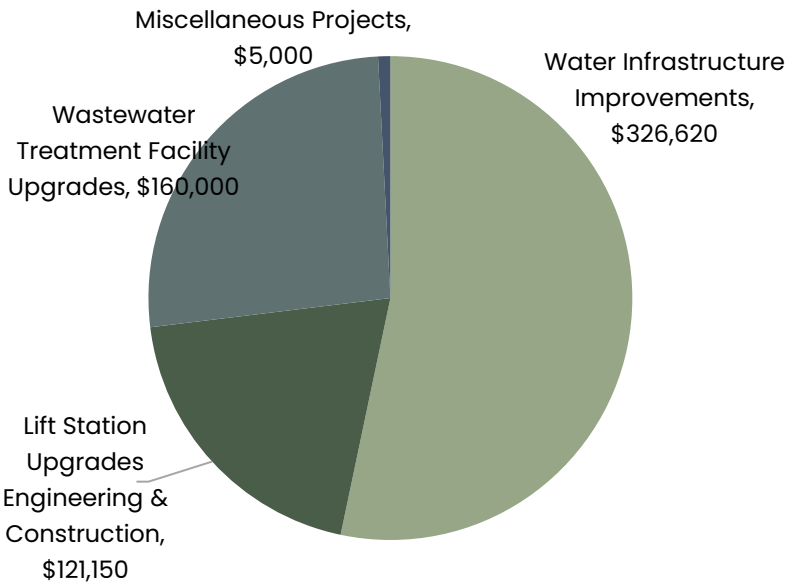
Fund Overview

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

Fund Expenditure Overview

For fiscal year 2025-2026, a total amount of $612,770 is budgeted for water sewer capital expenses. The breakdown of the water sewer capital fund for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section. Additionally, expenditures and their respective projects are discussed in the Capital Improvement Plan (CIP).

Water Sewer Capital Expenses for Fiscal Year 2025-2026



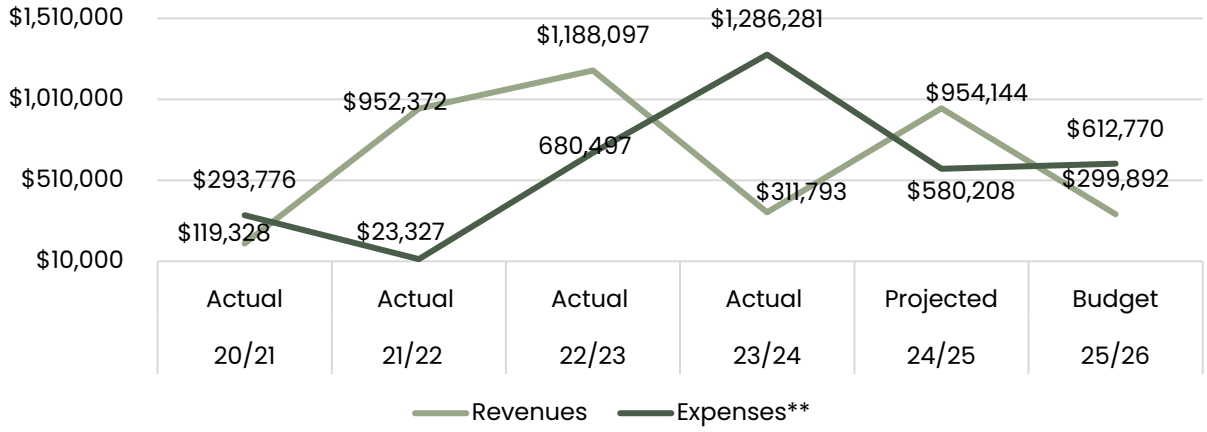
Water Sewer Capital Fund Expenditures from FY 20/21- FY 25/26

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$119,328	$952,372	$1,188,097	$311,793	$954,144	$299,892
Expenses**	$293,776	$23,327	$680,497	$1,286,281	$580,208	$612,770

** Fiscal years 19-22 include debt service expenses

Water Sewer Capital Fund

Water Sewer Capital Fund Revenues and Expenses



** Fiscal years 19-22 include debt service expenses

WATER/SEWER CAPITAL

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
61-00-0-363	SEWER TAP ON	71,136	151,164	426,360	130,416
61-00-0-364	WATER TAP ON	67,896	144,279	407,784	124,476
61-00-8-384	AMERICAN RESCUE PLAN ACT	0	0	0	0
61-00-0-365	INTEREST	172,761	30,000	120,000	45,000
TOTAL REVENUES		311,793	325,443	954,144	299,892
EXPENDITURES					
61-48-8-919	LAKE SHORE DRIVE WATER MAIN REPLACEMENT	1,167,675	-	-	-
61-48-8-920	LIFT STATION UPGRADES ENGINEERING & CONSTRUCTION	86,037	365,000	411,989	121,150
61-48-8-926	WATER INFRASTRUCTURE IMPROVEMENTS	-	252,900	127,000	326,620
61-48-8-925	WASTEWATER TREATMENT FACILITY UPGRADES	32,569	49,000	41,219	160,000
61-48-8-922	LIFT STATION #5 PUMP REPLACEMENT AND SOFT START	-	-	-	-
61-48-8-836	MISCELLANEOUS PROJECTS	-	5,000	-	5,000
TOTAL EXPENDITURES		1,286,281	671,900	580,208	612,770
TOTAL ALL EXPENDITURES		1,286,281	671,900	580,208	612,770

Vehicle Replacement Fund

Fund Overview

The Vehicle Replacement Fund is a fixed-asset fund that reserves funds based on the 20-year fleet replacement needs to ensure the regular replacement of major fixed assets for Public Works and the Police Department. Costs are determined based on the 20-year replacement schedule. The Vehicle Replacement Fund receives revenue from various fund contributions from police, street maintenance, and water and sewer administration.

Fund Expenditure Overview

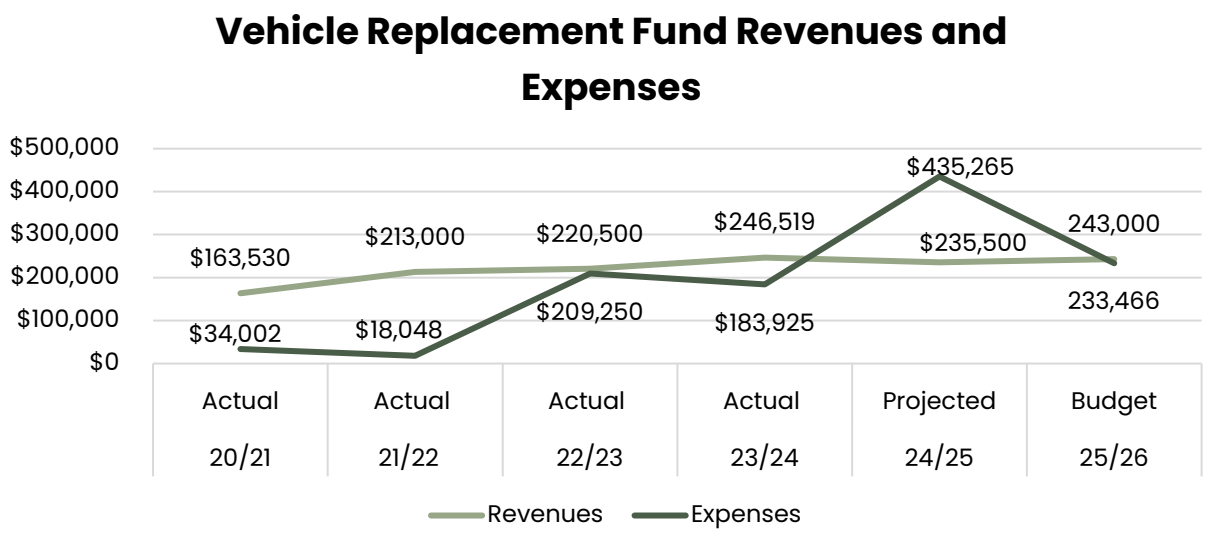
For fiscal year 2025-2026, a total of $233,466 is budgeted for vehicle replacement fund expenses. The breakdown of the vehicle replacement fund for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Fund Reserve Policy

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

Vehicle Replacement Fund Expenditures from FY 20/21- FY 25/26

	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Budget
Revenues	$163,530	$213,000	$220,500	$246,519	$235,500	243,000
Expenses	$34,002	$18,048	$209,250	$183,925	$435,265	233,466



VEHICLE REPLACEMENT FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUES					
50-20-0-322	FUND CONTRIBUTIONS	220,500	235,500	235,500	243,000
	INTEREST	-	-	-	-
TOTAL REVENUES		220,500	235,500	235,500	243,000
EXPENDITURES					
50-20-8-903	5-TON TRUCK	-	232,000	223,265	233,466
50-20-8-831	SQUAD CAR REPLACEMENT	141,650	214,179	212,000	0
TOTAL EXPENDITURES		141,650	446,179	435,265	233,466

Vehicle Replacement Fund

FUND OVERVIEW

Separate fixed asset funds for Police and Public Works fleet were established in FY 11. The fund ensures the regular replacement of squad cars, trucks, and other large equipment. The funds were intended to promote the regular replacement of these vehicles. In 2019/2020, the separate funds were consolidated into a single fund for ease of accounting.

Based upon a 20-year projection of replacement costs, dollars are set aside annually to ensure sufficient dollars are on hand to make the needed replacements without borrowing. Costs were apportioned to expense budgets based upon the proportional value of fleet to a specific operation. Contributions are made annually from the General and Utility Funds.

REVENUES

CONTRIBUTIONS 50-20-0-322 **$243,000**

The vehicle replacement fund receives contributions from various accounts that include police, streets, and water sewer administration.

EXPENSES

VEHICLE REPLACEMENT **$233,466**

The squad car replacement fund receives annual contributions for the replacement of Police squad cars based on a 20-year projection. For FY 26, the Village Board has authorized the purchase and outfitting of a 5-Ton dump truck in Public Works .

Non-Operating Funds

Fund Overview

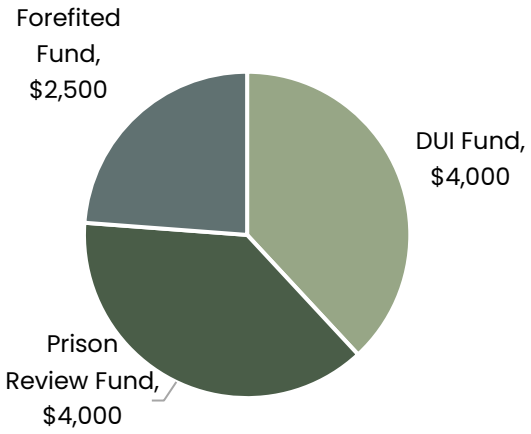
The Village operates three non-operating funds: the DUI Fund, Prison Review Fund and the Forfeiture Fund.

- DUI Fund: This fund receives revenues from court-imposed fines for DUI arrests made within the Village by Lindenhurst Police personnel. The funds are restricted for use in the purchase of equipment and supplies related to the enforcement and handling of DUI arrests.
- Prison Review Fund: Receives revenue from court-imposed traffic citations and can only be used for specific purposes.
- Forfeiture Fund: This fund receives revenue from proceeds from the forfeiture of vehicles and other property. The funds can only be used for specific purposes.

Fund Expenditure Overview

For fiscal year 2025-2026, $2,500 is allocated for forfeited funds, $4,000 for prison review fund, and $4,000 for the DUI Fund. The breakdown of the non-operating funds for fiscal year 2025-2026 and prior fiscal years is shown through various charts and tables throughout this section.

Non-Operating Funds for Fiscal Year 2025-2026



Expenditures by Fund

	Non- Operating Funds			Total Non-Operating
	DUI Fund	Prison Review	Forfeited	
20/21 Actual	$3,276	$403	$0	$3,679
21/22 Actual	$5,198	$2,461	$0	$7,659
22/23 Actual	$6,881	$2,461	$1,777	$11,119
23/24 Actual	$3,854	$2,322	$2,117	$8,293
24/25 Projected	$5,439	$4,000	$2,300	$11,739
25/26 Budget	$4,000	$4,000	$2,500	$10,500

NON-OPERATING FUNDS

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
D.U.I FUND REVENUES					
22-00-5-351	DUI S/B 740 COURT FINES	2,654.21	1,200	3,300	2,000
22-00-5-352	E-CITATIONS	318.12	1,000	700	1,000
22-00-8-381	INTEREST	-	-	-	-
TOTAL D.U.I. FUND REVENUE		2,972	2,200	4,000	3,000
D.U.I FUND EXPENSES					
22-20-9-919	VEHICLE EQUIPMENT/INSTALL	831	-	-	-
22-20-9-929	MISCELLANEOUS CONTINGENCY	-	-	-	-
22-20-6-622	TASERS	3,197	2,000	1,939	1,000
22-20-6-623	MISC UNIFORMS & EQUIPMENT	2,853	3,500	3,500	3,000
22-20-6-624	POLICE RECORDS MANAGEMENT (RMS)	-	-	-	-
22-20-6-626	INTOXIMETER BREATH ANALYSIS INSTR	-	-	-	-
22-20-6-651	E-CITATION SOFTWARE	-	-	-	-
TOTAL D.U.I. FUND EXPENDITURES		6,881	5,500	5,439	4,000
PRISON REVIEW FUND REVENUES					
23-00-5-351	PRISON REVIEW FINES	113	500	-	500
23-00-8-381	INTEREST	-	100	-	100
TOTAL PRISON REVIEW FUND REVENUES		113	600	-	600
PRISON REVIEW FUND EXPENSES					
23-20-9-919	PRISON REVIEW - VEHICLE & MAINT.	1,711	2,000	2,000	2,000
23-20-9-929	MISCELLANEOUS CONTINGENCY	750	2,000	2,000	2,000
TOTAL PRISON REVIEW FUND EXPENDITURES		2,461	4,000	4,000	4,000
FORFEITED FUNDS REVENUE					
19-00-3-344	FORFEITED FUNDS	-	2,000	-	2,000
TOTAL FORFEITED FUNDS REVENUE		-	2,000	-	2,000
FORFEITED FUNDS EXPENSES					
19-00-6-654	MEG PARTICIPATION	-	-	-	-
19-00-6-630	MISC ENFORCEMENT EQUIP	1,777	2,500	2,300	2,500
TOTAL FORFEITED FUNDS EXPENDITURES		1,777	2,500	2,300	2,500

REVENUES

DUI FUND

DUI S/B 740 COURT FINES 22-00-5-351 **$2,000**

This fund receives court-imposed surcharges based on convictions for impaired driving offenses. This fund is regulated by State statute, which states the fund "shall be used to purchase law enforcement equipment that will assist in the prevention of alcohol related criminal violence throughout the State". In the past, purchases have been cameras, breath testers, "Zero Tolerance" signs, radars, radio equipment, etc.

E-CITATION 22-00-5-352 **$1,000**

The sources of these funds are court-awarded traffic citations. This is regulated by State Statute, which states the fund "shall be used for the acquisition or maintenance of police vehicles". The use of the money is restricted to vehicle purchases or maintenance.

INTEREST 23-00-5-351 **$100**

PRISON REVIEW

PRISON REVIEW FINES 23-00-5-351 **$500**

The sources of these funds are court awarded traffic citations. This fund is regulated by State statute, which states the fund "shall be used for the acquisition or maintenance of police vehicles". The use of the money is restricted to vehicle purchases, miscellaneous vehicle equipment or maintenance.

FORFEITURE FUND

FORFEITURE FUND 19-00-3-344 **$2,000**

The Forfeiture Fund receives revenue from proceeds that result from the forfeiture of vehicles and other property. This fund is regulated by State statute, which states the fund "shall be used for the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence".

Non Operating Funds- Expenses

DUI SB 740 (Encumbered Funds) **$4,000**

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 2025/2026 include:

TASERS 22-20-6-622 $1,000

This fund supports the replacements of batteries, cartridges, and miscellaneous supplies due to deployment or training purposes.

MISCELLANEOUS UNIFORMS & EQUIPMENT 22-20-6-623 $3,000

Miscellaneous uniforms and equipment, as needed for staff, in the prevention of alcohol related crimes. This fund will also cover the costs of jackets, hats and other miscellaneous patrol equipment for (15) full-time, and (6) part-time officers.

PRISON REVIEW AGENCY (Encumbered Funds) **$4,000**

The Prison Review fund receives revenue from court imposed traffic citations and can only be used for specific purposes. Also referred to as "court supervision surcharge revenue".

Proposed expenditures in FY 2025/2026 include:

POLICE VEHICLE & MAINTENANCE 23-20-9-919 $2,000

Vehicle Maintenance & Replacement

MISCELLANEOUS CONTINGENCY 23-20-9-929 $2,000

Miscellaneous Maintenance/Equipment

FORFEITED FUNDS (Encumbered Funds) **$2,500**

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

Proposed expenditures in FY 2025/2026 include:

MISCELLANEOUS ENFORCEMENT/DETECTION EQUIPMENT 19-00-6-630 $2,500

Miscellaneous equipment to cover costs associated with enforcement of laws governing cannabis and controlled substances, and prevention or detection of violence.

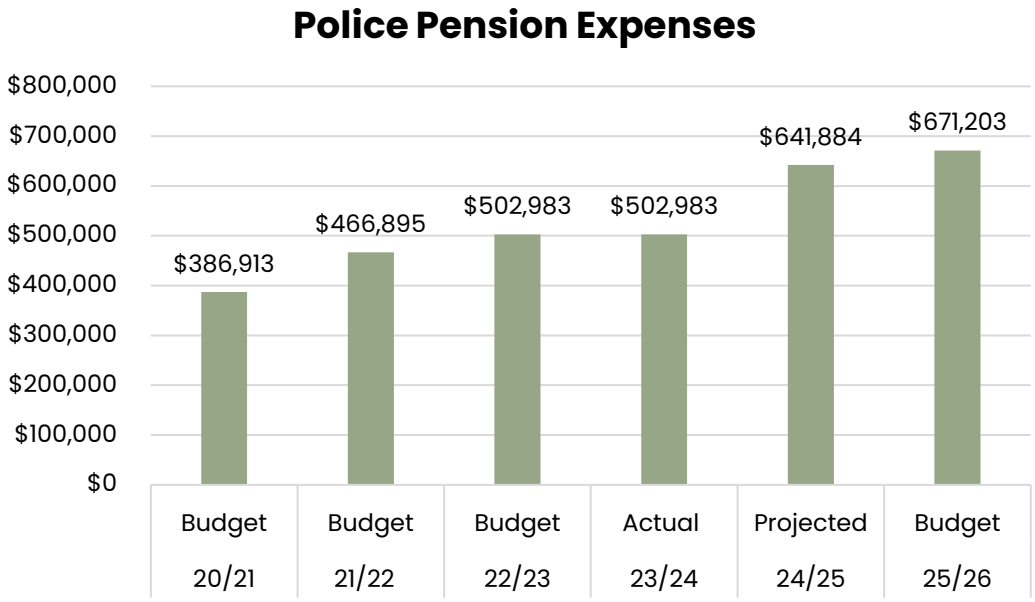
Police Pension Fund

Fund Overview

The Police Pension fund receives revenue generated from real estate tax to fund the Village's Police Pension Program.

Account Expenditure Overview

For fiscal year 2025-2026 a total amount of $671,203 is budgeted for police pension expenses. A historical summary of the Police Pension Fund is summarized below.



POLICE PENSION

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026
REVENUE					
72-00-1-301	POLICE PENSION TAX LEVY	-	641,884	641,884	671,203

Police Pension

POLICE PENSION EXPENSE 72-20-4-464 **$671,203**

This revenue source is generated via a real estate tax to fund the Police Pension program. The amount was determined by the actuarial analysis and was included in the Village's tax levy approved in December.

SUPPLEMENTARY INFORMATION

Fiscal Year
2025-2026

VILLAGE OF LINDENHURST
ILLINOIS
EST. 1956

Personnel Information

Personnel Overview

Since FY 2008-2009, the Village has made significant changes to operating approaches resulting in staff reductions by almost 33% in all functions. The tables below show the authorized positions by Village departments. Seasonal employees like snow plow operators are not included.

Police Department					
Authorized Position	**Fiscal Year 21-22**	**Fiscal Year 22-23**	**Fiscal Year 23-24**	**Fiscal Year 24-25**	**Fiscal Year 25-26**
Chief of Police	1	1	1	1	1
Police Commander	1	1	1	1	1
Police Sergeant	2	2	2	4	4
Police Officer	10	10	10	9	10
Records Assistant	1	1	1	1	1
Total Staff	**15.5**	**15.5**	**15.5**	**16**	**17**

Administration					
Authorized Position	**Fiscal Year 21-22**	**Fiscal Year 22-23**	**Fiscal Year 23-24**	**Fiscal Year 24-25**	**Fiscal Year 25-26**
Village Administrator	1	1	1	1	1
Assistant to the Village Administrator	1	1	1	1	1
Deputy Clerk	1	1	1	0	0
Management Analyst	0	1	1	0	0
Finance Assistant	1	1	1	1	1
Building Permit Coordinator	1	1	1	1	1
Economic Development Coordinator	0	0	0	0	1
Administrative Services Assistant	0.5	0.5	0.5	1	1
Total Staff	**5.5**	**6.5**	**6.5**	**5.0**	**6.0**

Personnel Information

Public Works					
Authorized Position	**Fiscal Year 21-22**	**Fiscal Year 22-23**	**Fiscal Year 23-24**	**Fiscal Year 24-25**	**Fiscal Year 24-25**
Director of Operations	1	1	1	1	1
Superintendent	0	0	0	0	1
Utility System Manager	1	1	1	1	1
Crew Leader	1	1	1	1	0
Regular, Part-Time Laborer	0	0.5	0.5	0.5	0.5
Full-Time Laborer	0	0	0	1	1
Maintenance Operator I	2	2	4	4	4
Maintenance Operator II	4	4	2	3	3
Maintenance Operator III	2	2	1	1	1
Total Staff	**11**	**11.5**	**10.5**	**12.5**	**12.5**

Personnel and Salary Costs

Compared to FY 2025, the Village's overall personnel-related costs (salaries, health insurance, training, etc.) are increasing by $143,723 or about 3%. Salaries and wages rose by a comparable amount of $68,232 or 2% from FY 2025.

Personnel Costs by Year (Budget)

	20/21	21/22	22/23	23/24	24/25	25/26
Personnel	$3,729,255	$3,809,142	$4,011,404	$4,267,307	$4,569,486	$4,713,209
% Change	0.83%	2.10%	5.40%	6.38%	7%	3.14%

Personnel Information

Salary Costs by Year (Budget)

	20/21	21/22	22/23	23/24	24/25	25/26
Salaries	$2,805,550	$2,784,644	$2,911,280	$2,926,582	$3,322,749	$3,390,981
% Change	1.80%	-0.07%	4.60%	0.53%	13%	2%

Salary Allocation

Village employees' salaries are spread across multiple accounts and funds. Each authorized Village position and their respective salary allocation percentage are summarized below. For reference, the green cells are accounts within the general fund and the blue cells are accounts within the Water/Sewer Fund.

Full-Time Personnel									
Position	**Admin**	**Streets**	**Police**	**Water/ Sewer Admin**	**Water**	**Sewer**	**Garbage**	**BLD G**	**TIF**
Village Administrator	50%	0%	0%	40%	0%	0%	10%	0%	0%
Assistant to the Village Administrator	50%	0%	0%	40%	0%	0%	10%	0%	0%
Director of Operations	0%	40%	0%	0%	20%	40%	0%	0%	0%
Building Permit Coordinator	0%	0%	0%	40%	0%	0%	10%	50%	0%
Finance Assistant	30%	0%	0%	40%	0%	0%	30%	0%	0%
Administrative Services Assistant	30%	0%	0%	40%	0%	0%	30%	0%	0%
Economic Development Coordinator	40%	0%	0%	0%	0%	0%	0%	30%	30 %
Superintendent	0%	40%	0%	0%	20%	40%	0%	0%	0%

Personnel Information

Utility Systems Manager	0%	40%	0%	0%	20%	40%	0%	0%
Crew Leader	0%	40%	0%	0%	20%	40%	0%	0%
Records Assistant	0%	0%	100%	0%	0%	0%	0%	0%
Chief of Police	0%	0%	100%	0%	0%	0%	0%	0%
Commander	0%	0%	100%	0%	0%	0%	0%	0%
Sergeant (x4)	0%	0%	100%	0%	0%	0%	0%	0%
Police Officer (x11)	0%	0%	100%	0%	0%	0%	0%	0%
Operator I (x4)	0%	40%	0%	0%	20%	40%	0%	0%
Operator II (x1)	0%	40%	0%	0%	20%	40%	0%	0%
Operator III (x1)	0%	40%	0%	0%	20%	40%	0%	0%
Laborer (x1)	0%	40%	0%	0%	20%	40%	0%	0%

Part-Time Personnel									
Position	**Admin**	**Streets**	**Police**	**Water/ Sewer Admin**	**Water**	**Sewer**	**Garbage**	**BLDG.**	**TOTAL**
Regular Part-Time PW	0%	40%	0%	0%	20%	40%	0%	0%	100%

VILLAGE OF LINDENHURST
ILLINOIS
EST. 1956

Strategic Planning and Goal Development Update

Full Report

2024-2026

NORTHERN ILLINOIS UNIVERSITY
Center for Governmental Studies
Outreach Engagement and Regional Development

Prepared by project coordinators and workshop facilitators from the Center for Governmental Studies:

Greg Kuhn, PhD
Director

Jim Norris, MPA
Senior Local Government Specialist

Strategic Plan Process Acknowledgements

MAYOR

Dominic Marturano

VILLAGE BOARD OF TRUSTEES

Trustee Patty Chybowski

Trustee Pat Dickson

Trustee Patrick Dunham

Trustee Ronald Grace

Trustee Heath Rosten

Trustee Dawn Suchy

Clerk Melissa Forsberg

VILLAGE ADMINISTRATOR

Clay Johnson

VILLAGE SENIOR STAFF

Anita Archambeau

Karleen Gernady

Charles Hernandez

Chief Thomas Jones

Kevin Klahs

The Village of Lindenhurst would also like to thank the community members who participated in the stakeholder feedback phase of the process. An effective strategic plan includes feedback from stakeholders to ensure that needs and expectations are understood.

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Village of Lindenhurst
Background

Lindenhurst is a village in Lake County, Illinois, United States. Per the 2020 census, the population was 14,406.[1] Lindenhurst lies within Lake Villa Township.

The Village of Lindenhurst, a non-home rule community, is governed by a Village President (Mayor), six Trustees and a Village Clerk, who are elected at large with four-year staggered terms.[2] Other positions (non-elective) are appointed by the Mayor or President with the advice and consent of the Board of Trustees. The appointed positions include the following: Treasurer, Administrator, Collector, Director of Operations, and Chief of Police. By adoption of local ordinance, the Administrator is empowered to conduct certain day-to-day operations of the community and serves as administrative head of the public works, engineering, building and zoning, police and administration departments of the village.

The President of the Board of Trustees (Mayor) is elected for a four-year term and serves as the chief elected official of the village and presides over at all Board of Trustees meetings and ceremonial occasions.

The six trustees of the Village Board are elected to serve four-year terms and may be elected for an indefinite number of terms. The board formulates policy and enacts local laws, usually in the form of resolutions and ordinances. The Village Board is responsible to the Lindenhurst residents.

The Village Trustees are also members of the village's two standing committees for finance and human resources. Each of these committees consists of three members, including the chairman.

[1]"Lindenhurst village, Illinois". United States Census Bureau. Retrieved April 15, 2022.

[2]https://www.lindenhurstil.org/government/village_board.php

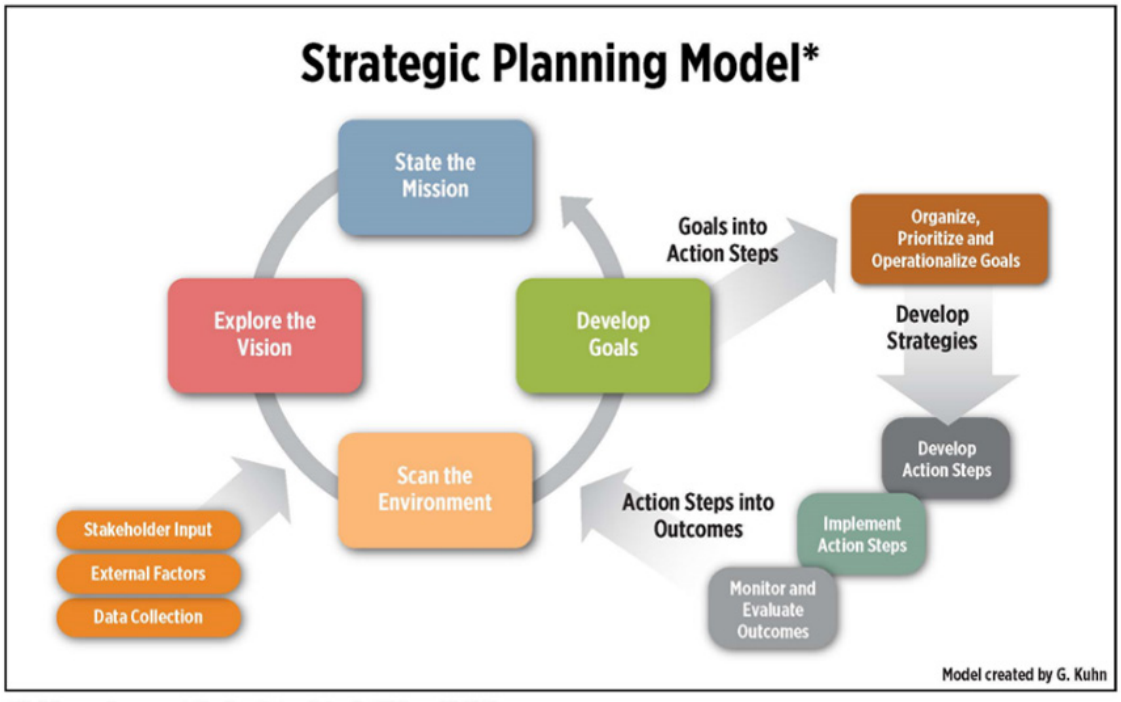
Introduction

Strategic planning is an effective way to identify and confirm an organization's vision for the future and set organizational purpose and direction by incorporating clear priorities and measurable goals. The Village of Lindenhurst leadership has followed a regular review of their strategic direction. In May 2023, the village engaged the Northern Illinois University Center for Governmental Studies (NIU-CGS) to facilitate the update process of the village's strategic plan. This process included broad stakeholder feedback ranging from focus groups to leadership and elected official interviews. The October 2023 workshop served to focus leadership and energize the organization.

In October 2023, the NIU-CGS team collected stakeholder input that was later shared with the village leadership and staff who participated in the strategic planning workshop. The findings were used during the workshop sessions to assist participants in making informed decisions related to crafting a strategic vision and future direction for the village and the community it serves. Ultimately, workshop participants created new or updated existing strategic goals which all focused on where the village wants to go as an organization in both the short and long term. As was discussed during the workshop, executive-level strategic planning sessions are a staple for progressive organizations and are recommended (and encouraged) to be done regularly (Figure 1). This report provides a summary of the process and presents the consensus on strategic directions and goals for board members and staff.

It is important to keep in mind that the judicious use of the village's limited resources (including financial resources and professional staff time) will be key to achieving good results. Only a limited number of goals and objectives can be managed and implemented effectively at any given time. In a very realistic sense, clear and stable priorities must be maintained if the village desires to stretch its resources as far as they can go.

Figure 1. Strategic Planning Model



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

Pre-Workshop
Stakeholder Input

It was essential to the village's leadership to include broad stakeholder input as part of the environmental scanning component of the strategic planning process. This stakeholder input involved analyzing internal and external factors that shape, influence, and impact the village's services and mission. To gather perspectives from a cross-section of stakeholders, the NIU-CGS team conducted interviews with members of the village's leadership team and facilitated focus groups with key stakeholders.

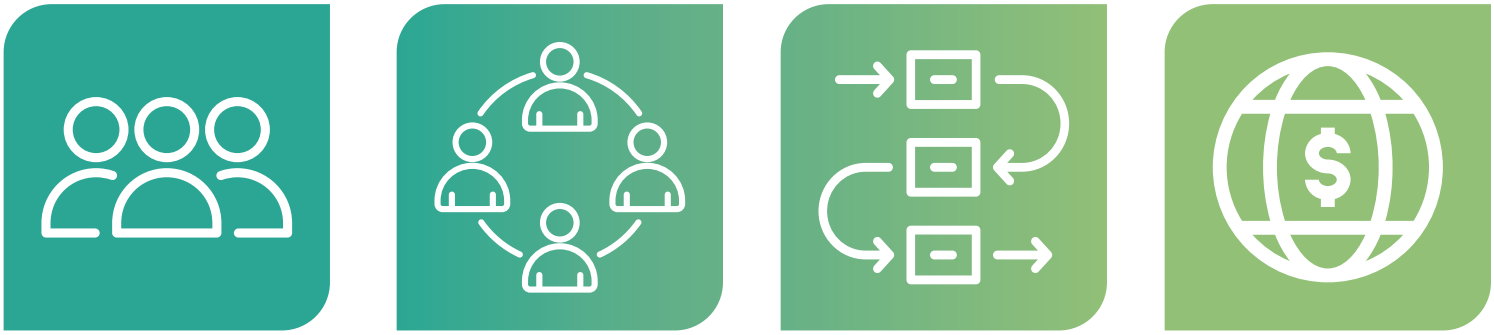
Focus Groups

Three in-person focus groups were conducted in October 2023 to gain stakeholder input. Each focus group had approximately 8-10 participants representing the following groups:

- **Front- and Mid-line Staff**
- **Intergovernmental Agencies and Civic Organizations**
- **Village Residents**

The focus group sessions were designed as a primer for the strategic planning process. The information presented was shared in summation at the workshop and added exploratory and thematic information for the board and senior leadership team to consider. As a result of the focus group feedback, the facilitators identified four overarching themes presented in Figure 2. The themes represent important topic areas that the village's leadership considered as they went through the workshop exercises to develop short- and long-term goals. Therefore, it is not unusual to see alignment between the focus group themes and the priority areas identified as part of the entirety of the process. Please see **Appendix A** for a full summary of all focus group questions and aggregated responses for each theme.

Figure 2. Identified Focus Group Themes



Economic Development and Redevelopment

Staffing and Organizational Advancement

Communication and Collaboration

Proactive Planning

Leadership Workshop
Outline of Exercises and Discussion Sessions

All discussion sessions in the planning effort employed approaches that were highly participative and interactive. The workshop facilitators utilized a group discussion approach called 'Nominal Group Technique' where the facilitator assured participants equal opportunities to speak and share opinions. During the workshop discussions, individuals had the opportunity to generate and share their ideas, as well as participate in small and large group activities allowing them to weigh alternatives and refine their thinking through dialogue. As ideas were shared and debated, the group worked steadily toward a consensus regarding the village's purpose, future directions, goals, and priorities.

Introductions and Icebreaker Exercise

Participants were asked to introduce themselves and share their name, department, and the length of time they have served in their role in the village. Next, they engaged in an introductory or icebreaker exercise titled, "Garage Sale." Workshop participants collected an item from a "garage sale" table that represented to them an idea, issue, or topic that they felt was important to the village's future and should be discussed as part of the strategic planning process. The exercise was designed to stimulate conversation and help participants describe or identify an important strategic issue or topic that will shape or impact the village's future. This was a brainstorming exercise. No evaluative or judgmental debate was permitted during this session. Next is a Word Cloud summary (Figure 3) and list (Figure 4) of those answers.

Figure 3. Garage Sale Icebreaker: important issue, initiative, or idea that should be part of the village's future? – Word Cloud

Figure 4. Garage Sale Icebreaker: important issue, initiative, or idea that should be part of the village's future? – List

Statements that include an asterisk (*) indicate the idea was repeated or agreed with by other participants.

Item	Important Issue or Inititiave
Water drop	Great water, consider being more entrepreneurial by selling water.
Squad car	Police Department has the ability to protect given current state, how do we become even better prepared?
Brick	Want to draw people to the downtown, brick and mortar businesses are important and unique.
Golf ball	Village needs a signature business or golf course. Potentially work with Park District to create a draw for the village.
Light bulb	Want Lindenhurst in the spotlight – have a positive image, build the name and brand.
Flashlight	Theatrical spotlight – consider having a concert venue that could increase revenue and create a draw to the community.
Cable splitter	Village does more with few resources but need to increase staff in the Park District. Staff retention and new hires will be important.
Dollar sign	Revenue generation: Economic development is important, broadest scope, housing included, rooftops and diversity of housing stock is also important.
Flower	Undertake beautification efforts such as street entry signs and streetscape for corridors.
CD	Ability to share information, organizational memory and succession planning, technology/GIS.
Garbage can	Recycling: Compost pick up, plant exchanges, power alternatives. Look at alternatives, create incentives.
Fire truck	Village has a once-in-a-generation opportunity to transform Grand Avenue corridor and look at village buildings. Build new Village Hall and have a Village Center. Partner with Fire District.
PVC	Need to determine how to staff Public Works in the future, especially sewage treatment.
Road map	How does Lindenhurst put itself on the map? Branding? - Safest place in Illinois. - "Having something unique".

Visioning for the Future

Village leadership next participated in a visioning exercise to describe the desired future direction of the village by responding to the following prompt: "Imagine that you left the community tomorrow and didn't return until 2030 or 2035. Develop one or two "vision" statements that would describe what you think you would see or hope you would see at the village regarding accomplishments, programs, changes, services, etc., 10 or 15 years into the future?" Participants were asked to think about their ideas ahead of time and then be ready to share them with the group during the first session of the workshop. Responses are listed below in Figure 5.

Figure 5. 2023 Visions for the Future – Hope or think you will see in 10-15 years

Statements that include an asterisk (*) indicate the idea was repeated or agreed with by other participants.

Village of Lindenhurst

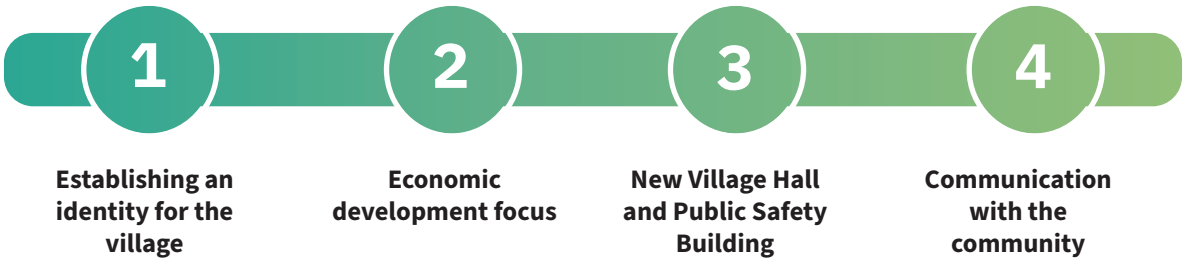
Visions for the Future (2023)

- **Downtown area that is vibrant: thriving businesses and mixed use.**
- **Updated Route 45 corridor.**
- **Branding of community.***
- **Route 132 is redone.**
- **Water tower redone.**
- **New Village Municipal Center, then Costco, then Lindenhurst Center complete***
- **Amenities in place and residents' demands and needs are met. Village is self-sustaining.***
- **New concert venue comes to town, also maybe a community solar farm.***
- **New streetscapes and identity to Grand Avenue corridor and the Routes 132 & 45 intersection.***
- **High quality services and community support.***
- **The village's special events draw people to the downtown.***
- **Remote-read water system that is tower based***
- **Use Michigan as an example**
- **Green space accessed through trails and sidewalks.***
- **Maybe in new municipal complex.**
- **Route 45 is widened in advance of redevelopment.**
- **Expansion of the Park District offerings.**
- **More technology for the Police Department.**
- **Increased vibrancy and magnetism.**
- **More full-cycle housing.**
- **Increased ability to recruit staff.**
- **Village is known as a first-class community.**

Environmental Scanning Part I— Surrender or Lead

Next, participants were introduced to a leadership exercise entitled "Surrender or Lead." Participants were asked, in small groups, to respond to a series of structured questions to reveal hopes, perspectives, challenges, opportunities, and possible barriers based on the collective view of each group. The responses were recorded and combined themes from the three groups are reported below. For a full list of Surrender or Lead responses from each group, see **Appendix B**.

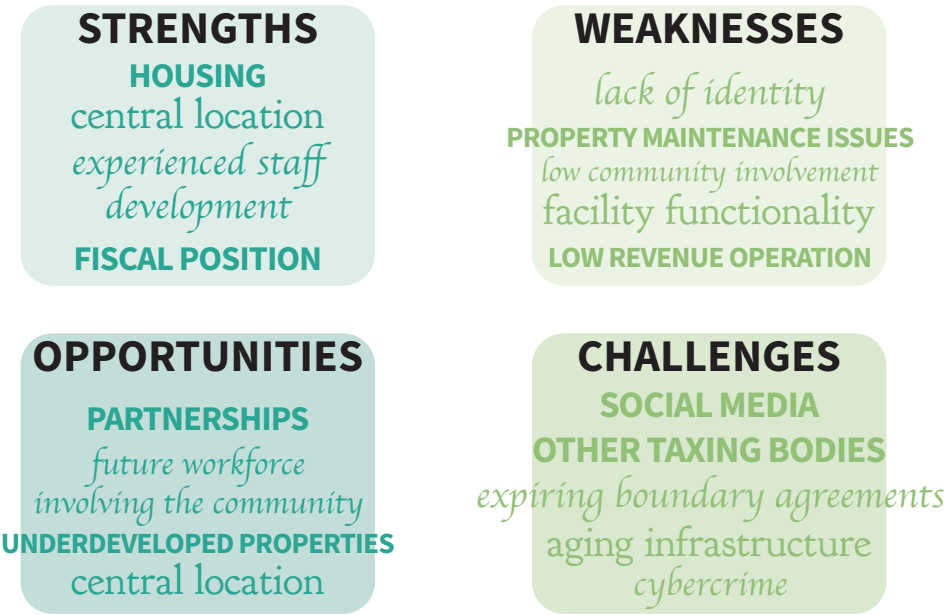
Themes from Surrender or Lead:



Environmental Scanning Part II— Large Group SWOC Analysis

The next step of the strategic planning workshop involved reviewing and accounting for the internal and external factors present in the environment that can potentially influence the village, both negatively and positively. Given the exploratory statements and challenges raised in the Surrender or Lead exercise, participants were then asked to identify what constraints and practical difficulties are likely to be encountered that will make it challenging to achieve the desired future state. These elements included both internal and external factors, conditions, trends, regulations, agencies, resources, etc. Furthermore, participants were asked to identify the village's strengths (S) and weaknesses (W). In what areas does the village regularly excel, and in what areas are there difficulties or shortcomings in terms of expertise, resources, training, etc.? What opportunities (O) are on the horizon that can be used to the village's advantage? Conversely, what trends or challenges (C) lie ahead that would be obstacles or hindrances? The top answers to the SWOC Analysis are captured next in Figure 6. For a full list of SWOC Analysis responses, see **Appendix C**.

Figure 6. Village of Lindenhurst S.W.O.C. Analysis Responses – Summary Diagram



Nominal Group Goal Identification

With the preceding discussion sessions and exercises acting as a sound foundation for goal setting, the final workshop session was designed for small and large group work and the development of new or updated goals. To begin the process, participants returned to the same groups they had worked with during the Surrender or Lead exercise. Goals from the village's 2020 Strategic Plan were reviewed by all groups and discussions on progress, completion level, revisions, and updating were discussed. In addition, new goals could also be suggested by the groups. After the goals were reviewed and developed, each group presented ideas to the larger group for discussion. Goals that the groups developed could be extensions or refinements of prior goals or could be new goals. Furthermore, the goals that were developed could be very specific or broad, but all goals pointed to important outcomes that leaders hope to see in the years ahead.

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

Routine goals are not simple or easy but can be accomplished with current village resources.

Complex goals require extraordinary resources, experts, or funding to accomplish.

Open Group Discussion and Consolidation of Goals and Objectives

This final phase of the discussion served as the forum for board members and staff to discuss, refine, and compare the ideas and goals offered by each work group in the previous sessions. Participants gave their opinions and further explained the alignment, ideas, and policy outcomes expressed in the goals. Following the workshop, NIU-CGS staff worked with the village's administrative leadership to refine and consolidate the goals, where appropriate. Below is a list of the goals developed at the workshop by short- and long-term or ongoing. A full breakdown of consolidated or completed goals as compared to the 2020-2022 plan's goals can be found in **Appendix D**.

Strategic Goals

Strategic goals describe an initiative, objective, action item, or key related task necessary to achieve the village's desired future state. The strategic goals highlight the activities and initiatives that the village will focus on in both the short and long term and will often change and evolve from one strategic planning process to the next. As a result of the entirety of the 2023 process, village leadership developed two short-term routine goals, six short-term complex goals, five long-term routine goals, and four long-term complex goals. The village's strategic goals fall under one of the village's strategic priority areas. For a full breakdown of consolidated or completed goals as compared to the 2020-2022 plan, see **Appendix D**.

2024-2026 Village Of Lindenhurst Updated Strategic Goals

Short-Term Routine Goals

- **Work to increase the effectiveness of the village's message with the broader community utilizing our communication outlets and engagement opportunities.**
- **Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.**

Short-term Complex Goals

- **Identify and explore business attraction strategies.**
- **Explore annexing properties village-wide.**
- **Develop strategies to preserve the proper operation of the village's wastewater treatment plant.**
- **E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation.**
- **Develop marketing strategies and funding for future employment, recruiting, and retention.**
- **Create business development and mix or diversity of businesses plan.**
- **Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a "Village Center" and determine the structure of a potential partnership.**

Long-term Routine Goals

- **Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.**
- **Conduct an organizational review and advancement study to evaluate staff roles and responsibilities.**
- **E.g., undertake a market compensation study, job description review, etc.**
- **Explore plans to expand the public works garage to enhance workspace and functionality.**
- **Undertake financial analysis and planning to address sanitary district cash flow and needs.**
- **Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce. (Moved from short-term routine category)**

Long-term Complex Goals

- **Engage stakeholders to help create a community brand and defined identity for the village.**
- **Create a development plan for open or vacant properties to help solidify boundaries and explore annexation possibilities.**
- **Develop plans and construct a new municipal complex ("Village Center") meeting the needs of improved municipal services and public safety and establishing a centralized location for commerce and community (combined Village Hall and Public Safety building).**
- **Determine an overall housing strategy for the community.**

Prioritization of Goals

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

The following illustration presents the board's top three goals within each quadrant as they emerged from the consensus ranking exercise. The top three goals from each category are offered here as a process "snapshot" of the most important strategic goals or issues areas for staff to address in the months and years ahead. For a full list of all goals prioritized, see **Appendix D**.

TOP THREE SHORT-TERM GOALS

Routine Goals*

1. Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.
2. Work to increase the effectiveness of the village's message with the broader community utilizing our communication outlets and engagement opportunities.

**Only two short-term routine goals were developed.*

Complex Goals

1. Develop strategies to preserve the proper operation of the village's wastewater treatment plant.
   - -E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation.
2. Identify and explore business attraction strategies.
3. Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a "Village Center" and determine the structure of a potential partnership.

TOP THREE LONG-TERM GOALS

Routine Goals

1. Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.
2. Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce.
3. Undertake financial analysis and planning to address sanitary district cash flow and needs.

Complex Goals

1. Engage stakeholders to help create a community brand and defined identity for the village.
2. Develop plans and construct a new municipal complex ("Village Center") meeting the needs of improved municipal services/public safety and establishing a centralized location for commerce and community (combined Village Hall/Public Safety building).
3. Create a development plan for open/vacant properties to help solidify boundaries and explore annexation possibilities.

Strategic Priority Areas

The village developed five strategic priority areas to help frame and guide strategic goals and initiatives during the 2020-2022 strategic plan. Strategic priority areas are the core elements that guide the village and its decision makers. Priority areas represent larger themes or priorities that encompass all the village's strategic goals. Strategic priority areas can change slightly from one strategic planning process to the next. The village expressed the ongoing relevance of these strategic priority areas going forward and has retained them to frame the 2024-2026 strategic goals, initiatives, and action steps and will ultimately help guide the village's most strategic activities for the next several years. The strategic priority areas identified in 2020-2022, and reinforced in 2023, are illustrated below in Figure 7. For a full breakdown of strategic priority area and goal alignment, see **Appendix E**.

Figure 7. 2023 Village of Lindenhurst Strategic Priority Areas

Conclusion

The value of the strategic planning process will only be realized if this report is used as an active working guide for village leadership. This document captures the content of the discussions and assists the village's leaders in developing implementation plans for their future goals.

In the village's ever evolving operating environment, adapting to changes in demographics, community trends, technology advancements, and best practices, among others, will be key. The strategic plan is meant to be a road map for the village with the flexibility to adapt to those changes. Therefore, it is recommended that the village continue to undertake a regular review (monthly, quarterly, or semi-annually) of the strategic plan and its goals to identify the need for updates or modifications, so the entire village consistently recognizes and meets changes in community needs and expectations. In addition, the village is encouraged to continue to continue engaging in regular strategic planning process updates or renewals every two to three years.

What is apparent from the exchange of ideas and dialogue during the environmental scanning and strategic planning workshop is that the village is fortunate to have a progressive leadership team that is looking ahead and committed to strategic thinking and planning.

We wish you well with the ambitious years that lie ahead.

Greg Kuhn and **Jim Norris**,

NIU-CGS Project Coordinators and Session Facilitators

Appendix A:
Focus Group Feedback Summary

Summary

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

The information that follows is a summary of key themes and topics that emerged during the exploratory focus group sessions. The focus group sessions served as a primer for the strategic planning process. The information that is presented in this summation was designed to add exploratory and thematic information for village leadership to consider during the strategic planning update workshop.

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

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

Overall Themes That Emerged Based On Focus Group Feedback

Statements that include an asterisk (*) indicate the idea was repeated or agreed with by other participants.

Economic Development and Redevelopment

- **Increase revenue streams.**
- **Diversify the tax base through attraction of light industry, data centers, etc.***
- **Incentivize more businesses to come to Lindenhurst.***
- **E.g., Costco or more big box stores, restaurants and coffee shops, gas stations, increased night life.**
- **Work to make ordinances more business friendly and less restrictive.**
- **Take a futuristic approach to the development of a Lindenhurst Business Park.***
- **Support home-based and small businesses.**
- **Maintained fiber infrastructure, Web, Internet, etc.**
- **Revise ordinances, promote shop local, investigate potential grant programs.***
- **Develop/redevelop the property on Route 45 (Costco, etc.).**
- **Existing TIF will spur redevelopment.**

Proactive Planning

- **Protect the village's open space and enhance the quality of the lakes.***
- **Utilize green space downtown to attract residents, visitors, make Lindenhurst a destination.**
- **Develop a succession plan for all departments, especially police staffing.**
- **Revisit the village-wide infrastructure improvement plan.**
- **Ensure road construction is taken care of.**
- **E.g., fix Grand Avenue and Route 45.**
- **Upgrade the village's wastewater treatment plant.**
- **Consider and plan for the village's diverse generational population.**
- **Add more 55+ housing.**
- **More single-family housing units.**
- **Make improvements/updates to the village's senior center.**
- **Maintain good school ratings and develop property.***
- **Revisit and update the village's equipment replacement plan as needed.**

Staffing and Organizational Advancement

- **Improve code enforcement and ordinances to be less restrictive to prospective businesses.**
- **Continue infrastructure update underground.***
- **Explore the structure of the public works function and the streets and water units, etc.**
- **Increase the budget for staffing in the Police Department to provide more opportunities for specialty staff in the Police Department.**
- **Create a dedicated position for a Code Enforcement Officer that is separate from the Police Department.**
- **Establish a space to gather downtown by completing the construction and development of the Lindenhurst Center.***
- **Increase staffing* and retention.***
- **Examine employee compensation and look for ways to improve.**
- **Provide more internal opportunities for advancement.***
- **Establish employee recognition practices.**
- **Research best practices for hiring interns.**
- **Increase training budget for all departments.**

Communication and Collaboration

- **Continue to focus on partnerships and improving intergovernmental communication.**
- **Collaborate with the park district and establish good communication avenues.**
- **Increase opportunities for community engagement events (concerts, markets, etc.)*, such as hosting at the completed Lindenhurst Center.**
- **Increase communications with residents by using all formats for communication (Facebook, email, newsletter, etc.)**
- **Work to build a brand and identity for Lindenhurst.***
- **Reach out to a broader audience to communicate the village's assets and advertise to recruit staff.**
- **Attract retail to both vacant buildings and vacant land.**
- **Communicate with existing residents and incentivize moving their businesses to Lindenhurst.**
- **Promote shopping local in Lindenhurst.**

TOP PRIORITIES FOR FOCUS GROUP STAKEHOLDERS

Collaborate with intergovernmental partners and improve relationships.

Protect open space and enhance the quality of lakes.

Explore staffing levels and needs to align with services and growth.

Focus on retention of employees and training. Provide more opportunities for advancement within the organization.

Increase revenue streams by adding to the village's business

Build a brand and identity for Lindenhurst and advertise that, make Lindenhurst a destination, no longer a "hidden gem".

Complete the Lindenhurst Center.

Appendix B:
Surrender or Lead Exercise

The **bolded and underlined** sections are key phrases that each group provided in response to the Surrender or Lead exercise's open-ended questions and prompts during the leadership workshop.

Group #1

1. We want to **increase staffing levels**, but **are currently limited with revenues.**
2. The two most important things to focus on are **business development** and **business diversity/identity** because **it would increase revenue streams via more traffic in business district.**
3. If it weren't for **the State of Illinois**, we would **have a full beautification and development program.**
4. We need to finally **commit and invest in a new Village Hall and Public Safety Building.**
5. **Recruiting, retention, and succession planning** will have the biggest impact on the village in the coming 2-3 years.

Group #2

1. We want to **grow**, but **thoughtfully.**
2. The two most important things to focus on our **community's needs** and **desires** because **we want community acceptance and buy-in.**
3. If it weren't for **State of Illinois mandates and fiscal policies**, we would **be better able to achieve our goals.**
4. We need to finally **embrace Lindenhurst as a bedroom community.**
5. **A deliberate execution of a plan for the Grand Avenue corridor** will have the biggest impact on the village in the coming 2-3 years.

Group #3

1. We want to **establish our identity**, but **we are encumbered by our ideals.**
2. The two most important things to focus on our **community** and **communication** because a **smarter resident is a better citizen.**
3. If it weren't for **outside forces (communities, townships, IDOT)**, we could **act on plans.**
4. We need to finally **establish a Town Center.**
5. **The world – mental health/unrest…unpredictability** will have the biggest impact on the village in the coming 2-3 years.

Appendix C:
2023 SWOC Analysis Responses

Figure 8. Village of Lindenhurst S.W.O.C. Analysis Responses – List

INTERNAL

STRENGTHS

- Experienced staff
- Fiscally responsible
- Fiscal position
- Lakes
- Schools
- Parks
- Forest preserve
- Library
- Intergovernmental relations with other governments
- Housing – mixed housing and new development for downsizers
- Central location – near Milwaukee and Chicago
- Transportation
- Technology
- Infrastructure
- Facilities
- Lake water
- Utility capacity
- Safe
- Quality of life

WEAKNESSES

- Low revenue operation
- Property maintenance issues
- Identity, branding
- Cost of development including fees
- Housing – don't have much millennial-type housing or apartments
- Location
- Infrastructure
- Community involvement
- Reluctance on bold ideas by the community
- Training and access to training
- Lack of economic development strategies, programs
- Land inventory
- Public facility maintenance, design, and functionality

Figure 8. Village of Lindenhurst S.W.O.C. Analysis Responses – List

EXTERNAL

OPPORTUNITIES

- Grand Avenue project (enhance safety and attract businesses)
- Undeveloped or vacant property
- Annex property
- Community involvement
- Expiring boundary agreements
- Community branding/identity and name recognition
- Partnership and working with the county
- Intergovernmental collaboration
- Social media
- Provide enhanced quality of life
- Mixed-family housing – attract younger population
- Location
- Embrace more bold ideas
- Technology – leverage to improve efficiencies
- Future workforce
- Succession and workforce planning
- Infrastructure improvements
- Revenue diversification

CHALLENGES

- State of Illinois
- State of Wisconsin
- Public facility maintenance issues
- Expiring boundary agreements
- Lack of intergovernmental cooperation
- Social media
- Lack of local community stakeholders (e.g., absentee landlords)
- Location
- Technology – cybercrime
- Future workforce – retirements
- Aging infrastructure
- Civil unrest, uncertainty, unpredictable nature of crime
- Other taxing bodies' fiscal responsibility

Appendix D:
Strategic Goals

2024-2026 Prioritized Strategic Goals – Priority Dashboard

The following illustration presents the dashboard of High, Medium, and Lower priority levels for all the strategic goals developed based on the consensus ranking exercise (Figure 9). The goal priority dashboard demonstrates the most important strategic goals, tasks, and objectives for the village to address in the months and years ahead.

Figure 9. 2024-2026 Prioritized Strategic Goals Dashboard

Short-Term Routine Goals *Short-term routine goals have a timeframe of 1-3 years. The term "routine" does not mean the following goals are simple or easy, but that they could largely be accomplished by the village with required budget and staffing allocations, and/or with minor external assistance.*	**Priority Level**
Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.	**High**
Work to increase the effectiveness of the village's message with the broader community utilizing our communication outlets and engagement opportunities.	**Medium**

Short-Term Complex Goals *Short-term complex goals have a timeframe of 1-3 years. The term "complex" means the following goals are complicated or multi-layered and require extraordinary resources such as technical specialists, funding, or the collaboration or agreement of another unit of government, outside organization, business, or agency.*	**Priority Level**
Develop strategies to preserve the proper operation of the village's wastewater treatment plant. *- E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation*	**High**
Identify and explore business attraction strategies.	**Medium**
Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a "Village Center" and determine the structure of a potential partnership.	**Medium**
Develop marketing strategies and funding for future employment, recruiting, and retention.	**Lower**
Explore annexing properties village-wide.	**Lower**
Create business development and mix/diversity of businesses plan.	**Lower**

2024-2026 Prioritized Strategic Goals – Priority Dashboard (cont.)

The following illustration presents the dashboard of High, Medium, and Lower priority levels for all the strategic goals developed based on the consensus ranking exercise (Figure 9). The goal priority dashboard demonstrates the most important strategic goals, tasks, and objectives for the village to address in the months and years ahead.

Figure 9. 2024-2026 Prioritized Strategic Goals Dashboard

Long-Term Routine Goals *Long-term routine goals have a timeframe of 4-8+ years. The following goals are "routine", not simple or easy, but could largely be accomplished by the village with required budget and staffing allocations, and/or with minor external assistance.*	**Priority Level**
Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.	**High**
Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce.	**Medium**
Undertake financial analysis and planning to address sanitary district cash flow and needs.	**Medium**
Explore plans to expand the public works garage to enhance workspace and functionality.	**Lower**
Conduct an organizational review and advancement study to evaluate staff roles and responsibilities. *- E.g., undertake a market compensation study, job description review, etc.*	**Lower**

Long-Term Complex Goals *Long-term complex goals have a timeframe of 4-8+ years. The following goals are complicated or multi-layered goals that require extraordinary resources such as technical specialists, funding, or the collaboration or agreement of another unit of government, outside organization, business, or agency.*	**Priority Level**
Engage stakeholders to help create a community brand and defined identity for the village.	**High**
Develop plans and construct a new municipal complex ("Village Center") meeting the needs of improved municipal services/public safety and establishing a centralized location for commerce and community (combined Village Hall/Public Safety building).	**High**
Create a development plan for open/vacant properties to help solidify boundaries and explore annexation possibilities.	**Medium**
Determine an overall housing strategy for the community.	**Lower**

2020-2022 Village of Lindenhurst Consolidated and Completed Goals

Goals that are depicted in red with a strike through and are followed by a (✓) are those that have been completed or budgeted for and removed from the goal or initiative list for the 2023-2028 Strategic Plan. Goals depicted in blue are those that are new or updated goals or initiatives since the 2020-2022 Strategic Plan.

Short-term Routine Goals

- Work to enhance communication and engagement **opportunities** between the village and the community.
- Develop a village-wide succession plan and identify areas for improved efficiencies, specialized training, and cross-training opportunities. **(Move to long-term routine category)**

COMPLETED OR BUDGETED FOR

- ✓ Develop a drainage improvement/culvert 50-50 replacement plan.
- ✓ Update and implement refinements in the command structure for the Police Department.
- ✓ Review and determine current and upcoming SWALCO contract(s).
- ✓ Prioritize current stormwater needs and develop plan to fund and implement stormwater projects.
- ✓ Explore the possibility of implementing a TIF District to help with redeveloping the Linden Plaza.

Short-term Complex Goals

- Develop strategies to enhance the preservation of the village's water treatment plant capacity through reduction of infiltration and inflow.
- Examine FAU possibilities throughout the village including County Place Drive and Valley Drive.
- Explore annexing property at ~~Routes 132 & 45~~ **village-wide** ~~to establish defined boundaries.~~

COMPLETED OR BUDGETED FOR

- ✓ Identify and explore business attraction strategies.
- ✓ Develop and implement a redevelopment plan for the Linden Plaza.
- ✓ Create a village-wide sidewalk connectivity plan.

Long-term Routine Goals

- Explore plans to expand the Public Works garage to enhance workspace and functionality.
- Continue to explore and evaluate potential additional revenue sources, **including funding for roads and streets.**
- Conduct an organizational review and advancement study to evaluate staff roles and responsibilities.
    - **E.g., undertake a market compensation study, job description review, etc.**

COMPLETED OR BUDGETED FOR

- ✓ Implement a long-term Capital Improvement Plan focused on proactive infrastructure repairs and sustainability (e.g., reduction of electric use, solar power, rain gardens, enhanced water storage).
- ✓ identify efficiencies, explore technology upgrades and improvements, and approaches to economic development.

Long-term Complex Goals

- Work to engage stakeholders to create a community brand and defined identity for the village.
- Explore approaches and establish a plan to create a town center.
- Create a development plan for open/vacant properties to help solidify boundaries and explore annexation possibilities.

COMPLETED OR BUDGETED FOR

- ✓ Execute identified business attraction strategies.
- ✓ Examine possibilities for a redesign of the water distribution system interconnection with Lake Villa and Central Lake County Joint Action Water Agency (CLCJAWA).
- ✓ Explore possibilities and workable approaches to mitigate flooding issues.

Appendix E:
Strategic Priority Area and Goal Alignment

Community Branding and Engagement

- **Work to increase the effectiveness of the village's message with the broader community utilizing our communication outlets and engagement opportunities.**
- **Engage stakeholders to help create a community brand and defined identity for the village.**
- **Develop marketing strategies and funding for future employment, recruiting, and retention.**

Capital Infrastructure Planning and Improvements

- **Develop strategies to preserve the proper operation of the village's wastewater treatment plant.**
  - » *E.g., Addressing aging infrastructure and equipment, reducing infiltration and inflow, and anticipating the challenges of the facility with respect to the highly specialized nature of the operation.*
- **Engage appropriate parties including the Lake Villa Fire Protection District regarding developing plans for a "Village Center" and determine the structure of a potential partnership.**
- **Explore plans to expand the public works garage to enhance workspace and functionality.**
- **Develop plans and construct a new municipal complex ("Village Center") meeting the needs of improved municipal services and public safety and establishing a centralized location for commerce and community (combined Village Hall and Public Safety building).**

Business Recruitment and Retention

- **Create corridor development plans including codified standards for land use, aesthetics, and beautification (streetscapes, wayfinding, benches, flags) for Grand Avenue and US 45.**
- **Identify and explore business attraction strategies.**
- **Create business development and mix and diversity of businesses plan.**

Responsible Growth and Development

- **Explore annexing properties village-wide.**
- **Create a development plan for open or vacant properties to help solidify boundaries and explore annexation possibilities.**
- **Determine an overall housing strategy for the community.**

Future-Ready Operations

- **Continue to explore and evaluate potential additional revenue sources including funding for roads and streets.**
- **Conduct an organizational review and advancement study to evaluate staff roles and responsibilities.**
  - » *E.g., undertake a market compensation study, job description review, etc.*
- **Undertake financial analysis and planning to address sanitary district cash flow and needs.**
- **Develop a village-wide succession and staffing plan focusing upon specialized training, cross-training opportunities, and responding to the challenges of a modern workforce.**

EST. 1956

VILLAGE OF
LINDENHURST
ILLINOIS

Fiscal Year
2025-2026

CAPITAL IMPROVEMENT PLAN

Engage With Us

www.lindenhurstil.org

847-356-8252

@LindenhurstIL

@lindenhurstil

Capital Improvement Plan Overview

Introduction

The purpose of the Village's Capital Improvement Plan (CIP) is to establish a long-range planning tool to provide for the investment in major community infrastructure improvements and the maintenance/repair/replacement of existing Village facilities and equipment.

More specifically, the Capital Improvement Plan will:

1. Identify existing major infrastructure and facilities.
2. Describe the CIP planning process.
3. Identify needed capital improvement projects within the next five years or longer.
4. Provide a summary of current debt obligations.
5. Identify, categorize and describe potential future community improvement projects.
6. Make recommendations to maximize community improvement spending.

When planning for capital projects, the Village uses seven objectives when evaluating the priority of projects, which are indicated throughout the CIP document:

1. Continuation of Maintenance and Replacement of Village Infrastructure to Address Essential Community Infrastructure Needs
2. Improvements to Technology to Increase Operational Efficiencies or Increase Data Driven Decision-Making
3. Enhances Quality of Life Elements and Improves Property Values
4. Improve Citizen Engagement in order to Establish Future Goal Setting and/or Comprehensive Planning
5. Enhance Public Safety
6. Seeking more sustainable equipment, materials, or practices
7. Promotes strategic priority areas and goals as established within the Village's strategic plan

Capital Improvement Plan Overview

Capital Improvement Plan Planning Process

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

Step	Completion Date	Description of Activity
1	January 17	Departmental CIP items are submitted to Village Administrator
2	February 28	Staff prepares a draft CIP document that includes revenue projections and proposed projects and costs
3	March 13	Draft CIP is provided to the Village Finance Committee for review and input
4	March	Draft CIP and Budget are Distributed to Village Board
5	March	Staff incorporates Village Board decisions and modifications into final CIP document
6	April 14	Village Board first reviews recommended CIP projects as part of the Village's full budget
7	April 28	Village Board adopts Operational and CIP Budgets

Capital Improvement Plan Structure and Organization

The Village's CIP is organized into three main areas meant to increase understanding of our capital improvement needs and increase transparency around various capital projects. The three primary groupings are as follows:

- Capital Projects by Functional Group: This organizes recommended capital project into functional groups that have similar like projects and priorities. Projects within this area are projected for the next five years.
- Proposed Fiscal Year Spending Summary: Provides a summary of this proposed fiscal year's capital projects by functional group.
- Fund Summary: Provides information about which Village funds will be used to fund all proposed projects.

Capital Improvement Plan Overview

Recommended Capital Improvement Projects by Functional Group

Recommended Village capital improvement projects are categorized into six different functional groups as shown below. Within each functional group, individual types of projects have been projected for the next five years.

Project Groups:

- General Government Improvements
- Water and Wastewater Improvements
- Street Improvements
- Village Facilities and Equipment
- Green/Sustainability Initiatives
- Vehicle and Major Equipment Replacement

CIP - General Government

Overview

Projects identified in this category cover a wide range of areas that all aim to improve Village services, operations, and quality of life. Examples of potential project areas in this category include maintaining the Village's four lakes, improving stormwater infrastructure, enhancing Village services, and providing economic development/incentives. Projects in this category are funded by the Community Capital Fund.

General Government Recommended Projects					
Projects	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Community Survey		$13,000			
Economic Development & Incentives	$175,000	$175,000	$175,000	$175,000	$175,000
Subtotal	***$175,000***	***$188,000***	***$123,000***	***$175,000***	***$175,000***

Project Descriptions for Fiscal Year 2025-2026

Economic Development & Incentives

Zeigler Economic Incentive Payment ($175,000)

Per the Board approved revisions to the Economic Incentive Agreement between the Village and Zeigler Nissan, the Village has committed to ongoing rebates of 50% of sales tax generated by the project. This is estimated for FY 26 at $175,000.

Project Descriptions for Fiscal Years 2027-2030

Economic Development & Incentives ($175,000)

FY 27-30: Zeigler Economic Incentive Payment ($175,000)

Community Survey

FY 27: Community Survey ($13,000)

CIP - Water & Wastewater

Overview

The Village maintains a well water distribution system that includes 6 well houses, 9 wells, two water wells that hold 750,000 and 500,000 gallons, a 1,000,000-gallon reservoir, 62 miles of watermain, and 728 fire hydrants. Additionally, the Village operates and maintains a wastewater treatment system that includes, 11 lift stations, 65 miles of sanitary sewer lines and a waste water treatment facility that can treat 2.0 million gallons per day. The projects identified below provide maintenance and enhancement to both the water and wastewater systems. Projects in this category are funded by the Water/Sewer Capital fund.

Water & Wastewater Recommended Projects					
Projects	FY 2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Lift Station Upgrades and Improvements	$121,150	$132,900	$71,560	$110,000	
Water Infrastructure Improvements	$326,620	$936,000	$488,800	$375,000	$363,900
Wastewater Treatment Facility Upgrades	$160,000	$13,000			
Misc. Equipment	$5,000	$5,000	$5,000	$5,000	$5,000
Subtotal	***$612,770***	***$1,086,900***	***$565,360***	***$490,000***	***$368,900***

Project Descriptions for Fiscal Year 2025-2026

Lift Station Upgrades & Improvements

Control Systems Upgrades/Replacement - $43,500

Public Works is requesting the funding for various components to be upgraded/replaced at the Lift Stations, Wastewater Treatment Plant, and Reservoir. This work is similar in nature and can be grouped together to obtain better pricing. The units to be replaced either are no longer serviceable or have exceeded their useful life and should be replaced with newer equipment. As we continue to update the equipment that was started in FY 24/25, this will allow for better communication with the SCADA programing and will allow the equipment to relay real-time data. These units are:

STREET	STATION	UNIT	COST
Elmwood Drive	Lift Station no. 1	PLC/Touch Panel	$10,000
Valley Drive	Lift Station no. 2	Generator Power Transfer Switch	$5,000
Emerald Lane	Lift Station no. 10	Generator Power Transfer Switch	$5,000
WWTF	RAS, Blower, & Influent Building	Panel View Upgrades	$14,000
Falling Waters Blvd.	Reservoir	Generator Panel View	$9,500

Smoke Testing for I/I - $6,300

Public Works proposes to begin smoke testing of the sanitary mains to identify locations of Inflow and Infiltration within the sanitary collection system. We would like to begin a test pilot program with an area that we see higher flows during a rain event and would continue until all sanitary mains have been tested. This process will identify the source of the I&I so we can formulate a plan to mitigate the repairs. Additionally, the data collected will help identify the level of funding needed to make these repairs. The sanitary main selected deposits into the Hickory Drive lift station and consists of 3,000 lineal feet. Based on testing at $2.00 per lineal feet, we are requesting $6,000 with a small contingency of $300.

Replace Lift Station Pumps #2 (Valley Drive) ($49,000)

Lift Station no. 2 is located on Valley Drive. These service pumps are exceeding their service life and are 21 years old. The life expectancy of these pumps is 17-20 years. We recommend replacing these pumps with the use of the supplier assisting with the install.

FY 26-28: Installation & Repair of Lift Station Driveways ($22,350)

Public Works proposes the replacement of the aging driveways at the lift stations over a period of four years beginning in FY 2026. Ten of the eleven lift stations have a driveway approach and are original installations. Special care is needed when removing snow and ice from the drives. The list below prioritizes the needs

of the driveways in a "worst-is-first" methodology. Cost calculations are based on current pricing of $10 per square foot.

Fiscal Years	Lift Station		Square Feet	Extended Cost
FY 25/26	Lift Station 2	Valley Drive	816	$8,400
	Lift Station 5	Haven Lane	900	$9,300
	Lift Station 8	N. Beck Road	450	$4,650
FY 26/27	Lift Station 1	Elmwood Drive	750	$7,700
	Lift Station 3	Rolling Ridge Lane	780	$8,000
	Lift Station 7	Crosswind Lane	700	$7,200
FY 27/28	Lift Station 4	Hickory Court	432	$4,450
	Lift Station 10	Emerald Lane	375	$3,860
	Lift Station 11	Woodland Trail	800	$8,250

Water Infrastructure Improvements

Stand-by Well Location Study ($40,000)

Public Works is recommending a Well Site Investigation study be performed to identify possible locations for a replacement emergency stand-by wells. Currently we use three emergency stand-by wells to produce water when CLCJAWA has a service interruption. Well no. 5 located on Independence Blvd. produces 550 GPM but is high in iron content. The iron removal system was serviced in 2024 by Tonka with recommendations of an overhaul of the system. Because of the reduced run time the iron vessel components are not being utilized as the system was designed. We propose to remove this well and construct a new well that would not require an iron removal. Any recommended location will need to be able to produce at a minimum of 550 GPM. We would like to perform the study in order to properly plan a future replacement.

FY 26: 4" Water Main Replacement Design - $85,000

As we continue to improve the water distribution system, we propose to upgrade the size of the water main from 4 inch to 6 inch along Bonner Lane, Brook Court, Cherrywood Lane, Chestnut Circle, Highland Drive, Maplewood Court, Orchard Lane, Ridge Court, and White Oak Drive. This upgrade in size will provide a higher

volume of water delivered to the residents and potentially allowing the resident to upgrade the size of their water service. Removal of the 4-inch water main and upgrading to 6 inch will provide better volume for firefighting if the need arises. For FY 25/26 we propose to have the project designed so that we are ready each year to proceed with bidding and the execution of the work. It should be noted that Bonner Lane and Highland Drive have a 4-inch water main only installed on a portion of the road. At current pricing of $300/lineal foot of water main, we propose this work to take place over a 3-year period following the listed schedule.

Falling Waters Boulevard Tower 2 Repainting Design ($80,000)

In preparation of the proposed repainting of the water tower along Falling Waters Boulevard, Public Works seeks design assistance on completing this work. Public Works has estimated the cost of the design engineering to be 10% of the estimated cost of the repainting at around $80,000.

FY 26-28: Compound Meter Replacement Program ($34,950)

In our efforts to reduce water loss and better accountability, Public Works proposes the replacement of older commercial account meters and existing compound meters located at various commercial businesses. These recommended meters for replacement were installed prior to 2014 and are as old as 2007. The new meters will allow for data logging to better assist our clients in identifying problems within their plumbing. The new compound meter is of the Fergusson T10 family using the vortex metering system. The meter will have the same functions as our current meter but will eliminate the need to track two meter readings for billing. At present, a compound meter must read a “HI” usage and a “LO” usage. The vortex meter automatically reads the water used as a single read and is equipped with data logging capabilities.

This project began in FY 25 and has two more years to complete. We propose this meter exchange to occur over the next two years with a 3% increase in materials:

Fiscal Year	Cost
FY 26/27	$36,000
FY 27/28	$37,000

Tower 1 (YMCA Road) Column Pipe Replacement ($86,670)

This project was bid in late FY 2025 and carried over as construction will begin in May 2025. In early 2020, repairs to Tower 1 were performed to the angle brackets that were leaking. At that time, Public Works determined that a full inspection of the column pipe should be performed based on concerns of the thickness of the wall of the pipe. Since that time, Public Works has come to an understanding that the entire column pipe should be replaced and would rather forgo the inspection and simply replace the pipe.

Wastewater Facility Improvements

Influent and Effluent Samplers ($24,000)

The samplers used to obtain wastewater samples are in need of replacement. There is a unit for the influent and a unit for effluent. These unit are programmable and will draw samples over a 24-hour period. The units sit in a hostile environment and must be explosion proof.

Reseal & Repave Lagoon ($65,000)

The storage lagoon at the WWTF is need of repairs. The lagoon measures 87 feet by 255 feet with a surface area of 22,185 square feet. The lagoon has multiple fractures and the seams have separated over time. These fractures and open seams allow for vegetation to grow which in turn requires staff to removes several times a year. The surface of the lagoon is not designed to support machinery so this work will need to be performed by hand.

Primary Logic Controls (PLC) Replacement ($13,000)

The Primary Logic Controls (PLC) are original with the 2012 Treatment Plant Upgrades. These controls receive and send data to each other and assist with operations of the wastewater treatment facility. There are 4 units at the treatment facility and 1 unit at the Haven Lane lift station. The current units will no longer be supported and will need to be replaced. We propose to begin phasing these out over a three (3) year span. The first stage of replacements took place in FY 25.

Pricing of $6,500/unit includes programming from an outside source to remain compatible with the SCADA System.

Fiscal Year	No. of Units	Cost
FY 25/26	2	$13,000
FY 26/27	2	$13,000

Replace SCADA Computer ($50,000)

Public Works proposes to replace the Supervisory Control and Data Acquisition (SCADA) computer and update the software that operates the system. This computer currently controls the Wastewater Treatment Facility and the water distribution system. The previously completed lift station upgrades will allow integration to the SCADA system but the programming will need to be updated to maximize these upgrades. Wonderware and Wims are maintenance and process control software that have not been updated since 2012 and is part of the proposed replacement. This project was originally budgeted for FY 25, but was deferred to complete other upgrades at the WWTF.

Misc. Equipment ($5,000)

Project Descriptions for Fiscal Years 2027-2030

Lift Station Upgrades & Improvements

FY 26-28: Installation & Repair of Lift Station Driveways ($17,250-$75,000)

Public Works proposes the replacement of the aging driveways at the lift stations over a period of four years. Ten of the eleven lift stations have a driveway approach and are original installations. Special care is needed when removing snow and ice from the drives as well as becoming eye sores for the local residents. The list below prioritizes the needs of the driveways in a "worst-is-first" methodology. Cost calculations are based on current pricing of $10 per square foot.

Fiscal Years	Lift Station	Square Feet	Extended Cost
FY 25/26	Lift Station 2	816	$8,400
	Lift Station 5	900	$9,300

	Lift Station 8	450	$4,650
FY 26/27	Lift Station 1	750	$7,700
	Lift Station 3	780	$8,000
	Lift Station 7	700	$7,200
FY 27/28	Lift Station 4	432	$4,450
	Lift Station 10	375	$3,860
	Lift Station 11	800	$8,250
	Lift Station 6	2,355	$24,250

FY 27-30: Lift Station Stand-By Generator Replacement

Currently the lift stations are equipped with stand-by generators that power the station in the event of a power outage. Consideration of replacing these generator sets and the automatic transfer switch should be considered to ensure operations during a power outage. These generator sets are original when the lift stations were upgraded to receive its own power supply. We recommend; based on age, the following replacement schedule.

Fiscal Year	Location	Installed Year	Cost
FY 26/27	Emerald Lift Station X2	1991	$110,000
FY 28/29	North Beck Lift Station	1991	$55,000
FY 30/31	Elmwood Drive Lift Station & Crosswind Lift Station	1995 & 1996	$110,000

Water Infrastructure Improvements

FY 27: Abandon Well House #4 (Sedgewood Cove) ($20,000)

We propose to abandon Well House #4 located in Sedgewood Cove. This well house was constructed in 1994 as a means to provide potable water to the subdivision if the need to isolate the area from the distribution system occurred.

This well produces only 95 gallons per minute and was built on top of an iron bed. Due to the high iron count, this well was not used as a front-line water producer but as a last use option. The last recorded use from this well was in March 2012 and then previous to that was August 2000. With the current distribution piping and the Lake Villa Interconnection as a viable backup source, the need for this well house no longer exists.

FY 27: Communications Upgrade to Well Houses ($80,000)

Similar to the upgrades performed at the sanitary lift stations in FY 24/25, communication upgrades are needed to our emergency stand-by well houses that reliably provide information to our Public Works staff, even while in offsite locations. Improved communication would allow our staff to view more reliably communicate with the main SCADA computer. This work would include the replacement of 4 PLCs, programming, and input/output cards. The recommended locations are the YMCA Road (Tower 1 & Well House 6), High Point Drive, Falling Waters Blvd. (Tower 2), and the water master PLC at the Wastewater Treatment Plant.

FY 28: 4" Water Main Replacement Construction Ph. 1 ($451,800)

As we continue to improve the water distribution system, we propose to upgrade the size of the water main from 4 inch to 6 inch along Bonner Lane, Brook Court, Cherrywood Lane, Chestnut Circle, Highland Drive, Maplewood Court, Orchard Lane, Ridge Court, and White Oak Drive. This upgrade in size will provide a higher volume of water delivered to the residents and potentially allowing the resident to upgrade the size of their water service. Removal of the 4-inch water main and upgrading to 6 inch will provide better volume for firefighting if the need arises. For FY 28 we propose to begin the first phase of water main replacement. It should be noted that Bonner Lane and Highland Drive have a 4-inch water main only installed on a portion of the road. At current pricing of $300/lineal foot of water main, we propose this work to take place over a 3-year period following the listed schedule.

FY	LOCATION	LINEAL FEET	COST

FY 25/26	Design		$85,000
FY 27/28	Bonner Lane, Highland Drive, Orchard Lane	1,506 Ft	$451,800
FY 28/29	White Oak Drive, Chestnut Circle	1,250 Ft.	$375,000
FY 29/30	Brook Court, Ridge Court, Cherrywood Lane, Maplewood Court	1,213 Ft.	$363,900

**Data is based on water main repairs dating back to 1990 only.

FY	STREET	YEAR INSTALLED	NO. OF REPAIRS	NO. OF HOMES
FY 27/28	Bonner Lane (Partial)	1965	13	3
	Highland Drive (Partial)	1965	11	12
	Orchard Lane	1965	6	7
FY 28/29	Chestnut Circle	1965	11	10
	White Oak Drive	1965	7	12
FY 29/30	Brook Court	1965	6	3
	Cherrywood Lane	1965	6	10
	Maplewood Court	1965	5	6
	Ridge Court	1965	2	5

FY 28: Tower 2 (Falling Waters Blvd.) Painting ($800,000)

Wastewater Facility Improvements

CIP - Water & Wastewater

CIP - Street Improvements

Overview

The Village consists of 94.3 lane miles of streets and rights of way. Following a pavement management assessment of Village streets in 2022 which rated the Village's road network in the "poor" category, the Village made a larger commitment to invest in road infrastructure by creating a six-year road resurfacing program. This program has allowed the Village to almost double the number of road miles treated during the biennial resurfacing schedule while increasing the overall pavement condition index (PCI) score of the overall network. The majority of the projects outlined below reaffirm the Village's commitment to the biennial resurfacing schedule. Other project funding for street improvements account for large Village infrastructure projects and for the Village's contribution to state and county road projects. Projects in this category are funded primarily by the community capital fund. The Motor Fuel Tax and Garbage fund also provides funding for street improvements on a biennial schedule.

Street Improvements Recommended Projects					
Projects	FY 2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Road Resurfacing Program	$100,000	$130,000	$672,500	$100,000	$100,000
Village Match for County/ State Road Projects	$365,355			$101,269	
Lake Shore Drive Reconstruction & Engineering	$1,279,898		$1,246,530		
Misc. Street Improvements	$12,500	$10,000	$10,000	$10,000	$10,000
Subtotal	**$1,757,753**	***$140,000***	***$1,929,030***	***$211,269***	***$110,000***

Project Descriptions for Fiscal Year 2025-2026

Road Resurfacing Program

Lake Shore Drive Reconstruction and Engineering

Lake Shore Drive Reconstruction FAU Match ($1,279,898)

Based on the most recent estimates, the combined cost of construction and engineering for this project is approximately $5,885,000. Due to limits on Federal participation on these projects, Federal support extends to $3,652,000 of total expenses. The Village is tasked with covering the gap in funding totaling $2,233,000. With MFT contributing $953,102, the Community Capital Fund is responsible for the remainder - $1,279,898.

Village Match for County/ State Road Projects

Route 45 Contribution ($9,585)

Route 132 Contribution ($355,770)

Misc. Street Improvements

Village entry Sign Replacement ($12,500)

The Village has not replaced our entryway signs along Grass Lake Road at US 45 since the completion of the Millburn Bypass Project. The cost contemplated would replace signage at US 45 and Haven Lane (Forest Trails) and Grass Lake Road and southbound US 45.

Project Descriptions for Fiscal Years 2027-2030

Pavement Management Assessment

FY 28: Pavement Management Assessment ($47,500)

Road Resurfacing Program

FY 26-29: Pavement Patching ($100,000)

FY 27: 2026 Road Program Design Engineering ($30,000)

FY 27: 2026 Road Resurfacing Program ($1,150,000)

Includes contributions from Motor Fuel Tax (MFT) and Garbage Funds. Outside of design expenses, no additional contributions are made to the road resurfacing program this year.

FY 28: 2027 Road Resurfacing Program Contribution ($525,000)

CIP - Street Improvements

Village Match for County/ State Road Projects

FY 29: US 45 from Rt. 173 to Rt. 132 Expansion ($101,269)

Lake Shore Drive Reconstruction and Engineering

FY 27: Phase II Construction and Engineering ($1,246,530)
Should the second phase of the Lake Shore Drive et al Road Reconstruction Project is awarded the Village will need to have matching funds identified. This match amount assumes a project cost of $5.5M.

Misc. Street Improvements ($10,000)

CIP - Village Facilities & Equipment

Overview

The Village is responsible for numerous municipal facilities that include the Village Hall, the Public Safety Building, and the Public Works Garage. In addition to the Village's operational facilities, the Village also maintains the Veteran's Memorial which was constructed in 2006. Funding within this category aim to improve the functionality of existing facilities and provide preventative maintenance to prolong the life of Village facilities. Other projects address operational equipment needs through the means of replacement, maintenance, or purchasing new equipment. Projects in this category are funded by the Community Capital Fund.

Village Facilities & Equipment Recommended Projects					
Projects	FY 2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Municipal Complex Improvements	$45,000	$750,000			
Public Works Facilities Improvements	$56,500	$450,000			
Technology Replacement & Improvements	$80,000				
Misc. Equipment/ Projects	$25,000	$12,000	$12,000	$12,000	$12,000
Subtotal	***$206,500***	***$1,212,000***	***$12,000***	***$12,000***	***$12,000***

Project Descriptions for Fiscal Year 2025-2026

Municipal Complex Improvements

Municipal Complex Space Needs Study ($45,000)

An identified goal included within the Village's strategic plan is to investigate the potential redevelopment of the Village's municipal campus. One component of that goal is to evaluate the possibility of a new municipal building which could include Administration, Police, and a space for the Lake Villa Fire Protection District. In order to hone in on the actual area needed for each operation, the FY 2026 Capital Improvement Plan budgets funds to conduct a space needs study and determine a potential budget for the project.

CIP - Village Facilities & Equipment

Public Works Facilities Improvements

Salt Barn Door Replacement ($23,000)

The salt dome located has doors that do not close properly. The high corrosiveness of the salt stored inside the dome has been a contributing factor. These doors are original and have been worked on in 2014 and 2018. We propose to replace the barn door style with a design that allows for sections that can be removed as needed. It is required that during non-snow operations that all salt storage units remain closed to meet stormwater requirements. At present we are no longer able to close the doors due to the track system above and the door frame broken.

10K Salt Brine Tank and Associated Equipment ($18,500)

The proposed system will increase Public Works' storage of salt brine at the Operations Building. Since the implementation of our liquification program, we have steadily increased the frequency of the application of our material.

Heater for Centrifuge ($8,000)

The heater that services the Centrifuge building has decreased in supplied heat over the winter. This unit provides heat in a 1,500 square foot open area that houses the sludge processing equipment. Cooler temps can reduce the centrifuge's efficiency and result in higher electrical usage. This unit is 13 years old and was part of the 2011 wastewater plant upgrade.

AC Unit Operations Building ($4,500)

The Operations Building utilizes 3 independent AC units for cooling in the summer. We have replaced the units for the laboratory and the computer room in 2023. The 5-ton unit that cools the breakroom is now 20 years old and has seen a decrease in functionality. We propose to replace this unit in the upcoming fiscal year.

Engineering Assistance for Storage Needs ($10,000)

In order to meet current and future needs to store equipment and materials, we seek to survey a site at the Grass Lake Road facility. We will define space needs to store gravel, top soils, salt, as well as ensuring all vehicles and equipment have a space that is dry and out of the elements. The work will include clean construction or demolition debris, testing work, and soil borings. After agreeing with size and use

parameters, we will use the assistance of the engineers to provide bidding assistance.

Technology Replacement & Improvements

BS&A Transition to Cloud ($80,000)

Staff recommends upgrading BS&A, the Village's ERP software for finance, utility billing, and building department functions, from the .NET version to the cloud-based version. The current .NET version is outdated and lacks some of the modern features available in the cloud platform.

The BS&A cloud version offers a more user-friendly experience, allowing staff to access all software modules simultaneously through a web browser. This upgrade enhances accessibility, as staff can securely access the system from any location with an internet connection. Additionally, transitioning to the cloud will improve data security and reduce hardware costs by eliminating the need for the Village to host an SQL server. Storage costs will also decrease since data will no longer be housed on Village servers.

The cost also includes adding the BS&A Online Building Department module, allowing residents to submit permit applications through an online portal. Applications will be automatically imported into BS&A, improving efficiency for staff who currently manually enter permit information into our system. Residents will also have the option to pay for building permits online, a service not currently available.

Misc. Equipment/ Projects

Broom Attachment for Skid Steer ($8,000)

We would like to add a broom attachment for the skid steer to be used in clean-up from excavations and projects. The broom would be used across all departments and will expedite the clean-up process. The broom can also be dispatched to clean intersections of gravel or debris when needed. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

Case Front End Loader Fork Attachment ($13,500)

In lieu of purchasing of dedicated forklift, we propose the addition of a quick release fork attachment to be placed on the front-end loader. The forks would be used to move palletized items around at the WWTF and Village Hall, off load chemical deliveries, and for adding/removing of the spreaders on the dump trucks. The cost will be shared 40% Streets, 40% Sewer, and 20% Water.

Equipment Contingency ($3,500)

Project Descriptions for Fiscal Years 2027-2030

Municipal Complex Improvements

FY 27: Municipal Complex Design ($750,000)

Public Works Facilities Improvements

FY 27 Public Works Storage Facility ($450,000)

Based on the engineer's recommendation, we propose the construction of a storage facility. Actual size and location will be determined based on current and future needs. The storage facility will be used to house equipment and materials removing them from the outside elements.

Misc. Equipment/ Projects

FY 27-30: Misc. Equipment/Projects ($12,000)

CIP - Green/Sustainability Improvements

Overview

For years, the Village has continued to offer sustainability initiatives and programs including textile recycling and 50/50 programs to residents. The Village has also implemented greener practices in our operations by switching to LED lighting, implementing a tree replacement program, and investing in pedestrian facilities. The projects identified within this category further the Village's commitment towards implementing sustainable and green practices. Projects in this category are funded by the Community Capital Fund.

Green/Sustainability Recommended Projects					
Projects	FY 2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Pedestrian Improvements	$55,000	$55,000	$55,000	$55,000	$55,000
Forestry	$15,000	$15,000	$15,000	$15,000	$15,000
Stormwater Management Projects	$103,000	$106,090	$109,273	$112,551	$115,927
Subtotal	***$173,000***	***$176,090***	***$179,273***	***$182,551***	***$185,927***

Project Descriptions for Fiscal Year 2025-2026

Sidewalk Improvements

FY 26 Replacements ($55,000)

Over the past 4 years, we have seen a steady increase in costs to perform curb and sidewalk replacement. We programmed $52,000 for FY 24/25 which was increased from $35,000 the previous year. Due to the increase in pricing, we have been completing fewer repairs. Recently, we received notification that the anticipated pricing for 2025 will increase by 3.5%. This appears to be a standard from companies that perform this type of work. Public Works recommends increasing the programmed amount for FY 25/26 from $45,000 to $55,000 that will cover approximately 1,000 lineal feet of curb and 2,000 square feet of sidewalk.

Forestry

FY 26 Service and Replacement ($15,000)

CIP - Green/Sustainability Improvements

Stormwater Management Projects

FY 26 Projects ($103,000)

In continuation of the storm water projects and the 50/50 culvert replacement program, we propose to continue funding to complete additional projects on the Storm Management Repair list. Engineering $10,000, 50/50 culvert replacements $10,000 Storm improvements $60,000. A major repair considered in FY 2026 and carried over from FY 2025 is the repair of the Rose Tree Lane outfall which encroaches into McDonalds Woods Forest Preserves. The Village and Lake County Forest Preserve District are jointly applying for grant funds through the Lake County Stormwater Management Commission to cover the costs of designing and constructing this improvement. The estimated match of both parties is approximately $50,000.

Project Descriptions for Fiscal Years 2027-2030

Sidewalk Improvements

FY 27-30 Replacements ($45,000)

Forestry

FY 27-30 Tree Replacement Program ($15,000)

Stormwater Management Programs

FY 27-30 Projects ($50,000)

CIP - Vehicle & Major Equipment Replacements

Overview

The Vehicle Replacement provides for the replacement of vehicles and major equipment for the Police and Public Works departments. Vehicles and major equipment are slotted for their replacement based on their estimated useful lifespan and incurred maintenance costs. All vehicles and major equipment replacements are funded by the Vehicle Replacement fund, which receives funding from the Street Maintenance, Water/Sewer Operating, and Police Department funds. The Village's Fleet consists of vehicles and equipment from both the Police Department and Public Works.

Police Department:

- 8 police vehicles

Public Works:

- 2 Public Works sport utility vehicles
- 4 Public Works pick-up trucks
- 4 – 2 yard dump trucks
- 6 – 5 yard dump trucks – 10 yard dump truck
- Backhoe, Jetter, Loader, Vactor, Roller, Trash Pump, Branch Chipper, Hot Asphalt Box

Vehicle & Major Equipment Replacement Recommended Projects

Projects	FY 2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Public Works Vehicles	$233,466	$108,243	$303,622	$112,616	$443,967
Police Vehicles	$0	$168,710	$227,288	$0	$0
Subtotal	***$233,466***	***$276,953***	***$530,911***	***$152,884***	***$443,967***

Project Descriptions for Fiscal Year 2025-2026

Public Works Vehicles

FY26 Replacements ($233,466)

Public Works was authorized to execute the purchase of a replacement 5-Ton dump truck, in accordance with the Village's replacement schedule. This vehicle is expected to be constructed and received within the FY 2026 Budget window.

CIP - Vehicle & Major Equipment Replacements

Police Vehicles

FY26 Replacements ($0)

Following our replacement schedule, no squad cars are eligible for replacement in FY 2026.

Funding Summary

Capital Improvement Plan: FY 2025 - 2026 Programming Summary

Total	Recommended Fiscal Year 2025-2026 Capital Improvements	CIP Objectives
$175,000	**General Government**	
$175,000	Economic Development & Incentives	7
$612,770	**Water & Wastewater Improvements**	
$121,150	Lift Stations Upgrades & Improvements	1 & 2
$326,620	Water Infrastructure Improvements	1
$160,000	Wastewater Treatment Facility Upgrades	1 & 2
$5,000	Misc. Equipment	1
$1,757,753	**Street Improvements**	
$100,000	Road Resurfacing Program	1 & 2
$365,355	Village Match for County/ State Road Projects	1 & 4
$1,279,898	Lake Shore Drive Reconstruction & Engineering	1 & 3
$12,500	Misc. Street Improvements	1
$206,500	**Village Facilities & Equipment**	
$45,000	Municipal Complex Improvements	1
$56,500	Public Works Facilities Improvements	1
$80,000	Technology Replacement & Improvements	2, 5, & 6
$25,000	Misc. Equipment/Projects	5
$173,000	**Green/Sustainability Improvements**	
$55,000	Pedestrian Improvements	7 & 3
$15,000	Forestry	7 & 3
$103,000	Stormwater Management Projects	1
$233,466	**Vehicle & Major Equipment Replacements**	
$233,466	Public Works: Vehicle Replacements	1
$0	Police: Vehicle Replacements	1
$3,158,489	**TOTAL FISCAL YEAR 2025-2026 IMPROVEMENTS**	

Funding Summary

Capital Improvement Plan Funding Summary

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

I. Community Capital Fund

The Community Capital Fund typically funds storm water improvements, bike path and sidewalk improvements, municipal facility improvements, a portion of road improvements, computer equipment, and other miscellaneous improvements as determined by the Village Board. Regularly Yearly revenue sources and a five-year outline of project expenses are outlined below. In addition to the Community Capital Funds regular revenue, the fund receives a transfer of any available dollars in excess of the General Fund Target Balance at the end of each fiscal year.

Community Capital Fund Revenue
5-Year Regular Revenue Projection
FY 25/26 - 29/30

Revenue	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Transportation Facility Fees	$ 280,000	$ 280,000	$ 280,000	$ 280,000	$ 280,000
Public Facility Donation	$ 110,000	$ 65,000	$ 35,000	$ 25,000	$ 10,000
Cell Tower Lease Fees	$ -	$ -	$ -	$ -	$ -
Income Tax	$ 233,215	$ 241,882	$ 250,549	$ 259,217	$ 267,884
Sales Tax	$ 312,750	$ 220,162	$ 226,767	$ 233,570	$ 240,577
Video Gaming Proceeds	$ 130,000	$ 115,000	$ 120,000	$ 120,000	$ 120,000
Interest	$ -	$ -	$ -	$ -	$ -
Total Community Capital Revenue	**$ 1,065,965**	**$ 922,044**	**$ 912,316**	**$ 917,787**	**$ 918,461**

Funding Summary

Community Capital Fund
5-Year Projection
FY 25/26 - 29/30

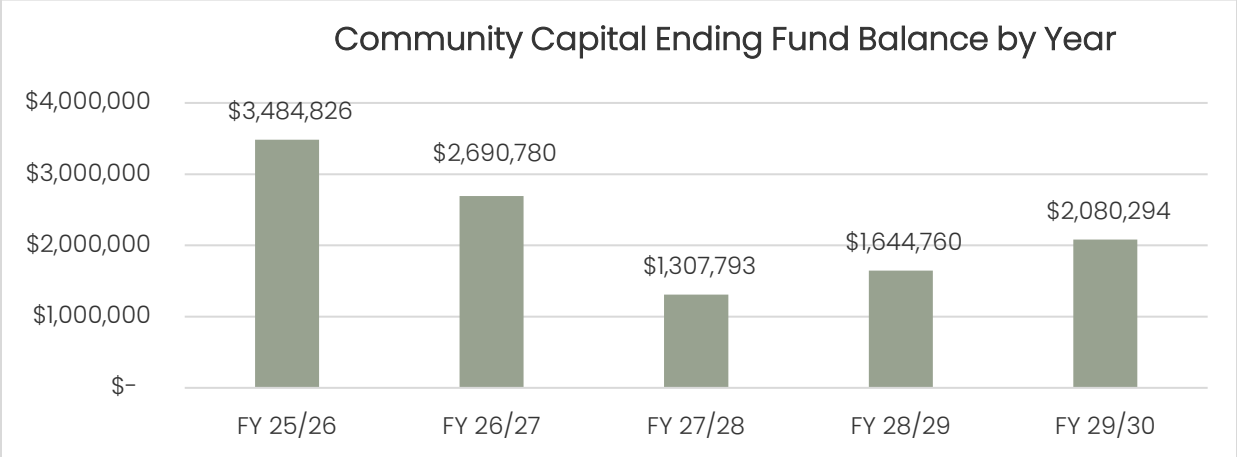
Cash Balance 2/28/25	$ 4,261,114

	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Revenue*	$ 1,065,965	$ 922,044	$ 912,316	$ 917,787	$ 918,461
Transfer From General Fund (Est.)	$ 470,000	$ -	$ -	$ -	$ -
	$ 1,535,965	$ 922,044	$ 912,316	$ 917,787	$ 918,461

Expenses

Community Capital Fund Recommended Projects						
General Government	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**5 Year Total**
Community Survey	$ -	$ 13,000	$ -	$ -	$ -	$ 13,000
						$ -
Economic Development & Incentives	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 700,000
TOTAL FUNDING	**$ 175,000**	**$ 188,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 713,000**
Street Improvements	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**5 Year Total**
Road Resurfacing Program	$ 465,355	$ 130,000	$ 672,500	$ 201,269	$ 100,000	$ 1,569,124
Lake Shore Drive Project Reconstruction & Engineering	$ 1,279,898	$ -	$ 1,246,530	$ -	$ -	$ 2,526,428
Misc. Street Improvements	$ 12,500	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 52,500
TOTAL FUNDING	**$ 1,757,753**	**$ 140,000**	**$ 1,929,030**	**$ 211,269**	**$ 110,000**	**$ 4,148,052**
Village Facilities & Equipment	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**5 Year Total**
Municipal Complex Improvements	$ 45,000	$ 750,000	$ -	$ -	$ -	$ 795,000
Public Works Facilities Improvements	$ 56,500	$ 450,000	$ -	$ -	$ -	$ 506,500
Technology Replacement & Improvements	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
Misc. Equipment/Projects	$ 25,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 73,000
TOTAL FUNDING	**$ 206,500**	**$ 1,212,000**	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ 1,454,500**
Green/ Sustainability Improvements	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**5 Year Total**
Pedestrian Improvements	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 275,000
Forestry	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
Stormwater Management Projects	$ 103,000	$ 106,090	$ 109,273	$ 112,551	$ 115,927	$ 546,841
TOTAL FUNDING	**$ 173,000**	**$ 176,090**	**$ 179,273**	**$ 182,551**	**$ 185,927**	**$ 896,841**
TOTAL COMMUNITY CAPITAL FUNDING	**$ 2,312,253**	**$ 1,716,090**	**$ 2,295,303**	**$ 580,820**	**$ 482,927**	**$ 7,212,393**

Available Dollars	$ 3,484,826	$ 2,690,780	$ 1,307,793	$ 1,644,760	$ 2,080,294



Funding Summary

II. Water/Sewer Capital Fund

The Water/Sewer Capital Fund typically funds water and wastewater improvements/ replacements including watermains, lift stations, pump stations, debt obligations, etc. The Water/Sewer Capital Fund receives yearly revenue from tap on fees and interest.

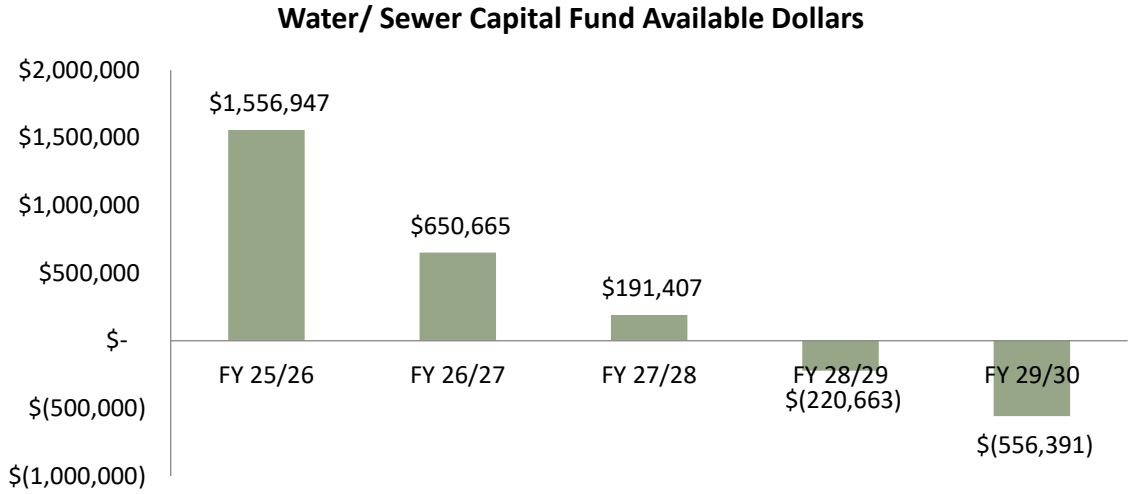
Water & Sewer Capital Fund
5-Year Projection
FY 25/26 - 29/30

Cash Balance 2/28/25 $ 1,689,825

	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Regular Revenue*	$ 299,892	$ 180,618	$ 106,102	$ 77,930	$ 33,172
Transfer From Utility Fund (Operating)	$ 180,000		$ -	$ -	$ -
Total Revenues	$ 479,892	$ 180,618	$ 106,102	$ 77,930	$ 33,172

Water/ Sewer Capital Fund Recommended Projects						
Water & Wastewater Improvements	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	5 Year Total
ARPA- Water Main Replacement- Lake Shore Drive	$ -	$ -	$ -	$ -		$ -
Lift Stations Upgrades & Improvements	$ 121,150	$ 132,900	$ 71,560	$ 110,000	$ -	$ 435,610
Water Infrastructure Improvements	$ 326,620	$ 936,000	$ 488,800	$ 375,000	$ 363,900	$ 2,490,320
Wastewater Treatment Facility Upgrades	$ 160,000	$ 13,000	$ -	$ -	$ -	$ 173,000
Misc. Equipment	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
PROJECT EXPENSE	**$ 612,770**	**$ 1,086,900**	**$ 565,360**	**$ 490,000**	**$ 368,900**	**$ 3,123,930**
Debt Obligations	$ -	$ -	$ -	$ -		$ -

TOTAL WATER/SEWER CAPITAL EXPENSE	**$ 612,770**	**$ 1,086,900**	**$ 565,360**	**$ 490,000**	**$ 368,900**	**$ 3,123,930**
Available Dollars	$ 1,556,947	$ 650,665	$ 191,407	$ (220,663)	$ (556,391)	



III. Motor Fuel Tax Fund

The Motor Fuel Tax Fund provides revenue for various street maintenance activities including road salt, asphalt, and de-icing materials. Along with funding maintenance on Village streets, the Motor Fuel Tax Fund provides revenue for resurfacing a portion of Village roads on a biennial schedule. Fiscal Year 2025-2026 will not be a resurfacing year that will utilize MFT funds.

Revenue	
Motor Fuel Tax	$634,084
Interest	$6,794
Capital Expenses	
Road Resurfacing	$0
Non-Capital Expenses	
Asphalt Products	$13,750
De-Icing Material	$89,010
Snow Emergency	$1,000

IV. Vehicle Replacement Fund

The Vehicle Replacement Fund provides funds for the replacement of all Village fleet and major equipment through a combination of contributions from Street Maintenance, Water/Sewer Operating Funds, and the Police Department. This fund is a result of a combination of the previously separated replacement funds for Public Works and the Police Department into a single fund for all fleet. The resulting cash balance increase strengthens the position of the fund and reduces overall contributions. Village forecasting provides a 20-year projection of the fund including annual replacement costs and replacement frequency.

Estimated Fund Beginning Balance	$421,296
Revenue	
Fund Contributions -	Street Maintenance - $81,000 Water/Sewer - $81,000 Police Department - $81,000
Expenses	
Public Works Vehicle Replacements -	5-Ton dump truck - $233,466
Police Department Vehicle Replacements -	No Replacements Scheduled

Appendix A

Active Lift Station and Well House List

SANITARY STATIONS			
ASSET NAME	**ADDRESS**	**CONTENTS**	**SERVICE LOAD**
Lift Station 1	1910 ELMWOOD DRIVE	Sanitary Lift Station w/ 2 - Flygt 8" NP-3153.095 Pumps and a stand-by generator	Services a portion of the Main Body, gravity fed from Lift Station no. 3 and no. 4, Force Main gravity feeds to the WWTP
Lift Station 2	227 VALLEY DRIVE	Sanitary Lift Station w/ 2 - 6" Flygt CP3153.091-0410 Pumps and a stand-by generator	Services a portion of the Main Body, Force Main gravity feeds to the WWTP
Lift Station 3	2216 ROLLING RIDGE LANE	Sanitary Lift Station w/ 2 - 4" Flygt CP3153.091-0410 Pumps and a stand-by generator	Services a portion of the Main Body, Force Main gravity feeds to Lift Station no. 1
Lift Station 4	205 HICKORY DRIVE	Sanitary Lift Station w/ 2 - 3" Flygt CP3085.092 Pumps and a stand-by generator	Services a portion of the Main Body, Force Main gravity feeds to Lift Station no. 1
Lift Station 5	3135 HAVEN LANE	Sanitary Lift Station w/ 3 - 6" Flygt 3153.095 Pumps and a stand-by generator	Services Forest Trails, Country Place North and South, Farmington Green, Harvest Hills, Falling Waters, Heritage Park, South East
Lift Station 6	1136 GRAND AVENUE	Sanitary Lift Station w/ 2 8" NP-3153.095 Pumps and a stand-by generator	Services Sedgewood Cove and Victory Lakes, discharges to gravity feed line to WWTP
Lift Station 7	618 CROSSWIND LANE	Sanitary Lift Station w/ 2 - 4" Hydromatic S4M1000M3-4 Pumps and a stand-by generator	Services homes in Emerald Shores, Force Main gravity feeds to WWTP
Lift Station 8	660 BECK ROAD	Sanitary Lift Station w/ 2 - 1 1/4" Barnes SGVF2032L Pumps and a stand-by generator	Services portion of Americana Heights, gravity feed to WWTP
Lift Station 9	2585 EMERALD LANE	Sanitary Lift Station w/ 2 - 3" Hydromatic S4N300M3-4 Pumps and a stand-by generator	Service flow from Lift Station 9,half of Emerald Ridge, Force Main gravity feeds to Lift Station no. 2
Lift Station 10	2455 EMERALD LANE	Sanitary Lift Station w/ 2 - 3" Hydromatic S4N300M3-4 Pumps and a stand-by generator	Services back half of Emerald Ridge, Force Main gravity feeds to Lift Station no. 9
Lift Station 11	401 WOODLAND TRAIL	Sanitary Lift Station w/ 2 - 2" Hydromatic SEGA.A15.20 Pumps and a stand-by generator	Services Woodland Trail only, Force Main gravity feeds to WWTP

WATER ASSETS			
ASSET NAME	**ADDRESS**	**CONTENTS**	**SERVICE LOAD**
TOWER 1	1480 YMCA ROAD	750K Water Tower	
TOWER 2	2901 FALLING WATERS BLVD.	500K Water Tower	
RESERVOIR	2901 FALLING WATERS BLVD.	1MG At Ground Storage Facility	
WELL HOUSE 1	76 HAWTHORNE DRIVE	Houses equipment for emergency siren, no additional equipment used for water distribution system	
WELL HOUSE 2	2430 HIGHPOINT DRIVE	Stand-By Well for Ground Water w/ 2 - 500 GPM Flygt Pumps	
WELL HOUSE 4	334 CROOKED LAKE LANE	Stand-By Well for Ground Water w/ 2 - 90 GPM Flygt Pumps	
WELL HOUSE 5	610 INDEPENDENCE BLVD.	Stand-By Well for Ground Water w/ 2 - 500 GPM Flygt Pumps	
WELL HOUSE 6	1480 YMCA ROAD	Stand-By Well for Ground Water w/ 2 - 500 GPM Flygt Pumps	

Debt Obligations

Below is a summary of debt payments in the FY 25/26 Budget and when they expire.

Title	Amount	Fund	Expires	Purpose
2010 IEPA	$44,364	W/S Operating	2030/31	Grand Ave Phase II
2011 Sanitary District	$125,000	W/S Operating	2032/33	WWTF Phase II
2016 IEPA 026	$404,995	W/S Operating	2035/36	Lake Michigan Improvements
2016 IEPA 027	$667,667	W/S Operating	2036/37	Lake Michigan Improvements