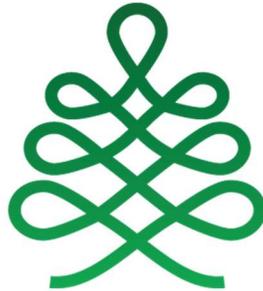


**Village of Flossmoor
Annual Operating Budget**



FLOSSMOOR

Welcoming. Beautiful. Connected.

**Fiscal Year
2023 - 2024**

VILLAGE OF FLOSSMOOR, ILLINOIS

ANNUAL OPERATING BUDGET FISCAL YEAR 23-24

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Village of Flossmoor

2800 Flossmoor Road
Flossmoor, Illinois 60422
Phone: 708.798.2300
TDD: 708.647.0179
Fax: 708.798.4016
www.flossmoor.org

Mayor

Michelle I. Nelson

Trustees

Joni Bradley-Scott
Gary Daggett
Brian Driscoll
Rosalind Henderson Mustafa
George Lofton
James Mitros

Village Clerk

Gina A. LoGalbo

Village Manager

Bridget A. Wachtel

May 1, 2023

Honorable Mayor and Board of Trustees
Village of Flossmoor, Illinois

We are very pleased to present the annual budget for the Village of Flossmoor for the fiscal year beginning May 1, 2023 and ending April 30, 2024. This document represents the collaborative efforts of the management staff and the Village Board to produce a financial plan and work program for Fiscal Year 2024. The Village of Flossmoor's annual operating budget serves as the primary planning and financial tool to accomplish the many objectives, policies and programs set by the Village Board within the context of the following vision:

Residents choose Flossmoor for beautiful homes and neighborhoods, for good schools and easy access to Chicago, for a diverse and inclusive community in a family-friendly small town.

The quality of life in Flossmoor is supported by a fiscally responsible Village government that delivers first-class services, improves infrastructure, assures public safety and attracts homeowners and businesses.

First adopted in 2017, this vision was confirmed during a strategic planning process held in the summer of 2021 with the Board and executive staff. Using input from community members, staff and the Board, the Village agreed to five strategic priorities in the strategic plan adopted in 2022. Our organization's objectives have been centered on these target areas. Those priorities are as follows:

1. **FINANCES & SERVICES:** Continue financial planning and develop greater revenue to support delivery of top-notch core services through a balanced budget.
2. **INFRASTRUCTURE & HOUSING:** Increase property values by improving the Village infrastructure, beautifying the community, and assuring a high-quality housing stock.
3. **ECONOMIC DEVELOPMENT & BUSINESS RETENTION:** Engage in an economic development program for added tax revenue and to attract and retain businesses that meet residents' needs.
4. **INCLUSIVITY:** Foster a united and engaged community by a commitment to inclusion through fair and impartial opportunity and access.
5. **STAFF:** Promote excellence in service delivery.

Each year, as we begin the budget process, we pause to consider our accomplishments over the past year. We continue to be proud of our successes. This document reports those successes to the community so that all can understand how our tax dollars have been effectively and responsibly used to serve our residents.

FISCAL YEAR 2023 ACHIEVEMENTS

Fiscal Year 2023 was another successful year for the Village of Flossmoor, filled with growth and development as well as progress. April 2023 was a local election in which all three incumbents and the Village Clerk were re-elected. Subsequently, the “new” board was familiar, and the transition was seamless. The Village has historically utilized sound financial planning, which has allowed a healthy fund balance to grow for rainy days, special projects and capital improvements. As a non-home rule community with a large dependence on property tax, experiencing the pressure of property tax caps, rising labor and operational costs that culminated in a 40-year record high inflation and supply chain delays, and declining or stagnant revenues dependent upon market conditions not to mention the “state” of the State of Illinois, the condition of our fund balances is a constant concern for the Village.

On-going financial analyses, such as mid-year financial reviews and five-year projection studies, have been instrumental in formulating short-term and long-term plans to mitigate any financial instability. Specific actions that the Village has taken over the last several years include the following: the deferral of Finance and Facilities Plan capital projects which would be financed with General Fund monies; the minimization of additional funding for new projects or programs; the adoption of new revenue opportunities and fee adjustments including an update to the police ticket fines, equipment violation fines, and property maintenance fines; property tax and sales tax referenda, the adoption of an administrative tow fee and an administrative adjudication system; the adoption of a stormwater utility fee and local MFT; increased ambulance fees; and various fee and fine increases. “Finances and services” continue to be a top priority in our strategic plan, and the Board’s diligent review and response to changing fiscal conditions support this strategy. The Village was most recently challenged and successfully responded to the period of instability with the COVID-19 pandemic in both Fiscal Years 2021 and 2022. Those challenges have evolved to now include increased operating costs due to record inflation, staffing challenges, and delays in the supply chain. However, a significant positive outcome in this post-COVID-19 environment is the temporary federal financial assistance through the American Rescue Plan Act (ARPA), and other competitive federal and state grants to support capital infrastructure and community development, which the reader will note has helped the Village advance major infrastructure developments.

Both as part of the last two strategic planning processes and even as recently as contingency planning on the pandemic, the Board is committed to our high-quality services and agreed that reducing services is a “last resort.” Over the years, they have charged staff with exploring creative and innovative solutions to maintain our services and either hold or reduce costs, including but not limited to sharing services, outsourcing, or in some cases bringing services in-house depending upon the cost. With limited opportunity for additional development, the pursuit and approval of new business and development is another key component of our future financial success.

The community should feel confident that their local tax dollars are well managed and that the Village Board is appropriately responding to the observed financial trends. In fact, the Village’s sound financial practices and policies have been praised by Standard & Poor’s (S&P), a bond rating agency. In 2009, S&P upgraded the Village’s bond rating from AA to AA+, with “strong financial operations” cited as one of the four major strengths of the Village. The Village’s bond rating upgrade itself accounted for nearly \$80,000 of the \$265,000 savings associated with the 2009 Advance G.O. Refunding Bond Issue. These savings did not impact the Village budget but rather positively impacted property taxpayers and were reflected in tax bills. The Village has been re-rated four times since 2012; rating reviews corresponded to the General Obligation Bonds to support the Water Main Improvement Program, the 2017 refunding of the Library Bonds, which saved taxpayers approximately \$80,000 over the remainder of the life of the bonds, and in 2021 in conjunction with the General Obligation Bonds to support street resurfacing, sidewalk replacement and stormwater improvements to the Flossmoor Road viaduct as well as the 2021 G.O. Refunding Bonds which saved taxpayers approximately \$174,000 over the remainder of the bonds. In each of those ratings, S&P confirmed the Village’s AA+ rating.

A combination of all these actions described above has resulted in some effective short-term measures to maintain our financial stability. As always, staff continues to present the annual budget in a highly conservative manner with a critical eye on expenditures and revenues to ensure our financial reserves remain strong and our ability to deliver current services remains intact.

Planning and Economic Development

Much of our efforts in recent years have been focused on Southwest Flossmoor, with the primary focus on highway-oriented retail along the Vollmer Road frontage. Staff has worked diligently to recruit developers and retailers for the Village. Despite a poor economy at the time, the Village experienced one of its largest developments in the Village's history, a 192,940 sq. ft. Meijer store and gas station/convenience store that opened in 2016. The development also has five outlots for additional retail uses, and development has occurred on two of them with a Buona Restaurant and the multi-tenant building anchored by Starbucks Restaurant and AT&T. Southwest Flossmoor is now anchored by a thriving Dunkin Donuts at the corner of Central Park and Vollmer Road. This past year, The Original Rainbow Cone was approved for an ice cream shop with a drive-thru adjacent to the Buona Restaurant. Construction is anticipated in the summer of 2023. The Village continued to meet with potential developers for the rest of the buildable property in this area and closed the year by contracting with The Retail Coach to analyze Flossmoor's retail market, determine retail opportunities, and identify and actively recruit retailers and developers.

East of Southwest Flossmoor at Governors Highway and 196th Street, the Village annexed 19810-12 Governors Highway and approved the construction of a 14-suite hospice and palliative care facility. Construction began this spring. The Village continues to pursue vacant, tax-delinquent property for commercial development or stormwater management through the Cook County No Cash Bid Program. With COVID delays, the Village just completed the acquisition from the 2019 No Cash Bid Program to acquire 6 parcels between Sunrise Nursing Home and Center for Dental Excellence. The Village is also pursuing several properties throughout the Village in the 2021 No Cash Bid sale.

Downtown Flossmoor is anchored by three thriving restaurants and a mixture of retail and professional services. Even post-pandemic, the downtown is thriving and at full capacity. The Village has also been in discussions with three developers on the Flossmoor Road property for a mixed-use project and hopes to see a project come to fruition in the near future. In an effort to incentivize development, in February 2023, the Village established a Downtown TIF based on the property conditions and the chronic flooding that occurs in this area.

Following a vacancy rate of approximately 50% between retail and the professional services building, Flossmoor Commons is under new ownership and is finally experiencing a positive turnaround. In addition to the new businesses who chose Flossmoor Commons as home this past year and a half, the Village welcomed Karyn's Kitchen, a plant-based restaurant with dine-in and carryout.

Also, this past year, the properties located at the northeast corner of Dixie Highway and Vollmer Road have been rezoned to B-2 Community Business District in an effort to encourage reuse or redevelopment. In this same geographic area, staff and the Village Attorney have also been working with the remaining owners of 1835 Dixie Highway to respond to abandoned office condos that are hindering the success of this office building. This situation is legally challenging for the remaining owners, requiring the Village to step in and help.

Building permits, land use and zoning reviews continue to be a large part of the daily activities in the department, with 351 zoning reviews for residential and commercial projects, including fences, decks, patios, driveways and other accessory structures or uses.

The Village will continue to seek potential developers for southwest Flossmoor, downtown Flossmoor as well as the Governors/Kedzie triangle. With the acquisition of the 6 parcels between Sunrise Nursing Home and the Center for Dental Excellence through the No Cash Bid program as well as the acquisition of the former Sunnycrest Nursery property, the Village will seek to market these properties for appropriate developments. In addition to the quality of life amenities that these types of development will bring to our community, it will also financially impact the Village with significant property and sales tax revenue.

Public Works Department

A project that has risen to the forefront of our priorities in the last several years is the Village's water supply. In 2021, the Village Board entered into a contract with the Village of Homewood to receive City of Hammond water via the City of Chicago Heights and the Village of Homewood. Following Homewood's

construction of a new water main to connect to the new supply, the physical switching of the supply occurred during 2022. The transition of the water supply was smooth, and both villages met the deadline of December 2022 well in advance of the termination of the Harvey contract. Next, the Village will focus on a series of projects over the next three years focused on the Village's system improvements, including upgrading the Village's SCADA system, improvements to the Sterling Pump Station and Vollmer Reservoir, and the demolition of the Sterling Water Tower.

As a result of water main replacement in 2013 and 2014 and fixing a leak in the Vollmer Road Reservoir, pumpage significantly decreased and the correlating financial impact to the Water and Sewer fund had a positive benefit. Poor performing water main is one concern, while poor performing meters is another concern. An additional effort to improve the water main system performance was the replacement of large meters throughout the community. Technology has advanced, and we replaced large meters with ones that are better able to capture low-flow reads, thereby improving our billing and subsequently increasing our revenue. Following all of that work, the Village's billed-to-purchased ratio climbed to 83% (up from 59%) and has unfortunately been dwindling down ever since and was at 76% in calendar year 2022. This poor performance is alarming.

The next objective to improve the billed-to-purchased ratio is replacing all the small (residential) water meters and converting them to a radio read program. The cost of this project is \$1.8 million for which the Village has not had a dedicated financing source other than reserves. This year, the Village learned that the use of ARPA funds for the replacement of the meters is now an acceptable expense under federal regulations. Therefore, the project has been re-budgeted for Fiscal Year 2024, with a majority of the funding allocated to the ARPA funds (approximately \$1 million) with the remaining funds allocated in the Village's General Fund and Water and Sewer Fund.

In November 2020, voters approved \$10 million in General Obligation Bonds for street and sidewalk replacement and stormwater improvements at the Flossmoor Road viaduct. At the same time, the Village has applied for grants from multiple agencies to help fund the viaduct project. The plan is to obtain as many grants as possible for the viaduct project and use the bond funds to pay for the balance of the project, maximizing the amount of street and sidewalk replacement. To that end, this past year, the Village received a US Army Corps of Engineers (ACOE) grant in the amount of \$1.5 million for the first phase of the Flossmoor Road Viaduct Project, the Berry Lane Drainage Improvement Project. This project is part of the larger stormwater improvement project at the viaduct and included storm sewer improvements on Berry Lane to address the severe street flooding that exists during heavier rainfall events. The Village also received a State grant which installed green infrastructure, including permeable pavers for the street surface, to be included in this project. With this work, the Village replaced the water main on Berry Lane. Construction began in April 2022 and was completed this spring with the final restoration. The Village continues with the preliminary engineering on the second phase of the work, bringing storm sewer south on Lawrence Crescent to detention at Heather Hill School and the Heather Hill Tennis Courts, which will carry stormwater from both Berry Lane and the Flossmoor viaduct east under the railroad tracks to Butterfield Creek. While the Village has secured \$1.5 million in state grants and \$200,000 in federal grants to offset the second phase of this work, we continue to pursue other federal and state funding opportunities. The earliest that the second phase of the work could occur is the spring of 2024.

The first phase of the Street Pavement Rehabilitation Project component of the bond funds occurred in Fiscal Year 2023. This project included street resurfacing, patching, curb and gutter repairs and sidewalk repairs (both ADA and mid-block). The project included about 8 streets (3.2 miles) at a cost of a little more than \$2 million. Staff remains optimistic that the Village will be able to bid on another street project with remaining bond funds. For these reasons, grant funds to offset the Flossmoor Road viaduct project are necessary so bond funds can be allocated to more street work. On a related note, the Village has received a State grant to help offset the reconstruction of Brumley Drive, the worst-rated road in the PASER analysis. In addition to a partial reconstruction of the roadway, storm sewer, grading and sidewalk improvements will be included in this project next fiscal year.

Another project which had been deferred for several years is the replacement of the Brookwood Bridge deck and culvert. This culvert moves a significant portion of stormwater from the west half of the village to the east. The project was submitted to and approved by the Illinois Department of Transportation for STP-

Bridge funds to cover the cost of the project for both engineering and construction at an 80/20 match. In addition, the project has been earmarked for a State Road Fund Grant. Phase II engineering was completed in Fiscal Year 2023, with construction anticipated in Fiscal Year 2024.

The Phase IV Sanitary Sewer Reconstruction Project includes a combination of spot repairs, total segment replacement and cured-in-place lining to restore the function and integrity of the sanitary sewer system in Flossmoor Hills and Highlands. Completing the engineering took several years, but the work was finally awarded in late Fiscal Year 2022 and is anticipated to be completed in early Fiscal Year 2024. The Village received a low-interest IEPA loan to finance this much-needed capital investment.

In Fiscal Year 2019, the Village was awarded an Invest in Cook Grant for Phase I Engineering for the Central Business District Roadway, Pedestrian and Streetscape Improvements. In early 2019, in response to pedestrian near misses, the Village implemented several pedestrian and roadway improvements to calm traffic and enhance pedestrian safety. Those improvements used paint, stanchions and signage and are viewed as a stop-gap to more permanent changes. The Village has identified the need for permanent safety improvements included within the project, such as re-configured intersection geometry, improved vehicle and pedestrian sight lines, improved crosswalk configuration and crossing safety treatments, evaluation of existing on-street parking locations and improved roadway and pedestrian lighting. The Village has also identified the need to modernize and accentuate the district by adding parkway and crosswalk pavers, sidewalk replacement, ADA access improvements, additional trees, benches, bike racks, wayfinding and other decorative landscaping elements. The Village Board chose a street geometry on which to design the improvements; however, the project was slowed down because of the pandemic. The Village has applied for different grant funds to support the Phase II Engineering and Construction but with no success until now. The Village recently learned that a State of Illinois Transportation Enhancement Grant will be awarded for the construction of this project.

The influx of federal and state funding has made a noticeable difference in recent years toward the Village's ability to successfully complete major capital improvements. During this time, the Village has been very successful in receiving grants, but traditionally, many of the Village's capital improvements are funded with reserve cash on hand. In times of economic pressure and the need to allocate additional reserves to fund daily operations, the Village is able to scale back capital improvements financed through the General Fund. This tactic has allowed the Village to pay for large capital projects without borrowing funds, which always costs more, and provides an immediate budget reduction in times of economic stress.

Fire Department

During the past calendar year, the Fire Department responded to 1,705 paramedic calls and 551 fire calls. While this service demand represents a 17.26% increase and a 4.16% increase, respectively, from last year's service needs, it also represents a 29% increase in paramedic calls and a 6.37% increase in fire calls over a three-year period. Factors influencing these rising statistics include the COVID-19 response, the delay in preventative health care during the pandemic and the increased use of urgent aid.

Department leadership transition continued through Fiscal Year 2023. A new captain eligibility list was finalized in the spring of 2022, at which time Tom Farley was appointed as a Flossmoor Captain, bringing 17 years of experience from nearby Matteson.

The fire service, like many industries, is facing severe staffing shortages for a multitude of reasons. Unfortunately, this appears to be a long-term problem with no immediate solution. As a combination department, we rely heavily on part-time and paid-on-call (POC) personnel to meet our daily staffing needs. We have met with community leaders and other groups in an effort to increase the recruitment of POC firefighters. To date, we have been successful in guiding the next generation of fire personnel into our service and moving forward, will continue to focus on expanding the POC program.

The department has restructured the fire inspection bureau to ensure all occupancies requiring inspection of facilities and systems are completed annually. We were fortunate to hire two highly talented and experienced part-time Fire Inspectors to help meet our goal. They have made tremendous strides in updating our business database, completing annual inspections, system plan reviews, Knox Box compliance and most recently implemented BRYCER to help manage protection/detection systems within

the Village. Next year, we look to complete pre-plans of all commercial buildings within the Village. Pre-plans will provide crews with floor plans, hazards and essential information about each building. Making our community safer through community risk reduction programs is a department priority. To that end, the department was back in the schools for fire prevention week in addition to hosting several station tours and first aid classes for community groups. Looking forward, the Fire Department wishes to schedule quarterly CPR/first aid classes along with an annual certified babysitter class and partner with Flossmoor Police Department to facilitate a community Public Safety Academy to educate our residents how to avoid accidents, mitigate emergencies and Fire Department and Police Department operations.

With a change in leadership, the department's standard operating policies and guidelines have been under review these past couple of years, and they are expected to be adopted and implemented in the early part of Fiscal Year 2024.

The success of our Fire Department is largely dependent upon the work and dedication of our many paid-on-call staff. Training and mentoring remain a priority for the Department, and we are proud of our participation in MABAS 24 including our leadership roles. Repeatedly, the Village has outdone industry standards by maintaining an effective paid-on-call and part-time staff as call volumes have increased over time, and the operations have become more complex. Retaining and expanding our combination department is a priority of the new Fire Department leadership. The efforts that are being undertaken with our strategic planning process, workforce development, recruitment, and succession planning will help ensure that our Fire Department staffing structure will sustain the Village for as long as possible before more significant changes need to occur.

Building and Zoning Department

This department is responsible for conducting plan reviews, issuing building permits and performing building inspections, zoning regulations and property maintenance inspections. During calendar year 2022, the Building and Zoning Department issued 922 permits (\$140,982.29 in permit fees) compared to 980 permits in the previous year for new construction, additions and alterations. The total taxable construction value was \$57,971,238 in 2022 compared to \$19,111,238 in 2021. The decrease in the number of permits issued is generally attributed to a reduction in roofing permits for the year due to the fact that in the previous year, roofing permits increased because of storm damage. There are 3 new single-family homes currently under construction which is an increase over 2021 when there was 1 new single-family home constructed. Addition and remodeling permits have remained consistent in 2022, as the department issued 235 permits for additions/remodels versus the 232 issued in 2021. These statistics reflect that residents consistently invest in their property with building improvements. The total number of inspections performed in calendar year 2022 was 1,059, as opposed to 997 inspections completed in 2021.

In addition to conducting plan reviews, issuing building permits and performing building inspections, property maintenance staff issued 668 written violation notices in calendar year 2022. When compliance was not met upon follow-up, 97 citations were written, requiring additional follow-up and adjudication.

In conjunction with the financial software upgrade, the Village approved the purchase of new community development software, which includes many of the newer technologies such as online submittals and permitting, remote field inspection input, integrated plan review and a citizen request function. Staff has fully implemented the BS&A community development software for permitting and is currently implementing the code enforcement functions.

Fiscal Year 2024 marks a notable time in the department's history. Traditionally, the department has been a division of the Fire Department, with its manager reporting to the Fire Chief. Effective May 1, 2023, the Building and Zoning Department will serve as a stand-alone department under the leadership of Director of Building and Zoning Scott Bugner. Looking ahead to Fiscal Year 2024, the Building and Zoning Department has a few objectives in addition to routine functions. Staff has been developing a policy and procedures manual as time permits. Also, staff would like to revisit a rental property registration and business registration program. Finally, working with the Village Manager's Office on the continued development of Southwest Flossmoor and the Meijer outlots remains a major priority moving into the new fiscal year.

Police Department

Our crime rate continues to be the lowest in the immediate area, as measured by the Uniform Crime Reporting Index. Still, the department continues to work collaboratively with other agencies, train our staff, develop programs to connect with the community and be ready and responsive in order to maintain that standing.

A major focus in the Police Department continues to be staffing. During Fiscal Year 2023, the department experienced significant turnover in its command staff and continued to operate below authorized staffing. Combined, this situation presented significant challenges. Police Chief Kamleiter and Deputy Chief Wagner retired this past year, resulting in a national police chief recruitment. Chief Jerel Jones joined our staff in March 2023 after serving as chief in Macomb, Illinois. Commander Keith Taylor was appointed Deputy Chief; Sergeant Tim Filkins was appointed Commander and Officer Doug Merkle was appointed Sergeant.

The department also welcomed Officer Emmalie Wolke, who joined our department after serving for two years in Hammond, Indiana. At the close of the fiscal year, a second officer was in the academy. The department is also working on a new Sergeants Eligibility List after the current one expired in April 2023, as well as establishing a new Entry Level and Lateral Eligibility Lists. Recruitment and onboarding in the police service is a lengthy process and can take several months before an officer is trained and ready to patrol. Staff has identified up to two more positions to fill to re-establish full staffing.

Industry-wide, staffing is a concern amongst police departments as more experienced officers have chosen to retire early, and recruiting a new generation of officers is challenging in an environment that is critical of policing. The Village continues to explore new and innovative recruiting methods to attract the best candidates. In consultation with Village and Police administration officials and the Village Attorney, the Board of Fire and Police Commissioners have voted to amend, based on statutory provisions, the rules and regulations to create a second and separate list of eligible candidates known as the Lateral List. These candidates are required to have at least two years of experience as a State of Illinois certified full-time sworn officer. This amendment is intended to provide our department with the option to fill vacancies with experienced officers, which will shorten the amount of time between hiring, training, and their release to solo patrol. Recruitment efforts will be a focus for the department's new administration.

Staff development continues to be a significant priority for the Police Department. Officers are continually evaluated and provided with training opportunities to make them more proficient in their duties as law enforcement officers. In July 2021, the Safety, Accountability, Fairness and Equity-Today Act took effect. The Act's intention is to improve police accountability, standardize the use of force and increase mandatory training requirements for police in an attempt to improve public service and trust. It is also in response to decades of documented disparities, inequities and injustices in the criminal justice system for people of color. The Flossmoor Police Department has endeavored to be open, sensitive and transparent with the community. There are many areas of the legislation in which the Village already meets the requirements, including maintaining officer misconduct records, frequent training on the use of force, reporting the use of force to state and federal authorities, duty to intervene and duty to render aid. Departments across the State, including Flossmoor, are working through the legislation that will impact department operations for the next several years.

The value of community policing activities continues to increase with an expectation that police departments find more opportunities for positive contacts and interactions with the residents of the Village and those who work, visit, or attend school in the Village. The department's continued participation in several programs provides many opportunities for citizens and students to interact with our officers, including D.A.R.E., Community Reader Day, Chalk the Walk, driver's education instruction on traffic stops, presentations to high school students, Coffee with a Cop, and National Night Out, to name only a few. Community policing with a focus on youth outreach is a priority for the department's new administration.

The department's participation in mutual aid organizations remains vital for a small police force. With the depth of resources across these different groups, the Village retains access to a breadth of law enforcement specializations. These groups include but are not limited to the Network III Tactical Unit, Cook County Gang Unit, Cook County Department of Public Health's First Responder Task Force, South Suburban Major

Accident Reconstruction Team, the Major Crime Task Force Investigations, and the South Suburban Emergency Response Team including the SWAT Special Weapons and Tactics Team.

Technology and equipment are a priority for the department. The department anticipates upgrading and expanding the Village's closed circuit tv system in Fiscal Year 2024; the system will be upgraded to digital and expanded to include more camera views. Updating the squad car computer and video/audio recording systems is another priority in the new fiscal year as well as identifying gaps in coverage for license plate readers throughout the community. The strategic placement of license plate reader cameras throughout the Village can serve as a deterrent to criminals, be an effective investigative tool in identifying suspects and preserving evidence, and assist in the prosecution of offenders who use vehicles to commit crimes. Staff is hopeful of identifying grants to help fund these license plate readers.

Facility improvements are another objective for the department. Furniture and flooring will be updated in the Records Room in Fiscal Year 2024, which will also require the cleanup of cabling and old technology from when the room was used for dispatch operations.

As we move into the new fiscal year, the Police Department will be focused on rebuilding the team, continuing to provide strong public safety services, including patrol to maintain a low crime index, community interaction to build strong community relationships, and leveraging the officers' talents to achieve those objectives.

Finance Department

As always, the Village's Finance Department has been instrumental in ensuring that the Village's finance operations are efficient and responsive to both its internal customers (Village departments) and external customers (residents and vendors). Our sound financial planning has guaranteed we are saving for our future financial needs. Our Capital Equipment Fund and Finance and Facilities Plan have been developed as excellent financial tools for the Village. Our prudent financing and daily accounting resulted in only three auditor adjustments for the previous fiscal year, which is very impressive given our staff size and workload.

Implementing new financial management software began in Fiscal Year 2021, resolving implementation issues in Fiscal Year 2022. In conjunction with the BS&A implementation, the Village has engaged one of its third-party vendors, InvoiceCloud, to provide a new customer payment portal. The direct integration between the two systems provides the Village with real-time customer updates for accounts and invoices. InvoiceCloud allows customers to access information and make payments from a variety of devices, including mobile technology as well as offering the option of going paperless and/or automated payments. With a change in financial software and, as a result, processes, the department's policy and procedure manual became outdated. An update to the manual began in Fiscal Year 2022 and was completed in Fiscal Year 2023. The completion of this project improved the Village's internal controls and strengthened the Village's position should unexpected absences occur in the Finance Department.

The Village's term with its current auditor, Sikich, ended with the Fiscal Year 2022 audit. A comprehensive RFP process was conducted this past year to hire an audit firm for the next four fiscal year audits. The audit firm has been a vital resource for the annual audit, for financial reporting, meeting compliance mandates, and important non-audit services such as ACA tax reporting and advice all year. The Village has enjoyed a long history of top-notch high-level expertise from its audit firm. While the result was retaining Sikich, the Village asked for a new partner and manager to allow for a fresh perspective.

The Finance Department has an important role in the G.O. Bond management for the street resurfacing, sidewalk replacement and stormwater improvements to the Flossmoor Road Viaduct. With the bond sale complete, the department is responsible for managing the bond proceeds and ensuring monies are available for paying vendors during the course of the projects.

The only remaining unimplemented BS&A software module is the fixed asset software. The goal is to complete fixed asset software implementation in time for the Fiscal Year 2023 audit. Implementation of fixed assets will complete initial implementation of all BS&A modules and allow the department to begin to address unimplemented features and untapped potential that still exists in the BS&A system.

In February 2023, the Village established a Downtown TIF District. Finance's responsibilities associated with the TIF will include accounting, financial reporting, bank accounts, EAV reporting, County distribution and coordination with the Building Department.

The role of the Finance Department continues to be critical in monitoring the effect of the economy on the Village's financial health. This role includes monitoring long-range financial forecasts to quantify national and regional economic impacts, assisting in the identification and adoption of needed revenue enhancements, and assisting with the analysis of possible service modifications.

Administration

In addition to assisting the Village Board with policy development and implementation, as well as providing general management oversight to Village operations, the Village Manager's office has several areas of responsibility. The 2022 Strategic Plan was adopted by the Village Board as we entered Fiscal Year 2023, and as we start Fiscal Year 2024, the Mayor and staff will work directly with the Board to re-focus on these initiatives. The Village Manager's Office prepares the annual budget for the Village Board review and approval and is responsible for working with the Village Board and departments on the development of an annual work plan, which correlates to the Village's Strategic Plan.

This office is responsible for intergovernmental relations with other local taxing agencies as well as regional, state and federal agencies. The staff in this office are also responsible for general resident communications, including the development of the Village newsletter, The Flossmoor News, which is published quarterly, an electronic newsletter which is published semi-monthly, the Village website, social media and the development and distribution of general marketing information.

Staff in this office also manage several events throughout the year including Flossmoor Fest, Celebrate the Season, Martin Luther King Jr Day of Service, Recyclepalooza and other Community Relations Commission events and activities. In Fiscal Year 2023, the Village received a \$30,000 grant from the Chicago Region Tree Initiative to plant 200 trees along The Hidden Gem race route; this event became one of the largest single-day tree planting events in the State with over 300 volunteers and surpassing the goal of planting 300 trees in our community.

The Manager's Office was fully staffed at the start of this past year, and for the first time in nearly three calendar years, returned to a full schedule of events and programming. However, by fiscal year-end, a staff vacancy in the Communication Manager position resulted in an evaluation of staff resources and a restructuring of responsibilities. The Village's part-time Program and Event Coordinator will have an expanded role of a Community Engagement Manager, a shared position with School District 161 effective June 1. This position will focus on community engagement and building community connections with neighbors and the schools to share resources, build relationships, and market the community. Communications will be managed by a new position, an Assistant to the Village Manager, a generalist in the public administration field who will also be assigned to assist the Building and Zoning Department with various administrative functions.

Further, the Village Manager's Office works closely with all the departments on major projects; this year, that work included meeting with developers, the new water supply from Chicago Heights/Hammond and the contract with the Village of Homewood, recruitment of a new Police Chief and officers, identifying and pursuing federal and state grants for infrastructure projects, hosting a community forum on police/resident relationships and addressing various information technology needs. Other initiatives included researching and selecting a document management system (Laserfiche), applying for membership in The GIS Consortium and continuing to work on The History Project.

The staff in this department become involved in operational areas such as personnel management, labor negotiations, risk management, communications, infrastructure, capital projects, and economic development. Information technology is also managed through this office with an outside vendor partnership. As we enter Fiscal Year 2024, labor negotiations with our only union, the Fraternal Order of Police, begin with new representatives at the bargaining table and new labor counsel.

Committees and Commissions

The role of our resident committees and commissions is instrumental to the building and development of our community, both in physical growth as well as successful neighborhood relationships. We value the community service that these individuals provide by sharing their time and talents to better our Village. Active commissions with regard to community programming are the Community Relations Commission, Green Commission and the Public Art Commission. The Assistant Village Manager and Community Engagement Manager staff these commissions and together, they produce the programming referenced above.

In Fiscal Year 2023, the Public Art Commission acquired the piece Red Cross Lines by Luis Kaiulani, now part of the permanent collection in the Village of Flossmoor. Additionally, the Public Art Commission acquired two pieces to the rotational collection by sculptor Jason Verbeek titled Vertical Vegetation and Land Jacks. Lastly, the commission selected a piece by sculptor Sam Spitzcka titled Threshold to round out the rotational collection for this fiscal year.

EFFECT OF THE ECONOMY

The Village successfully weathered the financial impacts of the pandemic, in large part having benefited from Meijer who never closed during that time. In addition, a state law effective January 1, 2021, positively impacted bedroom communities like Flossmoor in which online sales tax was diverted to the community in which the goods were received. With the explosion of online sales and delivery these past three years, Flossmoor's revenues were impacted positively. Coupled with a slowdown of spending at the onset of the pandemic, the Village has not had to make any draconian changes in service, a goal that remains prominent for the Village Board. Universally, the fluctuations in the supply chain availability and record 40-year high inflation continue to have a direct impact on Village operations and decision-making.

For several years, one of the looming threats to the Village's financial stability has been the fiscal instability of the State of Illinois, and this threat has consumed a lot of energy worrying about property tax freezes and lobbying legislators to preserve the municipal share of the state income tax. In 2011, the State first cut the distribution of the local share of the state income tax from 10% and eventually down to 5% to fill a void in the State budget, and municipalities have been lobbying to restore this share ever since. As the Village's third largest revenue source to support daily operations, this potential revenue loss has been significant and as a non-home rule community, the Village cannot recoup this lost revenue. The State had a prime opportunity to restore the local share to its full legislatively-required amount after receiving its share of federal stimulus monies; however, instead of providing funds to support local communities, the State chose to use those monies to support legislation that suspended the gas tax, waived sales tax during back to school shopping and the like. Instead of the legislatively-required 10% share, the State funds the local share at 6.1%, an increase from \$6.0%; for Flossmoor, an increase of about \$22,300.

Locally, the Village's economy has continued to perform well, although we carefully monitor several market indicators including the number of residential foreclosure filings, the property values as reflected in the residential property sales, the number of occupied businesses, and the various revenues that track the economy. Since the recovery from the pandemic, a lack of housing inventory is a real issue in the community with local realtors reporting low availability and sales prices greater than list prices. This trend leveled out with rising interest rates, but it has dampened any marketing efforts with low housing availability.

Despite the economic turmoil that has surrounded the Village in national, state or even local episodes over the past several years, we have been able to appropriately respond to the financial concerns that have arisen. Analyses, including the Mid-Year Financial Review and the Five-Year Projection Analysis, have become paramount in closely monitoring this situation. The Village has not waited for revenues to dip to a level to no longer support Village operations but instead has taken incremental steps to respond to any noted revenue gaps. The steps that the Village includes a slowdown of our capital improvements, adjustments to fees, implementation and adjustments to the stormwater utility fee and the adoption of a non-home rule sales tax. The Village's planned approach to the pandemic was no different; a slowdown of capital improvements and capital equipment replacement prior to any cuts in operational programs and services.

OVERVIEW

The Village continues to have healthy financial reserves with a projection of \$8,657,744 in General Fund balance at April 30, 2023. Of this amount, the Village's Reserve Policy will require us to dedicate \$4,108,000 for emergencies and unforeseen circumstances to meet operational needs. This policy is that 33% of expenditures as reported in the prior year's Annual Financial Report be set aside and, therefore, we have seen the dollar amount fluctuate from year to year. The remaining reserve has been dedicated to finance our capital improvement program, known as the Finance and Facilities Plan. Due to the Board's conservative financing, we have been able to fund much of our capital program through this fund balance, a practice that upholds the Village Board's "save then spend" philosophy.

General Fund

FY23 PROJECTED GENERAL FUND OPERATING BUDGET SUMMARY

Operating Revenues	\$12,162,047
<u>Operating Expenditures</u>	<u>\$11,743,030</u>
Net	\$ 418,957

For Fiscal Year 2023, we are projecting an operating surplus of \$418,957 in the General Fund fund balance, which is significantly improved compared to a budgeted operating deficit of \$856,598, inclusive of budget amendments.

The following is an analysis of operating revenues for Fiscal Year 2023. Property taxes are a major revenue source. The 2021 property tax levy extension was less than the 2021 levy for capped funds by about \$84,000, all of which was absorbed by the corporate, police and fire protection levies. 2021 EAV decreased by 10.1% for the year after reassessment, and no development projects were recognized in the 2021 levy. In addition, the actual levy budgeted includes a 1% uncollectable factor resulting in the Village projecting to receive approximately \$62,000 less than budgeted for property taxes. Court fines are expected to be \$25,000 under budget because of the long-term impact of the pandemic; courts were closed and fewer traffic stops were occurring. In addition, the Telecommunication Tax has decreased for years and continues to drop by another \$16,000 this year with fewer services subject to the tax, bundled services are popular and collections are administered by the State. Vacant Building Registration Fees are trending less than budgeted and are expected to be \$8,000 less at fiscal year-end, most likely due to a stronger housing market and fewer foreclosures.

With the Residential Municipal Aggregation Program, the Village has historically received a Civic Contribution to offset our administrative expenses. As the ComEd rate returned to a more competitive rate in recent years, the program surprisingly remained competitive with green energy credits. However, since July 2022, the program has not been economically viable and as a result, the Civic Contribution ceased resulting in a loss of \$28,000 in revenue this fiscal year. Finally, in Fiscal Year 2021 and Fiscal Year 2022, the Village received grants to offset COVID costs. It was anticipated and therefore budgeted, that the FEMA Public Assistance Grant for such purposes would have been received in Fiscal Year 2023 in the amount of \$35,058 but was received in Fiscal Year 2022.

At fiscal year-end, the Village is projecting an increase in other revenues compared to the budget. Utility taxes are projected to be \$155,000 more than budget by fiscal year-end. This revenue is impacted by weather patterns and likely some increase to a "pre-COVID" economy. Further, the State Income Tax is projected to be above budget by \$151,000 per the IML. This is a per capita revenue, which grew significantly and is considered our third largest revenue source outside of property taxes and sales tax. The amount projected to receive is \$1,397,000. The Corporate PPRT is projected to be \$109,200 more than the budget based on the IML estimate. IDOR also reported that the State made massive mandatory transfers into the PPRT Fund and decline in refund diversions. Furthermore, Ambulance Fees are trending higher than budgeted, and it is anticipated that the Village will realize an additional \$138,900 in revenue as a result

of an increase in service and Medicare/Medicaid reimbursement. Tower lease rentals are trending \$40,000 more than budget due to extra payments from T-Mobile, the reason for which staff is still trying to identify. Interest income is projected to be \$44,000 more than the Fiscal Year 2023 budget due to interest rate increases in an inflation market. Other anticipated increased revenues include Special Police Services which is anticipated to be \$14,000 more than budget as a result of an increased number of details. The Local Motor Fuel Tax is performing better than anticipated due to surging gas prices which we anticipate will bring an additional \$11,000 in revenue. An additional \$10,000 was received in Flossmoor Fest donations and finally, Building Permit Fees are trending higher than anticipated with an anticipated \$9,000 in additional revenue.

The savings in operational expenditures in the projected amount of approximately \$731,436 during Fiscal Year 2023 is significant compared to the budget. Operating expenditures were originally budgeted at \$12,474,526 inclusive of budget amendments, and staff projects' total operating expenditures to be \$11,743,030 at fiscal year-end. Full-time personnel turnover and vacancies across all departments had a significant impact on budget savings this year for a combined salary savings of approximately \$276,000. Across departments, part-time personnel vacancies also contribute to projected savings. These are cases where positions were unfilled or budgeted hours were not expended. In total, there is a projected savings of approximately \$44,505. An additional saving was health insurance; the health insurance renewal was budgeted at a historical trend of 7.7%. The actual renewal was a 2.25% increase. Combined with vacant positions, the expenditure savings was \$50,000. Several other benefit lines reflect the impact of vacant positions across departments. The budget assumes full staffing while projections reflect the actual staff census. Impacted lines include FICA, Medicare, and IMRF. Combined, these lines are projected to have savings of \$89,000. It should be noted that the IMRF contribution also included a rate decrease from 9.81% to 6.91%. The Village's workers' compensation and liability insurance premiums were \$44,000 less than budget due to an improved claims experience as well as the application of a significant surplus credit increase compared to the previous year.

Several personnel related expenses in the Fire Department also are anticipated to contribute to the expense savings this fiscal year. The most significant of which is the Duty Shift Program pay which is projected under budget by close to \$47,000 due to less paramedics available to work; this shortage is industry-wide and not unique to Flossmoor. Subsequently, Paramedic Incentive Pay is projected to be about \$4,000 less than budget due to this staffing shortage. On a related note, Fire and Paramedic Volunteer Calls and Training Pay is anticipated to be approximately \$17,000 less than the budgeted amount due to lower participation. Finally, Fire Department overtime to fill Captains shifts is anticipated to be approximately \$33,000 less at fiscal year-end due to less senior employees with time off available.

Due to excess 911 surcharge funds, the Village did not need to take any E-Com payments from the Village's General Fund, thereby saving the fund \$72,000. Other savings include less need for Public Works and Planning & Zoning Professional Services (\$19,000), lower Contract Landscape Maintenance contract (\$20,000), less sick leave buy back (\$13,279).

Very few expenses are projected to be over budget for Fiscal Year 2023. Overtime in Public Works and Police is projected to be over budget by fiscal year-end. Specifically, overtime in Public Works is trending over budget by \$14,616 due to events, storm clean up and administrative support coverage. Police overtime is due to officer vacancies and workers' compensation cases which are anticipated to impact the budget by \$95,000 by fiscal year-end. Turnover in the Police Department is expected to cost an additional \$26,000 between the payout of benefit time and acting pay associated with vacancies. Due to a non-duty medical leave, shift coverage of the full-time Community Service Officer position is projected to cost about \$31,591 above budget in pay to part-time CSOs. Finally, the professional services associated with the Police Chief recruitment and Police Officer eligibility list are an additional \$15,000 compared to the budget.

A few Personnel Services accounts are anticipated to be over budget by April 30. The Village's HSA contributions are projected to be up by \$26,250 as employee participation in the HSA insurance option rises. Specifically, participation has increased from 20 to 26, the highest participation level the Village has had. This cost increase is offset by improved experience and lower annual insurance increases. The EAP and Wellness

accounts experienced a modest increase compared to the budget (\$4,200) which is due in part to increased participation and increased wellness incentive and screening costs.

The cost to maintain Village facilities continues to rise. Across all building maintenance accounts, the Village is anticipated to spend an additional \$38,134 to maintain and repair our facilities. In addition, the Village will spend nearly \$40,609 more on contracted parkway tree services this year due to an increased number of tree removals. Snow and ice supplies for plowing are projected to be almost \$11,000 more than budget. Some of the more significant expenses were plow blades and new curb guards. Other Legal Services which account for labor counsel and special counsel for the No Cash Bid Program are anticipated to be approximately \$10,000 more than budget in part, as the Village aggressively pursued the acquisition of commercial property for redevelopment.

Finally, the Village's information technology network is an integral part of our infrastructure to accomplish daily business across all departments. For the past couple of years, the annual software subscription maintenance has been increasing across all departments to support general network software. Additions to the network specifically to address cybersecurity and internet redundancy have also been addressed. Generally, more of our network that would have been hardware-based and funded through the Capital Equipment Fund is now cloud-based subscription software and impacting the General Fund's operating expenses. Even with aggressive increases factored into the Fiscal Year 2023 budget preparation, overall, the Village-wide IT costs are projected to increase by approximately \$14,000 by fiscal year-end.

The Projected Fund Balance Total Summary chart includes all non-operating and one-time capital expenditures planned for the fiscal year.

FY23 PROJECTED GENERAL FUND BALANCE TOTAL SUMMARY

Total Revenues	\$12,729,332
<u>Total Expenditures</u>	<u>\$12,015,624</u>
Net	\$ 713,708

Including non-operating and one-time capital expenditures for Fiscal Year 2023, the total revenues compared to total expenditures for that fiscal year result in a surplus in fund balance in the amount of \$713,708. This projection is in comparison to the budgeted use of \$2,368,271 of fund balance at the time of budget preparation, of which approximately \$1,511,673 was originally designated to pay for capital and one-time expenses.

In short, a lot less capital was spent than planned with short-term savings for the current fiscal year. The most significant capital project deferred in Fiscal Year 2023 was the water meter replacement project. The Fiscal Year 2023 General Fund budget was shown to support \$1,501,577 of the project; however, the project did not start before year-end. The Phase II Design Engineering for the Brookwood Bridge Project should be completed by the end of the Fiscal Year 2023. Construction is anticipated in Fiscal Year 2024. The accounting of this work is shared between the General Fund and the Storm Sewer Fund.

Furthermore, the Village was awarded a Cook County Invest in Cook grant to help offset the expenses of the Phase I Engineering of the CBD Roadway, Pedestrian, and Streetscape Improvements Project. This project will modernize and accentuate the Central Business District by adding parkway and crosswalk pavers, sidewalk replacement to remove tripping and other safety hazards, ADA access improvements, additional trees with tree grates, benches, bike racks, wayfinding and safety signage, and other decorative landscaping elements such as the increase in open green space and gateway features. More importantly, the existing roadway and pedestrian facilities need the safety improvements included within the project such as re-configured intersection geometry, improved vehicle and pedestrian sight lights, improved crosswalk configuration and crossing safety treatments, and evaluation of existing on-street parking locations. The grant covered 80% of the Phase I engineering costs of \$160,000. More of the Phase 1 engineering was completed this fiscal year in the amount of \$16,875 but offset by the grant. Just before the fiscal year-end, staff learned that the Village was awarded an Illinois Transportation Enhancement Grant to fund the construction of this project which is anticipated next calendar year.

The Village is twenty years behind in not utilizing GIS as an asset management system to track and analyze its various infrastructure and service issues. The Village had committed to employing a comprehensive GIS to assist with data management and program decision-making. Previous research favored the GIS Consortium which was designed to support municipal operations. The initial project to join the consortium and implement the software was planned since Fiscal Year 2021, but due to workload was not pursued. The project was deferred to Fiscal Year 2023 in the amount of \$74,000. Although the Village started its application to the consortium before fiscal year-end, the full costs are not anticipated to be realized by April 30. Ongoing subscription and membership costs will be incurred in future fiscal years.

Security of open materials at Public Works has been identified as a concern in recent years as development in the area has increased traffic, and trespassers have been identified on site on more than one occasion. It is very common for these facilities to be secured by a fence and gate that is passcode protected. Staff appreciates the previous Board's support on facility improvements, and the expense is anticipated to be completed in Fiscal Year 2024. Some needed furniture replacement in both the board room and committee room had been planned for Fiscal Year 2021 and Fiscal Year 2022 in the amount of \$36,000. With the pandemic and the move to remote meetings furniture replacement has been delayed since Fiscal Year 2021 and re-budgeted for the next fiscal year, Fiscal Year 2024. Other facility improvements will carry over into Fiscal Year 2024 including rehabbing the Fire Department's women's locker room/bathroom facilities and front desk security.

The Village received a \$112,500 grant from the 2019 State Capital Bill to support infrastructure improvements. The Village decided to use this funding to reconstruct Brumley Drive from Bruce Avenue to Perth Avenue and resurface from Perth Avenue to Sterling Avenue. In addition to a partial reconstruction of the roadway, storm sewer, grading and sidewalk improvements will be included in this project. Engineering began in Fiscal Year 2023, and construction is budgeted in Fiscal Year 2024.

Other one-time purchases or non-operating expenses also affect the total fund position. The historic building survey project is anticipated to be completed in Fiscal Year 2024 at a cost of \$12,000. The Village also celebrated 6-04-22, "Zip Code Day," with a once-in-a-lifetime festival that had an associated expense of \$20,000. Finally, with the acquisition of 19725 Governors Highway, the Village cleaned up the property to remediate safety hazards which cost about \$8,000.

This single-year snapshot analysis shows that we spent less than we budgeted. Capital one-time non-operating projects are always planned with adequate monies available. However, the reader can note the immediate financial impact of deferring capital projects and improvements as outlined in the Finance and Facilities Plan. While adequate General Fund fund balance is available today to support operating costs (and in some years through the use of fund balance) and smaller capital projects, the Village's long-term financial forecasts do not include capital improvements and demonstrate that, very quickly in the next couple of years, the Village's fund balance will dwindle, thereby affecting not only the Village's "save then spend" program to support the Finance and Facilities Plan but also affecting the financing of operational costs. For these reasons, the Village's goal to maintain a position of financial strength while identifying ways in which to pay for infrastructure investment remains a strategic priority.

The following is a summary of our General Fund Fiscal Year 2024 operating budget.

FY24 GENERAL FUND OPERATING BUDGET SUMMARY

Operating Revenues	\$12,579,169
Operating Expenditures	<u>\$13,318,476</u>
Net	\$ (739,307)

FY24 GENERAL FUND BALANCE TOTAL SUMMARY

Total Revenues	\$15,726,610
Total Expenditures	<u>\$17,537,539</u>
Net	\$(1,810,929)

The Village is budgeting almost an additional \$961,241 in operating revenue in Fiscal Year 2024 compared to Fiscal Year 2023. Property taxes are budgeted at \$277,114 more than Fiscal Year 2023. The 2022 levy took the approach of maximizing the levy by including CPI increases which was capped at 5% for the first time and very little new property increment. The only new economic developments factored into the calculation were Rainbow Cone and Oasis Refuge. In addition, State Income Tax is budgeted \$268,000 more than Fiscal Year 2023 based on IML per capita data. This increase is despite a 5% reduction by the State that was initiated a few years ago and continues at 3.9%. Based upon the IML estimate, the Corporate Personal Property Replacement Taxes reflect a pattern of extra distributions in the amount of \$94,000 in Fiscal Year 2024 compared to Fiscal Year 2023.

The budget for Utility Taxes for Fiscal Year 2024 is \$60,000 more than Fiscal Year 2023 due to recent experience, weather patterns and energy prices. Ambulance fees are budgeted with an additional \$155,000 in revenue reflecting the Village's renewed participation in the GEMT program next fiscal year. In this inflationary market, interest rates soared due to Federal Reserve Board increases; the Fiscal Year 2024 budget reflects a 3.6% interest rate assumption compared to the .3% for Fiscal Year 2023 which equates to an additional \$125,000 in revenue. Finally, based on data trends, Video Gaming Taxes are budgeted at \$10,600 more in Fiscal Year 2024 compared to Fiscal Year 2023.

Of those revenues that are regular and reoccurring, there are only a couple of major revenues that are budgeted less than Fiscal Year 2023. The Telecommunications Tax continues to steadily decline as fewer services are subject to the tax and the collections are administered and distributed by the State. The Fiscal Year 2024 budget reflects \$16,000 less in revenue. The Electric Aggregation Civic Contribution Program was discontinued in July 2022, and the \$35,500 in revenue is not expected in Fiscal Year 2024.

There are only a few expenses less than the Fiscal Year 2023 budget. First, the Village is expected to experience a \$62,000 savings in its IMRF contribution in Fiscal Year 2024 due to a large rate decrease from 9.18% to 6.91%. Second, any share of the Village's E-Com costs that would not otherwise be covered by 911 surcharge monies becomes the financial responsibility of the Village's General Fund. Typically, this amount equates to one quarterly operating payment and a capital contribution. Due to increased surcharge monies, the Village conservatively budgeted only one quarterly operating payment, therefore \$15,500 less than Fiscal Year 2023. Next, the General Fund's portion of the Annual Street Maintenance Program budget will be completed in Fiscal Year 2023 with a crack sealing program and a large patching program. All of the streets qualifying for the crack sealing program according to the Village's PASER program will be completed in Fiscal Year 2023. In addition, the annual Sidewalk Replacement Program is budgeted in line with past budgets, thereby saving \$47,000 in the Fiscal Year 2024 budget. Finally, the Village's Landscape Contract is budgeted \$10,000 less in Fiscal Year 2024 due to a favorable contract.

Several expenditures are budgeted in Fiscal Year 2024 greater than what was budgeted in Fiscal Year 2023. The Capital Equipment Fund is a sinking fund to steadily save for capital equipment replacements. The fund receives a contribution annually from the General Fund and Water Sewer. This year's General Fund contribution is \$182,510 more in Fiscal Year 2024 compared to Fiscal Year 2023. Contributing to this increase are some schedule adjustments to the ten-year replacement schedule along with the impact of inflation on adjusted costs. Staff revisited this budget a couple of times during the budget process due to the rising increase in needed funds. A few adjustments to spread out these costs in the next few years helped to mitigate the increase. Another adjustment to the Capital Equipment Fund accounting this year is the allocation of the contribution across departments as opposed to the simple accounting of the transfer in the Executive Department. This accounting adjustment is helpful in any analysis of the true cost of operating any individual department.

Furthermore, the Village's contribution for worker's compensation and general liability insurance is budgeted approximately \$18,000 more than Fiscal Year 2023. The budget is based on a 5% premium increase along with a slight decrease in our claim experience modifier due to a lower 3-year trend. However, the main driver in the variance is an IRMA Board decision for the third year in a row to utilize the rate stabilization fund which contributed to a significant increase in the available surplus for 2023 which will drop in 2024. The IRMA Board has been sensitive to the economic impacts of COVID on municipal budgets, which is well-intentioned, but as expected, the Village is expecting to experience an increase in Fiscal Year 2024. The IRMA Board used the rate stabilization again this year so another increase will likely follow next year when rates return to "normal." Another benefit budgeted greater than Fiscal Year 2023 is health insurance; health insurance is budgeted \$11,000 more in Fiscal Year 2024 compared to Fiscal Year 2023. This reflects a Flossmoor trend of 6% compared to the general medical trend of 8%. Other fringe benefits with an increased budget in Fiscal Year 2024 are the Village's FICA Contribution and Medicare contribution in the amount of an additional \$16,000 collectively, which reflects increased wages and anticipated full-staffing levels. Life insurance, EAP & Wellness and the Village's HSA Contributions were budgeted in Fiscal Year 2024 at rates consistent with Fiscal Year 2023 projections which are at about \$21,000 more than the Fiscal Year 2023 budget.

The economy has a direct impact on our contract and supply costs. In Public Works, the cost of Spoil Disposal and Vehicle Maintenance Supplies are each budgeted \$9,000 more than Fiscal Year 2023. Additionally, the contract for the Parkway Tree Services maintenance increased with the last bid, and the Fiscal Year 2024 budget reflects an increase of \$10,000 to account for the service rate costs moving forward.

The building maintenance costs of Village facilities continue to rise and reviewing past budget actuals, it is time to account for the true cost of maintaining the buildings. Across repair and maintenance contracts, the budgets increased by nearly \$15,000, reflecting actual costs.

The contracted Fire personnel will increase by almost \$70,000, in part to provide a wage adjustment to remain competitive with other area contracts and to retain our staffing. Ambulance calls continue to rise, therefore impacting related budgets including EMS Supplies and Equipment which is budgeted \$7,000 more than Fiscal Year 2023. The increase is not only impacted by call volume but a lack of area hospitals replacing used equipment on the ambulances. In addition, the cost of Ambulance Collection Services is expected to increase by \$4,000 next fiscal year. Petroleum is budgeted at greater amounts across Police, Fire and Public Works in a total amount of \$16,600.

Other Legal Services which accounts for our labor attorney and specialized counsel (i.e. No Cash Bid and tax exemptions) is budgeted \$10,000 more than Fiscal Year 2023, in part in response to the upcoming union negotiations. Filling Police vacancies will impact several accounts including Uniforms, Small Tools and Equipment and Pre-employment Physicals in a total amount of \$29,000. Police Professional Services is budgeted \$10,000 more than Fiscal Year 2023 due to completing the Sergeants Eligibility List.

A review of the Public Safety Reception and Records budget identified that no Commodities were budgeted in this department. Setting aside modest budgets for office supplies, operating supplies and computer equipment resulted in an additional \$20,000 in the Fiscal Year 2024 budget compared to Fiscal Year 2023. These costs were previously accounted for in the Police Department budget; this addition simply improved the accounting of the reception and records function.

As described above, the IT industry is moving to cloud-based subscriptions. As the network grows in complexity so do the costs. Examples of those additional costs include redundant internet, two-factor authentication, and phishing prevention software to name a few. The Fiscal Year 2024 budget includes the costs associated with a migration to the full Microsoft 365 Suite and increased file storage. Village-wide shared IT costs are budgeted \$35,000 more than Fiscal Year 2023. The reader will note that beginning in Fiscal Year 2024, department "672" accounts were re-purposed for department-specific IT costs, while "673" accounts reflect Village-wide shared IT costs whereas previously these accounts were tracking software maintenance and hardware maintenance respectively. The change increases the cost accounting of each department.

The General Fund, which accounts for the majority of the expenses associated with Village operations, reflects a \$1,810,929 budgeted total deficit inclusive of a \$739,307 operating deficit. The total deficit can be and, in some cases, has been planned to be covered by fund balance including set-asides in the Finance

and Facilities Plan which are discussed below. To summarize, the operating deficit is largely attributable to the following: cost increases attributable to the inflationary market; an increase in the Capital Equipment Fund contribution; increased information technology costs; contracted fire personnel; non-union wage adjustments and step adjustments; and approximately \$319,184 in operating expense carryovers.

As referenced, the Fiscal Year 2024 budget includes several capital one-time non-operating expenses, the most significant of which is not associated with a grant reimbursement is the water meter replacements in the amount of \$500,000. Other significant one-time projects allocated to the General Fund include the Public Works salt storage facility, the Fire Department women’s bathroom facilities, front desk security, document management software (Laserfiche), celebration of the Flossmoor Centennial as well as replacement furniture and the first phase of the Water Supply Improvements which is the SCADA system upgrades. In addition to the Fiscal Year 2024 projects in the Capital Plan, some of these capital improvements and one-time non-operating expenses are being carried over from Fiscal Year 2023 to Fiscal Year 2024, totaling approximately \$143,000 and additional funding requests totaling approximately \$153,950, most of which are also one-time expenses.

The number of grant-supported projects has grown significantly in the last couple of years. Those projects include the Brookwood Bridge and Butterfield Road Reconstruction (\$1.2M), the Flossmoor Road Viaduct Reconstruction (\$1.7M), and the portion of reconstruction of Brumley Drive that is offset by a \$112,500 DCEO grant from the State Capital Bill. Details on those projects were discussed earlier in this report. For several years, the Village Board and staff have discussed that the MFT Fund has become financially stressed, and the Village’s investment in the annual Street Resurfacing Program continues to not provide the same value for several years now, resulting in less than two miles of paved streets annually. A pavement analysis report of all public and private streets in the Village states a nearly \$20 million need in investment. Prior to the successful passage of the G.O. Bonds Referendum in 2020, in recent years, the Village has budgeted additional monies for the annual Street Resurfacing Program in the General Fund. The MFT budget includes additional revenues as a result of a legislative change in the MFT rate three years ago which was long overdue. With the G.O. Bond and the General Fund set aside monies available to support a comprehensive street resurfacing program, the Village Board has decided to let the MFT fund accumulate fund balance to support future years’ work once the comprehensive program is complete.

The following analysis demonstrates our inability to find “new” money to maintain the ever-rising operating costs to provide today’s services. This analysis is noteworthy to demonstrate the significant allocation of resources in a service-oriented industry like local government. With the removal of our major fixed costs (personnel, health and liability insurance, benefits and contract personnel), we are operating the Village on \$1,851,477. Our major fixed costs represent approximately 86% of our operating expenses. Interestingly, from year to year, despite budget fluctuations, this fixed cost percentage remains fairly constant, although this is the lowest percentage it has been for a number of years. In a financial crisis, should the Village exhaust options like deferring capital projects and equipment, the reader can see how quickly the Village would need to redefine services to have a meaningful impact on operating expenses if needed.

FY24 GENERAL FUND OPERATING COSTS LESS MAJOR FIXED COSTS

Operating Expenditures	\$13,318,476
Personal Services	(\$ 7,134,243)
Fringe Benefits	(\$ 3,427,464)
Fire Contract Personnel	(\$ 677,292)
IRMA Premiums	(\$ 228,000)
Net	\$ 1,851,477

Water/Sewer

The following is a summary of our Water/Sewer Fund operating funds for Fiscal Year 2023 followed by a summary for the fund in total.

FY23 PROJECTED WATER/SEWER OPERATING BUDGET SUMMARY

Operating Revenues	\$4,019,750
Operating Expenditures	\$3,387,612
<hr/>	
Net	\$632,138

FY23 PROJECTED WATER/SEWER TOTAL FUND SUMMARY

Total Revenues	\$4,019,750
Total Expenditures	\$3,415,717
<hr/>	
Net	\$604,013

The health of the Water and Sewer Fund is largely dependent upon the purchase cost of water and water sales. The improvement in the Water and Sewer Fund's financial health a few years ago was a significant and welcome turnaround only to be followed by a decrease in the purchased-to-bill ratio from 83% down to 76% by calendar year 2022. The next priority in improving the financial health of the Water and Sewer Fund is to replace the residential (small) meters with newer technology. Considering high water rates and the community-wide impact of unbilled water, water meter replacement should remain a top priority despite the significant cost. Based on the performance of the large-meter project, we believe that the project will pay for itself over time.

Further, while receiving water from Chicago through the City of Harvey, "pass-through" supply costs over the past several years have forced the Village to increase the rates. The successful passage of a water supply contract with Homewood for Hammond/Chicago Heights Water will bring certainty for the Village for the next 25 years with respect to the supply rate cost increases as that contract defines the increase to CPI and caps the increase to 3%. The Villages of Homewood and Flossmoor were able to start receiving Hammond/Chicago Heights water in July 2022 and fully transitioned to the new supply system at the end of September 2022.

Flossmoor is using existing infrastructure through Homewood to receive the new water supply but will need to make improvements at the pumping stations, reservoir and booster stations as needed. The preliminary cost of these improvements is about \$1.68M, a cost which should decrease as terms favorable to Flossmoor were negotiated in the Homewood/Flossmoor agreement. The first phase of the project, SCADA system improvements, is planned to be completed in Fiscal Year 2024.

As a result of the overall economic condition of the fund, staff has only advanced mandated critical capital projects impacting the Water and Sewer Fund. Over the past couple of fiscal years, those projects have been centered around water supply as described above. A budgeted but often deferred project has been the Water Meter Replacement Program. Because of the poor performing health of the Water and Sewer Fund, the small meter (residential) replacement has been previously budgeted in the General Fund in the amount of nearly \$1,800,000. Despite the project's need, Village officials have been reluctant to spend nearly \$2 million on a water project with General Fund monies. The project has been re-budgeted in Fiscal Year 2024 after the Village learned that we can use ARPA funding to finance the project. Approximately \$1 million is budgeted in ARPA funds with the balance budgeted in the General Fund (\$500,000) and Water and Sewer Funds (\$300,000).

The Village's Water and Sewer Fund is projected to end Fiscal Year 2023 with a surplus in its operating and total fund position, in part due to an adjustment in the administrative transfer by \$301,535. For Fiscal Year 2023, water supply and maintenance costs are projected to be approximately \$80,746 under budget, and

combined water and sewer sales are trending downward with a projection of receiving \$53,000 less than budget. Factors influencing water sales include weather patterns, user conservation in a COVID economy, the compounding impact of the Village Board not passing through the Harvey and Chicago increase in Fiscal Year 2021 and any vacant properties. These savings are offset by additional repairs to water main breaks, repair supplies and meter replacements.

For Fiscal Year 2024, staff is budgeting \$24,000 less in sales based on trends in recent years. Having transitioned to the new supply contract, the operating and maintenance costs will no longer be a direct cost which is an average savings of \$50,000 a year; the O&M costs are now factored into the supply rate per the contract. Other savings impacting the operating budget for the next few years include hydrant sandblasting and painting; the work has been completed throughout the Village this year and will not resume for another five to seven years which is a short-term savings of \$40,000 per year.

Keep in mind that the new water supply contract is the best of a bad situation; water is the new gold and rates for Lake Michigan water can be high the further away the community is from the source. The Village enjoyed a low rate of \$4.62 per 1,000 gallons under the Harvey contract, by far the lowest of the downstream communities that Harvey served. The new contract with Hammond/Chicago Heights has a starting supply rate of \$4.75. To be capped at 3.0% for the next 25 years places the Village in an extremely favorable and stable position relative to the water supply.

The Village has spent several years focusing on the overall financial stability of the Water and Sewer Fund, especially with regard to its support of water and sewer capital improvements. Generally, going back to Fiscal Year 1999, the Sanitary Sewer Rehabilitation Fund was no longer able to support the Water and Sewer Fund as it became the repayment source for the low-interest IEPA loans. The Water and Sewer Fund total fund balance has been decreasing with exceptions in Fiscal Years 2006 through 2008 and 2011, as well as 2014 through 2018 related mainly to the bond issue that financed Water Main Improvement Program. The unrestricted net assets, i.e. the operating component, have been in a pattern of general decline since Fiscal Year 1999, while the capital assets have generally declined throughout with a few exceptions thereby affecting the Fund's ability to keep pace with needed capital replacement and investment. Over the last two decades, the overall problem has been compounded with a net unrestricted asset (fund balance) reflecting poor billed (revenue) to purchased (expense) ratios. Since 2004, the Village's water rate increase has generally accounted for pass-through supply rate increases and/or operating expenditures and/or funding reserve policy deficits. Therefore, making the needed investments in anticipation of returning to a positive financial performance is crucial.

The following is a summary of the Fiscal Year 2024 Water/Sewer Fund budget.

FY24 WATER/SEWER OPERATING BUDGET SUMMARY

Operating Revenues	\$4,074,480
<u>Operating Expenditures</u>	<u>\$3,871,015</u>
Net	\$ 203,465

FY 24 WATER/SEWER TOTAL FUND SUMMARY

Total Revenues	\$4,074,480
<u>Total Expenditures</u>	<u>\$4,171,015</u>
Net	\$ (96,535)

The Fiscal Year 2024 Water and Sewer fund is budgeted with an operating surplus and includes a rate increase approved in April 2023 to cover deficits relative to the reserve policy and to cover the supply

increases. A small share of the Water Meter Replacement project is reflected in the total fund position in the amount of \$300,000. The capital improvements for the change in water supplier are budgeted in the General Fund. In recent years, because of the declining fund balance in the Water and Sewer Fund to support operational costs, staff has only advanced mandated capital projects impacting the Water and Sewer Fund.

CAPITAL EQUIPMENT FUND

To control fluctuations in capital equipment spending and to provide the basis for long-range financial planning, the Village developed a Capital Equipment Fund. This fund receives an annual contribution, or revenue source, from the General Fund and Water/Sewer Fund to save for future equipment needs. This plan ensures that the Village makes constant and relatively consistent savings to meet tomorrow's equipment needs. This fund is based on a ten-year replacement schedule for existing equipment. All non-computer equipment listed in the schedule is for replacement items estimated to cost \$5,000 or greater, and new equipment above and beyond our current inventory must be approved separately. The fund also includes computer equipment as well as building maintenance items such as painting, carpeting, etc. Both the Equipment Replacement Schedule and Fund are reviewed and considered each fiscal year as part of the budget process. No replacement is automatic but, instead, our staff diligently assesses our ability to continue to maintain a piece of equipment for another year versus the purchase of new equipment.

The pandemic continues to impact our budget in many ways. With regard to capital equipment, during Fiscal Year 2021 (calendar year 2020), the Village delayed and deferred the replacement of several pieces of equipment and re-budgeted them in Fiscal Year 2022. Beginning in Fiscal Year 2022 the delayed supply chain began to impact the receipt of new equipment, which continues through today with orders taking up to a year. The Village has had to be extra thoughtful on the timing of the replacements and receipt of the equipment to mitigate any jeopardy to the integrity and purpose of the fund.

This year, the equipment schedule includes the following public works vehicles: a 5-yard dump truck with plow and spreader, a utility vehicle that was deferred from Fiscal Year 2023, and a tractor/compact loader that is also now on a ten-year replacement schedule. These replacements are in addition to a 5-yard truck with plow and spreader and two 1-ton dump trucks with 4x4 and plows that were carried over to Fiscal Year 2024. A couple of pieces of Public Works equipment will be deferred from Fiscal Year 2024 including a ¾ ton pick-up with 4x4 and plow, the step van for the water department, a drive-on trailer, the Butterfield Lift Station generator, and a tractor/backhoe/loader.

Public Works completed a comprehensive review of their equipment and vehicles and revised several cost estimates in future years affecting the replacement costs of the following list of equipment as well as adjustments to the replacement schedule. The equipment affected by these adjustments includes utility vehicles, dump trucks, pick-up trucks, a tractor/mower, and a tractor/backhoe/loader. Factors influencing these adjustments include the storage of equipment in the Public Works Service Center, the rise in equipment costs, rapidly rising inflation and the supply chain issues with respect to the receipt of new equipment. Finally, as a result of all those factors impacting the funding of the Capital Equipment Fund, all departments were asked to consider a second revision to the earlier years of the schedule to mitigate the financial burden of increased costs.

About ten years ago, staff identified a need to have generators at all of our sanitary sewer stations in addition to the main water supply pump station. Due to a prolonged power outage in 2013 that threatened the water supply after several days, a generator was quickly installed at that location. When the Woods Lift Station was reconstructed in 2017, a generator was also included. A multi-year plan was devised to add generators at each lift station starting with the Butterfield Lift Station, which is now scheduled for installation in Fiscal Year 2025. Public Works staff has rethought this plan during this year's budget preparation and now proposes the purchase of a standby towable generator in Fiscal Year 2025 that can be moved from one location to another and remove the permanent generators originally proposed. Butterfield and Woods Lift Stations would continue to have permanent generators installed.

Two police squads will be replaced in Fiscal Year 2024. The current vehicles will be pushed down into the fleet to replace older vehicles that incur higher maintenance costs. Also included in the Fiscal Year 2024

budget is the replacement of the CCTV system (originally to be replaced in Fiscal Year 2021); our current closed camera system is outdated with analog cameras that are showing signs of wear. In addition, we need to expand the system to be able to watch additional areas, like public works. Other Police equipment scheduled for replacement in Fiscal Year 2024 include updating the pistol range equipment over the next two years, new patrol rifles which are showing wear and losing technology, and the department's computer tablets and laptops.

Fire Ambulance 119 is 12 years old and due for replacement; the purchase cost includes the Stryker power cot and loading system, a cost which has been factored into future replacement costs for both ambulances.

The use and reliance on technology throughout Village operations are significant in today's world. Staff continues to work with the Village's IT vendor to complete a comprehensive review of all of our computer equipment, from network infrastructure to the desktop replacement, and replacement costs were updated throughout the ten-year schedule. In the Fiscal Year 24 budget, monies are allocated for a full network infrastructure upgrade in addition to computers and laptops throughout the departments. Additional office equipment being replaced next year includes the Village Hall main copier; copiers in Police, Fire and Building; and the envelope stuffer.

Additional capital equipment projects relate to municipal building maintenance. The replacement of the carpet, which had been planned and saved for since Fiscal Year 2015, is planned to be replaced next fiscal year. The replacement of the Fire Department Bay floor along with the Municipal Complex roof was completed this fall, and the roof at the Vollmer Reservoir will be completed next fiscal year. The Fiscal Year 2024 budget also included the replacement of the Fire Department bay doors, which will be replaced over the next few years. Monies have also been set aside to complete some painting as well as replace the HVAC systems that serve the IT server room and fire bay. Finally, the Public Works Service Center parking lot will be patched, seal-coated and striped next fiscal year.

About five years ago, the Village Board and staff worked with the Linden Group to assess the Village Hall facility and plan for the future. As a 44-year-old building, there are space, storage and functional deficiencies that need to be addressed. While basic maintenance and routine replacement of fixtures occur through our Capital Equipment Fund, several "big ticket" maintenance and improvement issues were identified. While it is ambitious to think we will be able to assume significant remodeling, the annual budget has included set-asides for smaller projects identified from that study. Immediate projects include addressing the Fire Department women's locker room, security glass at the Village Hall counters, replacing and upgrading window glass and bathroom upgrades.

Replacement costs continue to be upgraded throughout the schedule and several continue to become more expensive, such as fire engines, vehicles, generators, HVAC systems, building maintenance and computer equipment. In recent years, new items have been added to the schedule including building generators and extrication equipment to name a couple. The cost of the fund continues to grow as equipment becomes more expensive, more technology is relied upon to complete our work, and our budgeting and replacement schedule becomes more sophisticated. Staff has evaluated pulling certain costs out of this budget, which creates immediate financial relief to the General Fund and Water/Sewer Fund (this would certainly be one of our first responses to any financial crisis); however, the funding for these items would still need to be identified. Further, by not planning for the replacement of our capital equipment, we erode our "save then spend" philosophy and still need to identify alternative funding sources.

In some years, we have seen larger contributions from the General Fund and Water Sewer Fund to accommodate a significant amount of replacement items and in the last two years, soaring inflation has impacted virtually all items in the Capital Equipment Schedule; these increases were most notable this year with the first draft of the Capital Equipment budget. In response, staff carefully considered adjustments that would mitigate these increases while retaining the integrity of the fund. Staff is presenting a prudent plan to maintain needed equipment replacement in a timely and financially responsible manner.

FINANCE AND FACILITIES PLAN

At the end of the budget, the reader will find a copy of this year's Finance and Facilities Plan which details the Village's capital projects over the next three years, many of which are discussed above. The purpose of the plan is to identify and plan for the improvement of important infrastructure needs. By planning for these improvements before they become emergencies, the Village has been able to develop a savings plan to cover the costs of these major projects without incurring debt and still maintaining day-to-day services. At the conclusion of the Capital Plan is a listing of future Finance and Facilities Program projects for which funding still needs to be identified. This summary will be very beneficial in planning for the future.

As appropriate, the Village pursues available federal, state, and other grant funds to assist with the financing of these large capital projects. In the Finance and Facilities Plan, the reader will note some of the recent grant opportunities the Village has received.

SUMMARY

	Revenues	Expenditures	Allocated Fund Balance*
General	\$15,726,610	\$17,537,539	\$1,810,929
Water Operations	\$3,112,330	\$3,071,492	-
Sewer Operations	\$962,150	\$1,099,523	\$137,373
Sanitary Sewer Rehabilitation	\$365,900	\$912,668	\$546,768
Storm Sewer	\$545,050	\$514,208	-
Capital Equipment	\$1,251,412	\$3,010,254	\$1,758,842
Municipal Parking Lots	\$104,510	\$170,413	\$65,903
Motor Fuel Tax	\$317,505	\$97,750	-
Fire Pension	\$590,759	\$399,675	-
Police Pension	\$2,741,459	\$1,584,095	-
11-501 (J) Fund	\$500	\$300	-
9-1-1	\$194,000	\$194,000	-
Debt Service	\$1,119,419	\$1,126,317	\$6,898
Drug Forfeiture	\$750	\$1,600	\$850
Public Art Program	\$6,000	\$9,600	\$3,600
Foreign Fire Insurance	\$25,500	\$17,500	-
Public Safety Donations	\$2,500	\$4,600	\$2,100
Rebuild Illinois Bond	-	\$350,000	\$350,000
2021 Streets & Storm Sewer Improvements	\$38,525	\$5,523,592	\$5,485,067
2021 GO Refunding Bonds	-	-	-
ARPA	\$500	\$1,049,588	\$1,049,088
FEMA Fire Station Alerting	-	-	-
Library	\$1,638,725	\$1,840,055	\$201,330
TOTAL	\$28,744,104	\$38,514,769	

*Each fund has an adequate fund balance to cover each respective revenue gap.

**The Municipal Control and the Grant Controlled Parking Funds were consolidated in FY 2021 into the Municipal Parking Lots Fund.

The Village should be proud of its many accomplishments over the last year to better our community. Flossmoor continues to be a full-service Village with strong financial management, efficient service delivery, high customer service response, positive community relations, neighborhood pride, art and culture. Despite the anticipated challenges this new fiscal year will bring, staff looks forward to entering Fiscal Year 2024 continuing these traditions, working with the Board and community to uphold our excellence in local government management, and continuing to be a community that pursues progress.

Finally, I would like to extend a heartfelt thanks to those who have contributed to the budget process. The development of the Fiscal Year 2024 budget could not take place without the commitment and cooperation of many Village employees and the Board of Trustees. The formulation of the budget is a collaborative process that involves all Village departments. Many thanks are extended to the department directors and their staff for their cooperation and diligence in not only compiling their budgets but also reviewing ways in which to reduce expenditures, improve operations and, ultimately, provide the highest quality of service to Flossmoor residents.

I would also like to thank the Village Board for the responsible manner in which they conduct the fiscal affairs of the Village. Their careful review and prudent decisions have strengthened the Village's budget process and created a culture of strong financial management. We look forward to working with the Village Board in implementing the initiatives outlined in this budget.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Bridget A. Wachtel".

Bridget A. Wachtel
Village Manager

REVENUE HISTORY AND PROJECTIONS

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
ACCOUNT # TAXES					
01-00-1-401 Property Taxes - Corporate	1,006,393	1,070,766	1,041,307	928,469	872,528
01-00-1-402 Property Taxes - Police	1,379,876	1,360,650	1,424,268	1,270,997	1,193,115
01-00-1-403 Property Taxes - Fire	1,379,876	1,360,650	1,424,268	1,270,997	1,193,115
01-00-1-404 Property Taxes - Work. Comp/Liability Insurance	190,476	168,758	165,498	197,255	220,351
01-00-1-405 Property Taxes - Auditing	40,798	37,046	36,330	35,298	35,043
01-00-1-406 Property Taxes - Soc. Sec./Medicare	326,269	320,839	314,641	286,527	270,621
01-00-1-407 Property Taxes - IMRF	165,642	212,905	208,792	210,391	223,738
01-00-1-408 Property Taxes - Police Pension	1,067,867	776,959	761,949	1,022,629	791,979
01-00-1-409 Property Taxes - Fire Pension	433,059	342,709	336,089	370,094	337,243
01-00-1-410 Road and Bridge Taxes	118,000	112,000	113,000	112,629	100,991
01-00-1-411 Utility Taxes	562,000	657,000	502,000	612,779	501,174
01-00-1-412 Telecommunications Taxes	134,000	134,000	150,000	141,225	165,260
01-00-1-413 Video Gaming Taxes	21,600	28,800	11,000	14,371	7,711
01-00-1-414 Pers. Prop. Replacement Tax - Corp.	124,200	154,000	44,800	109,845	50,054
01-00-1-415 Pers. Prop. Replacement Tax - Police Pension	13,800	17,000	5,000	12,077	5,519
01-00-1-416 Sales Taxes	1,138,000	1,130,000	1,139,000	1,163,259	1,016,450
01-00-1-417 Non-Home Rule Sales Tax	692,000	684,000	680,000	707,340	505,247
01-00-1-418 State Income Tax	1,514,000	1,397,000	1,246,000	1,377,018	1,084,928
01-00-1-419 Local Use Tax	374,000	373,000	376,000	368,049	423,130
01-00-1-420 Local Motor Fuel Tax	45,000	42,000	53,000	50,562	42,461
01-00-1-421 State Cannabis Tax	19,400	15,200	17,400	15,261	8,374
01-00-1-422 Local Cannabis Tax		0	0	0	0
TOTAL TAXES	10,746,256	10,395,282	10,050,342	10,277,073	9,049,032

LICENSES & PERMITS					
01-00-2-420 Vehicle Stickers	214,000	214,000	207,195	218,483	281,840
01-00-2-421 Animal Licenses	14,800	18,600	18,045	14,185	18,365
01-00-2-422 Liquor & Restaurant Licenses	18,000	18,000	14,700	22,075	29,000
01-00-2-423 Scavenger Licenses	670	670	830	500	1,250
01-00-2-424 Yard Waste Stickers	100	100	250	(321)	497
01-00-2-426 Raffle Licenses	220	220	240	200	25
01-00-2-427 Alarm Permits	1,320	1,320	2,820	75	925
01-00-2-428 Fence Permits	6,600	5,400	4,000	4,700	6,850
01-00-2-429 Occupancy Permits	600	600	1,120	50	600
01-00-2-430 Building Permits	81,000	97,000	88,000	82,235	77,114
01-00-2-431 Electrical Permits	24,000	22,590	20,100	21,150	16,065
01-00-2-432 Plumbing Permits	7,400	9,200	10,800	8,970	7,900
01-00-2-433 Beekeeping Permits	75	75	150	0	150
01-00-2-434 Small Wireless Facility Permits	0	0	0	0	0
01-00-2-435 Video Gaming Permits	300	180	250	250	500
TOTAL LICENSES & PERMITS	369,085	387,955	368,500	372,552	441,081

INTERGOVERNMENTAL & GRANTS					
01-00-3-440 IDOT/FHA-Brookwood Bridge/Butterfield Crk Grant*	1,234,698	24,932	20,100	51,671	0
01-00-3-441 FEMA-Fire SAFER Grant	0	0	0	112	130,702
01-00-3-442 Cook Co - Inv in Cook CBD Grant	20,000	20,000	20,000	14,919	33,084
01-00-3-443 Cook Co - Census Awareness Grant	0	0	0	0	12,772
01-00-3-444 IRMA-PPE Grant	0	0	0	0	2,500
01-00-3-445 Cook Co/FEMA-CARES Grant	0	0	0	0	221,790
01-00-3-446 DCEO-Brookwood Bridge/Butterfld Crk Grant	0	0	0	0	0
01-00-3-447 OJP Bulletproof Vest Grant	1,800	1,800	1,800	0	0
01-00-3-448 SD161 Communications Mgr Reimbursement	45,600	45,600	45,700	47,699	46,378
01-00-3-449 Library Reimbursement	2,800	3,300	3,300	1,726	5,890
01-00-3-450 FEMA-Public Asst COVID Grant	0	0	35,058	35,058	25,000
01-00-3-451 MWRD - Hagen Ln/Douglas Ave Grant	0	211,928	211,928	754,000	0
01-00-3-452 FEMA-Assist to Fire-COVID S1	0	0	0	3,678	0
01-00-3-453 FEMA-Assist to Fire-COVID S2	0	0	0	2,741	19,276
01-00-3-454 MWRD-Green Inf-Berry Lane Drain Grant	0	208,000	0	208,000	0
01-00-3-455 IEPA-GIGO-Berry Lane Drain Grant	0	0	0	492,338	0
01-00-3-456 DCEO-Flossmoor Rd Viaduct Grant #1	500,000	0	500,000	0	0
01-00-3-457 DCEO-Brumley Drive Street Grant	95,625	16,875	112,500	0	0
01-00-3-458 IRMA-Body Worn Camera Grant	0	10,000	10,000	0	0
01-00-3-459 IRMA-Work Zone Safety Grant	0	2,000	0	0	0
01-00-3-460 South Suburbs Casino Gaming Distributions	0	0	0	0	0
01-00-3-461 DCEO-Flossmoor Rd Viaduct Grant #2	1,000,000	0	0	0	0
01-00-3-462 DHS-Flossmoor Rd Viaduct Grant Federal	200,000	0	0	0	0
01-00-3-463 OSFM-Small Equipment Grant (Cameras)	25,785	0	25,785	0	0
TOTAL INTERGOVERNMENTAL & GRANTS	3,126,308	544,435	986,171	1,611,943	497,392

REVENUE HISTORY AND PROJECTIONS

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
ACCOUNT # CHARGES FOR SERVICES					
01-00-4-450 Flossmoor Fest Fees	5,650	5,990	4,500	3,719	0
01-00-4-451 Ambulance Fees	550,000	533,900	395,000	510,129	452,278
01-00-4-452 Zoning and Subdivision Fees	2,160	2,060	2,240	2,400	2,700
01-00-4-454 Sales - Copies and Publications	1,620	1,860	1,480	1,765	1,417
01-00-4-455 Elevator Inspection Fees	2,480	2,480	2,940	3,380	1,500
01-00-4-456 Public Works Inspection Fees	14,800	14,800	15,400	14,050	15,850
01-00-4-457 Vacant Building Registration Fees	40,000	34,000	42,000	37,275	46,740
01-00-4-458 Health Inspection Fees	5,600	5,400	5,940	5,630	4,125
01-00-4-459 Village Building Rentals	450	825	0	0	0
01-00-4-461 Accident Response Fees	3,230	2,330	3,450	3,826	1,515
01-00-4-462 Weed Cutting Charges	940	470	1,100	615	915
01-00-4-463 Animal Shelter Fees	160	0	290	220	220
01-00-4-464 Excess Alarm Charges	6,100	5,100	5,390	7,705	4,773
01-00-4-467 Special Police Services Crossing guards, misc.	34,700	40,600	26,600	28,749	13,924
01-00-4-468 Special Fire Services Sunnycrest, Sunrise, Ingalls, Inspections	143,800	143,300	153,000	144,263	165,885
01-00-4-469 Public Works Engineering Fees	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	811,690	793,115	659,330	763,727	711,842
FINES AND FORFEITURES					
01-00-5-470 Court Fines	72,000	50,000	75,000	58,876	69,287
01-00-5-471 Forfeitures	0	0	0	0	0
01-00-5-472 Administrative Tow Fees	13,500	10,000	15,000	7,000	14,500
01-00-5-473 Nuisance Property Fees	0	0	0	0	0
01-00-5-474 Fire Inspection Fines	5,000	0	0	0	0
TOTAL FINES AND FORFEITURES	90,500	60,000	90,000	65,876	83,787
MISCELLANEOUS REVENUES					
01-00-6-480 Interest Earnings	148,000	67,000	23,000	(73,905)	36,196
01-00-6-481 Unrealized Gains/Losses-Investments	0	0	0	(6,516)	(8,315)
01-00-6-482 NSF Fees	40	40	40	36	0
01-00-6-483 Cable Franchise and Service Provider Fees	196,000	191,000	197,000	203,163	193,956
01-00-6-484 Gasoline Tax Rebate	1,370	1,370	1,450	1,942	0
01-00-6-485 Equalization Fees	320	4,300	700	245	317
01-00-6-486 Miscellaneous Income	5,310	5,310	3,250	11,953	3,094
01-00-6-487 Contributions/Donations	25,000	25,580	15,200	15,840	0
01-00-6-489 Sale of Village Property	0	0	0	293,548	0
01-00-6-490 Tower Lease Rental Payments				128,703	180,135
Verizon Wireless	65,363	66,842	66,842		
Sprint	0	0	0		
T-Mobile	58,735	97,128	57,024		
01-00-6-491 Electric Aggregation Program Civic Contribution	0	7,625	35,500	38,135	41,939
01-00-6-492 Class 8 Developer Payments				68,714	90,270
Ingalls - through 2024	53,878	56,000	56,000		
Alliance Real Estate - through 2032	15,655	15,750	15,750		
BP - through 2035					
Oasis Refuge - through 2035					
TOTAL MISCELLANEOUS REVENUES	569,671	537,945	471,756	681,858	537,592

REVENUE HISTORY AND PROJECTIONS

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
ACCOUNT # CHARGES FOR SERVICES						
TRANSFERS						
01-00-9-420	Transfer from Working Cash	12,000	9,500	750	481	939
01-00-9-421	Transfer from FEMA Fire Station Alerting Grant	1,100	1,100	0	1,101	2,591
TOTAL TRANSFERS		13,100	10,600	750	1,582	3,530
TOTAL GENERAL FUND		15,726,610	12,729,332	12,626,849	13,774,611	11,324,256
EXPENDITURES ALLOCATED FROM OR						
(SURPLUS POSTED TO) RESERVES:						
OPERATING		739,307	(418,957)	556,235	(630,168)	(630,168)
CAPITAL/NON-OPERATING		1,071,622	(294,751)	1,464,041	(303,645)	(303,645)
TOTAL GENERAL FUND INCLUDING		17,537,539	12,015,624	14,647,125	12,840,798	10,390,443
ALLOCATED FROM/SURPLUS TO RESERVES						

*In FY24, federal component of 883,334 added for Federal Highway Administration

GENERAL FUND SUMMARY (PROJECTIONS FY23)

CATEGORY	LEGISLATIVE	EXECUTIVE	FINANCE	LEGAL SERVICES	PLANNING & ZONING	POLICE	PUBLIC SAFETY RECEPTION AND RECORDS	FIRE	BUILDING	PUBLIC WORKS ADMIN.	BUILDING MAINT.	STREETS & GROUNDS	TOTALS
FULL TIME	0	388,918	534,324	0	92,128	2,137,611	271,210	639,262	134,240	214,416	0	968,592	5,380,701
PART TIME	57,600	86,723	6,430	0	0	97,400	105,895	485,028	67,075	6,804	0	0	912,955
SICK LEAVE BUY BACK	0	0	3,338	0	0	17,000	4,311	0	570	1,929	0	1,868	29,016
OVERTIME	0	0	5,000	0	0	259,500	5,387	30,490	0	2,333	0	48,690	351,400
PERSONAL SERVICES	57,600	475,641	549,092	0	92,128	2,511,511	386,803	1,154,780	201,885	225,482	0	1,019,150	6,674,072
FRINGE BENEFITS	6,223	154,684	263,402	0	14,313	1,383,803	126,625	544,182	23,693	66,464	0	363,898	2,947,287
COMMODITIES	5,900	6,500	20,785	0	886	107,920	0	150,485	4,892	9,966	21,850	77,475	406,659
CONTRACTUAL	228,146	42,356	107,227	206,000	13,505	136,471	29,118	688,498	34,197	48,896	97,876	293,844	1,926,134
TRAINING	12,348	6,440	5,780	0	585	22,000	200	25,858	812	3,189	0	3,342	80,554
MAINTENANCE	0	34,756	58,465	0	2,841	99,200	23,916	126,056	8,652	39,557	80,964	81,999	556,406
CAPITAL OUTLAY/NON-OPERATIN	30,000	0	0	0	0	0	0	0	0	141,659	84,000	16,875	272,534
TRANSFERS	(29,639)	613,388	(223,020)	(15,649)	(10,974)	(72,197)	(70,455)	(52,704)	(13,945)	(192,461)	(26,713)	(753,654)	(848,023)
TOTAL FUNCTION	310,579	1,333,765	781,731	190,351	113,285	4,188,708	496,207	2,637,154	260,186	342,753	257,977	1,102,928	12,015,624
TRANSFERS	29,639	(613,388)	223,020	15,649	10,974	72,197	70,455	52,704	13,945	192,461	26,713	753,654	848,023
GRAND TOTAL +/-	340,218	720,377	1,004,751	206,000	124,259	4,260,905	566,662	2,689,858	274,131	535,214	284,690	1,856,582	12,863,647

GENERAL FUND SUMMARY (BUDGETED FY24)

CATEGORY	LEGISLATIVE	EXECUTIVE	FINANCE	LEGAL SERVICES	PLANNING & ZONING	POLICE	PUBLIC SAFETY RECEPTION AND RECORDS	FIRE	BUILDING	PUBLIC WORKS ADMIN.	BUILDING MAINTENANCE	STREETS & GROUNDS	TOTALS
FULL TIME	0	414,419	554,373	0	96,507	2,358,793	279,346	669,051	139,842	220,849	0	1,075,893	5,809,073
PART TIME	57,600	91,252	7,230	0	0	67,455	110,825	579,919	74,818	6,979	0	0	996,078
SICK LEAVE BUY BACK	0	1,625	3,584	0	100	18,360	4,165	5,417	1,257	3,325	0	2,190	40,023
OVERTIME	0	0	8,442	0	200	170,000	5,549	65,395	100	2,000	0	37,383	289,069
PERSONAL SERVICES	57,600	507,296	573,629	0	96,807	2,614,608	399,885	1,319,782	216,017	233,153	0	1,115,466	7,134,243
FRINGE BENEFITS	4,247	164,876	252,416	0	16,224	1,724,813	167,533	598,204	26,950	63,692	0	408,509	3,427,464
COMMODITIES	7,870	8,500	27,160	0	1,400	148,150	19,500	176,952	7,650	7,950	17,850	70,365	493,347
CONTRACTUAL	246,150	63,640	118,035	212,830	18,100	171,272	87,338	769,640	30,600	129,648	82,000	387,819	2,317,072
TRAINING	12,808	12,583	8,430	0	4,100	22,000	200	47,800	4,200	3,200	0	1,800	117,121
MAINTENANCE	0	32,991	37,241	0	6,161	118,311	23,293	184,114	11,538	42,948	78,500	333,016	868,113
CAPITAL OUTLAY/NON-OPERATING	87,000	62,850	0	0	0	25,000	0	37,785	0	3,506,098	404,705	95,625	4,219,063
TRANSFERS	(49,503)	(15,555)	(255,113)	(20,791)	(14,728)	130,587	(70,577)	60,294	(11,677)	(246,038)	51,622	(597,405)	(1,038,884)
TOTAL FUNCTION	366,172	837,181	761,798	192,039	128,064	4,954,741	627,172	3,194,571	285,278	3,740,651	634,677	1,815,195	17,537,539
TRANSFERS	49,503	15,555	255,113	20,791	14,728	(130,587)	70,577	(60,294)	11,677	246,038	(51,622)	597,405	1,038,884
GRAND TOTAL +/- TRANSFERS	415,675	852,736	1,016,911	212,830	142,792	4,824,154	697,749	3,134,277	296,955	3,986,689	583,055	2,412,600	18,576,423

BUDGET NOTES

LEGISLATIVE

SERVICES PROVIDED:

The Village of Flossmoor operates under the Council/Manager form of government. The Legislative branch of the Village consists of the Mayor and Board of Trustees who are elected at-large for four-year overlapping terms. This is the policy-making body of the Village and is responsible for setting its policies and programs. The Village's other boards, commissions and committees act as recommending bodies to the Village Board. The Board meets on a regular basis twice monthly to address matters of Village concern and set policy.

FY23 ACHIEVEMENTS:

- Established and maintained positive relationships with legislators, other taxing bodies and intergovernmental cooperatives and advocated for Village priorities.
- Pursued and received grants for infrastructure projects.
- Adopted a new strategic plan.

FY24 GOALS:

- Continue to cultivate relationships with legislators, other taxing bodies and intergovernmental cooperatives and advocate for Village priorities.
- Pursue grants for infrastructure projects and other capital and operational needs.
- Identify and attract retail, dining and entertainment opportunities in our business districts.
- Carry out the Village's priorities within the Strategic Plan to fulfill our Community Vision.

LEGISLATIVE

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	Salaries					
01-41-1-501	Village Trustees	43,200	43,200	43,200	43,200	43,200
	Mayor	14,400	14,400	14,400	14,400	14,400
	TOTAL SALARIES	57,600	57,600	57,600	57,600	57,600
	FRINGE BENEFITS					
01-41-2-593	Unemployment Contributions	157	146	142	147	132
01-41-2-595	Village FICA Contributions	3,000	5,157	5,860	3,515	3,571
01-41-2-596	Village Medicare Contributions	1,090	920	1,000	822	835
	TOTAL FRINGE BENEFITS	4,247	6,223	7,002	4,485	4,539
	COMMODITIES					
01-41-3-601	Office Supplies	1,500	1,000	1,500	1,658	1,135
01-41-3-603	Postal Charges	4,500	4,200	4,400	4,230	2,488
01-41-3-604	Miscellaneous Mailings	500	100	500	0	0
01-41-3-605	Operating Supplies	370	100	370	467	99
01-41-3-606	Office Equipment	0	0	0	0	0
01-41-3-611	Awards and Plaques	600	300	685	549	45
01-41-3-612	Uniforms	400	200	400	465	31
	TOTAL COMMODITIES	7,870	5,900	7,855	7,370	3,798
	CONTRACTUAL SERVICES					
01-41-4-630	Professional Services	15,000	15,000	15,000	16,374	195
01-41-4-631	Board Contingency Fund	10,000	9,500	10,000	0	48,205
01-41-4-632	Lobbying Services	93,000	93,000	93,000	47,508	27,500
01-41-4-635	Printing	4,000	3,000	5,000	1,672	3,821
01-41-4-638	Advertising	500	0	500	0	0
01-41-4-644	Municipal Code	5,000	3,500	6,400	3,893	3,783
01-41-4-645	Paperless Agenda Software Service	5,500	5,300	5,300	5,392	4,562
01-41-4-650	Flossmoor Fest*	65,000	69,696	60,000	61,981	100
01-41-4-651	Community Relations Commission				4,975	4,397
	Back to School Night	2,000	1,900	2,000		
	Black History Month	500	250	500		
	Celebrate the Season	2,300	1,900	2,300		
	Cultural Events	1,000	750	1,000		
	MLK Day of Service	3,000	1,500	3,000		
	New Resident Reception	750	750	750		
	Promos	500	250	500		
	Miscellaneous	750	250	750		
01-41-4-652	Community Services Activities				3,162	2,952
	Flowers/Sympathy	900	900	900		
	Donations and Sponsorships (shared events)	500	1,000	1,000		
	Hispanic Heritage Month	1,000				
	Southland Chamber Night	750				
	Meetings and Events	1,000	1,500	1,500		
	Miscellaneous	400	400	600		
01-41-4-653	Marketing Program				28,218	30,186
	Annual Communications (Newsletters, Photography, Graphics)	16,800	11,800	11,800		
	Special Projects (Website, advertising, campaign development)	15,000	5,000	20,000		
01-41-4-655	Green Commission	1,000	1,000	1,000	876	418
	TOTAL CONTRACTUAL SERVICES	246,150	228,146	242,800	174,051	126,118

*Does not reflect the personnel cost for Fests.

LEGISLATIVE

<u>ACCOUNT #</u>		<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	<u>TRAINING AND CONFERENCES</u>					
01-41-5-660	Dues and Subscriptions:	11,808	11,598	10,722	4,888	9,784
	America in Bloom	1,100	1,100			
	CMAP	364	357	357		
	Chicago Southland Chamber of Commerce	765	750	750		
	Chicago Southland Economic Development	510	500	500		
	SSMMA	5,757	5644	5,644		
	Illinois Municipal League	1,020	1000	1,000		
	GARE	1,020	1000	1,000		
	South Suburban Housing Center	571	560	500		
	Homewood Chamber of Commerce	0	0	295		
	INT'L Council of Shopping Centers	102	100	100		
	Center for Multicultural Communities (Healing Racism)	51	50	50		
	Metropolitan Mayors Caucus	446	437	426		
	Downtown Flossmoor Business Association	102	100	100		
	Miscellaneous					
01-41-5-661	Training:	1,000	750	1,000	704	225
	Miscellaneous seminars and conferences related to various boards and commissions					
	TOTAL TRAINING AND CONFERENCES	12,808	12,348	11,722	5,592	10,009
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-41-7-711	Historic Building Survey	12,000	0	12,000	0	2,050
01-41-7-712	Census Awareness Grant	0	0	0	0	13,060
01-41-7-713	60422 Festival	0	20,000	20,000	20,000	0
01-41-7-714	Retail Coach Agreement	25,000	10,000	0	0	0
01-41-7-715	Flossmoor Centennial	50,000	0	0	0	0
	TOTAL CAPITAL OUTLAY/NON-OPERATING	87,000	30,000	32,000	20,000	15,110
	<u>TRANSFERS</u>					
01-41-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(650)	(950)	(950)	(2,070)	(1,900)
01-41-9-907	Transfer from Storm Sewer	(4,441)	(3,825)	(3,825)	(2,743)	(2,686)
01-41-9-908	Transfer from Water and Sewer Fund	(44,412)	(28,689)	(28,689)	(36,572)	(35,809)
01-41-9-920	Transfer to Working Cash Fund			0	5,624	0
	TOTAL TRANSFERS	(49,503)	(29,639)	(33,464)	(35,761)	(40,395)
	TOTAL FUNCTION	366,172	310,579	325,515	233,337	176,779
	TRANSFERS	49,503	29,639	33,464	35,761	40,395
	GRAND TOTAL +/- TRANSFERS	415,675	340,218	358,979	269,098	217,174

BUDGET NOTES

EXECUTIVE

SERVICES PROVIDED:

The Executive branch consists of the Village Manager and her immediate staff. The Manager reports to the Mayor and Board of Trustees who are responsible for appointing the position. The position is responsible for the day-to-day operations of the Village, and all department directors report to her. The Manager is also responsible for gathering information relating to Village concerns, policies and programs for presentation to the Mayor and Board of Trustees at their regular meetings.

The staff in this department become involved in operational areas such as personnel management, labor negotiations, risk management, communications, infrastructure, capital projects, information technology, economic development and supporting the Mayor and Board with intergovernmental relations.

The Manager prepares the annual Village budget for Village Board review and approval. After the budget is set by the Village Board, the Manager oversees the expenditure of Village funds throughout the fiscal year.

FY23 ACHIEVEMENTS:

- Worked closely with departments on major department-specific projects.
- Supported economic development efforts.
- Oversaw upgrades to IT infrastructure that included adding a secondary fiber internet line and expanding wireless accessibility throughout the Fire and Police Departments as well as added additional security measures to the network.
- Organized a Village-wide tree planting event that resulted in over 300 trees being planted by over 200 volunteers.
- Supported business retention with participation and support of the Flossmoor Business Association.
- Continued to provide Flossmoor residents and taxpayers quality information on services through various communications channels.
- Continued to advance the Flossmoor History Project.

FY24 GOALS:

- Support strategic priorities related to services, infrastructure, housing, economic development, diversity and communications and staff development.
- Evaluate IT support services and address projects that advance the organization's IT needs including the implementation of Microsoft 365, Laserfiche, and GIS.

EXECUTIVE

<u>ACCOUNT #</u>		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	<u>PERSONAL SERVICES</u>					
	Full-Time Salaries					
01-42-1-502	Village Manager	186,783	181,343	181,343	183,721	174,569
01-42-1-503	Assistant Village Manager	139,757	123,336	123,336	105,601	142,545
01-42-1-507	Communications Manager	78,879	75,239	75,239	68,876	64,139
01-42-1-543	Holiday Extra Pay	0	0	0	0	0
01-42-1-588	Manager's Vehicle Allowance	9,000	9,000	9,000	9,000	0
	TOTAL FULL-TIME SALARIES	414,419	388,918	388,918	367,199	381,254
	Part-Time Salaries					
01-42-1-514	Temporary Assistant	2,144	0	2,082	0	0
01-42-1-515	Village Clerk	7,200	7,200	7,200	6,600	7,200
01-42-1-517	Program and Event Coordinator	35,311	34,283	34,283	26,989	10,137
01-42-1-518	Part-Time Admin Assistant	46,597	45,240	45,240	11,384	32,464
	TOTAL PART-TIME SALARIES	91,252	86,723	88,805	44,973	49,801
01-42-1-570	Sick Leave Buy Back	1,625	0	4,164	(1,444)	1,451
01-42-1-571	Covid-19 Sick Leave	0	0	0	0	576
01-42-1-590	Overtime	0	0	0	0	0
	TOTAL PERSONAL SERVICES	507,296	475,641	481,887	410,728	433,082
	<u>FRINGE BENEFITS</u>					
01-42-2-590	Health Insurance Premium	91,360	76,003	79,170	78,055	66,187
01-42-2-591	Life Insurance Premium	474	356	272	258	251
01-42-2-592	EAP and Wellness Incentive Program	1,440	1,463	1,250	1,016	1,293
01-42-2-593	Unemployment Contributions	942	1,024	994	1,031	927
01-42-2-594	Village HSA Contributions	5,000	5,000	2,500	4,584	5,000
01-42-2-595	Village FICA Contributions	30,000	28,362	32,230	21,603	24,615
01-42-2-596	Village Medicare Contributions	6,540	6,440	7,000	5,572	6,156
01-42-2-597	Village IMRF Contributions	29,120	36,036	42,900	37,433	45,822
	TOTAL FRINGE BENEFITS	164,876	154,684	166,316	149,552	150,250
	<u>COMMODITIES</u>					
01-42-3-601	Office Supplies	2,000	1,500	2,000	941	1,422
01-42-3-602	Books and Maps	0	0	0	0	0
01-42-3-603	Postage	400	400	300	278	611
01-42-3-605	Operating Supplies	400	200	400	149	286
01-42-3-606	Office Equipment	2,800	2,000	2,800	597	0
01-42-3-607	Computer Equipment and Supplies	2,000	1,750	2,000	2,079	444
01-42-3-608	Petroleum Products	500	250	500	113	724
01-42-3-612	Uniforms	400	400	400	267	355
	TOTAL COMMODITIES	8,500	6,500	8,400	4,423	3,841

EXECUTIVE

<u>ACCOUNT #</u>	<u>CONTRACTUAL SERVICES</u>	<u>BUDGET 23-24</u>	<u>PROJ'D 22-23</u>	<u>BUDGET 22-23</u>	<u>ACTUAL 21-22</u>	<u>ACTUAL 20-21</u>
01-42-4-630	Professional Services	2,000	0	2,000	40,427	4,250
01-42-4-632	Safety Committee	500	200	500	0	8
01-42-4-633	Wellness Committee	7,500	6,000	7,500	1,433	251
01-42-4-634	Other Miscellaneous Services	1,500	750	1,500	971	330
01-42-4-635	Printing	150	150	150	76	77
01-42-4-636	Pre-employment Physicals	500	0	500	1,821	0
01-42-4-637	Telephone	4,720	4,720	4,720	5,071	3,402
01-42-4-638	Advertising	250	100	250	573	0
01-42-4-639	Internet Service Providers	25,100	19,000	23,400	12,729	11,042
01-42-4-640	IRMA-Workers Comp Premium	2,280	1,659	2,100	1,384	2,308
01-42-4-641	IRMA-Liability Premium Executive Outdoor Art Program	13,680	4,977	6,300	2,769	2,308
01-42-4-642	IRMA Insurance Deductible Executive Outdoor Art Program	500	0	500	0	0
01-42-4-645	Website Hosting and Applications	3,460	3,200	3,460	2,994	1,463
01-42-4-652	Meetings and Events	1,500	1,600	1,000	1,149	458
	TOTAL CONTRACTUAL SERVICES	63,640	42,356	53,880	71,397	25,898
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	TRAINING					
01-42-5-660	Membership Dues				4,105	4,976
	ICMA	2,499	2,450	2,550		
	ILCMA, Metro Managers, IAMMA, Women Legacy Projec	734	720	720		
	NPELRA, IPELRA	430	420	420		
	Other Professional Associations, 3CMA	1,020	1,000	1,000		
	Subscriptions	400	350	350		
01-42-5-661	Training	7,500	1,500	7,500	3,070	1,376
	Various Seminars, Conferences and Auto Expense Reimbursement					
	TOTAL TRAINING	12,583	6,440	12,540	7,175	6,352
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	MAINTENANCE					
01-42-6-670	Office Equipment Maintenance	500	250	500	619	0
01-42-6-671	Vehicle Maintenance & Supplies	200	150	300	58	965
01-42-6-672	Department IT Maintenance^	1,000	5,684	5,482	5,007	1,576
01-42-6-673	Village Shared IT Maintenance<	21,291	23,472	22,960	20,368	14,234
01-42-6-674	Website Maintenance	5,400	5,200	5,000	4,960	4,839
01-42-6-675	Laserfiche Software Maintenance	4,100	0	0	0	0
01-42-6-682	Digital Phone System Maintenance	500	0	500	603	1,506
	TOTAL MAINTENANCE	32,991	34,756	34,742	31,614	23,119

EXECUTIVE

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-42-7-710	0	0	10,000	22,933	60,678
01-42-7-711	12,850	0	0	0	0
01-42-7-712	50,000	0	0	0	0
TOTAL CAPITAL OUTLAY/NON-OPERATING	62,850	0	10,000	22,933	60,678
<u>TRANSFERS</u>					
01-42-9-904	(6,500)	(12,350)	(12,350)	(24,840)	(22,800)
01-42-9-907	(2,960)	(2,931)	(2,931)	(1,925)	(1,840)
01-42-9-908	(56,254)	(43,138)	(43,138)	(49,564)	(47,338)
01-42-9-916	51,326	672,925	672,925	553,421	633,763
01-42-9-940	(1,167)	(1,118)	(1,118)	(1,101)	(1,084)
TOTAL TRANSFERS	(15,555)	613,388	613,388	475,991	560,701
TOTAL FUNCTION	837,181	1,333,765	1,381,153	1,173,813	1,263,920
TRANSFERS	15,555	(613,388)	(613,388)	(475,991)	(560,701)
GRAND TOTAL +/- TRANSFERS	852,736	720,377	767,765	697,822	703,219

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

FINANCE DEPARTMENT

SERVICES PROVIDED:

The Finance Department provides essential administrative, management, financial and business services to a wide array of customers including the residents, Village Board and Manager, other Village Departments and Village employees. Services provided to the residents include receiving and processing various permits and licenses such as vehicle licenses, parking permits, animal licenses, and restaurant and liquor licenses, miscellaneous receivables, utility bills and collection, voter registration, answering Village Hall phone and assisting residents, and receiving visitors to Village Hall. The Finance Department is responsible for several major administrative services including all Village Finance functions, Human Resources, Risk Management, and joint responsibility for domain administration of the Village-wide computer network. Included in the financial services are management of the Village's general ledger, bank accounts and cash flow, investment portfolio, budget maintenance, utility billing, payroll, accounts payable, accounts receivable, purchase orders, cashiering, tax collection, parking permit collection, production of the Annual Comprehensive Financial Report (ACFR), supervision of the annual audit process, debt management and producing numerous compliance reports as required by law. Human Resources services include management of the employees' benefits package, maintenance of personnel records, compliance management and employee personnel issues. Risk management services include oversight of Village insurance policies, coordinating all claims, minimizing risk, and participation on the IRMA Board. The Finance Department also provides the Library with software hosting services by providing a database for the Library general ledger, accounts payable and reports to the Library Board.

FY23 ACHIEVEMENTS:

- Maintained high standard of daily operations; efficiency resulted in 3 audit adjustments.
- Obtained GFOA Certificate of Achievement in Financial Reporting (COA).
- Implemented Affordable Care Act (ACA) mandates effective in 2022.
- Completed revision and update to accounting policies and procedures manual.
- Conducted RFP for audit services for FY 23 to FY 26.
- Managed administrative and compliance requirements for 2021 referendum approved bond issue including initiating arbitrage rebate compliance and calculation services in 2022.
- Initiated project to implement Village corporate credit card program for department purchasing.
- Initiated project to implement P.A. 102-0265 for reporting on minority, women & veteran owned businesses.
- Implemented Village wide timesheet revisions to align with personnel policy manual updates.
- Implemented new HSA employee portal through BMO Harris Lively portal.
- Implemented positive pay check service for accounts payable and payroll checks.
- Facilitated project to pass 2022 bond issue refunding parameters ordinance and work with financial advisor to attempt to assess if market could meet parameters.

FY24 GOALS:

- Submit application and Annual Comprehensive Financial Report to GFOA for COA award.
- Maximize InvoiceCloud by offering direct debit and direct credit card billing services.
- Complete implementation of fixed asset software module with BS&A.
- Implement GASB 87 related to lease activities for FY 23 audit.
- Implement accounting and business operations for new TIF District, if approved by Village Board including all accounting, bank account setup, EAV reporting and County distribution set up.
- Begin evaluation project of Finance Dept. organization structure for potential re-organization.

FINANCE DEPARTMENT

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
ACCOUNT #	PERSONAL SERVICES					
	Full-Time Salaries					
01-43-1-510	Finance Director	154,977	150,463	150,463	147,014	145,169
01-43-1-511	Assistant Finance Director	135,497	128,037	125,860	136,941	125,377
01-43-1-512	Accounting Clerks	141,353	136,848	136,848	129,365	128,786
01-43-1-513	Cashier/Receptionist	61,273	59,488	59,488	57,299	56,195
01-43-1-516	General Finance Clerk	61,273	59,488	59,488	53,485	56,995
01-43-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	554,373	534,324	532,147	524,104	512,522
	Part-Time Salaries					
01-43-1-514	Part-Time Assistant	7,230	6,430	4,062	4,170	3,761
	TOTAL PART-TIME SALARIES	7,230	6,430	4,062	4,170	3,761
01-43-1-570	Sick Leave Buy Back	3,584	3,338	3,726	3,114	6,503
01-43-1-590	Overtime	8,442	5,000	8,069	737	5,947
	TOTAL PERSONAL SERVICES	573,629	549,092	548,004	532,124	528,733
	FRINGE BENEFITS					
01-43-2-590	Health Insurance Premium	148,460	162,864	169,650	129,148	144,114
01-43-2-591	Life Insurance Premium	710	559	427	393	370
01-43-2-592	EAP and Wellness Incentive Programs	2,880	3,218	2,750	2,660	3,241
01-43-2-593	Unemployment Contributions	1,256	1,316	1,278	1,326	1,059
01-43-2-594	Village HSA Contributions	5,500	8,000	1,000	1,000	1,000
01-43-2-595	Village FICA Contributions	39,000	33,519	38,090	32,867	30,308
01-43-2-596	Village Medicare Contributions	9,810	8,280	9,000	7,880	7,241
01-43-2-597	Village IMRF Contributions	44,800	45,646	54,340	57,557	55,730
	TOTAL FRINGE BENEFITS	252,416	263,402	276,535	232,830	243,063
	COMMODITIES					
01-43-3-601	Office Supplies	2,700	3,100	2,610	1,897	2,268
01-43-3-602	Books and Maps	200	100	200	0	0
01-43-3-603	Postage	6,100	5,200	5,650	6,488	5,737
01-43-3-605	Other Operating Supplies	100	75	50	0	17
01-43-3-606	Office Equipment	3,500	700	1,000	0	0
01-43-3-607	Computer Equipment and Supplies	5,000	2,700	4,500	3,779	3,553
01-43-3-609	License and Permit Supplies	7,360	7,060	6,350	4,816	7,511
01-43-3-610	Miscellaneous	1,200	1,200	1,200	287	657
01-43-3-612	Uniforms and Related Supplies	1,000	650	1,000	0	0
	TOTAL COMMODITIES	27,160	20,785	22,560	17,267	19,743

FINANCE DEPARTMENT

<u>ACCOUNT #</u>		<u>BUDGET</u>	<u>PROJ'D</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>23-24</u>	<u>22-23</u>	<u>22-23</u>	<u>21-22</u>	<u>20-21</u>
<u>CONTRACTUAL SERVICES</u>						
01-43-4-631	Tax Reporting Services	7,090	6,840	5,750	5,414	5,259
01-43-4-632	Actuary Services	8,400	10,400	10,400	8,100	9,700
01-43-4-633	Accounting and Audit Services	41,405	34,308	37,420	33,674	34,152
01-43-4-634	Miscellaneous Services	3,200	3,100	3,530	1,812	6,884
01-43-4-635	Printing	2,000	2,140	1,930	1,730	1,506
01-43-4-636	Pre-employment Physicals	500	250	500	310	0
01-43-4-637	Telephone	3,960	3,830	6,610	7,540	4,934
01-43-4-638	Advertising	2,120	1,940	1,770	1,533	2,874
01-43-4-640	IRMA: Worker's Compensation	2,280	1,659	2,100	1,384	2,308
01-43-4-641	IRMA: Liability Insurance	2,280	1,659	2,100	1,384	2,308
01-43-4-642	IRMA: Insurance Deductible	500	250	500	0	0
01-43-4-643	IRMA: Supplemental Insurance	900	850	900	0	850
01-43-4-644	Cyber Liability Insurance	19,190	16,886	13,420	11,667	4,071
01-43-4-655	Bank Service Charges	24,110	22,940	14,620	13,234	10,464
01-43-4-656	Collection Services	100	175	150	70	0
TOTAL CONTRACTUAL SERVICES		118,035	107,227	101,700	87,851	85,310
<u>TRAINING</u>						
01-43-5-660	Dues and Subscriptions:					
	Miscellaneous memberships	3,230	2,920	2,920	2,533	2,158
01-43-5-661	Training:					
	GFOA, IGFOA, Misc Seminars	5,200	2,860	4,850	1,372	1,370
01-43-5-663	Tuition & Fees	0	0	0	0	0
TOTAL TRAINING		8,430	5,780	7,770	3,905	3,528
<u>MAINTENANCE</u>						
01-43-6-670	Office Equipment Maintenance	12,710	12,000	12,150	10,302	11,172
01-43-6-672	Department IT Maintenance^	12,670	18,565	17,377	28,965	13,576
01-43-6-673	Village Shared IT Maintenance<	11,861	27,900	29,300	21,932	22,265
TOTAL MAINTENANCE		37,241	58,465	58,827	61,198	47,013
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-43-7-707	Accounting Policies & Procedures Man	0	0	0	19,479	0
TOTAL CAPITAL OUTLAY		0	0	0	19,479	0

FINANCE DEPARTMENT

ACCOUNT #	TRANSFERS	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
01-43-9-904	Transfer from Wat & Sew-FICA/Med/IM	(10,400)	(14,250)	(14,250)	(28,980)	(28,500)
01-43-9-907	Transfer from Storm Sewer	(20,664)	(21,153)	(21,153)	(15,579)	(14,670)
01-43-9-908	Transfer from Wat & Sew- Admin Trans	(207,301)	(155,182)	(155,182)	(212,740)	(196,139)
01-43-9-916	Transfer to Capital Equipment Fund	17,109	0	0	0	0
01-43-9-940	Transfer from Municipal Parking	(33,857)	(32,435)	(32,435)	(31,935)	(31,445)
TOTAL TRANSFERS		(255,113)	(223,020)	(223,020)	(289,234)	(270,754)
TOTAL FUNCTION		761,798	781,731	792,376	665,421	656,636
TRANSFERS		255,113	223,020	223,020	289,234	270,754
GRAND TOTAL +/- TRANSFERS		1,016,911	1,004,751	1,015,396	954,655	927,390

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

LEGAL SERVICES

SERVICES PROVIDED:

The Legal Services unit is comprised of the appointed Village Attorney who acts as an independent contractor on retainer plus related legal expenses. The budget also covers special counsel which may be hired from time to time as appropriate. The Village Attorney provides legal advice and support to the Village Board, management and various commissions as needed. The Village Attorney also serves as the Village Prosecutor with respect to citations issued by the Village which then are heard in the local court. The Village Attorney keeps the Mayor and Trustees apprised of the status of all Village litigation, handling any such litigation which is not covered by the Village's insurance coverage.

FY 23 ACHIEVEMENTS:

- Provided counsel to the Village on complex contracts and agreements including water supply agreement.
- Advised the Village on economic development matters, including the sale of real estate and incentive agreements.
- Worked with special counsel on the acquisition of available properties through Cook County's No Cash Bid Program.

LEGAL SERVICES

ACCOUNT #	CONTRACTUAL SERVICES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
01-44-4-630	Retainer for Village Attorney	142,830	138,000	138,000	135,600	125,100
01-44-4-643	Unplanned Litigation	10,000	4,000	10,000	5,559	1,407
01-44-4-644	Other Legal Services	45,000	50,000	35,000	41,157	51,363
01-44-4-646	Local Adjudication Services	15,000	14,000	15,000	12,435	13,757
TOTAL LEGAL SERVICES		212,830	206,000	198,000	194,750	191,627
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TRANSFERS						
01-44-9-907	Transfer from Storm Sewer	(990)	(978)	(978)	(711)	(632)
01-44-9-908	Transfer from Wat & Sew - Admin Transfer	(19,801)	(14,671)	(14,671)	(18,961)	(16,859)
TOTAL TRANSFERS		(20,791)	(15,649)	(15,649)	(19,672)	(17,491)
TOTAL FUNCTION		192,039	190,351	182,351	175,078	174,136
TRANSFERS		20,791	15,649	15,649	19,672	17,491
GRAND TOTAL +/- TRANSFERS		212,830	206,000	198,000	194,750	191,627

PLANNING AND ZONING

SERVICES PROVIDED:

Planning and Zoning is responsible for guiding the growth, development and maturation of the community. It is also charged with enforcement of the Village's Zoning Ordinance, Comprehensive Plan and Subdivision Ordinance. Staff under this budget develop long-term land use plans, evaluate development proposals, provide guidance to residents, perform research in support of land planning/economic development, perform building permit reviews, monitor developments in land use and constitutional law, and represent the Village in regional planning and economic development efforts.

FY23 ACHIEVEMENTS:

- The Original Rainbow Cone has been approved to construct an ice cream shop with a drive-thru adjacent to the Buona Restaurant.
- 19810-12 Governors Highway has been annexed and approved for the construction of Oasis Hospice.
- The properties located at Dixie Highway and Vollmer Road have been rezoned to B-2 in an effort to encourage redevelopment.
- Acquisition of multiple properties through the no cash bid process.
- Staff has been in continued discussions with potential developers for Village owned properties in southwest Flossmoor as well as Flossmoor Road.

FY24 GOALS:

- As the Meijer subdivision and the greater development area in southwest Flossmoor continues to progress, staff will continue to have substantial involvement throughout. The development of the entire B-6 zoning district is subject to PUD/Site Plan review by the Plan Commission and Village Board.
- Continue to work with interested developers in other areas of the Village to provide those developments that are consistent to the needs and expectations of the Village of Flossmoor and its residents.
- Continue to seek properties through the no cash bid process and to market the parcels that the Village acquired in the south triangle.

PLANNING AND ZONING

<u>ACCOUNT #</u>		<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	<u>PERSONAL SERVICES</u>					
	Full-Time Salaries					
01-45-1-504	Department Secretary	31,675	30,336	30,336	28,119	25,515
01-45-1-507	Building and Zoning Coordinator (50/50 P&Z/Insp. Services)	0	0	0	0	0
01-45-1-509	Inspectional Services Administrator (50/50 P&Z/Insp. Services)	64,832	61,792	61,792	59,605	53,654
	TOTAL FULL-TIME SALARIES	96,507	92,128	92,128	87,723	79,170
01-45-1-570	Sick Leave Buy Back	100	0	0	(349)	359
01-45-1-590	Overtime	200	0	0	0	0
	TOTAL PERSONAL SERVICES	96,807	92,128	92,128	87,375	79,529
	<u>FRINGE BENEFITS</u>					
01-45-2-590	Health Insurance Premium	0	0	0	0	0
01-45-2-591	Life Insurance Premium	0	152	116	77	87
01-45-2-592	EAP and Wellness Incentive Programs	500	585	500	91	79
01-45-2-593	Unemployment Contributions	284	293	284	295	265
01-45-2-594	Village HSA Contributions	0	0	0	0	0
01-45-2-595	Village FICA Contributions	5,860	5,157	5,860	5,403	4,912
01-45-2-596	Village Medicare Contributions	1,000	920	1,000	1,264	1,149
01-45-2-597	Village IMRF Contributions	8,580	7,207	8,580	9,328	9,124
	TOTAL FRINGE BENEFITS	16,224	14,313	16,340	16,458	15,615
	<u>COMMODITIES</u>					
01-45-3-601	Office Supplies	600	440	600	280	342
01-45-3-602	Books and Maps	100	0	100	0	0
01-45-3-603	Postage	300	268	300	121	0
01-45-3-606	Office Equipment	200	65	200	43	0
01-45-3-607	Computer Equipment and Supplies	200	113	200	6	0
	TOTAL COMMODITIES	1,400	886	1,400	450	342
	<u>CONTRACTUAL SERVICES</u>					
01-45-4-630	Professional Services: Update zoning map, miscellaneous planning studies	13,000	9,600	13,000	1,200	2,900
01-45-4-635	Printing and Binding: Update zoning map, address map, comprehensive plan, etc.	100	2	100	16	4
01-45-4-636	Pre-employment Physicals & Backgrounds	0	0	0	0	0
01-45-4-637	Telephone	500	431	500	328	268
01-45-4-638	Advertising: Public Hearing notices	300	155	300	114	51
01-45-4-640	IRMA-Workers Comp Premium	2,100	1,659	2,100	1,384	2,308
01-45-4-641	IRMA-Liability Premium	2,100	1,659	2,100	1,384	2,308
01-45-4-642	IRMA Insurance Deductible	0	0	0	0	0
	TOTAL CONTRACTUAL SERVICES	18,100	13,505	18,100	4,426	7,839

PLANNING AND ZONING

<u>ACCOUNT #</u>	<u>TRAINING AND CONFERENCES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
01-45-5-660	Membership Dues: Amer. Plan. Assoc., Newsletters, inc.	600	585	500	0	489
01-45-5-661	Training: APA Annual Conference and other planning, land use law and economic development conferences	3,500	0	3,500	0	0
TOTAL TRAINING AND CONFERENCES		4,100	585	4,000	0	489
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<u>MAINTENANCE</u>						
01-45-6-672	Department IT Maintenance^	200	1,290	292	387	41
01-45-6-673	Village Shared IT Maintenance<	5,961	1,551	1,667	467	369
TOTAL MAINTENANCE		6,161	2,841	1,959	854	410
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<u>CAPITAL OUTLAY/NON OPERATING</u>						
01-45-7-703	Economic Development Incentive - Bistro on Sterling	0	0	0	5,210	1,000
01-45-7-704	Economic Development Incentive - Flossmoor Station	0	0	0	0	7,200
TOTAL CAPITAL OUTLAY/NON OPERATING		0	0	0	5,210	8,200
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<u>TRANSFERS</u>						
01-45-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(1,950)	(1,900)	(1,900)	(4,140)	(3,800)
01-45-9-907	Transfer from Storm Sewer	(636)	(589)	(589)	(426)	(423)
01-45-9-908	Transfer from Water & Sewer - Admin Trans	(12,142)	(8,485)	(8,485)	(10,817)	(10,847)
TOTAL TRANSFERS		(14,728)	(10,974)	(10,974)	(15,383)	(15,070)
TOTAL FUNCTION		128,064	113,285	122,953	99,390	97,355
TRANSFERS		14,728	10,974	10,974	15,383	15,070
GRAND TOTAL +/- TRANSFERS		142,792	124,259	133,927	114,773	112,425

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

BUDGET NOTES

POLICE DEPARTMENT

SERVICES PROVIDED:

The Flossmoor Police Department (FPD) is budgeted for twenty-one sworn officers staffed in the following divisions: Patrol, Criminal Investigations, Support Services, Administration, and Records and Reception. The Chief of Police oversees and gives guidance to all functions of the department and the services provided. The Deputy Chief of Police oversees the Commander, Criminal Investigations, and Records and Reception. The Commander oversees the Patrol Division and Support Services, which consists of one full-time Community Service Officer and two part-time Community Service Officers.

The primary responsibilities of the Police Department include preventative patrol, response to calls for service, enforcement of criminal statutes and Village ordinance violations, crime prevention, criminal investigations, traffic enforcement, and working in partnership with the community. The department utilizes specialized programs that support these responsibilities, which include: Vacation House Watch Program, Community Outreach Programs, Foot Patrol, Bicycle Patrol, Citizens' Police Academy, E-Cop e-mail Notification Program, D.A.R.E. School Presentations, Child Safety Seat Inspections, Bicycle Safety Programs, Business Checks, Homeowner, Business, and School Security and Safety Evaluations, and Citizen Satisfaction Contacts. The department participates in several mutual aid programs that benefit the staffing of the department by utilizing a shared resource principle: South Suburban Major Crimes Task Force, South Suburban Emergency Response Team, South Suburban Association of Chiefs of Police, Honor Guard, Network III Tactical Unit, Suburban Major Accident Reconstruction Team, and ILEAS Mobile Field Force.

FY23 ACHIEVEMENTS:

- The Village of Flossmoor continues to have one of the lowest violent crime rates in the South Suburban Chicagoland area.
- The FPD continued to make the necessary adjustments to our officer training program in preparation for the state mandates of the SAFE-T Act that govern training subject matter and frequency.
- Officers in the Patrol Division began using body-worn cameras well ahead of the state mandate of January 01, 2025.
- Two new patrol officers were hired as a result of a separation and the retirement of a deputy chief and chief.
- The Rules and Regulations of the Board of Fire and Police Commissioners were amended to allow for the creation of a second and separate list of eligible candidates for lateral police officer hiring.
- The FPD donated over 200 knit hats to Respond Now, and nearly 500 clothing items and shoes to the Share your Soles Foundation.
- FPD officers participated in the Juneteenth Festival, Movie Night in the Park, Trunk or Treat, and Bike to School events respectively.

FY24 GOALS:

- Strengthen our partnerships with all community stakeholders.
- Continue to develop and implement action items that will further demonstrate our adherence to the 10 Shared Principles of the NAACP and the Illinois Association of Chiefs of Police.
- Intensify and expand our recruitment efforts of minority group candidates for police officer testing.
- Review our staffing levels to ensure we have the requisite number of patrol officers and detectives necessary to address the law enforcement and community service needs of Flossmoor residents.
- Continue the use of preventive strategies in conjunction with the enforcement of laws and ordinances to reduce crime and maintain our standing as having the lowest crime index in the immediate area.
- Purchase two patrol vehicles in accordance with our vehicle replacement schedule.
- Begin to remodel the department's upper-level workspaces.

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
Full-Time Salaries						
01-48-1-520	Chief	145,200	150,463	150,463	145,362	131,477
01-48-1-521	Deputy Chief	136,533	146,000	132,556	127,730	118,603
01-48-1-522	Sergeants (3)	377,817	378,000	364,809	355,160	351,633
01-48-1-523	Police Officers (15)	1,417,540	1,264,390	1,385,550	1,268,596	1,175,385
01-48-1-524	Community Service Officer (1)	73,880	71,528	71,728	70,116	68,297
01-48-1-526	Mechanic (50/45/5 Pol/Sts/Fire)	49,124	48,960	47,693	44,078	40,747
01-48-1-528	Police Commander	131,649	50,000	127,815	123,116	121,579
01-48-1-530	Field Officer Training Pay	3,203	3,203	3,203	1,665	3,017
01-48-1-531	Shift Leader Pay	17,529	18,749	17,529	17,175	17,443
01-48-1-532	Detective Pay	6,318	6,318	5,513	6,547	6,377
01-48-1-536	Extra Duty Pay	0	0	0	0	0
01-48-1-543	Holiday Extra Pay	0	0	0	0	0
TOTAL FULL-TIME SALARIES		2,358,793	2,137,611	2,306,859	2,159,544	2,034,559
Part-Time Salaries						
01-48-1-525	Part-Time Community Service Officer	44,055	74,000	42,409	32,727	22,158
01-48-1-527	Crossing Guards	23,400	23,400	23,400	20,199	5,535
TOTAL PART-TIME SALARIES		67,455	97,400	65,809	52,926	27,693
01-48-1-533	Court Pay	10,000	3,500	11,816	1,660	329
01-48-1-570	Sick Leave Buy Back	18,360	17,000	18,360	9,977	15,321
01-48-1-571	Covid-19 Sick Leave	0	0	0	64	0
01-48-1-590	Overtime	160,000	256,000	160,100	156,112	107,952
TOTAL PERSONAL SERVICES		2,614,608	2,511,511	2,562,944	2,380,282	2,185,854
FRINGE BENEFITS						
01-48-2-590	Health Insurance Premium	513,900	477,734	497,640	445,850	430,941
01-48-2-591	Life Insurance Premium	2,132	2,084	1,591	1,182	1,409
01-48-2-592	EAP and Wellness Incentive Programs	11,232	11,115	9,500	10,171	13,893
01-48-2-593	Unemployment Contributions	5,652	5,265	5,112	5,304	4,765
01-48-2-594	Village HSA Contributions	13,500	13,500	11,000	13,500	11,000
01-48-2-595	Village FICA Contributions	12,000	10,313	11,720	10,193	10,553
01-48-2-596	Village Medicare Contributions	40,330	34,040	37,000	33,152	30,263
01-48-2-597	Village IMRF Contributions	11,200	12,012	14,300	14,136	14,013
01-48-2-598	Village Police Pension Contribution	1,067,867	777,000	761,949	1,034,706	797,499
01-48-2-599	Village PEHP Contribution	47,000	40,740	42,000	38,640	37,448
TOTAL FRINGE BENEFITS		1,724,813	1,383,803	1,391,812	1,606,832	1,351,784

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
01-48-3-601	Office Supplies	3,200	3,000	3,000	1,630	1,541
01-48-3-602	Books and Maps	300	220	300	282	265
01-48-3-603	Postage	3,000	2,000	3,000	1,661	2,054
01-48-3-605	Operating Supplies:					
	Crime Prev. Materials, D.A.R.E.					
	Bike Rodeo, Incidental Sup.	3,000	3,000	3,000	1,777	305
01-48-3-606	Office Equipment	5,000	0	0	0	0
01-48-3-607	Computer Equipment and Supplies	1,000	500	500	968	527
01-48-3-608	Petroleum Products	35,000	34,000	30,000	38,212	24,968
01-48-3-611	Special Police Commodities					
	Prisoner's Meals, Jail Supplies,					
	Range Supplies	5,000	5,000	5,000	4,781	1,971
01-48-3-612	Uniforms and Related Supplies					
	(23 officers @ \$700) plus equipment	28,000	28,000	20,000	22,756	17,240
01-48-3-613	Photography Supplies	200	200	200	0	0
01-48-3-614	Vehicle Sticker Compliance	20,500	10,500	10,500	10,398	10,130
01-48-3-615	Small Tools and Equipment	25,700	6,500	6,500	6,202	7,459
01-48-3-620	Bicycle Patrol Program	2,000	2,000	2,000	953	25
01-48-3-621	Ammunition	16,250	13,000	13,000	3,427	283
	TOTAL COMMODITIES	148,150	107,920	97,000	93,047	66,767
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	<u>CONTRACTUAL SERVICES</u>					
01-48-4-630	Professional Services	20,000	25,000	10,000	11,687	7,695
01-48-4-635	Printing (Station Comp. Books, Case, Report Forms	1,000	1,000	1,000	249	2,800
01-48-4-636	Pre-employment Physicals & Backgrounds	4,000	8,000	2,000	1,062	45
01-48-4-637	Telephones	8,000	8,000	7,850	4,539	0
01-48-4-638	Advertising	1,000	1,400	1,000	0	741
01-48-4-640	IRMA-Workers Comp Premium	94,620	58,894	74,550	49,151	5,769
01-48-4-641	IRMA-Liability Premium	17,100	9,125	11,550	2,077	8,077
01-48-4-642	IRMA Insurance Deductible	10,000	10,000	10,000	2,504	4,279
01-48-4-644	Lexipol Update and Daily Bulletin	7,552	7,552	7,000	7,098	6,792
01-48-4-645	Animal Control Services	500	500	200	350	202
01-48-4-648	South Suburban Major Crimes Task Force	2,000	2,000	1,100	1,100	1,100
01-48-4-649	South Suburban Emer. Resp. Team-annual fee	1,500	2,000	1,500	1,500	1,500
01-48-4-656	Ticket Collection Services	4,000	3,000	5,000	3,226	4,719
	TOTAL CONTRACTUAL SERVICES	171,272	136,471	132,750	84,543	43,719
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	<u>TRAINING</u>					
01-48-5-660	Membership Dues & Subscriptions:					
	Fire & Pol. Comm. Assn.	2,000	2,000	2,000	2,149	1,555
	Il. Chiefs Association					
	Intl. Assoc. Chiefs of Police					
	Pol. Product News, etc.					
01-48-5-661	Training	20,000	20,000	19,500	15,921	17,057
	TOTAL TRAINING	22,000	22,000	21,500	18,070	18,612

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
01-48-6-670	Office Equipment Maintenance	5,400	5,400	5,450	4,694	5,221
01-48-6-671	Motor Equipment Maintenance Supplies	15,000	18,000	12,000	12,246	10,646
01-48-6-672	Department IT Maintenance^	15,000	16,000	12,184	12,393	1,855
01-48-6-673	Village Shared IT Maintenance<	55,111	32,000	30,554	22,784	19,754
01-48-6-674	Copier Maintenance	1,800	1,800	1,600	1,584	1,575
01-48-6-675	Range Maintenance	13,500	13,500	13,500	10,614	10,806
01-48-6-677	Taser Maintenance	500	500	500	468	950
01-48-6-678	Cloud Video Storage	12,000	12,000	12,000	12,074	0
	TOTAL MAINTENANCE	118,311	99,200	87,788	76,858	50,807
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	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-48-7-720	Records Room Remodeling	25,000	0	0	0	0
	TOTAL CAPITAL OUTLAY	25,000	0	0	0	0
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	<u>TRANSFERS</u>					
01-48-9-904	Transfer from Wat & Sew - FICA/Med/IMRF	(5,850)	(8,550)	(8,550)	(20,700)	(19,000)
01-48-9-907	Transfer from Storm Sewer	(954)	(909)	(909)	(634)	(589)
01-48-9-908	Transfer from Wat & Sew - Admin Transfer	(9,539)	(6,814)	(6,814)	(8,456)	(7,847)
01-48-9-916	Transfer to Capital Equipment Fund	205,304	0	0	0	0
01-48-9-940	Transfer from Municipal Parking	(58,374)	(55,924)	(55,924)	(55,060)	(54,217)
	TOTAL TRANSFERS	130,587	(72,197)	(72,197)	(84,850)	(81,653)
	TOTAL FUNCTION	4,954,741	4,188,708	4,221,597	4,174,782	3,635,889
	TRANSFERS	(130,587)	72,197	72,197	84,850	81,653
	GRAND TOTAL +/- TRANSFERS	4,824,154	4,260,905	4,293,794	4,259,632	3,717,542

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

PUBLIC SAFETY RECEPTION & RECORDS

SERVICES PROVIDED:

The Public Safety Reception & Records budget provides funding for three full-time Records Clerks/Receptionists covering three shifts, twenty-four hours a day, while part-time clerks fill in for days off, vacations, holidays, and other benefit time. In addition to serving as receptionists to citizens to the Fire and Police Departments, these employees handle numerous clerical functions of the Police Department, including:

1. Processing of citations and arrests including court scheduling.
2. Coding and computer entry of all investigative and traffic crash reports.
3. Collection and billing for alarm-related fees.
4. Entry and maintenance of vehicle sticker and animal licenses.
5. Parking permit sales during Village Hall off-hours.
6. Perform all administrative duties for Local Adjudication Hearings.
7. Processing of all Administrative Towing paperwork.
8. Assist in records retention scheduling and destruction.
9. Uniform Crime Reporting, National Incident -Based Reporting System, data entry.
10. Monitors security camera system and performs scheduled inmate checks.

Within their authority, they also address requests relating to special or unusual situations. Clerks contact Public Works Department personnel for emergencies such as water main breaks, sewer line blockages, emergency street repairs, snow and ice removal from streets, and downed trees during storms. The Public Safety Reception & Records Department is the only Village office open 24-hours-a-day 365 days a year, and as such, clerks are called upon to assist citizens to find solutions to problems that cannot wait until other Village offices are open. Records Clerks are the main communication link for the Village and its residents when other Village offices are closed.

The Deputy Chief of Police oversees the Administrative Assistant who manages the clerks in addition to other duties as assigned.

FY23 ACHIEVEMENTS:

- Continued to provide courtesy and professional aid to the residents and to those in need of assistance within the Village.
- Continued to effectively populate and update the records management system.
- Continued assistance in vehicle sticker registration and enforcement through records checks and violation notice mailings.
- Continued to assist in the destruction of approved departmental records and updated current disposal certificate.
- Continued to use the National Incident-Based Reporting system (NIBRS) through the Federal Bureau of Investigation.
- Continued to conduct expungements in compliance with the Illinois Cannabis Control Act, and municipal and misdemeanor juvenile arrest records dating back to 2007.

FY24 GOALS:

- To secure a new Village Sticker program for Village use and utilize a Secretary of State data merge to update records.

PUBLIC SAFETY RECEPTION AND RECORDS

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
Full-Time Salaries						
01-50-1-534	Police Records Clerks	203,774	197,839	197,839	187,353	187,108
01-50-1-535	Administrative Assistant	75,572	73,371	73,371	71,985	67,088
01-50-1-543	Holiday Extra Pay	0	0	0	0	0
TOTAL FULL-TIME SALARIES		279,346	271,210	271,210	259,338	67,088
Part-Time Salaries						
01-50-1-591	Part-time Police Records Clerks supplement during vacation, sick leave, etc. 3500 hours	110,825	105,895	105,895	106,653	99,997
TOTAL PART-TIME SALARIES		110,825	105,895	105,895	106,653	99,997
01-50-1-570	Sick Leave Buy Back	4,165	4,311	5,508	4,072	5,149
01-50-1-590	Overtime	5,549	5,387	5,387	3,125	8,877
TOTAL PERSONAL SERVICES		399,885	386,803	388,000	373,188	167,085
FRINGE BENEFITS						
01-50-2-590	Health Insurance Premium	102,780	65,146	67,860	90,691	59,658
01-50-2-591	Life Insurance Premium	355	305	233	216	218
01-50-2-592	EAP and Wellness Incentive Programs	2,016	2,048	1,750	1,399	1,501
01-50-2-593	Unemployment Contributions	942	878	852	884	794
01-50-2-594	Village HSA Contributions	5,500	5,500	5,500	5,500	8,500
01-50-2-595	Village FICA Contributions	27,000	23,206	26,370	21,938	21,467
01-50-2-596	Village Medicare Contributions	6,540	5,520	6,000	5,131	5,020
01-50-2-597	Village IMRF Contributions	22,400	24,024	28,600	27,493	29,994
TOTAL FRINGE BENEFITS		167,533	126,625	137,165	153,251	127,153
COMMODITIES						
01-50-3-601	Office Supplies	3,000	0	0	0	0
01-50-3-605	Operating Supplies	3,000	0	0	0	0
01-50-3-606	Office Equipment	5,000	0	0	0	0
01-50-3-607	Computer Equipment and Supplies	500	0	0	0	0
01-50-3-612	Uniforms and Related Supplies	3,000	0	0	0	0
01-50-3-615	Small Tools and Equipment	5,000	0	0	0	0
TOTAL COMMODITIES		19,500	0	0	0	0
CONTRACTUAL SERVICES						
01-50-4-630	Professional Services (Partial E-Com Payment)*	56,478	0	72,022	57,226	58,540
01-50-4-636	Pre-employment Physicals & Backgrounds	600	600	600	0	0
01-50-4-637	Telephone: Police and Fire Administrative Lines Cellular Telephones & Modems Verizon Cards	25,000	25,000	21,000	30,217	33,447
01-50-4-638	Advertising	200	200	200	0	0
01-50-4-640	IRMA-Workers Comp Premium	2,280	1,659	2,100	1,384	2,308
01-50-4-641	IRMA-Liability Premium	2,280	1,659	2,100	1,384	2,308
01-50-4-642	IRMA Insurance Deductible	500	0	500	0	0
TOTAL CONTRACTUAL SERVICES		87,338	29,118	98,522	90,211	96,603
TRAINING						
01-50-5-661	Training Other training/needed	200	200	200	0	0
TOTAL TRAINING		200	200	200	0	0

PUBLIC SAFETY RECEPTION AND RECORDS

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
01-50-6-670	Office Equipment Maintenance	412	412	412	0	379
01-50-6-672	Department IT Maintenance^	12,676	9,206	9,206	2,173	240
01-50-6-673	Village Shared IT Maintenance<	6,005	10,178	10,178	222	681
01-50-6-676	Radio System Maintenance	4,200	4,120	4,120	1,043	1,568
TOTAL MAINTENANCE		23,293	23,916	23,916	3,438	2,867
<u>TRANSFERS</u>						
01-50-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(5,850)	(8,550)	(8,550)	(18,630)	(17,100)
01-50-9-907	Transfer from Storm Sewer	(2,582)	(2,469)	(2,469)	(1,873)	(1,795)
01-50-9-908	Transfer from Wat & Sew-Admin Transfer	(51,638)	(49,370)	(49,370)	(49,962)	(47,873)
01-50-9-941	Transfer from Grant Parking Fund	(10,507)	(10,066)	(10,066)	(9,911)	(9,759)
TOTAL TRANSFERS		(70,577)	(70,455)	(70,455)	(80,376)	(76,527)
TOTAL FUNCTION		627,172	496,207	577,348	539,712	317,180
TRANSFERS		70,577	70,455	70,455	80,376	76,527
GRAND TOTAL +/- TRANSFERS		697,749	566,662	647,803	620,088	393,707

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

BUDGET NOTES

FIRE DEPARTMENT

SERVICES PROVIDED:

It is the mission of the Flossmoor Fire Department to provide the residents of the Village of Flossmoor and the residents of the Sunnycrest Fire Protection District exceptional fire, emergency medical services, and rescue services in response to natural and man-made incidents involving our residents and those who call upon us.

The Flossmoor Fire Department will accomplish these services by providing a trained workforce, maintaining the resources entrusted to us in the highest state of readiness, and through education and fire prevention initiatives.

The services include, but are not limited to: Fire Suppression, Emergency Medical Services, Hazardous Mitigation, Fire Prevention Inspections, Public Education Safety Programs, Hazardous Material Problem Identification, and Fire Service Training. In addition, the members of the Flossmoor Volunteer Fire Department will sponsor programs during the year that are directed to the children of the community. These programs are: Fourth of July Children's Parade, participation in the children's activities at Flossmoor Fest and an annual Visit with Santa at the Flossmoor Winterfest.

FY23 ACHIEVEMENTS:

- The Department has provided continuous professional service to our residents throughout the staffing shortages and unsurpassed calls for service. The safety of our residents and the Fire Department personnel has always been a top priority of the Department.
- Supported the Village Manager and the Fire & Police Commission in hiring a new Captain.
- Continued recruitment of qualified personnel for the part-time program to achieve adequate daily staffing and ensure operational readiness. We are also achieving the high standards demanded by our stakeholders for providing excellent service.
- Complete a review of policies and procedures to revise the Fire Department Standard Operating Guidelines and Standard Operating Procedures.
- Hired two part time fire inspectors and restructured the Fire Prevention Bureau to ensure all occupancies requiring inspection of facilities and system is completed annually.
- Continued to work on expanding the Paid-on Call (volunteer) program to train and educate the next generation of fire service professional to serve our community.
- Expanded community risk reduction through public education events such as fire prevention week, school visits, first aid/ CPR training and community events.
- Provided successful emergency services and planning for Run the Gem and Bike the GEM.

FY24 GOALS:

- Continue to provide the highest level of service to the residents and guests of our community.
- Continue to foster a supportive culture within the Department of "Service, Pride, Tradition" to provide professional service on each call. while maintaining that culture within the organization.
- Restructure the paid-on-call/volunteer program to assist with the backfill of the station due to increased call volume.
- Implement a fire inspection program and hire a part-time inspector to oversee the program for consistency with current life safety standards.
- Promote and expand fire safety and education through community risk reduction programs such as certified babysitter classes and community wide Public Safety Academy.
- Replace Ambulance A119, office computers, and copy machine through the capital equipment fund.
- Complete pre-plans for all commercial occupancies through Flow MSP.

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	Full-Time Salaries					
01-49-1-504	Department Secretary	65,872	63,859	63,953	61,669	60,450
01-49-1-526	Mechanic (5/45/50 Fire/Sts/Pol)	4,912	4,769	4,769	4,408	4,075
01-49-1-540	Chief (70/30 Fire/Ins. Services)	101,116	96,298	90,284	87,895	112,560
01-49-1-541	Assistant Fire Chief*	134,712	125,433	125,433	93,493	28,035
01-49-1-542	Shift Captains (3)	313,270	295,394	303,874	254,520	283,029
01-49-1-543	Captain Holiday Extra Pay	16,474	31,000	15,994	17,145	15,847
01-49-1-549	Captain FLSA Pay**	32,695	22,510	29,713	32,461	43,325
	TOTAL FULL-TIME SALARIES	669,051	639,262	634,020	551,591	547,321
	Part-Time Salaries					
01-49-1-514	Temporary Assistant	4,117	0	3,997	0	0
01-49-1-544	Fire & Paramedic Volunteer Calls and Training	25,000	8,000	25,000	19,551	45,318
01-49-1-545	Paramedic Incentive Pay Paramedic and EMT-B Incentives	55,800	52,000	55,800	48,188	46,557
01-49-1-546	Mechanic Helper	3,000	0	3,000	0	0
01-49-1-547	Duty Shift Pay Program	449,850	400,000	446,970	385,419	286,933
01-49-1-550	Photography Coordinator	3,614	3,509	3,509	3,374	3,308
01-49-1-567	Fire Inspector	28,000	16,000	28,000	0	0
01-49-1-591	Summer Help: Test hose, service and paint hydrants, etc.	10,538	5,519	9,728	7,147	0
	TOTAL PART-TIME SALARIES	579,919	485,028	576,004	463,680	382,116
01-49-1-570	Sick Leave Buy Back	5,417	0	5,259	2,162	4,208
01-49-1-590	Overtime	65,395	30,490	63,490	28,973	3,056
	TOTAL PERSONAL SERVICES	1,319,782	1,154,780	1,278,773	1,046,405	936,702
	FRINGE BENEFITS					
01-49-2-590	Health Insurance Premium	45,680	97,718	101,790	40,928	85,469
01-49-2-591	Life Insurance Premium	592	457	349	352	295
01-49-2-592	EAP and Wellness Incentive Programs	2,880	3,218	2,750	2,613	2,648
01-49-2-593	Unemployment Contributions	2,983	2,633	2,556	2,652	2,250
01-49-2-594	Village HSA Contributions	12,000	15,750	9,500	10,542	6,375
01-49-2-595	Village FICA Contributions	78,000	61,882	70,320	61,974	56,000
01-49-2-596	Village Medicare Contributions	18,530	14,720	16,000	14,757	13,358
01-49-2-597	Village IMRF Contributions	4,480	4,805	5,720	7,111	7,400
01-49-2-598	Village Fire Pension Contributions	433,059	343,000	336,089	370,094	337,243
	TOTAL FRINGE BENEFITS	598,204	544,182	545,074	511,022	511,038

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
01-49-3-601	Office Supplies	3,500	3,000	3,000	1,515	1,094
01-49-3-602	Books and Maps	500	500	500	0	450
01-49-3-603	Postage	700	700	700	837	271
01-49-3-605	Operating Supplies	3,500	3,000	3,000	1,196	2,148
01-49-3-606	Office Equipment	10,000	13,255	10,000	0	0
01-49-3-607	Computer Equipment and Supplies	2,000	1,500	1,500	567	297
01-49-3-608	Petroleum Products	25,000	26,250	16,500	22,149	13,111
01-49-3-611	Dormitory Supplies	6,500	5,850	5,850	5,648	4,928
01-49-3-612	Uniforms and Related Supplies	48,640	43,330	43,330	43,764	43,815
01-49-3-613	Photography Supplies	4,400	500	500	500	29
01-49-3-615	Small Tools and Equipment	11,000	9,000	9,000	6,661	8,192
01-49-3-616	Cleaning Supplies	4,000	3,600	3,600	2,512	2,505
01-49-3-617	Hose and Pager Supplies	30,260	18,500	18,500	17,678	16,882
01-49-3-621	Communications Equipment	12,952	7,500	7,500	8,872	6,884
01-49-3-622	EMS Supplies and Equipment	14,000	14,000	7,000	6,501	3,267
TOTAL COMMODITIES		176,952	150,485	130,480	118,398	103,873
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<u>CONTRACTUAL SERVICES</u>						
01-49-4-630	Professional Services	15,000	14,749	15,000	975	34,866
01-49-4-634	Miscellaneous Services	1,500	1,000	1,000	352	0
01-49-6-635	Printing	700	274	700	217	163
01-49-4-636	Pre-employment Physicals & Background	13,500	9,600	13,500	17,534	7,066
01-49-4-637	Telephones	7,588	5,664	7,588	5,134	2,893
01-49-4-640	IRMA-Workers Comp Premium	3,420	3,318	4,200	1,384	41,539
01-49-4-641	IRMA-Liability Premium	12,540	4,977	6,300	4,845	3,461
01-49-4-642	IRMA Insurance Deductible	2,500	10,000	2,500	2,406	3,077
01-49-4-648	MABAS Dues/Fees	8,100	7,962	8,100	7,826	7,394
01-49-4-650	Contract Personnel (6)	677,292	607,345	611,832	541,185	559,073
01-49-4-656	Ambulance Collection Services	27,500	23,609	21,000	19,699	19,785
TOTAL CONTRACTUAL SERVICES		769,640	688,498	691,720	601,556	679,318
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<u>TRAINING AND CONFERENCES</u>						
01-49-5-660	Dues and Subscriptions: Int'l Fire Chief's Association National Fire Protection Association Third District Chiefs' Association & various fire-related associations	2,500	2,500	2,500	2,313	1,310
01-49-5-661	Training: Int'l Chiefs' Conference, Nat'l Fire Academy IL Firefighters Conference (Fire Chief) Misc. seminars for volunteers	8,300	3,000	8,300	1,243	0
01-49-5-662	Physical Fitness and Inoculations	1,000	1,000	1,000	0	5,275
01-49-5-663	Tuition and Fees	20,000	11,358	20,000	760	15,075
01-49-5-664	Training Materials: Programs, materials, equipment, guest experts, etc.	8,500	8,000	8,000	6,920	5,434
01-49-5-665	Public Education	7,500	0	0	0	0
TOTAL TRAINING AND CONFERENCES		47,800	25,858	39,800	11,236	27,094

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
01-49-6-670	Office Equipment Maintenance	1,200	800	700	0	357
01-49-6-671	Vehicle Maintenance	55,000	50,000	55,000	58,655	54,529
01-49-6-672	Department IT Maintenance^	25,000	17,256	31,727	16,190	9,563
01-49-6-673	Village Shared IT Maintenance<	74,914	20,000	20,000	13,916	12,682
01-49-6-674	Equipment Maintenance and Supplies	8,000	7,800	7,500	6,902	6,386
01-49-6-675	EMS Equipment Maintenance	6,000	3,000	3,000	2,963	960
01-49-6-677	Equipment Service Contracts	14,000	27,200	27,200	32,567	18,621
TOTAL MAINTENANCE		184,114	126,056	145,127	131,193	103,098
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<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-49-7-734	Fema-Afg-Covid S2 Grant Expenses	0	0	0	10,946	0
01-49-7-735	OSFM-Small Equipment Grant Purchases	25,785	0	0	0	0
01-49-7-736	KeySecure System	12,000	0	0	0	0
TOTAL CAPITAL OUTLAY		37,785	0	0	10,946	0
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<u>TRANSFERS</u>						
01-49-9-904	Transfer from Wat & Sew - FICA/Med/IMRF	(8,450)	(12,350)	(12,350)	(26,910)	(20,900)
01-49-9-907	Transfer from Storm Sewer	(5,099)	(5,253)	(5,253)	(3,526)	(3,578)
01-49-9-908	Transfer from Wat & Sew - Admin Transfer	(45,918)	(35,101)	(35,101)	(42,356)	(45,286)
01-49-9-916	Transfer to Capital Equipment Fund	119,761	0	0	0	0
TOTAL TRANSFERS		60,294	(52,704)	(52,704)	(72,792)	(69,764)
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TOTAL FUNCTION		3,194,571	2,637,154	2,778,270	2,357,965	2,291,360
TRANSFERS		(60,294)	52,704	52,704	72,792	69,764
GRAND TOTAL +/- TRANSFERS		3,134,277	2,689,858	2,830,974	2,430,757	2,361,124

**In years prior to FY22-23 the line item was known as Captain Special Shift Pay

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

BUILDING DEPARTMENT

SERVICES PROVIDED:

The Building Department is the primary resource center for information, permits and inspections needed by residents, developers and contractors to build, maintain, remodel or develop their property. The Department correlates the numerous requirements, restrictions and contingencies that affect different properties in Flossmoor.

Day-to-day operations involve assisting residents, contractors, developers and others over the phone and in person. Coordination of the permit review and construction process is also a daily function of the Department. A timely review of construction plans must be coordinated with various inspectors. Construction permits are prepared, and the permit fees are calculated and collected. Throughout the construction process, Department personnel inspect the properties and communicate their findings to the contractor, builder or owner. The Department ensures that all occupancy requirements are met and approvals are granted prior to releasing a Certificate of Occupancy.

The Department is also responsible for addressing property maintenance issues throughout the Village. Additionally, contracts for services such as health and elevator inspections are administered. Administrative assistance is also provided to planning and zoning functions.

FY23 ACHIEVEMENTS:

- Development of the Meijer Subdivision and the remainder of the former TIF area.
STATUS: While there has yet to be any building permit submittal for the Original Rainbow Cone it is anticipated for development in 2023. The building permit application and plans have also been submitted for Oasis Hospice.
- Administer an aggressive campaign to identify property maintenance violations.
STATUS: Staff issued 688 written violation notices and adjudicated 97 citations in calendar year 2022.
- Assess the need for newer technologies for building permitting, plan review and inspection software.
STATUS: Staff has implemented the new community development software for permitting and plan review and is currently in the process of fully implementing the code enforcement functions.

FY24 GOALS:

- Continue to oversee the development of the remaining Meijer Subdivision outlots as well as other developments that may arise throughout the Village.
- Continue to monitor the effectiveness of exterior property maintenance inspections and adjudication processes to ensure that property maintenance violations are abated as expeditiously as possible.
- Implement a new business registration program.
- Continue to assess the need for additional enforcement of rental properties and implement new measures as necessary, such as registration and inspections for rental homes.
- Continue development of new Standard Operating Policies for the Building Department, including job descriptions and procedural guidelines.

**FIRE DEPARTMENT
BUILDING DEPARTMENT**

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET 23-24</u>	<u>PROJ'D 22-23</u>	<u>BUDGET 22-23</u>	<u>ACTUAL 21-22</u>	<u>ACTUAL 20-21</u>
	Full-Time Salaries					
01-53-1-504	Department Secretary (50/50 /Ins.Svc./P&Z)	31,675	30,336	30,336	28,117	25,514
01-53-1-509	Building and Zoning Administrator* (50/50 Ins.Svc./P&Z)	64,832	61,792	61,792	57,808	52,022
01-53-1-540	Fire Chief (30/70 Ins.Svc./Fire)	43,335	42,112	38,693	35,909	50,000
01-53-1-541	Assistant Fire Chief (as of FY19-20 100% moved to Fire)	0	0	0	0	0
01-53-1-543	Holiday Extra Pay					
	TOTAL FULL-TIME SALARIES	139,842	134,240	130,821	121,835	127,536
	Part-Time Salaries					
01-53-1-514	Temporary Assistant	4,061	3,338	3,943	2,339	3,326
01-53-1-560	Structural Code Administrator	0	0	7,000	0	0
01-53-1-561	Electrical Code Administrator	10,500	10,185	10,500	11,748	7,813
01-53-1-562	Plumbing Code Administrator	7,000	3,150	7,000	3,303	2,173
01-53-1-565	Building Inspector	10,031	8,435	9,739	9,030	6,398
01-53-1-567	Property Maintenance Inspectors	43,226	41,967	41,967	26,752	23,872
	TOTAL PART-TIME SALARIES	74,818	67,075	80,149	53,170	43,580
01-53-1-570	Sick Leave Buy Back	1,257	570	1,220	570	359
01-53-1-571	COVID-19 Sick Leave	0	0	0	0	389
01-53-1-590	Overtime	100	0	6	0	0
	TOTAL PERSONAL SERVICES	216,017	201,885	212,196	175,575	171,864
	FRINGE BENEFITS					
01-53-2-590	Health Insurance Premium	0	0	0	0	0
01-53-2-591	Life Insurance Premium	78	102	78	66	55
01-53-2-592	EAP and Wellness Incentive Programs	500	585	500	91	79
01-53-2-593	Unemployment Contributions	142	146	142	147	265
01-53-2-594	Village HSA Contributions	0	0	0	0	0
01-53-2-595	Village FICA Contributions	14,650	12,892	14,650	10,778	10,581
01-53-2-596	Village Medicare Contributions	3,000	2,760	3,000	2,521	2,483
01-53-2-597	Village IMRF Contributions	8,580	7,207	8,580	10,559	9,905
	TOTAL FRINGE BENEFITS	26,950	23,693	26,950	24,162	23,368

**FIRE DEPARTMENT
BUILDING DEPARTMENT**

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u>	<u>PROJ'D</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>23-24</u>	<u>22-23</u>	<u>22-23</u>	<u>21-22</u>	<u>20-21</u>
01-53-3-601	Office Supplies	1,000	824	1,000	518	540
01-53-3-602	Books and Maps	1,000	375	1,000	0	711
01-53-3-603	Postage	750	337	750	422	370
01-53-3-606	Office Equipment	1,000	785	1,000	85	0
01-53-3-607	Computer Equipment and Supplies	900	613	900	776	1,087
01-53-3-608	Petroleum Products	2,000	1,609	2,000	1,522	990
01-53-3-612	Uniforms & Related Supplies	1,000	350	1,000	609	574
TOTAL COMMODITIES		7,650	4,892	7,650	3,933	4,273
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<u>CONTRACTUAL SERVICES</u>						
01-53-4-630	Professional Services	0	0	0	609	0
01-53-4-634	Miscellaneous Services	250	113	250	0	0
01-53-4-635	Printing	500	498	500	0	563
01-53-4-636	Pre-employment Physicals & Backgrounds	400	0	400	364	0
01-53-4-637	Telephone	2,000	1,994	1,500	922	1,421
01-53-4-640	IRMA-Workers Comp Premium	2,100	1,659	2,100	2,351	2,308
01-53-4-641	IRMA-Liability Premium	2,500	12,442	15,750	1,384	2,308
01-53-4-642	IRMA Insurance Deductible	2,500	0	2,500	1,384	2,500
01-53-4-645	Architectural Advisory Review	0	0	0	2,512	0
01-53-4-656	Fee Collection Services	12,000	10,412	12,000	11,264	14,148
01-53-4-658	Elevator Inspection Services	1,750	1,378	1,750	2,265	1,184
01-53-4-659	Sanitarian Inspection Services	6,600	5,700	6,600	5,100	2,800
TOTAL CONTRACTUAL SERVICES		30,600	34,197	43,350	28,155	27,231
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<u>TRAINING AND CONFERENCES</u>						
01-53-5-660	Dues and Subscriptions:	600	312	600	308	308
01-53-5-661	Training	2,500	500	2,500	500	115
01-53-5-663	Tuition and Fees	1,100	0	1,100	0	0
TOTAL TRAINING AND CONFERENCES		4,200	812	4,200	808	423
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<u>MAINTENANCE</u>						
01-53-6-670	Office Equipment Maintenance	1,150	829	1,150	955	501
01-53-6-671	Vehicle Maintenance	900	736	900	528	1,717
01-53-6-672	Department IT Maintenance^	2,835	4,789	5,473	4,636	333
01-53-6-673	Village Shared IT Maintenance<	6,653	2,298	2,191	2,328	1,961
TOTAL MAINTENANCE		11,538	8,652	9,714	8,446	4,513
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<u>CAPITAL OUTLAY/NON OPERATING</u>						
01-53-7-702	Community Development Software	0	0	0	0	32,310
TOTAL CAPITAL OUTLAY/NON OPERATING		0	0	0	0	32,310
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<u>TRANSFERS</u>						
01-53-9-904	Transfer from Water and Sewer - FICA/Med/IMRF	(2,600)	(3,800)	(3,800)	(8,280)	(7,600)
01-53-9-907	Transfer from Storm Sewer	(1,148)	(783)	(783)	(649)	(653)
01-53-9-908	Transfer from Water and Sewer - Admin Transfer	(16,483)	(9,362)	(9,362)	(14,081)	(14,353)
01-53-9-916	Transfer to Capital Equipment Fund	8,554	0	0	0	0
TOTAL TRANSFERS		(11,677)	(13,945)	(13,945)	(23,010)	(22,606)
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TOTAL FUNCTION		285,278	260,186	290,115	218,068	241,376
TRANSFERS		11,677	13,945	13,945	23,010	22,606
GRAND TOTAL +/- TRANSFERS		296,955	274,131	304,060	241,078	263,982

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

BUDGET NOTES

PUBLIC WORKS ADMINISTRATION

SERVICES PROVIDED:

The Public Works Administration budget allocates funding for numerous functions involved in managing the Public Works Department and associated services. In addition to managing and coordinating the everyday functions of the Department, the Public Works Administration of the Department is also responsible for engineering, Division of Inspectional Services support through plan review and field inspections, management of all public works contracts, ordinance enforcement as it applies to Public Works, budgeting, departmental expenditures, personnel management, and project and program development.

FY23 ACHIEVEMENTS:

- Continued compliance with the Illinois Environmental Protection Agency's NPDES Phase II requirements.
- Continued compliance and coordination of activities in the FEMA Community Rating System as a Class 7 Community.
- Completed the Phase II Design Engineering for the Brookwood Bridge and Butterfield Road Culvert reconstruction project.
- Completed the Phase I Engineering for the Central Business District Roadway, Pedestrian, & Streetscape Improvements Project.
- Completed the Hagen Lane and Douglas Avenue Drainage Improvements Project.
- Continued to pursue grant funding for the replacement of the Dartmouth Road Bicycle Bridge and Path.

FY24 GOALS:

- Continue to protect the Village's interest in the development and construction of public and quasi-public improvements throughout the Village.
- Complete the construction for the Brookwood Bridge and Butterfield Road Culvert reconstruction project.
- Complete the Residential Water Meter Replacement with Radio Read project.
- Pursue grant funding for the Phase II Engineering and Phase III Construction for the Central Business District Roadway, Pedestrian, & Streetscape Improvements Project.
- Continue to pursue grant funding for the replacement of the Dartmouth Road Bicycle Bridge and Path.

PUBLIC WORKS ADMINISTRATION

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET 23-24</u>	<u>PROJ'D 22-23</u>	<u>BUDGET 22-23</u>	<u>ACTUAL 21-22</u>	<u>ACTUAL 20-21</u>
	Full-Time Salaries					
01-55-1-580	Public Works Director	154,977	150,463	150,463	147,850	140,277
01-55-1-504	Department Secretary	65,872	63,953	63,953	63,500	61,598
01-55-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	220,849	214,416	214,416	211,350	201,874
	Part-Time Salaries					
01-55-1-514	Temporary Assistant	6,979	6,804	6,804	7,112	6,804
	TOTAL PART-TIME SALARIES	6,979	6,804	6,804	7,112	6,804
01-55-1-570	Sick Leave Buy Back	3,325	1,929	3,228	1,898	2,695
01-55-1-590	Overtime	2,000	2,333	112	2,393	1,849
	TOTAL PERSONAL SERVICES	233,153	225,482	224,560	222,753	213,223
	FRINGE BENEFITS					
01-55-2-571	COVID-19 Sick Leave	0	0	0	0	0
01-55-2-590	Health Insurance Premium	22,840	21,715	22,620	19,244	18,911
01-55-2-591	Life Insurance Premium	237	203	155	143	142
01-55-2-592	EAP and Wellness Incentive Programs	864	1,170	1,000	537	462
01-55-2-593	Unemployment Contributions	471	585	568	589	529
01-55-2-594	Village H.S.A. Contributions	2,000	7,000	3,000	3,000	3,000
01-55-2-595	Village FICA Contributions	15,000	12,892	14,650	12,709	12,584
01-55-2-596	Village Medicare Contributions	4,360	3,680	4,000	3,154	3,022
01-55-2-597	Village IMRF Contributions	17,920	19,219	22,880	22,988	23,477
	TOTAL FRINGE BENEFITS	63,692	66,464	68,873	62,363	62,127
	COMMODITIES					
01-55-3-601	Office Supplies	1,200	1,450	1,200	1,936	1,481
01-55-3-602	Books and Maps (Reproductions & Purchases)	350	0	350	0	0
01-55-3-603	Postage	1,800	3,015	1,800	1,588	1,456
01-55-3-605	Operating Supplies	1,000	1,000	1,000	166	(138)
01-55-3-606	Office Equipment	800	800	800	262	0
01-55-3-607	Computer Equipment and Supplies	800	1,500	800	1,387	726
01-55-3-608	Petroleum Products	2,000	2,201	2,000	2,411	1,823
	TOTAL COMMODITIES	7,950	9,966	7,950	7,751	5,349
	CONTRACTUAL SERVICES					
01-55-4-630	Professional Services	30,000	20,000	30,000	16,344	46,702
	Consulting Engineers					
	CAD Mapping Services					
01-55-4-635	Printing	350	100	350	202	749
01-55-4-636	Pre-employment Physicals	1,100	1,100	1,100	1,331	1,423
01-55-4-637	Telephone	18,500	14,157	18,500	17,500	18,558
01-55-4-640	IRMA-Workers Comp Premium	2,280	1,659	2,100	1,384	2,308
01-55-4-641	IRMA-Liability Premium	2,280	1,659	2,100	1,384	2,308
01-55-4-642	IRMA Insurance Deductible	138	0	138	0	0
01-55-4-647	CDL Drug & Alcohol Testing	1,000	221	1,000	224	318
01-55-4-650	GIS Consortium	74,000	10,000	74,000	0	0
	TOTAL CONTRACTUAL SERVICES	129,648	48,896	129,288	38,368	72,366

PUBLIC WORKS ADMINISTRATION

		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
ACCOUNT # TRAINING						
01-55-5-660	Dues and Subscriptions APWA, Il Soc. Prof. Eng., etc.	1,500	1,489	750	527	583
01-55-5-661	Training APWA Conf. & Misc. Sem.	1,700	1,700	1,700	430	838
TOTAL TRAINING		3,200	3,189	2,450	957	1,421
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MAINTENANCE						
01-55-6-670	Office Equipment Maintenance	1,535	1,535	1,535	2,272	2,777
01-55-6-671	Vehicle Maintenance and Supplies	400	400	400	1,246	43
01-55-6-672	Department IT Maintenance^	15,889	17,298	13,498	8,971	2,777
01-55-6-673	Village Shared IT Maintenance<	25,124	20,325	11,639	8,899	11,428
TOTAL MAINTENANCE		42,948	39,557	27,072	21,388	17,025
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CAPITAL OUTLAY/NON-OPERATING						
01-55-7-760	Brookwood Bridge - Engineering (25% GF/75% SS)	0	24,932	24,932	0	10,358
01-55-7-761	Brookwood Bridge - Reconstruction	1,104,180	0	0	0	0
01-55-7-762	CBD Streetscape Improvements	11,500	16,297	20,000	41,622	33,084
01-55-7-763	IEPA Phase 4 Loan Prep Expenses	0	0	0	0	940
01-55-7-764	IEPA Phase 4 Design Engineering	0	0	0	0	0
01-55-7-769	Brookwood Bridge - Construction Observation Services	110,418	0	0	0	0
01-55-7-770	Dartmouth Road Bicycle Bridge & Path	0	0	0	0	0
01-55-7-771	Water Meter Replacement Program	500,000	0	1,501,577	0	155
01-55-7-774	Citizen Request Software	0	0	0	0	7,050
01-55-7-775	Hagen Ln/Douglas Ave Drainage Engineering	0	0	0	4,555	53,438
01-55-7-776	Hagen Ln/Douglas Ave Construction	0	85,616	85,000	773,433	0
01-55-7-777	Hagen Ln/Douglas Ave Construction Observation	0	14,814	10,000	80,186	0
01-55-7-778	Public Works Workorder Software	0	0	0	8,500	0
01-55-7-779	Water Supply System Improvements	80,000	0	0	0	0
01-55-7-780	Berry Lane Drainage Construction	0	0	0	700,338	0
01-55-7-781	Flossmoor Rd Viaduct Improvements - Engineering	0	0	75,000	0	0
01-55-7-782	Flossmoor Rd Viaduct Improvements - Construction	1,700,000	0	425,000	0	0
TOTAL CAPITAL OUTLAY		3,506,098	141,659	2,141,509	1,608,635	105,025
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TRANSFERS						
01-55-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(3,900)	(5,700)	(5,700)	(12,420)	(13,300)
01-55-9-907	Transfer from Storm Sewer	(77,963)	(72,475)	(72,475)	(52,737)	(51,712)
01-55-9-908	Transfer from Wat & Sew-Admin Transfer	(163,008)	(113,168)	(113,168)	(146,628)	(143,871)
01-55-9-940	Transfer from Municipal Parking	(1,167)	(1,118)	(1,118)	(1,101)	(1,084)
TOTAL TRANSFERS		(246,038)	(192,461)	(192,461)	(212,886)	(209,967)
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TOTAL FUNCTION		3,740,651	342,753	2,409,241	1,749,330	266,567
TRANSFERS		246,038	192,461	192,461	212,886	209,967
GRAND TOTAL +/- TRANSFERS		3,986,689	535,214	2,601,702	1,962,216	476,534

^Prior to FY 24, was titled Computer Software Maintenance

<Prior to FY 24, was titled Computer Network Maintenance

BUDGET NOTES

BUILDING MAINTENANCE

SERVICES PROVIDED:

The Building Maintenance budget is designed to allocate funding for the routine operation and maintenance of the Village Hall, Fire Department, Police Department, and Public Works buildings including utility charges, scavenger service and numerous commodities such as cleaning products, paper products, light bulbs, air filters, etc. Maintenance contracts for the Heating and Air Conditioning System (HVAC), cleaning services and the elevator are also funded through the Building Maintenance budget.

As part of the Capital Equipment Fund, the Village reserves funds for replacement items such as carpeting, painting and other significant maintenance items. Contributions to this fund are based on the life expectancy and replacement costs of various items and systems. It is designed to provide that when each item or system needs to be replaced or rehabilitated, funding will be available.

FY23 ACHIEVEMENTS:

- Completed installation of emergency generators at Village Hall Complex and Public Works Service Center.
- Completed replacement of roof at the Village Hall Complex.
- Completed replacement of bay doors at the Fire Department.
- Completed replacement of the bay floor coating at the Fire Department.
- Begin the remodeling of the lower level locker rooms in the Police and Fire Departments.
- Completed scheduled interior painting at the Village Hall Complex and Public Works Service Center.
- Continue to maintain the fire alarm and suppression system throughout the Village Hall Complex and Public Works Facility.

FY24 GOALS:

- Continue Village Hall scheduled maintenance program by contracting for additional interior/exterior painting.
- Complete the installation of security fencing at the Public Works Service Center.
- Complete the replacement of the Village Hall Board Room furniture.
- Continue with the remodeling of the Village Hall bathrooms and front desk security improvements.

BUILDING MAINTENANCE

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET 23-24</u>	<u>PROJ'D 22-23</u>	<u>BUDGET 22-23</u>	<u>ACTUAL 21-22</u>	<u>ACTUAL 20-21</u>
01-67-3-605	Operating Supplies					
	Light Bulbs, etc.	10,000	14,000	10,000	12,227	13,216
01-67-3-615	Small Tools and Equipment	150	150	150	154	611
01-67-3-616	Cleaning Supplies	5,500	5,500	5,500	7,428	5,105
01-67-3-620	Repair Supplies	2,200	2,200	2,200	2,724	3,617
	TOTAL COMMODITIES	17,850	21,850	17,850	22,533	22,549
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	<u>CONTRACTUAL SERVICES</u>					
01-67-4-630	Cleaning Service	40,000	38,743	40,000	21,216	21,216
01-67-4-634	Miscellaneous Services	15,000	22,726	15,000	20,551	9,370
01-67-4-649	Water and Sewer Services	10,000	17,000	10,000	19,771	13,277
01-67-4-653	Gas, Energy/Pumps and Heating	10,000	10,000	10,000	15,631	12,387
01-67-4-654	Scavenger and Disposal Service	7,000	9,408	7,000	7,716	5,266
	TOTAL CONTRACTUAL SERVICES	82,000	97,876	82,000	84,885	61,516
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	<u>MAINTENANCE</u>					
01-67-6-678	Building Repairs	25,000	22,000	15,000	16,131	26,639
01-67-6-679	General and Concrete Repairs				3,802	4,746
	Center and Buildings	1,500	1,500	1,500		
	Concrete Repairs	1,000	1,000	1,000		
01-67-6-680	Maintenance Contracts		56,464		52,180	40,092
	Village Hall Elevator	4,000		3,500		
	Village Facilities HVAC Maintenance	20,000		20,000		
	Electrical Improvements	1,000		765		
	Other Heating Equip. Maint.	1,000		600		
	Fire System Maint. Alarms/Sprinklers	3,500		3,000		
	Annual Carpet Maintenance	4,000		4,000		
	Hard Surface Floor Maintenance	2,500		2,500		
	Miscellaneous Repairs	15,000		12,099		
	TOTAL MAINTENANCE	78,500	80,964	63,964	72,113	71,477
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	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-67-7-763	VH Board Room Sound System	0	0	0	8,546	0
01-67-7-764	VH Board Room Furniture	36,000	0	36,000	102	0
01-67-7-765	VH Municipal Complex Improvements	163,800	36,200	100,000	0	0
01-67-7-766	Public Works Service Center Security Fence	4,905	40,000	40,000	0	0
01-67-7-767	19725 Governors Hwy Clean Up	0	7,800	7,800	0	0
01-67-7-768	Public Works Salt Storage Bin	200,000	0	0	0	0
	TOTAL CAPITAL OUTLAY	404,705	84,000	183,800	8,647	0
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<u>ACCOUNT #</u>	<u>TRANSFERS</u>					
01-67-9-907	Transfer from Storm Sewer	(8,495)	(6,678)	(6,678)	(8,571)	(7,333)
01-67-9-908	Transfer from Water and Sewer Fund	(33,981)	(20,035)	(20,035)	(45,713)	(39,113)
01-67-9-916	Transfer to Capital Equipment Fund	94,098	0	0	0	0
	TOTAL TRANSFERS	51,622	(26,713)	(26,713)	(54,284)	(46,446)
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	TOTAL FUNCTION	634,677	257,977	320,901	133,894	109,096
	TRANSFERS	(51,622)	26,713	26,713	54,284	46,446
	GRAND TOTAL +/- TRANSFERS	583,055	284,690	347,614	188,178	155,542

STREETS AND GROUNDS

SERVICES PROVIDED:

The Streets and Grounds budget is designed to allocate funding for the routine operation and maintenance of Village streets, parkways, traffic islands, parkway trees, and the grounds that encompass Village-owned buildings and utilities. In addition, special horticulture, rotational tree trimming and vacant lot mowing programs are included in this budget.

FY23 ACHIEVEMENTS:

- Completed rotational tree trimming in the south end of the Heather Hill neighborhood and the west side of the Flossmoor Hills - Highlands neighborhood.
- Completed landscaping beautification at Carroll Parkway traffic island and Evans Roads traffic island.
- Continued the removal of dead and infested trees as part of the Parkway Tree Program.
- Coordinated set-up and clean-up for Flossmoor Fest.
- Coordinated set-up for Holiday Light Parade.
- Completed Tree Planting Program with a total of 100 trees planted.
- Planted a total of 300 trees with grant funds awarded by Chicago Region Tree Initiative and Morton Arboretum.
- Completed the engineering for the Brumley Road Reconstruction project.

FY24 GOALS:

- Continue working to enhance the maintenance and appearance of numerous traffic islands, commuter lots, and other Village-owned landscaped areas.
- Continue coordinating with the Green Commission to promote an environmentally conscientious community.
- Continue rotational tree trimming in the east side of the Flossmoor Hills - Highlands neighborhood, Pinewood Manor subdivision, Embassy Row, and Imperial Court.
- Continue the removal of dead and infested trees as part of the Parkway Tree Program.
- Continue the Tree Planting Program for spring and fall plantings.
- Continue the Sidewalk Replacement Program throughout the Village.
- Complete the Village's first roadway crack sealing program on various streets.
- Continue to provide all maintenance activities for the annual Flossmoor Fest and Winterfest.
- Continue to comply with the new MUTCD sign regulations.
- Continue with the development of a Village-wide sidewalk condition survey.
- Completed the construction for the Brumley Road Reconstruction project.

STREETS AND GROUNDS

GENERAL OPERATING PROGRAM

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
Full-Time Salaries						
01-60-1-526	Mechanic (45/5/50 Sts/Fire/Pol)	44,211	42,923	42,923	41,874	38,028
01-60-1-543	Extra Holiday Pay	0	0	0	0	0
01-60-1-581	Assistant Public Works Director	131,269	123,588	123,588	115,476	112,519
01-60-1-583	Foremen (2)	183,540	178,194	178,194	174,789	166,324
01-60-1-584	Utilities Maintenance Technician	89,379	86,776	86,776	82,389	78,169
01-60-1-585	Maintenance Workers (7)	534,246	446,388	515,783	411,611	364,647
01-60-1-586	Forestry Maintenance Technician	86,696	84,171	84,171	81,776	76,239
01-60-1-589	Pager Compensation	6,552	6,552	6,552	6,444	6,839
TOTAL FULL-TIME SALARIES		1,075,893	968,592	1,037,987	914,359	842,765
Part-Time Salaries						
01-60-1-592	Temporary Mechanic	0	0	0	0	0
TOTAL PART-TIME SALARIES		0	0	0	0	0
01-60-1-570	Sick Leave Buy Back	2,190	1,868	2,126	(5,852)	6,981
01-60-1-590	Overtime (Reg. employees)	14,868	21,435	14,435	12,751	10,936
TOTAL PERSONAL SERVICES		1,092,951	991,895	1,054,548	921,257	860,683
FRINGE BENEFITS						
01-60-2-590	Health Insurance Premium	216,980	184,579	192,270	183,252	170,203
01-60-2-591	Life Insurance Premium	1,184	865	660	673	577
01-60-2-592	EAP and Wellness Incentive Programs	6,336	5,850	5,000	4,295	4,214
01-60-2-593	Unemployment Contributions	2,669	2,340	2,272	2,357	2,250
01-60-2-594	Village H.S.A. Contributions	7,500	7,000	3,000	3,500	2,000
01-60-2-595	Village FICA Contributions	75,000	61,882	70,320	58,628	55,335
01-60-2-596	Village Medicare Contributions	16,350	14,720	16,000	13,711	12,984
01-60-2-597	Village IMRF Contributions	76,160	81,682	97,240	100,482	97,863
TOTAL FRINGE BENEFITS		402,179	358,917	386,762	366,898	345,426
COMMODITIES						
01-60-3-601	Office Supplies	600	600	600	1,301	412
01-60-3-605	Operating Supplies	3,450	6,229	3,450	7,058	3,653
01-60-3-607	Computer Equipment and Supplies	2,500	0	2,500	0	0
01-60-3-608	Petroleum Products	20,000	26,831	16,900	24,017	19,851
01-60-3-612	Uniforms and Related Supplies	4,600	4,600	4,600	5,866	4,290
01-60-3-615	Small Tools and Equipment	4,450	4,450	4,450	6,211	4,824
01-60-3-618	Safety Equipment and Supplies	12,000	12,000	12,000	3,309	3,130
TOTAL COMMODITIES		47,600	54,710	44,500	47,762	36,160

STREETS AND GROUNDS

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
ACCOUNT #	CONTRACTUAL					
01-60-4-630	Professional Services	1,000	500	1,000	1,000	0
01-60-4-635	Annual Street Maintenance	150,000	0	150,000	0	11,137
01-60-4-636	Pre-employment Physicals	2,000	2,000	2,000	490	307
01-60-4-638	Advertising	2,000	3,000	2,000	6,102	2,024
01-60-4-640	IRMA-Workers Comp Premium	2,280	10,784	13,650	10,383	54,230
01-60-4-641	IRMA-Liability Premium	28,500	44,793	56,700	52,610	90,000
01-60-4-642	IRMA Insurance Deductible	2,614	4,639	2,614	5,638	323
01-60-4-650	Spoil Disposal	15,000	14,895	6,000	7,420	5,644
01-60-4-651	Equipment Rental	600	600	600	933	0
01-60-4-652	Share the Cost Tree Program	0	0	0	0	0
01-60-4-657	J.U.L.I.E. One-Call	825	825	825	1,340	592
	TOTAL CONTRACTUAL	204,819	82,035	235,389	85,916	164,257
	TRAINING AND CONFERENCES					
01-60-5-660	Dues and Subscriptions	800	800	800	1,180	905
01-60-5-661	Training: Miscellaneous Training and Seminars	1,000	2,542	1,000	941	791
	TOTAL TRAINING AND CONFERENCES	1,800	3,342	1,800	2,121	1,696
	MAINTENANCE					
01-60-6-671	Maintenance and Supplies	20,000	16,659	11,000	23,502	20,879
01-60-6-676	Radio System Maintenance	400	200	400	105	190
01-60-6-677	Repairs	2,505	2,505	2,505	3,646	13,966
01-60-6-678	Contract Landscape Maintenance	50,000	40,000	60,000	40,500	38,875
01-60-6-681	Art Program Maintenance	500	500	500	545	770
01-60-6-682	CBD Flags	3,000	3,000	3,000	3,000	3,507
	TOTAL MAINTENANCE	76,405	62,864	77,405	71,298	78,186
	CAPITAL OUTLAY/NON-OPERATING					
01-60-7-706	Brumley Dr Reconstruction - Engineering	0	16,875	16,875	0	0
01-60-7-707	Brumley Dr Reconstruction - Construction	95,625	0	95,625	0	0
	TOTAL CAPITAL OUTLAY	95,625	16,875	112,500	0	0
	TRANSFERS					
01-60-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(18,200)	(25,650)	(25,650)	(60,030)	(53,200)
01-60-9-907	Transfer from Storm Sewer	(302,776)	(282,937)	(282,937)	(216,028)	(207,706)
01-60-9-908	Transfer from Water & Sewer - Admin Transfer	(623,387)	(432,933)	(432,933)	(590,248)	(573,107)
01-60-9-916	Transfer to Capital Equipment Fund	359,283	0	0	0	0
01-60-9-940	Transfer from Municipal Parking	(11,675)	(11,184)	(11,184)	(11,012)	(10,843)
	TOTAL TRANSFERS	(596,755)	(752,704)	(752,704)	(877,318)	(844,856)
	TOTAL GENERAL OPERATING PROGRAM	1,324,624	801,058	1,160,200	617,935	641,551

STREETS AND GROUNDS

SNOW AND ICE CONTROL		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
ACCOUNT #	PERSONAL SERVICES	23-24	22-23	22-23	21-22	20-21
01-61-1-590	Overtime (Reg. employees)	20,993	20,382	20,382	19,051	23,319
	TOTAL PERSONAL SERVICES	20,993	20,382	20,382	19,051	23,319
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	FRINGE BENEFITS					
01-61-2-595	Village FICA Contributions	0	2,578	2,930	1,155	1,412
01-61-2-596	Village Medicare Contributions	0	0	0	270	330
01-61-2-597	Village IMRF Contributions	2,240	2,402	2,860	1,712	2,599
	TOTAL FRINGE BENEFITS	2,240	4,981	5,790	3,137	4,341
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	COMMODITIES					
01-61-3-615	Small Tools and Equipment	250	250	250	564	217
	TOTAL COMMODITIES	250	250	250	564	217
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	MAINTENANCE					
01-61-6-677	Program Maintenance	4,245	15,000	4,245	8,051	6,814
	TOTAL MAINTENANCE	4,245	15,000	4,245	8,051	6,814
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	TRANSFERS					
01-61-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(650)	(950)	(950)	0	(1,900)
	TOTAL TRANSFERS	(650)	(950)	(950)	0	(1,900)
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TOTAL SNOW AND ICE PROGRAM		27,078	39,663	29,717	30,804	32,791

STREETS AND GROUNDS

HORTICULTURE MAINTENANCE

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	Part-Time Salaries					
01-62-1-591	Seasonal Employees	0	0	0	26,840	14,055
01-62-1-593	Laborers	0	0	0	13,503	0
	TOTAL PART-TIME SALARIES	0	0	0	40,343	14,055
	FRINGE BENEFITS					
01-62-2-595	Village FICA Contributions	3,000	0	0	2,501	871
01-62-2-596	Village Medicare Contributions	1,090	0	0	585	204
	TOTAL FRINGE BENEFITS	4,090	0	0	3,086	1,075
	COMMODITIES					
01-62-3-615	Small Tools and Equipment	1,000	1,000	1,000	1,021	498
01-62-3-619	Program Commodities	3,635	3,635	3,635	2,286	4,320
	TOTAL COMMODITIES	4,635	4,635	4,635	3,307	4,818
	MAINTENANCE					
01-62-6-677	Program Maintenance	1,450	1,450	1,450	1,237	2,556
01-62-6-681	Art Landscaping Maintenance	1,000	600	1,000	587	0
	TOTAL MAINTENANCE	2,450	2,050	2,450	1,824	2,556
	TRANSFERS					
01-62-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	0	0	0	0	0
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL HORTICULTURE MAINTENANCE	11,175	6,685	7,085	48,560	22,504

STREETS AND GROUNDS

PARKWAY TREE MAINTENANCE

ACCOUNT #	PERSONAL SERVICES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
	Part-Time Salaries					
01-63-1-592	Laborers	0	0	0	1,296	0
	TOTAL PART-TIME SALARIES	0	0	0	1,296	0
01-63-1-590	Overtime (Storm Damage)	1,522	6,873	1,478	3,965	5,730
	TOTAL PERSONAL SERVICES	1,522	6,873	1,478	5,261	5,730
	FRINGE BENEFITS					
01-63-2-595	Village FICA Contributions	0	0	0	259	345
01-63-2-596	Village Medicare Contributions	0	0	0	61	81
01-63-2-597	Village IMRF Contributions	0	0	0	330	643
	TOTAL FRINGE BENEFITS	0	0	0	649	1,069
	COMMODITIES					
01-63-3-615	Small Tools and Equipment	600	600	600	751	1,070
01-63-3-619	Tree Planting Program	10,000	10,000	10,000	9,245	13,721
	TOTAL COMMODITIES	10,600	10,600	10,600	9,996	14,791
	CONTRACTUAL SERVICES					
01-63-4-653	Parkway Tree Services:		188,109		180,819	141,410
	Removals and emergency work	100,000		90,000		
	Parkway tree inventory update	5,500		5,500		
	Parkway tree trimming	52,000		52,000		
01-63-4-654	Leaf Collection Program	23,000	21,200	21,200	21,518	15,786
	TOTAL CONTRACTUAL SERVICES	180,500	209,309	168,700	202,337	157,196
	MAINTENANCE					
01-63-6-677	Program Maintenance	1,385	1,385	1,385	1,709	333
	TOTAL MAINTENANCE	1,385	1,385	1,385	1,709	333
	TOTAL PARKWAY TREE PROGRAM	194,007	228,167	182,163	219,953	179,119

STREETS AND GROUNDS

WEEDY LOT PROGRAM

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
01-64-3-615	Small Tools and Equipment	950	950	950	949	0
	TOTAL COMMODITIES	950	950	950	949	0
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	<u>CONTRACTUAL SERVICES</u>					
01-64-4-653	Code Enforcement Mowing Services	2,500	2,500	2,500	2,294	1,580
	TOTAL CONTRACTUAL SERVICES	2,500	2,500	2,500	2,294	1,580
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	<u>MAINTENANCE</u>					
01-64-6-677	Program Maintenance	1,000	500	1,000	497	0
	TOTAL MAINTENANCE	1,000	500	1,000	497	0
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	<u>TRANSFERS</u>					
01-64-9-904	Transfer from Water & Sewer-FICA/Med/IMRF	0	0	0	0	0
	TOTAL TRANSFERS	0	0	0	0	0
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	TOTAL WEEDY LOT PROGRAM	4,450	3,950	4,450	3,740	1,580

STREETS AND GROUNDS

CONCRETE REPAIR PROGRAM

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u>	<u>PROJ'D</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>23-24</u>	<u>22-23</u>	<u>22-23</u>	<u>21-22</u>	<u>20-21</u>
01-65-3-615	Small Tools and Equipment	330	330	330	571	234
01-65-3-619	Program Commodities (See also MFT Budget)	1,500	2,000	1,500	2,698	1,735
01-65-3-627	Art Program Commodities	500	0	500	0	0
TOTAL COMMODITIES		2,330	2,330	2,330	3,269	1,968
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<u>MAINTENANCE</u>						
01-65-6-677	Program Maintenance	100	100	100	82	74
01-65-6-683	Sidewalk Replacement Program	247,331	0	147,331	0	52,669
TOTAL MAINTENANCE		247,431	100	147,431	82	52,743
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TOTAL CONCRETE REPAIR PROGRAM		249,761	2,430	149,761	3,351	54,711
(See also MFT budget)						

GENERAL CLEAN-UP

<u>PERSONAL SERVICES</u>						
Part-Time Salaries						
01-66-1-592	Laborers	0	0	0	0	0
TOTAL PART-TIME SALARIES		0	0	0	0	0
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<u>FRINGE BENEFITS</u>						
01-66-2-595	Village FICA Contributions	0	0	0	0	0
01-66-2-596	Village Medicare Contributions	0	0	0	0	0
TOTAL FRINGE BENEFITS		0	0	0	0	0
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<u>MAINTENANCE</u>						
01-66-6-677	Program Maintenance	100	100	100	110	0
TOTAL MAINTENANCE		100	100	100	110	0
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TOTAL GENERAL CLEAN-UP PROGRAM		100	100	100	110	0

STREETS AND GROUNDS

ASPHALT MAINTENANCE

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
01-68-3-619	Program Commodities	4,000	4,000	4,000	3,641	4,099
TOTAL ASPHALT MAINTENANCE PROGRAM		4,000	4,000	4,000	3,641	4,099
TOTAL FUNCTION		2,412,600	1,856,582	2,291,130	1,805,412	1,783,111
TRANSFERS		(597,405)	(753,654)	(753,654)	(877,318)	(846,756)
GRAND TOTAL +/- TRANSFERS		1,815,195	1,102,928	1,537,476	928,094	936,355

Budget Salaries Total Full-Time	1,075,893	968,592	1,037,987	914,359	842,765
Budget Salaries Total Part-Time	0	0	0	41,639	14,055
Budget Sick Leave Buy Back Total	2,190	1,868	2,126	(5,852)	6,981
Budget Overtime Total	37,383	48,690	36,295	35,767	39,985
Budget Personal Services	1,115,466	1,019,150	1,076,408	985,912	903,786
Budget Fringe Benefits Total	408,509	363,898	392,552	373,771	351,910
Budget Commodities Total	70,365	77,475	67,265	69,489	62,053
Budget Contractual Total	387,819	293,844	406,589	290,547	323,033
Budget Training and Conferences Total	1,800	3,342	1,800	2,121	1,696
Budget Maintenance Total	333,016	81,999	234,016	83,572	140,631
Budget Capital Outlay/Non-Operating Total	95,625	16,875	112,500	0	0
Budget Transfers Total	(597,405)	(753,654)	(753,654)	(877,318)	(846,756)
Grand Total Function	1,815,195	1,102,928	1,537,476	928,094	936,355

BUDGET NOTES

WATER REVENUES

<u>ACCOUNT #</u>	<u>SOURCE</u>	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
08-00-2-488	Water Meter Permit Fees	2,500	2,460	3,660	2,786	1,268
08-00-4-401	Water Sales (12.59 per 1,000 gallons)	2,987,000	2,974,000	3,014,000	2,755,887	2,786,773
08-00-4-402	Water Bill Assistance Credits	(7,200)	(7,200)	(8,180)	(7,732)	(7,659)
08-00-4-403	Water Tap Inspection Fees	50	50	100	75	75
08-00-4-404	Water New Account Fees	5,260	5,260	5,280	5,952	4,979
08-00-4-405	Penalties - Water	35,100	36,790	39,400	2,352	26,872
08-00-4-406	Shut-Off Notice Fees	32,200	33,900	29,700	28,832	36,015
08-00-4-407	Shut-Off List Fees	19,600	23,600	20,600	19,496	8,803
08-00-4-409	Water Construction Charges	0	0	0	0	0
08-00-6-480	Interest - Water (75/25 W/S)	31,500	7,970	1,960	563	1,112
08-00-6-482	NSF Fees	400	510	400	387	270
08-00-6-483	Payment Plan Fees	1,340	1,140	1,280	1,085	1,540
08-00-6-484	Equalization Fees (38% wat, 7% sew, 55% Gen. Fund)	200	480	140	117	219
08-00-6-486	Miscellaneous Revenue	4,380	1,970	5,080	3,047	3,648
08-00-6-487	Capital Contributions	0	0	0	476,148	19,103
08-00-6-488	Unrealized Gain/Loss	0	0	0	212	0
08-00-6-489	Sale of Village Property	0	0	0	1,500	0
TOTAL WATER REVENUES		3,112,330	3,080,930	3,113,420	3,290,705	2,883,018

SEWER REVENUES

<u>ACCOUNT #</u>	<u>SOURCE</u>	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
08-00-4-410	Sewer Service (4.14 per 1,000 gallons)	939,000	923,000	936,000	864,442	867,962
08-00-4-411	Sewer Bill Assistance Credits	(2,400)	(2,470)	(2,720)	(2,744)	(2,553)
08-00-4-412	Sewer Only Account Sales (\$60.00 per qtr.)	1,960	1,960	1,940	1,980	1,980
08-00-4-413	Sewer Tap Inspection Fees	50	50	100	75	75
08-00-4-414	Sewer New Account Fees	1,310	1,310	1,310	1,488	1,272
08-00-4-415	Penalties - Sewer	11,700	12,260	13,100	11,793	13,343
08-00-6-481	Interest - Sewer (75/25 W/S)	10,500	2,630	650	188	370
08-00-6-485	Equalization Fees (38% wat, 7% sewer, 55% Gen. Fund)	30	80	20	4	40
TOTAL SEWER REVENUES		962,150	938,820	950,400	877,226	882,489

TOTAL WATER AND SEWER REVENUES	4,074,480	4,019,750	4,063,820	4,167,931	3,765,507
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WATER AND SEWER SUMMARY (PROJECTIONS FY23)

CATEGORY	WATER ADMINISTRATION	WATER DISTRIBUTION	SEWER ADMINISTRATION	SEWAGE COLLECTION	TOTALS WATER & SEWER
FULL TIME	0	0	0	0	0
PART TIME	7,854	2,800	2,618	2,725	15,997
OVERTIME	0	20,000	0	6,000	26,000
IMRF/SS	0	0	0	0	0
PERS. SERVICES	7,854	22,800	2,618	8,725	41,997
COMMODITIES	10,260	86,967	4,910	30,353	132,490
CONTRACTUAL	20,010	1,560,582	6,710	34,620	1,621,922
TRAINING	800	620	695	200	2,315
MAINTENANCE	3,100	242,584	2,130	126,280	374,094
CAPITAL OUTLAY/NON-OPERATING	0	0	0	28,125	28,125
DEBT SERVICE	0	0	0	0	0
TRANSFERS	688,682	0	526,112	0	1,214,794
TOTAL FUNCTION	730,706	1,913,553	543,175	228,303	3,415,737
TRANSFERS	(688,682)	0	(526,112)	0	(1,214,794)
GRAND TOTAL +/-					
TRANSFERS	42,024	1,913,553	17,063	228,303	2,200,943

WATER AND SEWER SUMMARY (BUDGETED FY24)

CATEGORY	WATER ADMINISTRATION	WATER DISTRIBUTION	SEWER ADMINISTRATION	SEWAGE COLLECTION	TOTALS WATER & SEWER
FULL TIME	0	0	0	0	0
PART TIME	8,091	5,933	2,697	5,783	22,504
OVERTIME	0	33,309	0	8,533	41,842
IMRF/SS	0	0	0	0	0
PERS. SERVICES	8,091	39,242	2,697	14,316	64,346
COMMODITIES	10,510	87,290	4,960	30,130	132,890
CONTRACTUAL	21,250	1,587,428	7,460	35,420	1,651,558
TRAINING	1,725	920	1,725	500	4,870
MAINTENANCE	2,920	193,700	990	193,400	391,010
CAPITAL OUTLAY/NON-OPERATING	0	225,000	0	75,000	300,000
DEBT SERVICE	0	0	0	0	0
TRANSFERS	893,416	0	732,925	0	1,626,341
TOTAL FUNCTION	937,912	2,133,580	750,757	348,766	4,171,015
TRANSFERS	(893,416)	0	(732,925)	0	(1,626,341)
GRAND TOTAL +/-					
TRANSFERS	44,496	2,133,580	17,832	348,766	2,544,674

WATER ADMINISTRATION

SERVICES PROVIDED:

The Water Administration Department of the Water & Sewer Fund provides an accounting for costs associated with administering the water billing, collection, and customer account management functions. Water Administration is responsible for managing approximately 3,800 water accounts which result in the quarterly billing of approximately 15,000 accounts. Functions include processing water billings, payments, new accounts, final reads, service orders with Public Works, collection of delinquent accounts, payment plans, financial assistance program, daily customer service, bank account maintenance/reconciliation, management of InvoiceCloud customer payment portal system, management of Identity Theft Prevention Program (as mandated by FTC) and posting activity to the Village's general ledger. Water Administration also supervises the Water Meter Reader position.

FY23 ACHIEVEMENTS:

- Maintained water collection rate at 99.6% of billings.
- Maintained high standard of daily operations; efficiency resulted in 3 audit adjustments.
- Implemented enrollment in Cook County LIHWAP program which provides financial assistance to utility billing customers.
- Completed remaining implementation issues for new BS&A financial system software.
- Assisted with implementation of new water supply contract with Homewood for Hammond water.
- Completed revision and update to accounting policies and procedures manual.

FY24 GOALS:

- Maintain collection rate at high percentage.
- Maximize InvoiceCloud by offering direct debit and direct credit card billing services.
- Participate in marketing campaign to promote InvoiceCloud and BS&A on-line services to residents.
- Work with Public Works on residential water meter replacement program if project is undertaken.
- Implement financing option selected for residential water meter replacement program.
- Implement financing option for alternate water supply if financing becomes necessary for post conversion work.
- Participate in project to revise new resident packet.

WATER ADMINISTRATION

		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
<u>ACCOUNT # PERSONAL SERVICES</u>						
Part-Time Salaries						
08-10-1-501	Water Meter Reader (75/25 WA/SA)	8,091	7,854	7,854	7,571	7,421
TOTAL PART-TIME SALARIES		8,091	7,854	7,854	7,571	7,421
TOTAL PERSONAL SERVICES		8,091	7,854	7,854	7,571	7,421
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<u>COMMODITIES</u>						
08-10-3-601	Office Supplies	380	380	290	229	225
08-10-3-602	Books and Maps	50	50	50	0	0
08-10-3-603	Postage	7,600	7,600	7,980	6,698	7,201
08-10-3-606	Office Equipment	500	250	500	0	63
08-10-3-607	Computer Equipment and Supplies	1,780	1,880	1,870	1,009	2,444
08-10-3-608	Petroleum Products	0	0	0	0	0
08-10-3-610	Miscellaneous	200	100	200	26	0
TOTAL COMMODITIES		10,510	10,260	10,890	7,961	9,933
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<u>CONTRACTUAL SERVICES</u>						
08-10-4-634	Miscellaneous Services	1,500	1,100	1,500	150	1,000
08-10-4-635	Printing	3,900	4,000	4,070	3,536	4,143
08-10-4-654	Invoice Cloud Customer Portal Service	2,250	1,790	2,000	995	341
08-10-4-655	Bank Service Charges	13,500	13,020	11,500	8,149	9,368
08-10-4-656	Collection Services	100	100	190	0	64
TOTAL CONTRACTUAL SERVICES		21,250	20,010	19,260	12,829	14,916
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<u>TRAINING AND CONFERENCES</u>						
08-10-5-660	Dues and Subscriptions	100	100	100	0	0
08-10-5-661	Training	1,625	700	1,625	400	0
TOTAL TRAINING AND CONFERENCES		1,725	800	1,725	400	0
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<u>MAINTENANCE</u>						
08-10-6-672	Department IT Maintenance^	2,920	3,100	2,280	3,968	4,155
TOTAL MAINTENANCE		2,920	3,100	2,280	3,968	4,155

WATER ADMINISTRATION

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
ACCOUNT # DEBT SERVICE						
	None	0	0	0	0	0
TOTAL DEBT SERVICE		0	0	0	0	0
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TRANSFERS						
08-10-9-901	Transfer to General Fund - Admin Transfer	721,130	509,637	509,637	691,280	663,354
08-10-9-904	Transfer to General-FICA/Med/IMRF	48,000	80,000	80,000	163,000	150,000
08-10-9-916	Transfer to Capital Equipment	124,286	99,045	99,045	82,079	86,262
TOTAL TRANSFERS		893,416	688,682	688,682	936,359	899,616
TOTAL FUNCTION		937,912	730,706	730,691	969,088	936,041
TRANSFERS		(893,416)	(688,682)	(688,682)	(936,359)	(899,616)
GRAND TOTAL +/- TRANSFERS		44,496	42,024	42,009	32,729	36,425

^Prior to FY 24, was titled Computer Software Maintenance

BUDGET NOTES

WATER DISTRIBUTION

SERVICES PROVIDED:

The Water Distribution budget allocates funding to provide for the costs associated with the operation and maintenance of the Village's potable water system.

Flossmoor uses an average of 862,826 gallons of water per day and is served by a water system comprised of approximately 64 miles of water mains, 822 fire hydrants, 724 main line valves, pumping facilities, three elevated water towers, and a three million gallon underground storage facility. Also included are water services and individual meters connecting the system to some 3,755 customers.

FY23 ACHIEVEMENTS:

- Conducted leak detection program over entire system with repairs to all leaks discovered.
- Continued maintenance on Village's water distribution system, including repair and replacement work on fire hydrants and water main valves.
- Continued working with an on-line backflow device inspection and database program with BSI, Inc.
- Completed installation of 1,450 ft. of water main on Berry Lane.
- Completed Water Supply Project switching Village's water supplier from the City of Chicago, Illinois to the City of Hammond, Indiana.
- Begin the Residential Water Meter Replacement with Radio Read Project.

FY24 GOALS:

- Continue leak detection program to minimize system losses.
- Continue with the regular valve exercising and hydrant flushing program.
- Complete the Residential Water Meter Replacement with Radio Read Project.

WATER DISTRIBUTION

<u>ACCOUNT #</u>		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	<u>PERSONAL SERVICES</u>					
	<u>PART-TIME SALARIES</u>					
08-11-1-591	Laborer	0	0	0	695	0
	TOTAL PART-TIME SALARIES	0	0	0	695	0
08-11-1-590	Overtime	33,309	20,000	32,339	17,449	13,751
	TOTAL PERSONAL SERVICES	33,309	20,000	32,339	18,144	13,751
	<u>COMMODITIES</u>					
08-11-3-601	Office Supplies	595	595	595	1,133	555
08-11-3-605	Operating Supplies	1,970	3,000	1,970	1,925	1,743
08-11-3-608	Petroleum Products	14,000	13,672	10,000	14,004	10,766
08-11-3-615	Small Tools and Equipment	2,200	2,500	2,200	2,330	2,627
08-11-3-618	Safety Equipment and Supplies	3,465	4,800	3,465	9,061	4,853
	TOTAL COMMODITIES	22,230	24,567	18,230	28,454	20,545
	<u>CONTRACTUAL</u>					
08-11-4-630	Equipment Rental	100	100	100	433	0
08-11-4-631	Electric, Power and Light	30,000	30,000	30,000	37,620	36,797
08-11-4-632	Leak Detection Program	17,000	15,000	15,000	19,635	23,350
08-11-4-634	Miscellaneous Services	5,500	6,000	5,500	6,380	12,275
08-11-4-635	Homewood - Lake Michigan Water	1,533,728	1,493,382	1,533,728	1,478,381	1,366,905
08-11-4-636	Homewood - Oper. and Maint. Charges	0	15,000	55,400	43,331	38,298
08-11-4-638	Advertising	275	275	275	0	0
08-11-4-657	J.U.L.I.E One-Call	825	825	825	502	592
	TOTAL CONTRACTUAL SERVICES	1,587,428	1,560,582	1,640,828	1,586,283	1,478,217
	<u>TRAINING AND CONFERENCES</u>					
08-11-5-660	Dues and Subscriptions	120	120	120	395	93
08-11-5-661	Training	800	500	800	230	558
	TOTAL TRAINING AND CONFERENCES	920	620	920	625	651

WATER DISTRIBUTION

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
ACCOUNT #	MAINTENANCE					
08-11-6-671	Maintenance and Supplies	18,000	17,680	12,000	22,632	17,100
08-11-6-672	Water Meters and ROMs	10,000	30,807	10,000	26,566	18,413
08-11-6-673	Large Meter Testing and Repair (50/50 WD/SC)	5,000	5,000	5,000	743	168
08-11-6-675	System Maintenance and Repairs Valves, Hydrants, Clamps, etc.	55,000	55,000	45,000	51,400	67,061
08-11-6-676	Radio System Maintenance	800	400	800	105	0
08-11-6-677	Water Facility Maintenance	50,000	50,000	50,000	67,679	37,220
08-11-6-678	Fire Hydrant Flow Testing	40,000	30,000	30,000	19,292	33,822
08-11-6-679	Fire Hydrant Rehabilitation/Sandblast and Paint	0	39,298	40,082	38,038	0
08-11-6-680	Water Valve Contract Maintenance	13,500	13,500	13,500	12,138	14,361
	TOTAL MAINTENANCE	192,300	241,684	206,382	238,593	188,144
	CAPITAL OUTLAY/NON-OPERATING					
08-11-7-749	Water Meter Replacement Program	225,000	0	0	0	0
08-11-7-771	Water Supply Feasibility Study	0	0	0	24,870	281,693
08-11-7-772	Berry Lane Water Replacement	0	0	0	166,667	0
	TOTAL CAPITAL OUTLAY	225,000	0	0	191,537	281,693
	GROUNDS REPAIR PROGRAM					
ACCOUNT #	PERSONAL SERVICES					
	Part-Time Services					
08-12-1-592	Laborer (34/33/33 WD/SC/SSR)	5,933	2,800	5,600	1,538	15,455
	TOTAL PART-TIME SALARIES	5,933	2,800	5,600	1,538	15,455
	COMMODITIES					
08-12-3-615	Small Tools and Equipment	845	500	845	589	0
08-12-3-619	Program Commodities	5,000	6,000	1,500	4,814	2,312
	TOTAL COMMODITIES	5,845	6,500	2,345	5,403	2,312
	MAINTENANCE					
08-12-6-677	Program Maintenance	200	400	200	0	220
	TOTAL MAINTENANCE	200	400	200	0	220
	TOTAL GROUNDS REPAIR PROGRAM	11,978	9,700	8,145	6,940	17,988

WATER DISTRIBUTION

WATER SYSTEM IMPROVEMENT PROGRAM

ACCOUNT #		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	PERSONAL SERVICES					
	Part-Time Services					
08-13-1-592	Laborer	0	0	0	0	12,353
	TOTAL PART-TIME SALARIES	0	0	0	0	12,353
	COMMODITIES					
08-13-3-615	Small Tools and Equipment	1,395	700	1,395	1,319	0
08-13-3-619	Program Commodities	50,000	50,000	40,000	47,009	54,410
	TOTAL COMMODITIES	51,395	50,700	41,395	48,328	54,410
	MAINTENANCE					
08-13-6-677	Program Maintenance	1,000	500	1,000	119	935
	TOTAL MAINTENANCE	1,000	500	1,000	119	935
	TOTAL WATER SYSTEM IMPROVEMENT	52,395	51,200	42,395	48,446	67,698

STREET MAINTENANCE PROGRAM

	COMMODITIES					
08-14-3-611	Concrete	2,295	1,000	2,295	1,418	289
08-14-3-612	Asphalt Mix	4,000	4,000	4,000	3,641	3,794
08-14-3-613	Concrete Forms and Materials	600	0	600	499	357
08-14-3-614	Asphalt Materials	245	0	245	0	245
08-14-3-615	Small Tools and Equipment	680	200	680	280	877
	TOTAL COMMODITIES	7,820	5,200	7,820	5,838	5,562
	MAINTENANCE					
08-14-6-677	Program Maintenance	200	0	200	0	52
	TOTAL MAINTENANCE	200	0	200	0	52
	TOTAL STREET MAINTENANCE	8,020	5,200	8,020	5,838	5,614
	TOTAL FUNCTION	2,133,580	1,913,553	1,957,259	2,124,860	2,074,303
	TRANSFERS					
	GRAND TOTAL	2,133,580	1,913,553	1,957,259	2,124,860	2,074,303

TOTAL PART-TIME SALARIES	5,933	2,800	5,600	2232	27808
TOTAL OVERTIME	33,309	20,000	32,339	17449	13751
TOTAL PERSONAL SERVICES	39,242	22,800	37,939	19681	41559
TOTAL COMMODITIES	87,290	86,967	69,790	88023	82830
TOTAL CONTRACTUAL	1,587,428	1,560,582	1,640,828	1586283	1478217
TOTAL TRAINING AND CONFERENCES	920	620	920	625	651
TOTAL MAINTENANCE	193,700	242,584	207,782	238711	189352
TOTAL CAPITAL OUTLAY/NON-OPERATING	225,000	0	0	191537	281693
TOTAL FUNCTION	2,133,580	1,913,553	1,957,259	2,124,860	2,074,303

SEWER ADMINISTRATION

SERVICES PROVIDED:

The Sewer Administration Department of the Water & Sewer Fund provides an accounting for costs associated with administering the sanitary sewer service, sanitary sewer surcharge and stormwater sewer service billing, collection, and customer account management functions. Sewer Administration is responsible for managing approximately 3,800 sewer accounts which result in the quarterly billing of approximately 15,000 accounts. Functions include processing sewer billings, payments, new accounts, final reads, service orders with Public Works, collection of delinquent accounts, payment plans, financial assistance program, daily customer service, bank account maintenance/reconciliation, management of InvoiceCloud customer payment portal system, management of Identity Theft Prevention Program (as mandated by FTC) and posting activity to the Village's general ledger. Sewer Administration also supervises the Water Meter Reader position.

FY23 ACHIEVEMENTS:

- Maintained water collection rate at 99.6% of billings.
- Maintained high standard of daily operations; efficiency resulted in 3 audit adjustments.
- Implemented enrollment in Cook County LIHWAP program which provides financial assistance to utility billing customers.
- Completed remaining implementation issues for new BS&A financial system software.
- Assisted with implementation of new water supply contract with Homewood for Hammond water.
- Completed revision and update to accounting policies and procedures manual.

FY24 GOALS:

- Maintain collection rate at high percentage.
- Maximize InvoiceCloud by offering direct debit and direct credit card billing services.
- Participate in marketing campaign to promote InvoiceCloud and BS&A on-line services to residents.
- Work with Public Works on residential water meter replacement program if project is undertaken.
- Implement financing option selected for residential water meter replacement program.
- Implement financing option for alternate water supply if financing becomes necessary for post conversion work.
- Participate in project to revise new resident packet.

SEWER ADMINISTRATION

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
ACCOUNT #	PERSONAL SERVICES					
	Part-Time Salaries					
08-20-1-501	Water Meter Reader (25/75 SA/WA)	2,697	2,618	2,618	2,524	2,474
	TOTAL PART-TIME SALARIES	2,697	2,618	2,618	2,524	2,474
	TOTAL PERSONAL SERVICES	2,697	2,618	2,618	2,524	2,474
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	COMMODITIES					
08-20-3-601	Office Supplies	250	250	200	154	186
08-20-3-602	Books and Maps	50	50	50	0	0
08-20-3-603	Postage	2,590	2,500	2,720	2,321	2,562
08-20-3-606	Office Equipment	500	250	500	0	63
08-20-3-607	Computer Equipment and Supplies	1,570	1,860	1,630	1,009	1,838
08-20-3-608	Petroleum Products	0	0	0	0	0
	TOTAL COMMODITIES	4,960	4,910	5,100	3,484	4,649
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	CONTRACTUAL SERVICES					
08-20-4-634	Miscellaneous Services	750	500	750	150	1,000
08-20-4-635	Printing	1,400	1,460	1,440	1,276	1,468
08-20-4-654	Invoice Cloud Customer Portal Service	750	600	1,000	928	340
08-20-4-655	Bank Service Charges	4,500	4,120	3,800	2,689	3,107
08-20-4-656	Collection Services	60	30	60	0	21
	TOTAL CONTRACTUAL SERVICES	7,460	6,710	7,050	5,043	5,936
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	TRAINING AND CONFERENCES					
08-20-5-660	Dues and Subscriptions	100	0	100	0	0
08-20-5-661	Training	1,625	695	1,625	400	0
	TOTAL TRAINING AND CONFERENCES	1,725	695	1,725	400	0
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	MAINTENANCE					
08-20-6-672	Department IT Maintenance^	990	2,130	1,190	2,993	3,297
	TOTAL MAINTENANCE	990	2,130	1,190	2,993	3,297
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	TRANSFERS					
08-20-9-901	Transfer to General Fund-Admin Transfer	562,734	394,968	394,968	534,818	515,088
08-20-9-904	Transfer to General Fund-FICA/Med/IMRF	17,000	15,000	15,000	44,000	40,000
08-20-9-916	Transfer to Capital Equipment	153,191	116,144	116,144	98,783	112,962
	TOTAL TRANSFERS	732,925	526,112	526,112	677,601	668,050
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	TOTAL FUNCTION	750,757	543,175	543,795	692,045	684,406
	TRANSFERS	(732,925)	(526,112)	(526,112)	(677,601)	(668,050)
	GRAND TOTAL +/- TRANSFERS	17,832	17,063	17,683	14,444	16,356

^Prior to FY 24, was titled Computer Software Maintenance

SEWAGE COLLECTION

SERVICES PROVIDED:

The Sewage Collection budget allocates funding to provide for the ongoing costs associated with the operation and maintenance of the Village's sanitary sewer collection system.

The 48 miles of Flossmoor's collection system collects and pumps to the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC), an amount of wastewater that is in excess of one million gallons per day. During heavy rain, this amount can increase significantly. Assisting in the effort are six underground sewage pumping stations with pumping capacities of up to 3,300 gallons per minute. This entire system, including pump stations, requires ongoing routine maintenance as well as emergency repairs to various components.

FY23 ACHIEVEMENTS:

- Completed systematic pumping equipment maintenance/rehabilitation at lift stations.
- Performed miscellaneous spot repairs to damaged sanitary sewer throughout the Village.

FY24 GOALS:

- Complete the installation of an emergency back-up generator at the Butterfield Lift Station.
- Continue with prioritized sewer assessment work throughout the collection system.

SEWAGE COLLECTION

<u>ACCOUNT #</u>		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	<u>PERSONAL SERVICES</u>					
	Part-Time Salaries					
08-21-1-591	Laborers	0	0	0	675	0
	TOTAL PART-TIME SALARIES	0	0	0	675	0
08-21-1-590	Overtime	8,533	6,000	8,284	6,452	4,141
	TOTAL PERSONAL SERVICES	8,533	6,000	8,284	7,127	4,141
	<u>COMMODITIES</u>					
08-21-3-601	Office Supplies	595	300	595	1,119	350
08-21-3-605	Operating Supplies	1,995	1,300	1,995	919	83
08-21-3-608	Petroleum Products	14,000	14,658	8,000	13,275	9,847
08-21-3-615	Small Tools and Equipment	1,495	1,495	1,495	1,494	1,785
08-21-3-618	Safety Equipment and Supplies	3,465	5,000	3,465	2,818	4,453
	TOTAL COMMODITIES	21,550	22,753	15,550	19,625	16,518
	<u>CONTRACTUAL</u>					
08-21-4-630	Equipment Rental	100	0	100	433	0
08-21-4-631	Electric, Power and Light	32,000	32,000	32,000	33,002	28,987
08-21-4-634	Miscellaneous Services (including emergency contract work)	1,495	1,495	1,495	4,979	1,495
08-21-4-638	Advertising	1,000	300	1,000	0	0
08-21-4-657	J.U.L.I.E. One-Call	825	825	825	502	592
	TOTAL CONTRACTUAL SERVICES	35,420	34,620	35,420	38,916	31,074
	<u>TRAINING AND CONFERENCES</u>					
08-21-5-660	Dues and Subscriptions	100	0	100	0	0
08-21-5-661	Training	400	200	400	40	333
	TOTAL TRAINING AND CONFERENCES	500	200	500	40	333
	<u>MAINTENANCE</u>					
08-21-6-671	Maintenance and Supplies	18,000	17,680	14,000	22,722	19,838
08-21-6-673	Large Meter Testing and Repair (50/50 SC/WD)	5,000	5,000	5,000	698	168
08-21-6-676	Radio System Maintenance	0	3,600	0	0	4,320
08-21-6-677	Sewer System Maintenance	170,000	100,000	100,000	91,553	243,383
	TOTAL MAINTENANCE	193,000	126,280	119,000	114,973	267,709
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
08-21-7-749	Water Meter Replacement Program	75,000	28,125	56,250	0	0
	TOTAL CAPITAL OUTLAY	75,000	28,125	56,250	0	0

SEWAGE COLLECTION

GROUNDS REPAIR PROGRAM

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	Part-Time Salaries					
08-22-1-592	Laborers (34/33/33 WD/SC/SSR)	5,783	2,725	5,450	0	1,695
	TOTAL PART-TIME SALARIES	5,783	2,725	5,450	0	1,695
	COMMODITIES					
08-22-3-615	Small Tools and Equipment	890	200	890	0	1,121
08-22-3-619	Program Commodities	1,500	2,200	1,500	4,169	1,673
	TOTAL COMMODITIES	2,390	2,400	2,390	4,169	2,794
	MAINTENANCE					
08-22-6-677	Program Maintenance	200	0	200	0	200
	TOTAL MAINTENANCE	200	0	200	0	200
	TOTAL GROUNDS REPAIR PROGRAM	8,373	5,125	8,040	4,169	4,689

STREET MAINTENANCE PROGRAM

	COMMODITIES					
08-24-3-611	Concrete	1,000	1,000	1,000	1,418	1,000
08-24-3-612	Asphalt Mix	4,000	4,000	4,000	3,641	4,230
08-24-3-613	Concrete Forms and Materials	400	0	400	0	400
08-24-3-614	Asphalt Materials	50	0	50	0	0
08-24-3-615	Small Tools and Equipment	740	200	740	740	400
	TOTAL COMMODITIES	6,190	5,200	6,190	5,799	6,030
	MAINTENANCE					
08-24-6-677	Program Maintenance	200	0	200	0	0
	TOTAL MAINTENANCE	200	0	200	0	0
	TOTAL STREET MAINTENANCE	6,390	5,200	6,390	5,799	6,030
	TOTAL FUNCTION	348,766	228,302	249,434	190,649	330,494
	TRANSFERS	0	0	0	0	0
	GRAND TOTAL	348,766	228,302	249,434	190,649	330,494

	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
Total Part-Time Salaries	5,783	2,725	5,450	675	1,695
Total Overtime	8,533	6,000	8,284	6,452	4,141
Total Personal Services	14,316	8,725	13,734	7,127	5,836
Total Commodities	30,130	30,353	24,130	29,593	25,342
Total Contractual	35,420	34,620	35,420	38,916	31,074
Total Training and Conferences	500	200	500	40	333
Total Maintenance	193,400	126,280	119,400	114,973	267,909
Total Capital Outlay	75,000	28,125	56,250	0	0
Total Function	348,766	228,302	249,434	190,649	330,494

BUDGET NOTES

SANITARY SEWER REHABILITATION FUND

SERVICES PROVIDED:

The Sanitary Sewer Rehabilitation Fund was established to assist in rehabilitating the sanitary sewer system. This program began in an effort to reduce flooding and achieve compliance with the requirements set forth by the Metropolitan Water Reclamation District (MWRD). A portion of the improvements are paid for by a sanitary sewer surcharge fee.

Based on continued funding derived from the sanitary sewer surcharge, along with additional funding from other sources, the Village has embarked on a multi-year effort to keep the current sanitary sewer system working as efficiently as possible and, at the same time, provide for the systematic replacement of old deteriorated sections of the system.

FY23 ACHIEVEMENTS:

- Continued with the maintenance of the sewer system and lift stations.
- Completed the Phase IV Sanitary Sewer Rehabilitation Project.

FY24 GOALS:

- Continue with pump station equipment maintenance/rehabilitation efforts designed to address needs before major equipment failures occur.

SANITARY SEWER REHABILITATION

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
Unrestricted Net Assets (Beginning)>	351,518	217,612	2,826,706	2,720,592	2,527,338
ACCOUNT # REVENUES					
09-00-3-440 IEPA Loan Proceeds	0	1,976,950	1,659,703	0	0
09-00-4-417 Sanitary Sewer Surcharge	356,000	370,000	356,000	367,991	364,722
09-00-4-418 Penalties	6,000	6,200	6,100	5,479	5,073
09-00-6-480 Interest - Sanitary Sewer Rehab	3,900	2,500	205	43	5
09-00-6-481 Unrealized Gain/Loss	0	0	0	269	0
09-00-9-401 Transfer from General Fund	0	0	0	0	0
TOTAL REVENUES	365,900	2,355,650	2,022,008	373,783	369,800
Less: IEPA Loan Proceeds	0	(1,976,950)	(1,659,703)	0	0
ADJUSTED REVENUES	365,900	378,700	362,305	373,783	369,800
EXPENDITURES					
PERSONAL SERVICES					
PART-TIME SALARIES					
09-01-1-592 Laborer					
Ground Repair (34/33/33 WD/SC/SSR)	5,616	2,642	5,283	675	941
TOTAL PART-TIME SALARIES	5,616	2,642	5,283	675	941
COMMODITIES					
09-01-3-615 Small Tools and Equipment	245	0	245	0	0
09-01-3-620 Ground Repair Material	1,500	2,000	1,500	3,435	793
TOTAL COMMODITIES	1,745	2,000	1,745	3,435	793
MAINTENANCE					
09-01-6-671 Maintenance and Supplies	12,500	12,500	12,500	0	0
09-01-6-677 Sanitary Sewer Rehab Maintenance	60,000	10,000	10,000	15,431	0
09-01-6-683 Lift Station Maintenance	7,000	13,000	7,000	5,894	7,234
TOTAL MAINTENANCE	79,500	35,500	29,500	21,325	7,234
CAPITAL OUTLAY/NON-OPERATING					
09-01-7-714 Lift Station Rehab	29,000	29,000	29,000	0	0
09-01-7-790 Depreciation Expense	0	0	0	149,268	149,268
TOTAL CAPITAL OUTLAY	29,000	29,000	29,000	149,268	149,268

SANITARY SEWER REHABILITATION

ACCOUNT #	DEBT SERVICE	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
09-01-8-804	Debt Service - IEPA Loan 1999 - Phase I	0	0	0	0	0
09-01-8-805	Debt Service - IEPA Loan 2001 - Phase II	0	0	0	531	2,752
09-01-8-806	Debt Service - IEPA Loan 2003 - Phase III	175,652	175,652	175,652	11,531	15,558
09-01-8-807	Debt Service - IEPA Loan 2022 - Phase IV (phase IV is estimated)	116,155	0	0	0	0
TOTAL DEBT SERVICE		291,807	175,652	175,652	12,061	18,310
IEPA LOAN - 2022-23 PROJECT COSTS - PHASE IV						
09-53-7-701	Administration and Legal	0	0	0	0	0
09-53-7-702	Design Engineering	0	0	10,000	0	0
09-53-7-703	Construction Engineering	5,000	89,950	67,000	0	0
09-53-7-704	Construction	500,000	1,387,000	1,592,703	0	0
TOTAL IEPA LOAN - 2022-23 - PHASE IV		505,000	1,476,950	1,669,703	0	0
TOTAL EXPENDITURES		912,668	1,721,744	1,910,883	186,764	176,546
Less: IEPA Project Costs		(505,000)	(1,476,950)	(1,669,703)	0	0
ADJUSTED EXPENDITURES		407,668	244,794	241,180	186,764	176,546
Unrestricted Net Assets (Ending)>		309,750	351,518	2,947,831	2,907,610	2,720,592
IEPA Committed Net Assets#,>		192,962	264,064	396,130	218,885	84,262
IEPA Commitment Less GF Transfer#,>		192,962	264,064	396,130	218,885	84,262
Unrestricted Net Assets		0	0	0	217,612	136,846

#Phase 3 loan was approved in FY 04; net assets commitment based on Phase 3 loan. New General Fund transfer commitment became \$184,093 including what had already been transferred under Phase 2. \$184,093 transferred as of 4-30-18. Total transfer commitment outstanding 4-30-23 = \$0.

>Phase 4 loan was approved in FY 23. No General Fund commitment was needed. Additionally, new fund balance requirement became based on Unrestricted Net Assets instead of total Net Assets. Prior to Phase 4 approval

BUDGET NOTES

STORM SEWER

SERVICES PROVIDED:

Storm water management is like any other public service, such as wastewater collection (sewer) and drinking water distribution (water). This fund supports several of the Village's storm water management activities and services. Some of these services include street sweeping of all curbed streets, storm sewer repairs, ditch cleaning, and routine maintenance. In addition to funding maintenance services, the fund also supports compliance with Federal and State mandated programs. These programs include NPDES compliance, MWRD Storm Water Management Activities, FEMA Floodplain compliance, and CRS program involvement. The fund is also designed for future capital improvements to the Village's storm sewer and drainage systems.

FY23 ACHIEVEMENTS:

- Completed street sweeping during the spring, summer, and fall seasons.
- Completed numerous catch basin repairs and maintenance.
- Completed the installation of numerous sump pump collection lines throughout the Village. These sump pump collection lines serve to alleviate ice dams and drainage issues.
- Completed the Phase 2 Engineering for the Brookwood Bridge and Butterfield Road Culvert Reconstruction Project.

FY24 GOALS:

- Continue with street sweeping during the spring, summer, and fall seasons.
- Continue with the repair/replacement of catch basins and storm manholes as they are identified.
- Continue installation of sump pump collection lines as identified.

STORM SEWER

		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	Unrestricted Net Assets (Beginning)	159,408	160,396	134,172	173,900	115,273
ACCOUNT #	REVENUES					
07-00-3-440	IDOT-Brookwood Bridge/Butterfield Crk Grant	0	74,794	74,794	0	0
07-00-4-407	Stormwater Utility Fees	535,000	477,000	484,000	475,967	486,882
07-00-4-408	Penalties	7,100	8,200	9,850	3,910	6,856
07-00-4-457	Storm Sewer Tap Fees	50	50	100	0	75
07-00-4-466	In Lieu of Detention Fees	0	0	0	0	0
07-00-6-480	Interest	2,900	1,600	260	37	20
07-00-6-487	Capital Contributions	0	0	0	2,745,670	215,751
	TOTAL REVENUES	545,050	561,644	569,004	3,225,584	709,584
	EXPENDITURES					
	COMMODITIES					
07-01-3-619	Program Commodities	5,000	5,000	5,000	8,512	3,131
	TOTAL COMMODITIES	5,000	5,000	5,000	8,512	3,131
	CONTRACTUAL SERVICES					
07-01-4-630	Professional Services	0	0	0	0	1,000
07-01-4-631	Annual NPDES Fee	1,000	1,000	1,000	1,000	0
07-01-4-632	Street Sweeping	40,000	40,000	40,000	53,348	34,065
	TOTAL CONTRACTUAL SERVICES	41,000	41,000	41,000	54,348	35,065
	TRAINING AND CONFERENCES					
07-01-5-661	Training	1,500	1,500	1,500	480	333
07-01-5-662	CRS Project Management	1,000	1,000	1,000	0	0
	TOTAL TRAINING AND CONFERENCES	2,500	2,500	2,500	480	333
	MAINTENANCE					
07-01-6-671	Maintenance and Supplies	7,000	9,000	7,000	8,821	7,127
07-01-6-675	System Maintenance and Repairs	25,000	15,000	25,000	27,022	10,865
07-01-6-678	Contract Maintenance	5,000	14,358	5,000	5,447	53,995
	TOTAL MAINTENANCE	37,000	38,358	37,000	41,290	71,987
	CAPITAL OUTLAY/NON-OPERATING					
07-01-7-760	Brookwood Bridge Engineering (25% GF/75% SS)	0	74,794	74,794	0	31,073
	TOTAL CAPITAL OUTLAY	0	74,794	74,794	0	31,073
	TRANSFERS					
07-01-9-901	Transfer to General Fund-Adm Transfer	428,708	400,980	400,980	305,402	293,617
	TOTAL TRANSFERS	428,708	400,980	400,980	305,402	293,617
	TOTAL EXPENDITURES	514,208	562,632	561,274	410,032	435,206
07-01-7-790	Depreciation Expense	0	0	0	91,545	91,545
	Unrestricted Net Assets (Ending)	190,250	159,408	141,902	160,396	173,900

CAPITAL EQUIPMENT FUND

SERVICES PROVIDED:

The Village maintains a significant inventory of capital equipment which is needed to efficiently deliver basic services to the residents. Examples of capital equipment inventory include police vehicles, fire vehicles, ambulances, trucks, snowplows, machines, and computers. Capital equipment items have a limited useful life which varies according to the type of equipment and nature of use. The Capital Equipment Fund is utilized as a financing mechanism to anticipate and fund capital equipment replacements upon the completion of an item's useful life. The Capital Equipment Fund is also utilized to fund replacement of major maintenance items (i.e. carpet, hvac, plumbing, painting) for Village Hall and the Public Works Service Center.

The primary objective of the Capital Equipment Fund is to provide funding for capital replacements in a manner which does not create significant funding fluctuations from year to year. A further objective of the Fund is to provide a basis for long-term financial planning.

The Fund has been successful in achieving its objectives. Funding has been available for annual capital replacement without overburdening the Village's budget in any one year. The Fund is capitalized by annual contributions from both the General Fund and Water & Sewer Fund. The contributions have remained relatively constant due to the annual contribution being based on a ten year replacement schedule for existing equipment. Additional schedules are maintained for replacements beyond ten years and up to twenty years so that major increases to the ten year schedule can be anticipated. All equipment listed in the schedules represent replacements of existing equipment. Additions of new equipment to the schedules are reviewed and approved annually during the budget process. The schedules, annual contributions, and fund itself are also evaluated annually as part of the budget process.

CAPITAL EQUIPMENT BUDGET

ACCOUNT #	REVENUES	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	Beginning Fund Balance	2,104,234	2,500,852	2,699,260	2,576,018	3,263,811
16-00-9-401	Transfer from General Fund	855,435	672,925	672,925	553,421	633,763
16-00-9-408	Transfer from Water Fund	124,286	99,045	99,045	82,079	86,262
16-00-9-409	Transfer from Sewer Fund	153,191	116,144	116,144	98,783	112,962
16-00-6-480	Interest	60,000	19,300	5,100	(28,695)	6,897
16-00-6-481	Unrealized Gain/Loss-Invest	0	0	0	538	0
16-00-6-486	Miscellaneous Income	0	0	0	0	0
16-00-6-487	Contributions/Donations	0	0	0	0	0
16-00-6-488	Sale of Village Property	0	0	0	0	0
16-00-6-489	Auction Proceeds	5,200	1,435	4,800	0	4,160
16-00-6-490	Trade-In Proceeds	53,300	44,200	44,200	86,500	39,500
	TOTAL REVENUES	1,251,411	953,049	942,214	792,626	883,544
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	EXPENDITURES					
16-01-7-742	Executive					
	Village Hall Phone System	0	0	0	14,726	0
	Copier	21,000	0	0	0	23,163
	TOTAL EXECUTIVE	21,000	0	0	14,726	23,163
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16-01-7-743	Finance					
	Envelope Stuffer Machine	26,000	0	0	0	0
	TOTAL FINANCE	26,000	0	0	0	0
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16-01-7-748	Police Department					
	Police Squads-Patrol 4 & 5	123,420	0	0	0	0
	Police Squads-Patrol 2 & 3	0	0	0	99,254	0
	Police Squad-Detective	0	4,049	30,140	28,090	0
	Police Squad-Chief	0	0	30,140	32,139	0
	Police Squad-SUV	0	0	0	13,016	39,416
	Portable Radios	0	0	0	0	123,023
	AED Units	0	4,500	4,500	0	0
	Breath Analysis Equipment	0	6,000	6,000	0	0
	Pistol Range Equip-Bullet Backstop	400,000	0	97,500	0	0
	Copier	9,000	0	9,000	0	0
	Rifles	21,000	0	0	0	0
	CCTV System & Cameras	80,000	0	80,000	0	0
	Body Worn Cameras	0	0	0	16,677	0
	TOTAL POLICE DEPT.	633,420	14,549	257,280	189,176	162,439
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16-01-7-749	Fire Department					
	Truck 19 (formerly engine 1350)	0	0	0	0	951,946
	Copier	12,000	0	0	0	0
	Ambulance 119 (formely 1372)	377,000	0	0	0	0
	Car 119 (formerly car 1394)	0	0	0	48,792	0
	Cardiac Monitors	0	0	0	65,134	0
	AED Units	0	0	0	11,466	6,800
	TOTAL FIRE DEPT.	389,000	0	0	125,392	958,746

CAPITAL EQUIPMENT BUDGET

EXPENDITURES	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
16-01-7-753 Building					
Copier	11,500	0	0	0	0
TOTAL INSPECT. SERV.	11,500	0	0	0	0
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16-01-7-755 Public Works					
Lg Dump 5yd w/ plow & spreader D-14	261,503	0	261,503	0	0
Lg Dump 5yd w/ plow & spreader D-15	265,000	0	0	0	0
Sm Dump 1 ton w/4x4 & Plow L-11	132,628	0	132,628	0	0
Sm Dump 1 ton w/4x4 & Plow L-12	132,628	0	132,628	0	0
Cargo Van	0	0	0	0	30,378
Utility vehicle-PW Dir A-14	40,000	0	35,000	0	0
Pick up 3/4 Ton w/4x4	0	0	0	0	37,235
Tractor/Compact Loader T-22	200,000	0	0	0	0
Tractor/Compact Loader	0	0	0	0	110,398
Sewer Jetter/Vacuum Truck	0	0	0	435,726	0
Public Works Small Vehicle Lift	0	0	0	0	23,390
Public Works Large Vehicle Lift	0	0	0	0	38,978
Pipe Inspection Camera	0	0	0	11,765	0
Color Copier	0	0	0	7,251	0
Sylvan Station Generator	0	0	60,000	0	0
Dartmouth Lift Station Generator	0	0	100,000	0	0
Public Works Service Center Generator	0	136,605	60,000	16,932	0
Village Hall Generator	200,000	381,578	166,083	18,500	0
TOTAL PUBLIC WORKS	1,231,759	518,183	947,842	490,174	240,379
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16-01-7-730 Computer Equipment	362,575	6,987	15,000	7,688	141,438
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16-01-7-767 Municipal Building Maintenance	335,000	809,948	1,502,435	40,636	45,172
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TOTAL EXPENDITURES	3,010,254	1,349,667	2,722,557	867,792	1,571,337
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ENDING FUND BALANCE	345,390	2,104,234	918,917	2,500,852	2,576,018

**CAPITAL EQUIPMENT SCHEDULE
FY2023-24 THROUGH FY2032-33**

<u>Fiscal Year</u>	<u>Description</u>	<u>Dept.</u>	<u>Qty.</u>	<u>Useful Life (in yrs.)</u>	<u>Cost</u>	<u>General Fund</u>	<u>Water</u>	<u>Sewer</u>
2023-24	Copier	Exec	1	5	21,000	10,500	5,250	5,250
	Envelope Stuffer Machine	Finance	1	5	26,000	5,200	13,000	7,800
	Police Squads-Patrol 4 & 5 Rifles	Police	2	3	123,420	123,420		
	Pistol Range Equipment-Bullet Backstop	Police	7	12	21,000	21,000		
	Copier	Police	1	15	400,000	400,000		
	CCTV System & Cameras	Police	1	5	9,000	9,000		
	Copier	Police	1	5	80,000	80,000		
	Copier	Fire	1	5	12,000	12,000		
	Ambulance 119 (former 1372)	Fire	1	12	377,000	377,000		
	Copier	Building	1	5	11,500	11,500		
	Utility vehicle-PW Dir A-14	Pub Wks	1	6	40,000	13,334	13,333	13,333
	Sm Dump 1 ton w/4x4 & Plow L-11	Pub Wks	1	8	132,628	66,314	33,157	33,157
	Sm Dump 1 ton w/4x4 & Plow L-12	Pub Wks	1	8	132,628	66,314	33,157	33,157
	Lg Dump 5yd w/Plow & Spreader D-14	Pub Wks	1	10	261,503	130,752	65,376	65,376
	Lg Dump 5yd w/Plow & Spreader D-15	Pub Wks	1	10	265,000	132,500	66,250	66,250
	Tractor/Compact Loader T-22	Pub Wks	1	10	200,000	200,000		
	Village Hall Generator	Pub Wks	1	20	200,000	200,000		
	Computer Equipment							
	Network Infrastructure - routers, wi-fi & labor	Exec	1	5	19,000	14,250	2,375	2,375
	VMwareServer/hardware & software (virtual file servers: utility, finance, bs&a, police, fire)	Exec	1	5	28,600	21,450	3,575	3,575
	Storage Area Network Device	Exec	1	5	25,300	18,975	3,163	3,163
	Network Replacement Project Services	Exec	1	5	47,025	35,269	8,935	2,822
	Server Software	Exec	1	5	15,450	11,588	2,936	927
	Backup Appliance	Exec	1	5	15,200	11,400	2,888	912
	Laser Printer-AVM	Exec	1	5	2,500	1,875	313	313
	Computer Workstations (Ex Asst, IT Tech)	Exec	2	5	4,400	3,520	440	440
	Laptops-(VM office, AVM, Comm Mgr, Ev Coord-2, AVM home)	Exec	6	5	15,000	12,000	1,500	1,500
	Computer Workstations (Fin Dir, AFD, Acct Clrk-2, GFC, Cashier)	Finance	6	5	13,200	9,900	2,475	825
	Laptop Computers (Fin Dir,AFD,Fr Desk,Clks)	Finance	6	5	15,000	11,250	2,813	938
	Laser Printer-Color (Fin Dir)	Finance	1	5	1,500	1,125	281	94
	Computer Workstations (Dep Ch, Sgt, Cmdr PSC 1 & 3, Adm Asst, Duty Off-4, CCTV Sys, Evid)	Police	12	5	30,000	30,000		
	Laptops (Chief, Dep Ch, Cmdr,CSO-2, Det-2, Adm Hrg-3, Squad Cars-6)	Police	16	5	59,500	59,500		
	Computer Workstations (Chief, Asst Chief, Radio, Sec, Library-2, Tr Capt, EMS Capt, Fire Pr Capt)	Fire	9	5	22,500	22,500		
	Computer Workstations-Training Room	Fire	6	5	13,200	13,200		
	Laptop Computer (Pub Ed/Fir Pr)	Fire	1	5	3,000	3,000		
	Computer Workstations (Sec, Adm/Insp, BZ Admin, PM Insp)	Building	4	5	10,000	10,000		
	Computer Workstations (Sec,Mechanic, Util Mtce Tech,For Mtce Tech, 2 Foreman)	Pub Wks	6	5	13,200	6,600	3,300	3,300
	CAD Computer Workstation (PW Dir, Asst Dir)	Pub Wks	2	5	9,000	4,500	2,250	2,250
	Sub-total				362,575	301,901	37,242	23,432
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Carpet	Vill Hall	1	15	100,000	100,000		
	Bay Doors	Vill Hall	1	7	40,000	40,000		
	Bay Doors-Fire Station	Vill Hall	1	7	50,000	50,000		
	HVAC-Server Room & Fire Bay	Vill Hall	1	15	40,000	40,000		
	HVAC	Vill Hall	1	15	10,000	10,000		
	Village Hall Hardware	Vill Hall	1	20	20,000	20,000		
	Parking Lot	PWSC	1	15	50,000	25,000	12,500	12,500
	Roof-Vollmer Reservoir	Misc Vill	1	15	20,000		10,000	10,000
	Sub-total				335,000	290,000	22,500	22,500
	FY2023-2024 Totals				3,010,254	2,450,735	289,265	270,255

**CAPITAL EQUIPMENT SCHEDULE
FY2023-24 THROUGH FY2032-33**

2024-25	Police Squads-Patrol 2 & 3	Police	2	3	123,420	123,420		
	In-Car Video Systems	Police	6	5	60,000	60,000		
	Pistol Range Equipment-Carrier System	Police	1	15	200,000	200,000		
	Mobile Data Terminals	Fire	12	5	83,000	83,000		
	Vehicle Extraction Equipment	Fire	1	10	150,000	150,000		
	Utility Vehicle-APWD A-16	Pub Wks	1	6	40,000	13,333	13,333	13,333
	Pick Up 3/4 Ton w/4x4 & liftgate P-26	Pub Wks	1	8	60,000	30,000	15,000	15,000
	Riding Zero Turn Mower	Pub Wks	1	7	6,530	6,530		
	Butterfield Lift Station Generator	Pub Wks	1	20	250,000			250,000
	Towable Standby Generator	Pub Wks	1	20	120,000			120,000
	Computer Equipment							
	Network Infrastructure - switches, cabling & labor	Exec	1	5	19,000	14,250	2,375	2,375
	Computer Printer	Fire	1	5	1,000	1,000		
	Network Printer	Building	1	5	1,500	1,500		
		Sub-total			<u>21,500</u>	<u>16,750</u>	<u>2,375</u>	<u>2,375</u>
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Bay Floor	PWSC	1	10	50,000	25,000	12,500	12,500
	HVAC	Misc Vill	1	15	2,000		1,000	1,000
		Sub-total			<u>57,000</u>	<u>30,000</u>	<u>13,500</u>	<u>13,500</u>
	FY2024-2025 Totals				<u>1,171,450</u>	<u>713,033</u>	<u>44,208</u>	<u>414,208</u>

**CAPITAL EQUIPMENT SCHEDULE
FY2023-24 THROUGH FY2032-33**

<u>Fiscal Year</u>	<u>Description</u>	<u>Dept.</u>	<u>Qty.</u>	<u>Useful Life (in yrs.)</u>	<u>Cost</u>	<u>General Fund</u>	<u>Water</u>	<u>Sewer</u>	
2025-26	Portable Radios	Police	30	5	162,000	162,000			
	Police Squad-SUV 1	Police	1	5	55,000	55,000			
	Car 19 (former 1390)	Fire	1	7	65,000	65,000			
	Asphalt Roller 3 Ton	Pub Wks	1	15	15,000	7,500	3,750	3,750	
	Step Van V-8	Pub Wks	1	8	200,000		100,000	100,000	
	Tractor/Backhoe/Loader T-21	Pub Wks	1	8	145,000	48,333	48,333	48,333	
	Pick up 3/4 ton w/ utility box & hoist P-23	Pub Wks	1	7	80,000		40,000	40,000	
	Computer Equipment								
	Laser Printer	Exec	1	5	2,500	2,000	250	250	
	Laser Printer-Manager	Exec	1	5	1,500	1,200	150	150	
	UPS-Servers	Exec	2	7	4,000	3,000	500	500	
	Heavy duty laser printer - b & w	Finance	1	5	2,000	1,000	750	250	
		Sub-total				10,000	7,200	1,650	1,150
	Municipal Building Maint.								
	Interior Paint	Vill Hall	1	5	5,000	5,000			
	HVAC	Misc Vill	1	15	2,000		1,000	1,000	
		Sub-total				7,000	5,000	1,000	1,000
	FY2025-2026 Totals					739,000	350,033	194,733	194,233
	2026-27	Police Squads-Patrol 4 & 5	Police	2	3	123,420	123,420		
		Compressor For Air Packs	Fire	1	15	48,000	48,000		
Fit Test Machine		Fire	1	10	11,100	11,100			
Pick Up 3/4 Ton w/4x4 & liftgate P-24		Pub Wks	1	8	50,000	25,000	12,500	12,500	
Pick Up 3/4 Ton w/4x4 & liftgate P-25		Pub Wks	1	8	50,000	25,000	12,500	12,500	
Pick up 3/4 ton w/4x4 forestry P-27		Pub Wks	1	8	50,000	50,000			
Tractor/Mower		Pub Wks	1	10	55,000	55,000			
Color Copier		Pub Wks	1	5	10,000	5,000	2,500	2,500	
Computer Equipment									
Network Infrastructure - switches, firewall & labor		Exec	1	5	24,000	18,000	3,000	3,000	
Laptop-Village Clerk		Leg	1	5	2,500	2,000	250	250	
Laptop-Board Room		Leg	1	5	2,500	2,000	250	250	
Laptop-Field		Pub Wks	1	5	2,500	1,250	625	625	
Laptop-Mechanic		Pub Wks	1	5	2,500	1,250	625	625	
AutoCAD printer plus plotter		Pub Wks	1	5	6,500	3,250	1,625	1,625	
		Sub-total				40,500	27,750	6,375	6,375
Municipal Building Maint.									
Interior Paint		Vill Hall	1	5	5,000	5,000			
Parking Lot		Vill Hall	1	5	7,500	7,500			
HVAC		Vill Hall	1	15	120,000	120,000			
Interior Paint	PWSC	1	5	8,000	4,000	2,000	2,000		
Exterior Paint	PWSC	1	10	8,000	4,000	2,000	2,000		
HVAC	PWSC	1	15	20,000	10,000	5,000	5,000		
Bay Doors	PWSC	1	10	20,000	10,000	5,000	5,000		
Interior Paint	Misc Vill	1	5	2,000		1,000	1,000		
Masonry	Misc Vill	1	5	5,000		2,500	2,500		
	Sub-total				195,500	160,500	17,500	17,500	
FY2026-2027 Totals					633,520	530,770	51,375	51,375	

**CAPITAL EQUIPMENT SCHEDULE
FY2023-24 THROUGH FY2032-33**

Fiscal Year	Description	Dept.	Qty.	Useful Life (in yrs.)	General				
					Cost	Fund	Water	Sewer	
2027-28	Police Squads-Patrol 2 & 3	Police	2	3	123,420	123,420			
	Police Squad-Detective	Police	1	5	30,140	30,140			
	Police Squad-Chief	Police	1	5	30,140	30,140			
	Body Worn Cameras	Police	21	5	35,000	35,000			
	Utility Vehicle 19 (former 1380)	Fire	1	10	45,000	45,000			
	Car 119 (former 1394)	Fire	1	7	65,000	65,000			
	Sm Dump 1 ton w/4x4 & Plow L-13	Pub Wks	1	8	135,000	67,500	33,750	33,750	
	Pick up 3/4 ton w/4x4 P-28	Pub Wks	1	7	45,000	22,500	11,250	11,250	
	Cargo Van V-7	Pub Wks	1	8	25,000		12,500	12,500	
	Riding Mower w/ snow blower T-23	Pub Wks	1	10	26,000	26,000			
	Computer Equipment								
	Laptop-Village Manager Home	Exec	1	5	2,500	2,000	250	250	
	Computer Data Cabinet	Exec	1	10	6,000	4,500	750	750	
	Heavy duty laser printer - color	Finance	1	5	2,500	1,250	938	313	
	Sub-total				11,000	7,750	1,938	1,313	
	Municipal Building Maint.								
	Interior Paint	Vill Hall	1	5	5,000	5,000			
	Bay Floor-Police Station	Vill Hall	1	10	30,000	30,000			
	Plumbing	Vill Hall	1	5	5,000	5,000			
	Bay Doors	PWSC	1	10	28,000	14,000	7,000	7,000	
	Plumbing	PWSC	1	5	3,000	1,500	750	750	
	Sub-total				71,000	55,500	7,750	7,750	
	FY2027-2028 Totals					641,700	507,950	67,188	66,563
	2028-29	Copier	Exec	1	5	21,000	10,500	5,250	5,250
		Village Hall Phone System	Exec	1	7	80,000	60,000	10,000	10,000
Envelope Stuffer Machine		Finance	1	5	26,000	5,200	13,000	7,800	
Copier		Police	1	5	9,000	9,000			
CCTV System & Cameras		Police	1	5	80,000	80,000			
Copier		Fire	1	5	9,000	9,000			
Copier		Building	1	5	11,500	11,500			
Aerial Bucket Truck BT-1		Pub Wks	1	10	100,000	100,000			
Computer Equipment									
Network Infrastructure - routers, wi-fi & labor		Exec	1	7	19,000	14,250	2,375	2,375	
VMwareServer/hardware & software (virtual file servers: utility, finance, bs&a, police, fire)		Exec	1	5	28,600	21,450	3,575	3,575	
Storage Area Network Device		Exec	1	5	25,300	18,975	3,163	3,163	
Network Replacement Project Services		Exec	1	5	47,025	35,269	8,935	2,822	
Server Software		Exec	1	5	15,450	11,588	2,936	927	
Backup Appliance		Exec	1	5	15,200	11,400	1,900	1,900	
Laser Printer-AVM		Exec	1	5	2,500	1,875	313	313	
Computer Workstations (Ex Asst, IT Tech)		Exec	2	5	4,400	3,520	440	440	
Laptops-(VM office, AVM, Comm Mgr, Ev Coord-2, AVM home)		Exec	5	5	12,500	10,000	1,250	1,250	
Computer Workstations (Fin Dir, AFD, Acct Clrk-2, GFC, Cashier)		Finance	6	5	13,200	9,900	2,475	825	
Laptop Computers (Fin Dir,AFD,Fr Desk,Clks)		Finance	6	5	15,000	11,250	2,813	938	
Laser Printer-Color (Fin Dir)		Finance	1	5	1,500	1,125	281	94	
Computer Workstations (Dep Ch, Sgt, Cmdr PSC 1 & 3, Adm Asst, Duty Off-4, CCTV Sys, Evid)		Police	12	5	30,000	30,000			
Laptops (Chief, Dep Ch, Cmdr,CSO-2, Det-2, Adm Hrg-3, Squad Cars-6)		Police	16	5	59,500	59,500			
Computer Workstations (Chief, Asst Chief, Radio, Sec, Library-2, Tr Capt, EMS Capt, Fire Pr Capt)		Fire	9	5	22,500	22,500			
Computer Workstations-Training Room		Fire	6	5	13,200	13,200			
Laptop Computer (Pub Ed/Fir Pr)		Fire	1	5	3,000	3,000			
Computer Workstations (Sec, Adm/Insp, BZ Admin, PM Insp)		Building	4	5	10,000	10,000			
Computer Workstations (Sec,Mechanic, Util Mtce Tech,For Mtce Tech, 2 Foreman)		Pub Wks	6	5	13,200	6,600	3,300	3,300	
CAD Computer Workstation (PW Dir, Asst Dir)		Pub Wks	2	5	9,000	4,500	2,250	2,250	
Sub-total					360,075	299,901	36,004	24,170	
Municipal Building Maint.									
Interior Paint		Vill Hall	1	5	5,000	5,000			
Bay Doors		Vill Hall	1	7	30,000	30,000			
Parking Lot		PWSC	1	15	80,000	40,000	20,000	20,000	
Masonry		PWSC	1	10	5,000	2,500	1,250	1,250	
Sub-total				120,000	77,500	21,250	21,250		
FY2028-2029 Totals					816,575	662,601	85,504	68,470	

**CAPITAL EQUIPMENT SCHEDULE
FY2023-24 THROUGH FY2032-33**

<u>Fiscal Year</u>	<u>Description</u>	<u>Dept.</u>	<u>Qty.</u>	<u>Useful Life (in yrs.)</u>	<u>Cost</u>	<u>General Fund</u>	<u>Water</u>	<u>Sewer</u>	
2029-30	Police Squads-Patrol 4 & 5	Police	2	3	123,420	123,420			
	In-Car Video Systems	Police	6	5	60,000	60,000			
	Pistols	Police	30	12	20,000	20,000			
	Mobile Data Terminals	Fire	10	5	83,000	83,000			
	Squad 19 (former 1320)	Fire	1	20	650,000	650,000			
	Ambulance 19 (former 1370)	Fire	1	12	377,000	377,000			
	Lg Dump 5yd w/Plow & Spreader D-16	Pub Wks	1	10	265,000	132,500	66,250	66,250	
	Lg Dump 5yd w/Plow & Spreader D-17	Pub Wks	1	10	265,000	132,500	66,250	66,250	
	Utility vehicle-PW Dir A-14	Pub Wks	1	6	40,000	13,334	13,333	13,333	
	Tractor/Backhoe/Loader T-24	Pub Wks	1	8	145,000	48,333	48,333	48,333	
	Tree Chipper	Pub Wks	1	10	75,000	75,000			
	Drive On Trailer	Pub Wks	1	10	10,000	5,000	2,500	2,500	
	Asphalt Hot Box Trailer	Pub Wks	1	10	30,000	10,000	10,000	10,000	
	Computer Equipment								
	Network Infrastructure - switches, cabling & labor	Exec	1	5	16,000	12,000	2,000	2,000	
	Computer Printer	Fire	1	5	1,000	1,000			
	Network Printer	Building	1	5	1,500	1,500			
	Sub-total				18,500	14,500	2,000	2,000	
	Municipal Building Maint.								
	Interior Paint	Vill Hall	1	5	5,000	5,000			
	Masonry	Vill Hall	1	10	25,000	25,000			
	Bay Doors	Vill Hall	1	7	40,000	40,000			
	Roof	PWSC	1	15	500,000	250,000	125,000	125,000	
	Exterior Paint	Misc Vill	1	10	1,000		500	500	
	Floors	Misc Vill	1	10	7,000		3,500	3,500	
	HVAC	Misc Vill	1	15	2,000		1,000	1,000	
	Sub-total				580,000	320,000	130,000	130,000	
	FY2029-2030 Totals					2,741,920	2,064,588	338,667	338,667
	2030-31	Police Squads-Patrol 2 & 3	Police	2	3	123,420	123,420		
		Police Squad-SUV 1	Police	1	5	39,760	39,760		
Portable Radios		Police	30	5	162,000	162,000			
Breath Analysis Equipment		Police	1	8	6,000	6,000			
Cardiac Monitors		Fire	2	10	76,000	76,000			
AED Units		Fire	6	10	18,000	18,000			
Apparatus Portable Radios		Fire	21	15	73,500	73,500			
Officers Portable Radios		Fire	10	15	80,000	80,000			
Utility Vehicle-APWD A-16		Pub Wks	1	6	40,000	13,333	13,333	13,333	
Computer Equipment									
Heavy duty laser printer - b & w		Finance	1	5	2,000	1,000	750	250	
Financial system software		Finance	1	10	230,000	172,500	43,125	14,375	
Sub-total					232,000	173,500	43,875	14,625	
Municipal Building Maint.									
Interior Paint		Vill Hall	1	5	5,000	5,000			
Bay Doors		Vill Hall	1	7	40,000	40,000			
HVAC		Vill Hall	1	15	600,000	600,000			
Sub-total					645,000	645,000	0	0	
FY2030-2031 Totals					1,495,680	1,410,513	57,208	27,958	

**CAPITAL EQUIPMENT SCHEDULE
FY2023-24 THROUGH FY2032-33**

<u>Fiscal Year</u>	<u>Description</u>	<u>Dept.</u>	<u>Qty.</u>	<u>Useful Life (in yrs.)</u>	<u>Cost</u>	<u>General Fund</u>	<u>Water</u>	<u>Sewer</u>
2031-32	Sewer Jetter/Vacuum Truck	Pub Wks	1	10	385,000	130,900	127,050	127,050
	Sm Dump 1 ton w/4x4 & Plow L-11	Pub Wks	1	8	135,000	67,500	33,750	33,750
	Sm Dump 1 ton w/4x4 & Plow L-12	Pub Wks	1	8	135,000	67,500	33,750	33,750
	Pipe Inspection Camera	Pub Wks	1	10	13,000			13,000
	Color Copier	Pub Wks	1	5	10,000	5,000	2,500	2,500
	Computer Equipment							
	Laptop-Village Clerk	Leg	1	5	2,500	2,000	250	250
	Laptop-Board Room	Leg	1	5	2,500	2,000	250	250
	Laptop-Field	Pub Wks	1	5	2,500	1,250	625	625
	Laptop-Mechanic	Pub Wks	1	5	2,500	1,250	625	625
	AutoCAD printer plus plotter	Pub Wks	1	5	3,500	1,750	875	875
	Sub-total				13,500	8,250	2,625	2,625
	Municipal Building Maint.							
	Exterior Paint	Vill Hall	1	10	15,000	15,000		
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Parking Lot	Vill Hall	1	5	7,500	7,500		
	Bay Floor-Fire Station	Vill Hall	1	10	50,000	50,000		
	Interior Paint	PWSC	1	5	8,000	4,000	2,000	2,000
	Interior Paint	Misc Vill	1	5	2,000		1,000	1,000
	Masonry	Misc Vill	1	5	5,000		2,500	2,500
	Exterior Paint	Misc Vill	1	10	3,000		1,500	1,500
	Sub-total				95,500	81,500	7,000	7,000
	FY2031-2032 Totals				787,000	360,650	206,675	219,675
2022-33	Police Squad-Detective	Police	1	5	30,140	30,140		
	Police Squad-Chief	Police	1	5	30,140	30,140		
	Body Worn Cameras	Police	21	5	35,000	35,000		
	Copier	Police	1	5	9,000	9,000		
	CCTV System & Cameras	Police	1	5	80,000	80,000		
	Car 19 (former 1390)	Fire	1	7	65,000	65,000		
	Pick Up 3/4 Ton w/4x4 & Plow P-26	Pub Wks	1	8	60,000	30,000	15,000	15,000
	Computer Equipment							
	UPS-Servers	Exec	2	7	4,000	3,000	500	500
	Cabling-IDF & Verizon	Exec	1	10	2,200	1,650	275	275
	Laptop-Village Manager Home	Exec	1	5	2,500	2,000	250	250
	Heavy duty laser printer - color	Finance	1	5	2,500	1,250	938	313
	Sub-total				11,200	7,900	1,963	1,338
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Plumbing	Vill Hall	1	5	5,000	5,000		
	Plumbing	PWSC	1	5	5,000	2,500	1,250	1,250
	Roof-Kedzie Ave	Misc Vill	1	15	8,000		4,000	4,000
	Floors	Misc Vill	1	10	3,000	0	1,500	1,500
	Sub-total				26,000	12,500	6,750	6,750
	FY2022-2023 Totals				346,480	299,680	23,713	23,088

**CAPITAL EQUIPMENT SCHEDULE
11-20 YEAR ITEMS NOT INCLUDED ON 10 YEAR SCHEDULE**

<u>Fiscal Year</u>	<u>Description</u>	<u>Dept.</u>	<u>Qty.</u>	<u>Useful Life (in yrs.)</u>	<u>Cost</u>	<u>General Fund</u>	<u>Water</u>	<u>Sewer</u>
2033-34	Engine 19 (former 1330)	Fire	1	20	515,000	515,000		
2033-34	Truck 19 (former 1350) Refurbishing	Fire	1	25	75,000	75,000		
2033-34	Carpet	PWSC	1	15	5,000	2,500	1,250	1,250
2034-35	Sterling Station Generator	Pub Wks	1	20	60,000			60,000
2034-35	Air Packs	Fire	27	15	232,650	232,650		
2035-36	Ambulance 119 (former 1372)	Fire	1	12	377,000	377,000		
2035-36	Roof-Sterling Pump Station	Misc Vill	1	15	20,000		10,000	10,000
2036-37	HVAC	Misc Vill	1	15	2,000		1,000	1,000
2037-38	Carpet	Vill Hall	1	15	100,000	100,000		
2037-38	Roof	Vill Hall	1	15	600,000	600,000		
2037-38	HVAC	Vill Hall	1	15	15,000	15,000		
2037-38	Pistol Range Equipment	Police	1	15	97,500	97,500		
2038-39	HVAC-Server Room & Fire Bay	Vill Hall	1	15	40,000	40,000		
2037-38	Woods Lift Station Generator	Pub Wks	1	20	100,000			100,000
2038-39	Parking Lot	PWSC	1	15	50,000	25,000	12,500	12,500
2038-39	Roof-Vollmer Reservoir	Misc Vill	1	15	20,000		10,000	10,000
2040-41	Public Works Small Vehicle Lift	Pub Wks	1	20	30,000	15,000	7,500	7,500
2040-41	Public Works Large Vehicle Lift	Pub Wks	1	20	50,000	25,000	12,500	12,500
2040-41	HVAC	Vill Hall	1	15	600,000	600,000		
2041-42	Compressor for Air Packs	Fire	1	15	48,000	48,000		
2041-42	HVAC	Vill Hall	1	15	120,000	120,000		
2041-42	Public Works Service Center Generator	Pub Wks	1	20	60,000	30,000	15,000	15,000
2041-42	HVAC	PWSC	1	20	20,000	10,000	5,000	5,000
2043-44	Village Hall Generator	Pub Wks	1	20	300,000	300,000		
2044-45	Truck 19 (formerly engine 1350)	Fire	1	25	1,226,150	1,226,150		
Totals					4,763,300	4,453,800	74,750	234,750

**CALCULATION OF 2023-24 REVENUE CONTRIBUTIONS AND
10 YEAR PROJECTION OF CAPITAL EQUIPMENT FUND BUDGET**

Fiscal Year	No.	Expenditures Per Capital Equipment Schedule				Projected Revenues				Fund Balance		
		General Fund	Water Portion	Sewer Portion	Total	General Fund	Water Portion	Sewer Portion	Interest/Auct/Tr-In	Total	Excess/(Deficit) proj 4-30-23	Balance 4-30 2,144,234
2022-23	0											
2023-24	1	2,450,735	289,265	270,255	3,010,255	855,435	124,286	153,191	118,500	1,251,411	(1,758,844)	385,390
2024-25	2	713,033	44,208	414,208	1,171,450	855,435	124,286	153,191	67,749	1,200,661	29,211	414,601
2025-26	3	350,033	194,733	194,233	739,000	855,435	124,286	153,191	68,450	1,201,362	462,362	876,963
2026-27	4	530,770	51,375	51,375	633,520	855,435	124,286	153,191	79,547	1,212,458	578,938	1,455,901
2027-28	5	507,950	67,188	66,563	641,700	855,435	124,286	153,191	93,442	1,226,353	584,653	2,040,554
2028-29	6	662,601	85,504	68,470	816,575	855,435	124,286	153,191	107,473	1,240,385	423,810	2,464,364
2029-30	7	2,064,588	338,667	338,667	2,741,921	855,435	124,286	153,191	117,645	1,250,556	(1,491,365)	972,999
2030-31	8	1,410,513	57,208	27,958	1,495,680	855,435	124,286	153,191	81,852	1,214,763	(280,917)	692,082
2031-32	9	360,650	206,675	219,675	787,000	855,435	124,286	153,191	75,110	1,208,021	421,021	1,113,103
2032-33	10	299,680	23,713	23,088	346,480	855,435	124,286	153,191	85,214	1,218,126	871,646	1,984,749
		9,350,554	1,358,536	1,674,491	12,383,581	8,554,350	1,242,856	1,531,907	894,983	12,224,096		

Adjustments

-fy22 bud fd bal to act ov(un) (796,204) (115,680) (142,584) (1,054,468) 21-22 budgeted fund bal = 1,446,384; actual = 2,500,852; diff = (1,054,468)
 -fy24 fd bal + to 0 or-to fy30 exp yr 0 0 0 0 highest fund bal yr (fy 29) = 2,464,364; highest exp yr (fy 24) = 3,010,255; fy 24 deficit = 0
 Adj not needed; no deficit & high exp yr > high fund bal yr

Adjusted Total 8,554,350 1,242,856 1,531,907 11,329,113

Contribution-fy24 855,435 124,286 153,191 1,132,911
 75.5% 11.0% 13.5%

Assumptions:

- 4-30-23 estimated fund balance based on 21-22 audit bal and 22-23 projections per budget
- 2023-24 revenue based on annual average
- Over/Under based allocated based on total 10 yr. 23-24 sched exp %s; gen 75% wat 11% sew 14%
- Revenues for years 25-33 based on 24 level

BUDGET NOTES

MOTOR FUEL TAX

SERVICES PROVIDED:

The Motor Fuel Tax (MFT) budget is funded with revenue the Village receives as its share of revenue derived from gasoline taxes. The Illinois Department of Transportation (IDOT) regulates the use of these funds which are restricted to road construction and maintenance. Besides the actual construction and rehabilitation of roads, other maintenance items are also MFT eligible. These include snow and ice control, road salt purchase, sidewalk repair and replacement, street signage, electric power for street lights, and street striping.

In addition to the routine maintenance items, Flossmoor has developed a systematic program of maintenance, whereby about 1 mile of the Village's 42.5 miles of streets are resurfaced each year.

FY23 ACHIEVEMENTS:

- Deferred annual street repair/resurfacing program until completion of Street Rehabilitation Program from the 2021 GO Bond Referendum.
- Completed street striping at school crosswalks and parking lots.
- Continued the phased replacement of street name and regulatory signs to meet new Federal Highway Administration MUTCD regulatory standards.
- Conducted a portion of engineering for roadway improvements as an in-house Public Works function.
- Continued the use of anti-icing liquids in our snow and ice control program. The application of anti-icing liquids helps to reduce the amount of rock salt needed during winter storm events.

FY24 GOALS:

- Continue street striping throughout the Village for pedestrian safety.
- Continue the phased replacement of street name and regulatory signs to meet new Federal Highway Administration MUTCD regulatory standards.

MOTOR FUEL TAX

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET 23-24</u>	<u>PROJ'D 22-23</u>	<u>BUDGET 22-23</u>	<u>ACTUAL 21-22</u>	<u>ACTUAL 20-21</u>
	BEGINNING FUND BALANCE	704,732	387,421	391,054	100,341	157,222
02-00-1-475	Motor Fuel Tax Allotments	317,255	390,019	317,255	377,280	338,850
02-00-6-480	Interest Earnings	250	10,692	250	314	379
	TOTAL REVENUES	317,505	400,711	317,505	377,594	339,229
<hr/>						
	<u>EXPENDITURES</u>					
	CURB & SIDEWALK REPAIR AND REPLACEMENT					
	<u>COMMODITIES</u>					
02-01-3-605	Concrete	1,000	1,000	1,000	2,166	289
	TOTAL CURB AND SIDEWALK PROGRAM	1,000	1,000	1,000	2,166	289
<hr/>						
	<u>ASPHALT MAINTENANCE</u>					
	<u>COMMODITIES</u>					
02-01-3-604	LP Fuel	100	100	100	72	0
02-01-3-606	Asphalt Mix	4,000	4,000	4,000	3,641	3,602
02-01-3-607	Asphalt Materials	100	100	100	0	0
	<u>CONTRACTUAL SERVICES</u>					
02-01-4-635	Annual Street Maintenance	0	0	0	0	300,000
02-01-4-645	Engineer and Architect	0	0	0	0	4,410
	TOTAL ASPHALT MAINTENANCE	4,200	4,200	4,200	3,713	308,012
<hr/>						
	<u>SNOW & ICE CONTROL</u>					
	<u>COMMODITIES</u>					
02-01-3-602	Road Salt - Chemicals	43,050	28,700	43,050	26,873	40,785
02-01-3-619	LCC - Bulk Chemical Purchase	15,000	15,000	15,000	15,500	17,980
	SNOW & ICE PROGRAM TOTAL	58,050	43,700	58,050	42,373	58,765
<hr/>						
	<u>TRAFFIC CONTROL & REGULATION</u>					
	<u>COMMODITIES</u>					
02-01-3-610	Street Signs	4,500	4,500	4,500	5,814	775
02-01-4-630	Electric, Power and Light	20,000	20,000	20,000	27,769	28,269
02-01-4-631	Street Striping	10,000	10,000	10,000	8,680	0
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
	TRAFFIC CONTROL TOTAL	34,500	34,500	34,500	42,263	29,043
<hr/>						
	TOTAL EXPENDITURES	97,750	83,400	97,750	90,515	396,109
	ENDING FUND BALANCE	924,487	704,732	610,809	387,421	100,341

REBUILD ILLINOIS BOND FUND

SERVICES PROVIDED:

In fiscal year 2021, the Village started receiving bond proceeds from the Illinois Department of Transportation (IDOT) from general obligation bonds authorized in the REBUILD Illinois capital program. IDOT has been authorized to implement a \$1.5 billion grant program using these proceeds to provide Local Public Agencies with the funds for capital projects.

The money for the REBUILD Illinois grants comes from proceeds of general obligation bonds authorized pursuant to subsection (a) of Section 4 of the General Obligation Bond Act (30 ILCS 330/4). IDOT is authorized to use these funds to make grants for planning, engineering, acquisition, construction, reconstruction, development, improvement, extension, and all construction-related expenses of the public infrastructure and other transportation improvement projects. These projects must be bondable capital improvements.

The Village is estimated to receive \$207,905 annually for a period of three years. The plan is to use this funding towards our highest priority capital improvement projects over the next three years.

FY23 ACHIEVEMENTS:

- Began the engineering for the Flossmoor Road Viaduct Drainage Improvements Project.
- Completed the construction of the Berry Lane Drainage Improvements Project.

FY24 GOALS:

- Complete the engineering of Flossmoor Road Viaduct Drainage Improvements Project.

REBUILD ILLINOIS BONDS FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	BEGINNING FUND BALANCE	457,261	249,356	249,355	149,544	0
03-00-3-440	REBUILD Illinois Bond Allotments	0	207,905	207,905	207,905	311,857
	TOTAL REVENUES	0	207,905	207,905	207,905	311,857
<hr/>						
	<u>EXPENDITURES</u>					
03-01-7-701	Flossmoor Road Viaduct Engineering	350,000	0	0	24,950	39,999
03-01-7-702	Berry Ln Drainage Engineering	0	0	0	83,143	122,314
	TOTAL EXPENDITURES	350,000	0	0	108,093	162,313
	ENDING FUND BALANCE	107,261	457,261	457,260	249,356	149,544

AMERICAN RESCUE PLAN ACT FUND

SERVICES PROVIDED:

In fiscal year 2022, the Village started receiving funds from the American Rescue Plan Act. The U.S. Department of the Treasury has tasked states with the distribution of these funds and the Illinois Department of Commerce and Economic Opportunity is the State agency that will administer these funds. These funds can only be used to support public health expenditures, address negative economic impacts from the COVID pandemic, replace lost public sector revenue from the COVID pandemic, provide premium pay for essential workers, or invest in water, sewer, and broadband infrastructure.

The Village is estimated to receive \$1,244,569.24 in total funds which will be received in two disbursements. The first disbursement was received in FY22 and the second was received in FY23. The plan is to use this funding towards water infrastructure improvements related to our water supply change and also to replace lost revenue in the Municipal Parking Lots Funds from the decrease in commuter parking lot sales during the pandemic.

FY23 ACHIEVEMENTS:

FY24 GOALS:

- Complete the small meter replacement project.
- Fund other revenue loss or infrastructure needs as they are identified and funding is available.

AMERICAN RESCUE PLAN ACT FUND

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
BEGINNING FUND BALANCE	1,049,588	1,101	463,101	0	0
<u>ACCOUNT #</u>	<u>REVENUES</u>				
04-00-3-440	0	1,034,780	622,285	211,074	0
04-00-6-480	500	13,708	500	458	0
TOTAL REVENUES	500	1,048,488	622,785	211,532	0
<hr/>					
<u>ACCOUNT #</u>	<u>EXPENDITURES</u>				
	<u>CAPITAL OUTLAY/NON-OPERATING</u>				
04-01-7-701	0	0	1,078,285	51,183	0
04-01-7-702	1,049,588	0			0
TOTAL CAPITAL OUTLAY/NON-OP	1,049,588	0	1,078,285	51,183	0
<hr/>					
	<u>TRANSFERS</u>				
04-01-9-940*	0	0	0	159,248	0
TOTAL TRANSFERS	0	0	0	159,248	0
TOTAL EXPENDITURES	1,049,588	0	1,078,285	210,431	0
ENDING FUND BALANCE	500	1,049,588	7,601	1,101	0

*Offset in Municipal Parking Lots Fund will be 40-00-9-904

^Total Allotment = \$1,244,570; estimated distribution dates 8-22-21 & 8-22-22

DEBT SERVICE

SERVICES PROVIDED:

The Debt Service Fund accounts for principal and interest payments on outstanding general obligation (G.O.) debt for the Village. The Village has two outstanding general obligation bond issues: 1) the 2014 G.O. Water Main Improvement Bond Issue; and 2) the dual purpose 2021 G.O. Bond Issue; those two purposes being the 2021 G.O. Streets and Storm Sewer Improvement Bond Issue and the 2021 G.O. Refunding Bond Issue (which refinanced the original 2013 Water Main Improvement Bond Issue).

The 2021 Streets and Storm Sewer Improvement Bond Issue was issued in FY 21 in the amount of \$10,000,000 with a 20-year term and payments due on June 1 and December 1 each year through 2040. The balance on the 2021 Streets and Storm Sewer Improvement Bond Issue at April 30, 2023 will be \$9,635,000.

The 2021 G.O. Refunding Bond Issue was issued in FY 21 in the amount of \$2,110,000 with an 11-year term and payments due on June 1 and December 1 each year through 2032. The bonds refunded the 2013 Water Main Improvement Bond Issue. The balance on the 2021 G.O. Refunding Bond Issue at April 30, 2023 will be \$1,825,000. The bond issue will be paid off in FY 33.

The 2014 Water Main Improvement Bond Issue was issued in FY 15 in the amount of \$3,810,000 with a 20-year term and payments due on June 1 and December 1 each year through 2034. The balance on the 2014 Water Main Improvement Bond Issue at April 30, 2023 will be \$2,775,000.

DEBT SERVICE

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
Beginning Fund Balance		68,812	27,694	92,247	246,858	295,089
<u>ACCOUNT # REVENUES</u>						
06-00-1-401	Property Taxes-2013 GO Issue	0	0	0	134,752	207,683
06-00-1-402	Property Taxes-2014 GO Issue	245,500	255,428	245,000	209,765	229,659
06-00-1-403	Property Taxes-2017 GO Refunding	0	0	0	306,896	591,069
06-00-1-404	Property Taxes-2021 GO Issue	667,319	696,622	670,569	317,959	
06-00-1-405	Property Taxes-2021 GO Refunding	206,600	208,987	201,350	95,473	
06-00-9-419	Transfer from 2021 GO Refunding Bonds	0	0	0	0	1,500
TOTAL REVENUES		1,119,419	1,161,037	1,116,919	1,064,845	1,029,911
<u>EXPENDITURES</u>						
06-01-8-830	Debt Serv-2013 GO Issue-Principal	0	0	0	0	155,000
06-01-8-831	Debt Serv-2013 GO Issue-Interest	0	0	0	0	62,642
06-01-8-832	Agent Fees-2013 GO Issue	0	0	0	0	450
06-01-8-835	Debt Serv-2014 GO Issue-Principal	155,000	150,000	150,000	145,000	135,000
06-01-8-836	Debt Serv-2014 GO Issue-Interest	90,500	95,000	95,000	99,350	103,400
06-01-8-837	Agent Fees-2014 GO Issue	500	500	500	450	450
06-01-8-840	Debt Serv-2017 GO Refund-Principal	0	0	0	605,000	585,000
06-01-8-841	Debt Serv-2017 GO Refund-Interest	0	0	0	18,150	35,700
06-01-8-842	Agent Fees-2017 GO Refund Issue	0	0	0	0	500
06-01-8-845	Debt Serv-2021 GO Issue-Principal	380,000	365,000	365,000	0	
06-01-8-846	Debt Serv-2021 GO Issue-Interest	292,717	305,569	305,569	199,469	
06-01-8-847	Agent Fees-2021 GO Issue	500	500	500	275	
06-01-8-850	Debt Serv-2021 GO Refund-Principal	135,000	125,000	125,000	160,000	
06-01-8-851	Debt Serv-2021 GO Refund-Interest	71,600	77,850	77,850	56,041	
06-01-8-852	Agent Fees-2021 GO Refund Issue	500	500	500	275	
TOTAL EXPENDITURES		1,126,317	1,119,919	1,119,919	1,284,009	1,078,142
Ending Fund Balance		61,914	68,812	89,247	27,694	246,858

POLICE PENSION FUND

SERVICES PROVIDED:

The Flossmoor Police Pension Fund transferred all assets into the Illinois Police Officers' Pension Investment Fund (IPOPIF) on June 30, 2022, following Public Act 101-0610, "Consolidation of Article 3 Police and Article 4 Fire Pension Funds". The Flossmoor Police Pension Fund has no authority or fiduciary responsibilities of the fund's assets in accordance with Illinois Pension Code 40 ILCS 5/22B-120.

The Flossmoor Police Pension Fund accounts for contributions and expenses related to the statutorily required pension plan for full-time sworn Village police personnel. Contributions to the Police Pension Fund are comprised of a 9.91% payroll deduction for participating employees, plus the annual employer's contribution; provided through the Village's tax levy, which is determined by an independent actuarial review completed on an annual basis. The fund is invested pursuant to current Illinois statutes governing pensions through the Illinois Police Officers' Pension Investment Fund (IPOPIF).

POLICE PENSION FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
10-00-6-480	Interest	246,400	98,468	205,608	166,441	180,846
10-00-6-481	Unrealized Gain/(Loss)-Investments	1,028,367	595,634	1,028,367	(1,041,466)	3,371,538
10-00-6-482	Realized Gain/(Loss)-Sale of Investments	0	(834,796)	0	0	0
10-00-6-483	Emp. Pension Cont. - PPRT	13,800	17,000	8,000	12,077	5,519
10-00-6-484	Emp. Pension Cont. - Property Tax	1,067,867	776,959	761,949	1,022,629	791,979
10-00-6-485	Member Contributions	125,025	121,384	210,667	205,169	190,180
10-00-6-486	Miscellaneous Revenue	0	0	0	0	0
10-00-6-487	Contributions/Donations	0	0	0	0	0
10-00-6-489	Dividends	260,000	0	260,000	0	260,484
10-00-6-490	Other Police Pens. Funds-Portability	0	0	24,000	412,809	94,746
10-00-6-491	Realized Gain/(Loss)-Transfer Mkt Val Adj			0	28,078	0
	TOTAL REVENUES	2,741,459	774,649	2,498,591	805,737	4,895,292

<u>EXPENDITURES</u>						
10-01-2-592	Pension Benefit Payments	1,318,146	1,318,146	1,209,148	1,167,675	1,136,275
10-01-2-593	Disability Benefit Payments	139,249	139,249	139,249	139,249	139,249
10-01-2-595	Member Contribution Refunds	30,000	0	0	5,958	4,238
10-01-3-610	Miscellaneous	1,000	0	0	0	0
10-01-3-620	Investment Expenses	500	354	500	556	301
10-01-4-630	Department of Insurance Fees	4,200	3,952	3,200	3,058	3,078
10-01-4-633	Accounting Services	22,000	19,284	22,000	12,500	19,310
10-01-4-634	Actuary Services	0	0	0	0	0
10-01-4-644	Legal Services	10,000	2,500	10,000	8,403	7,199
10-01-4-650	Investment Manager Fees	45,000	18,060	45,000	50,505	46,119
10-01-4-651	Medical Expenses	10,000	0	10,000	0	0
10-01-5-661	Training	4,000	2,200	4,000	1,565	3,330
	TOTAL EXPENDITURES	1,584,095	1,503,745	1,443,097	1,389,469	1,359,099

FIRE PENSION FUND

SERVICES PROVIDED:

The Fire Pension Fund accounts for contributions, investments and expenses related to the statutorily required pension plan for full-time Village firefighting personnel. Contributions to the Fund are comprised of a 9.455% payroll deduction for participating employees plus the annual employer's contribution provided through the Village's tax levy which is determined by an actuarial report. The fund also has three members contributing an additional 1.000% payroll deduction for continued service credit from previous fire pension fund employers.

The fund balance had been invested per the direction of the Fire Pension Board in various securities to generate income while still maintaining sufficient liquidity to meet any expenses and pension payment obligations. The majority of the fund balance is now invested under the direction and holding of Firefighters' Pension Investment Fund ("FPIF") as required by the pension consolidation state mandate.

FIRE PENSION FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
11-00-6-480	Interest	0	1,281	8,000	10,131	20,356
11-00-6-481	Unrealized Gain/Loss-Investments	0	(8,679)	0	(84,195)	(13,086)
11-00-6-482	Unrealized Gain/Loss-ITT Hartford	30,000	0	28,800	57,388	266,105
11-00-6-483	Unrealized Gain/Loss-Aviva/Athene	11,700	16,899	10,000	4,937	64,651
11-00-6-484	Emp. Pension Cont. - Property Tax	433,059	336,089	336,089	370,094	337,243
11-00-6-485	Member Contributions	60,300	58,577	51,600	50,207	48,006
11-00-6-486	Unrealized Gain/Loss-Mutuals	0	0	0	1,765	22,050
11-00-6-487	Contributions/Donations	0	0	0	0	0
11-00-6-488	Unrealized Gain/Loss-Pacific Life	7,200	7,245	7,100	(4,003)	15,918
11-00-6-489	Realized Gain/Loss on Sale	0	(16,275)	14,400	(8,141)	475
11-00-6-490	Dividends	0	5,000	0	906	1,376
11-00-6-491	Northern Trust Unrealized Gain/Loss	48,500	(188,458)	33,600	2,193	
TOTAL REVENUES		590,759	211,679	489,589	401,283	763,094

<u>EXPENDITURES</u>						
11-01-2-592	Pension Benefit Payments	373,300	362,384	394,600	383,092	251,140
11-01-4-630	Department of Insurance Fees	0	0	525	523	508
11-01-4-632	Actuary Services	0	0	0	0	0
11-01-4-633	Accounting Services	10,975	10,730	10,790	8,360	0
11-01-4-634	Miscellaneous Services	6,500	408	6,500	7,116	6,291
11-01-4-644	Legal Services	3,200	3,086	4,000	2,723	2,336
11-01-4-650	Investment Manager Fees	2,500	1,760	0	3,085	2,107
11-01-4-655	Bank Service Charges	700	97	800	663	665
11-01-5-660	Dues and Subscriptions	1,000	0	1,000	0	0
11-01-5-661	Training	1,500	0	3,000	1,255	285
TOTAL EXPENDITURES		399,675	378,465	421,215	406,817	263,333

2021 STREETS AND STORM SEWER IMPROVEMENT FUND

SERVICES PROVIDED:

The 2021 Streets and Storm Sewer Improvement Fund accounts for financial activity of funds sent to the Village on the April 6, 2021 closing date for the 2021 Streets and Storm Sewer Improvements G.O. Bond Issue. The amount of the bond issue was \$10 million. Financial activity includes bond proceeds paid directly to the Village at closing, payment of all streets and storm sewer improvement project costs and payment of bond issue costs.

The 2021 Streets and Storm Sewer Improvement Fund was established to fund the rehabilitation of various streets throughout the Village and also fund the stormwater improvements to mitigate flooding at the Flossmoor Road Viaduct at the CN/Metra Railroads and upstream area of Berry Lane. The Berry Lane Drainage Improvements project is the first phase of the Flossmoor Road Viaduct project, and it is being partially funded through grants from the Army Corps of Engineers, the Illinois Environmental Protection Agency, and the Metropolitan Water Reclamation District.

The street rehabilitation work is based on the recommendations provided in the 2017 Pavement Management Report. The stormwater improvements to the Flossmoor Road Viaduct are the result a study that was completed in FY21. This study provided alternatives to address the flooding in the Viaduct and the Village Board selected an alternative that will be funded by this program. In November 2020, a G.O. Bond Referendum was passed by voters to cover the cost of these programs.

FY23 ACHIEVEMENTS:

- Completed the construction of Phase 1 of the Street Rehabilitation Project.
- Completed the construction of the Berry Lane Drainage Improvements project.
- Coordinated the engineering of the Flossmoor Road Viaduct Drainage Improvements project.

FY24 GOALS:

- Complete the construction of Flossmoor Road Viaduct Drainage Improvements Project.
- Complete the Brumley Road Reconstruction Project.

2021 STREETS AND STORM SEWER IMPROVEMENT FUND

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
BEGINNING FUND BALANCE	6,569,595	9,140,206	9,323,093	10,632,026	0
ACCOUNT # REVENUES					
17-00-6-410 Bond Issue Proceeds	0	0	0	0	10,000,000
17-00-6-411 Bond Issue Premium-Excess	0	0	0	0	839,734
17-00-6-480 Interest-IPRIME	34,000	38,000	500	805	160
17-00-6-481 Unrealized Gain/Loss	0	0	0	(132,634)	(6,189)
17-00-6-482 Interest-Certificates of Deposit	525	525	900	1,687	70
17-00-6-483 Interest-US Treasuries	4,000	26,400	6,750	50,240	(5,789)
17-00-6-484 Interest-US Agencies		0	0	0	0
TOTAL REVENUES	38,525	64,925	8,150	(79,902)	10,827,986
EXPENDITURES					
ENGINEERING SERVICES					
17-01-1-701 Streets Phase 1 Engineering	0	2,928	0	294,416	0
17-01-1-702 Streets Phase 2 Engineering	0	0	0	0	0
17-01-1-703 Flosmoor Rd Viaduct Engineering	0	0	0	0	0
17-01-1-704 Brumely Rd Engineering	0	67,125	67,125	0	0
TOTAL ENGINEERING SERVICES	0	70,053	67,125	294,416	0
CONSTRUCTION					
17-01-4-730 Streets Phase 1 Construction	0	1,864,960	4,250,000	0	0
17-01-4-731 Streets Phase 2 Construction	0	0	0	0	0
17-01-4-732 Flosmoor Rd Viaduct Construction	4,607,717	0	0	0	
17-01-4-733 Berry Lane Drainage Construction	0	393,513	393,513	1,088,713	
17-01-4-734 Berry Lane Drainage Construction Observation Services	0	147,710	121,500	28,790	0
17-01-4-740 Streets Phase 1 Const. Observation Services	0	157,800	375,000	0	0
17-01-4-741 Streets Phase 2 Const. Observation Services	0	0	0	0	0
17-01-4-742 Flosmoor Rd Viaduct Const. Observ. Services	350,000	0	0	0	0
17-01-4-745 Brumley Rd Construction	504,375	0	0	0	0
17-01-4-746 Brumley Rd Const. Observ. Services	60,000	0	0	0	0
TOTAL CONSTRUCTION	5,522,092	2,563,983	5,140,013	1,117,503	0
BOND ISSUE COSTS					
17-01-8-770 Bond Issue Costs	0	0	0	0	67,960
17-01-8-771 Bond Issue Underwriter Discount	0	0	0	0	128,000
17-01-8-772 Arbitrage Rebate Services	1,500	1,500	0	0	0
TOTAL BOND ISSUE COSTS	1,500	1,500	0	0	195,960
TOTAL EXPENDITURES	5,523,592	2,635,536	5,207,138	1,411,918	195,960
ENDING FUND BALANCE	1,084,528	6,569,595	4,124,105	9,140,206	10,632,026

2021 G.O. REFUNDING BONDS FUND

SERVICES PROVIDED:

The 2021 G.O. Refunding Bonds Fund accounts for financial activity of funds sent to the Village on the April 6, 2021 closing date for the 2021 G.O. Current Refunding bond issue. Financial activity included bond proceeds paid directly to the Village at closing and payment of bond issue costs. The 2021 bond issue refunded the 2013 G.O. bond issue which was used for water main improvements.

The fund was closed in April 2021 and the excess fund balance was transferred to the Debt Service Fund and utilized for an abatement of the bond and interest tax levy.

2021 G.O. REFUNDING BONDS

<u>ACCOUNT #</u>	<u>REVENUES</u>	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
BOND ISSUE REVENUES						
19-00-6-410	Bond Issue Proceeds	0	0	0	0	2,110,000
19-00-6-411	Bond Issue Premium	0	0	0	0	324,728
19-00-6-480	Interest	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	2,434,728
<hr/>						
<u>EXPENDITURES</u>						
BOND ISSUE COSTS						
19-01-8-770	Bond Issue Costs	0	0	0	0	20,751
19-01-8-771	Bond Issue Underwriter Discount	0	0	0	0	27,008
19-01-8-772	Payment to Escrow Agent	0	0	0	0	2,385,470
TRANSFERS						
19-01-9-406	Transfer To Debt Service Fund	0	0	0	0	1,500
TOTAL EXPENDITURES		0	0	0	0	2,434,728

FEMA FIRE STATION ALERTING GRANT FUND

SERVICES PROVIDED:

In Fiscal Year 21, the Village ordered and received the station alerting equipment and software for all nine Departments involved in the 2018 Assistance to Firefighters grant from FEMA within E-COM (our combined emergency dispatch center) and South-Com. The communities include (Flossmoor, Glenwood, Hazel Crest Homewood, Matteson, Park Forest, Riverdale, South Holland and Thornton).

FY23 ACHIEVEMENTS:

- All of the equipment was received and installed in the stations and working successfully. Final report to end performance period was submitted to FEMA.

FY24 GOALS:

- Maintain all reporting requirements with FEMA.
- Monitor grant until end of IGA term (03/12/2025).

FEMA FIRE STATION ALERTING GRANT FUND

		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
BEGINNING FUND BALANCE		6,292	6,292	(10,797)	3,270	3,270
<u>ACCOUNT #</u>						
<u>REVENUES</u>						
<u>GRANT REVENUES</u>						
22-00-3-440	FEMA Fire Assistance to Firefighters Grant	0	0	0	0	468,804
22-00-3-441	Local Share (Community Members) - Grant	0	0	0	0	42,863
22-00-9-428	Transfer from Foreign Fire Insurance Fund (Flossmoor Local Share) - Grant	0	0	0	0	0
<u>NON-GRANT REVENUES</u>						
22-00-3-442	Local Share (Community Members) - Non-Grant	0	0	0	0	31,634
22-00-9-429	Transfer Foreign Fire Insurance Fund (Flossmoor Local Share) Non-Grant	0	0	0	0	0
22-00-3-449	Administrative Cost Reimbursements	0	0	0	3,022	0
TOTAL REVENUES		0	0	0	3,022	543,301
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<u>EXPENDITURES</u>						
22-01-7-701	FEMA Fire Assistance Grant Purchases	0	0	0	0	468,804
22-01-7-702	Fire Station Alerting Non-Grant Purchases	0	0	0	0	83,096
22-01-7-703	Administrative Costs	0	0	0	0	2,877
22-01-9-901	Transfer to General Fund	0	0	1,101	0	2,591
TOTAL EXPENDITURES		0	0	1,101	0	557,368
ENDING FUND BALANCE		6,292	6,292	(11,898)	6,292	(10,797)

PUBLIC SAFETY DONATIONS

SERVICES PROVIDED:

The Police Department has two primary donation accounts to account for persons or businesses that contribute to the Department. Two main accounts are used: Police General Donations Fund and the Police Equipment Fund. Small monetary contributions are deposited into the Police General Donations Fund and are utilized for honorary and memorial contributions. The Police Equipment Fund is for larger donations or donations earmarked for police special equipment. The donation accounts accrue interest and are allowed to carry over from year to year.

The Fire Department donations portion of the fund is utilized to purchase tools, equipment, or other items as specified by the individual, estate, corporation, or entity making the donation. Funds deposited also accrue interest and carryover from fiscal year to fiscal year.

PAST PURCHASES (POLICE)

- FY 14: Purchased Interview Room Camera System. The current system is unreliable and new State Mandates of recording interrogations has forced the department to invest in a new system. Funds used for a portion of this purchase will be utilized from the Police Equipment Fund.
- FY 15: Purchased two laptop computers for the investigations division.
- FY 16: Purchased four new Police Patrol Bikes to replace the worn and older police bikes.
- FY 17: Purchased one Thermal Imaging Camera to assist officers in managing surveillance activities, locate and apprehend suspects, investigative crime scenes, and conduct search and rescue operations.
- FY 18: Purchased one computer tablet, in-car mounting hardware, and mobile docking computing station for police administrator.
- FY 19: Utilized funds for The Power Safe Communities grant match.

PAST PURCHASES (FIRE)

- FY 15: Purchased ambulance 1370, A Type I Osage ambulance on a Dodge 4500 chassis and related equipment to place the ambulance in-service. The purchase was made possible thanks to a significant donation from the Donna Hendrickson Trust.
- FY 16: Purchased a medical oxygen bottle holder for the patient cot used in the ambulance purchased in FY 15.
- FY 18: Purchased a cabinet to house charging units for EMS equipment.
- FY 19: Purchased new EMS equipment and oxygen bags to be used in providing initial medical care to patients.
- FY 20: Purchased StatPacks color-coded EMS bags for providing initial medical care to patients.
- FY 20: Purchased Mobile Data Terminals (MDTs) and CradlePoint Routers for both ambulances to be used in gathering call data while en route to a medical run as well as gathering information on the Electronic Patient Care Report (EPCR).

PUBLIC SAFETY DONATIONS

ACCOUNT #	BEGINNING FUND BALANCE	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	Miscellaneous Police	828	1,654	1,654	1,660	1,560
	Special Police Equipment Fund	17,499	21,720	21,420	21,523	21,697
	Miscellaneous Fire & EMS	450	200	100	100	100
	Hendrickson Fire Par Equip FD	28,950	28,950	28,950	28,950	28,950
	TOTAL BEGINNING FUND BALANCE	47,727	52,524	52,124	52,233	52,307
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	REVENUES					
24-00-6-485	Miscellaneous Police Donations	0	0	0	100	100
24-00-6-486	Special Police Equipment Fund Donations	0	800	0	300	150
24-00-6-490	Miscellaneous Fire and EMS Donations	0	250	0	100	0
24-00-6-491	Hendrickson Fire Par Equip FD	2,500	0	0	0	0
	TOTAL REVENUES	2,500	1,050	0	500	250
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	EXPENDITURES					
24-01-7-770	Miscellaneous Police	100	826	1,000	106	0
24-01-7-771	Special Police Equipment Fund	2,000	5,021	5,021	103	324
24-01-7-780	Miscellaneous Fire and EMS	0	0	0	0	0
24-01-7-781	Hendrickson Fire Par Equip FD	2,500	0	0	0	0
	TOTAL EXPENDITURES	4,600	5,847	6,021	208	324
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	ENDING FUND BALANCE					
	Miscellaneous Police	728	828	654	1,654	1,660
	Special Police Equipment Fund	15,499	17,499	16,399	21,720	21,523
	Miscellaneous Fire & EMS	450	450	100	200	100
	Hendrickson Fire Par Equip FD	28,950	28,950	28,950	28,950	28,950
	TOTAL ENDING FUND BALANCE	45,627	47,727	46,103	52,524	52,233

11-501 “J” FUND

SERVICES PROVIDED:

The 11-501 “J” Fund was established as a receptacle for funds obtained through 730 ILCS 5/5-5-3(b) (8). State statute provides for the reimbursement of emergency services expenses to the community by persons convicted of driving under the Influence. Funds obtained through this program can be used to enhance the enforcement of DUI laws and related education expenses only. This fund, as it grows, will be available for the purchase of equipment/supplies related to DUI enforcement and education.

FY23 ACHIEVEMENTS:

FY24 GOALS:

- The Police Department will file the necessary petitions for restitution in the case of every DUI arrest that requires supplemental emergency response as provided by statute.
- We will continue to utilize funds to help sustain the D.A.R.E. program and other DUI enforcement and education programs.

11-501 "J" FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>23-24</u>	<u>PROJ'D</u> <u>22-23</u>	<u>BUDGET</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ACTUAL</u> <u>20-21</u>
	BEGINNING FUND BALANCE	9,981	9,481	9,409	11,509	11,725
25-00-5-470	Fines and Forfeitures	500	500	1,000	629	187
	TOTAL REVENUE	500	500	1,000	629	187
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	<u>EXPENDITURES</u>					
	<u>Commodities</u>					
25-01-3-610	D.U.I. Enforcement and Educational	300	0	3,000	2,657	403
	<u>Training</u>					
25-01-5-661	DARE Training	0	0	0	0	0
	TOTAL FUNCTION	300	0	3,000	2,657	403
	ENDING FUND BALANCE	10,181	9,981	7,409	9,481	11,509

DRUG FORFEITURE FUND

SERVICES PROVIDED:

The Drug Forfeiture Fund was established in 1993 as a receptacle for funds obtained through forfeiture when those funds are connected to a drug-related arrest. State statute requires that funds obtained through forfeiture be kept separate from other funds and used only for the enforcement of laws governing cannabis and controlled substances. This fund, as it grows, will be available for the purchase of equipment related to drug enforcement.

FY23 ACHIEVEMENTS:

- So far, this fiscal year the fund has not yet received any seized funds.
- The Flossmoor Police Dept. donated a vehicle to the Flossmoor Fire Dept. for training uses that had been seized in a previous year.
- Over 500 clothing items and shoes were donated to Respond Now from items that were seized in a police operation in a previous year.
- Funds are used for membership fees and to pay for the equipment and training needs of our officers assigned to the South Suburban Emergency Response Team (S.S.E.R.T.) and other drug enforcement opportunities as they present themselves.

FY24 GOALS:

- The Police Department will continue to be alert for opportunities to obtain forfeiture of funds and assets when those funds and assets are connected to drug-related arrests.
- Use of money in the Drug Forfeiture Fund will be considered whenever a need for a drug enforcement, education, and drug related expenditures are identified.
- Funds will continue to be budgeted to support the South Suburban Emergency Response Team, S.S.E.R.T.

DRUG FORFEITURE FUND

		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
BEGINNING FUND BALANCE		32,592	32,630	32,569	34,019	37,636
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ACCOUNT #	REVENUES					
26-00-6-480	Interest Earnings	750	750	50	32	70
26-00-6-486	Forfeitures	0	712	0	0	0
26-00-6-489	Auction Proceeds	0	0	125	0	0
	TOTAL REVENUE	750	1,462	175	32	70
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EXPENDITURES						
Commodities						
26-01-3-610	Miscellaneous	100	0	0	0	2,875
26-01-5-661	Training	0	0	0	0	0
Capital Outlay/Non-Operating						
26-01-7-701	So. Sub Emer. Res. Tm. Equip.	1,500	1,500	1,500	1,421	812
	EXPENDITURES	1,600	1,500	1,500	1,421	3,687
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ENDING FUND BALANCE		31,742	32,592	31,244	32,630	34,019

PUBLIC ART PROGRAM

SERVICES PROVIDED:

The Public Art Program has been created to enhance the Village by placing outdoor sculpture and gardens in public areas. The program is planned to be a long-term effort funded by donations from residents who wish to contribute for a memorial to a loved one or a celebration of community. The goals of the Public Art Program are as follows:

- To enhance the appearance of the Village by placing outdoor sculpture and gardens in public places.
- To create a “signature” for the community and allow the Village to market its traditions of excellence in a very visible program.
- To educate and encourage Village residents and neighboring communities, especially the youth, to appreciate and support visual arts and creative landscape.
- To provide an opportunity for significant artists to showcase their art.

FY23 ACHIEVEMENTS:

- Relocated one sculpture, *Reach for the Sky*, in Leavitt Park.
- Placed three new sculptures, *Land Jacks* in Leavitt Park, *Vertical Vegetation* on Flossmoor Road and *Threshold* in front of the library.
- Purchased *Red Cross Lines*.
- Performed maintenance on *Intersection II* and *Child*.
- Conducted multiple sculpture tours.
- Continued to promote the engraved brick campaign.

FY24 GOALS:

- Pursue additional sculpture for the rotational component of the program.
- Create programming that raises awareness and support for Flossmoor’s Public Art Program.
- Considering rotating a sculpture piece.
- Pursue fundraiser to support additional sculptures and maintenance.
- Plan for the Village’s 100th Anniversary.
- Complete maintenance of sculptures.

PUBLIC ART PROGRAM

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
<u>ACCOUNT # BEGINNING FUND BALANCE</u>					
	16,130	35,381		32,137	30,964
Unassigned Fund Balance					
Assigned for Public Art Maintenance	29,697	33,316		37,732	42,357
TOTAL BEGINNING FUND BALANCE	45,828	68,697	58,626	69,869	73,321
<u>REVENUES</u>					
27-00-4-450	2,000	0	5,000	4,620	0
Fundraiser Events					
27-00-6-480	500	706	100	63	130
Interest					
27-00-6-486	0	0	50	0	0
Miscellaneous Revenue					
27-00-6-487	3,500	3,800	3,000	4,150	6,704
Contributions/Donations					
TOTAL REVENUES	6,000	4,506	8,150	8,833	6,834
<u>EXPENDITURES</u>					
<u>COMMODITIES</u>					
27-01-3-619	300	150	400	444	1,264
Program Commodities					
Brick Purchases					
TOTAL COMMODITIES	300	150	400	444	1,264
<u>CONTRACTUAL SERVICES</u>					
27-01-4-630	0	0	0	0	0
Art Consultant					
27-01-4-634	400	300	350	894	174
Miscellaneous Services					
27-01-4-635	300	125	300	335	0
Printing					
27-01-4-638	100	0	0	0	0
Advertising					
27-01-4-645	1,000	0	2,500	882	148
Special Events/Projects					
27-01-4-646	0	0	0	0	0
Educational Programming					
27-01-4-650	3,000	8,800	3,000	3,000	4,000
Rotational Sculpture Program					
Artists' Honoraria					
Artwork Transportation					
Artwork Installation					
TOTAL CONTRACTUAL SERVICES	4,800	9,225	6,150	5,111	4,322
<u>TRAINING</u>					
27-01-5-660	0	0	0	0	0
Membership Dues & Subscriptions					
27-01-5-661	0	0	0	0	0
Training/Transportation					
TOTAL TRAINING	0	0	0	0	0
<u>PROGRAM MAINTENANCE</u>					
27-01-6-677	4,500	4,000	5,000	4,450	4,700
Program Maintenance					
Sculpture Maintenance					
Landscape Maintenance	0	0	0	0	0
TOTAL MAINTENANCE	4,500	4,000	5,000	4,450	4,700
<u>Capital Outlay/Non-Operating</u>					
27-01-7-715	0	7,000	7,000		
Red Cross Lines					
TOTAL CAPITAL/NON-OPERATING	0	7,000	7,000	0	0
TOTAL FUNCTION	9,600	27,375	25,550	10,005	10,286
<u>ENDING FUND BALANCE</u>					
	16,760	16,130		35,381	32,137
Unassigned Fund Balance					
Assigned for Public Art Maintenance	25,467	29,697		33,316	37,732
TOTAL ENDING FUND BALANCE	42,228	45,828	41,226	68,697	69,869

FOREIGN FIRE INSURANCE FUND

SERVICES PROVIDED:

The Foreign Fire Insurance Fund accounts for the tax or license fee paid by insurance companies, which are not incorporated in the State of Illinois and are engaged in effecting fire insurance within our municipal boundaries. The fee is paid annually to the Village Treasurer for the maintenance, use and benefit of the Fire Department as determined by the Fire Department Foreign Fire Insurance Board.

Please note that the Foreign Fire Insurance Board continually reviews the needs of the membership, thus the project list and priorities for budgeted items may change at any time during a given fiscal year.

FY23 ACHIEVEMENTS:

- Completed an entire remodel and upgrade of the fire station kitchen to include new cabinets, countertops, and various kitchen items.
- Foreign Fire also updated all cooking ware and kitchen accessories.

FY24 GOALS:

- Upgrade Squad 19 with a new portable hydraulic combi rescue tool, enabling our department to utilize new technology while effecting rescue efforts in unique environments.
- Update fire apparatus tool storage items as our tools become more modernized.
- In FY 24, continue updating the kitchen and dayroom as needed. Projects may include but are not limited to furniture, electronics, and construction.

FOREIGN FIRE INSURANCE

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
Beginning Fund Balance	70,788	76,965	87,173	76,887	65,231
<u>ACCOUNT # REVENUES</u>					
28-00-1-407 Foreign Fire Insurance Taxes	25,000	25,000	19,000	25,286	12,084
28-00-6-480 Interest	500	500	500	171	147
TOTAL REVENUES	25,500	25,500	19,500	25,457	12,232
<u>EXPENDITURES</u>					
<u>COMMODITIES</u>					
28-01-3-605 Kitchen Supplies	2,000	1,505	3,500	8,668	315
28-01-3-615 Tools and Equipment	15,000	0	2,500	2,984	0
TOTAL COMMODITIES	17,000	1,505	6,000	11,652	315
<u>TRAINING</u>					
28-01-5-664 Training Materials	1,000	0	1,500		0
TOTAL TRAINING	1,000	0	1,500	0	0
<u>CONTRACTUAL SERVICES</u>					
28-01-4-634 Miscellaneous Services	300	273	0	1,068	260
28-01-4-639 Comcast	1,700	900	1,500	0	0
TOTAL CONTRACTUAL SERVICES	2,000	1,173	1,500	1,068	260
<u>CAPITAL OUTLAY/NON-OPERATING</u>					
28-01-7-706 US Digital Fire Station Alerting	0	0	0	0	0
28-01-7-707 Training Facility	10,000	0	10,000	0	0
28-01-7-708 Kitchen Remodel	0	29,000	30,000	12,659	0
28-01-7-709 Station Improvements	7,500	0	7,500	0	0
28-01-9-922 Transfer to Fire Station Alerting Grant	0	0	0	0	0
TOTAL CAPITAL OUTLAY	17,500	29,000	47,500	12,659	0
TOTAL EXPENDITURES	37,500	31,678	56,500	25,379	575
ENDING FUND BALANCE	58,788	70,788	50,173	76,965	76,887

9-1-1 FUND

SERVICES PROVIDED:

The 9-1-1 Fund was established by referendum in 1989 as a funding source for providing telephone users within the Village of Flossmoor with access to Fire, Police, and Emergency Medical Service by dialing the three digits – 9-1-1. Because the Flossmoor Fire Department also services the Sunnycrest Fire Protection District by contract, that area is included in the Flossmoor 9-1-1 service on a shared cost basis. Funds are used to purchase/maintain equipment and compensate employees involved in the emergency dispatch service.

E-COM, a combined emergency communications center, replaced the Village's emergency communications function in 2005; all 9-1-1 surcharge receipts are forwarded directly to E-COM and expended under the authority of the joint ETSB. E-Com is comprised of the City of Country Club Hills, Villages of East Hazel Crest, Flossmoor, Glenwood, Hazel Crest, Homewood, Riverdale, South Holland, and Thornton.

9-1-1 FUND

(EMERGENCY TELEPHONE SYSTEM)

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		23-24	22-23	22-23	21-22	20-21
<u>ACCOUNT #</u>	<u>REVENUES</u>					
30-00-1-416	Telephone Surcharge	194,000	197,000	175,431	193,083	195,913
	TOTAL REVENUES	194,000	197,000	175,431	193,083	195,913
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	<u>EXPENDITURES</u>					
30-01-4-650	E-Com Budget Contribution	194,000	197,000	175,431	193,083	195,919
	TOTAL EXPENDITURES	194,000	197,000	175,431	193,083	195,919

MUNICIPAL PARKING LOTS FUND

SERVICES PROVIDED:

The Village operates and maintains two commuter lots: the South Lot, with 208 spaces available for lease, and the North Lot, with 84 spaces available for lease. In addition to the 84 commuter spaces, and because parking is limited in the Central Business District, 29 spaces in the North Lot are leased to merchants for their use and their employees. The Central Drive Lot contains 38 regular parking spaces and two handicapped spaces. Sixteen additional spaces are leased to merchants in lots on the south side of Central Drive. In order to maximize use of each available commuter parking space, the lots are over sold each month by 10%, and a number of permits are available for daily parking. Revenues from this fund are used exclusively to cover the operating and maintenance costs of the municipal lots and other associated commuter access amenities. The Village also maintains the Flossmoor Library Lot, in addition to its customer parking there are 6 merchant leased and 9 occasional commuter spaces available.

Prior to Fiscal Year 2021, this fund was comprised of a Grant Control Parking Fund and a Municipal Control Parking Fund. Starting in Fiscal Year 2021, the two funds were combined into one Fund called the Municipal Parking Lots Fund.

FY23 ACHIEVEMENTS:

- Completed annual parking lot striping on all commuter parking lots.

FY24 GOALS:

- Continue to monitor the parking needed in the downtown area so that the Village is responsive to the multiple demands for the very limited spaces available.
- Conduct annual parking lot striping on all commuter parking lots.

MUNICIPAL PARKING LOTS FUND

	BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21	
BEGINNING UNRESTRICTED NET ASSETS*	266,380	256,931	237,241	170,544	290,511	
<u>ACCOUNT # REVENUES</u>						
<u>North Parking Lot</u>						
40-00-7-450	Commuter Parking - 84 spaces	25,000	23,261	46,070	18,491	14,371
40-00-7-451	Merchant/Individual Parking Space Rental	10,810	6,300	10,810	8,914	9,056
Total North Lot Revenues		35,810	29,561	56,880	27,405	23,427
<u>South Parking Lot</u>						
40-00-8-450	Commuter Parking - 218 spaces	60,000	55,953	128,690	52,148	31,907
40-00-8-451	Merchant/Individual Parking	1,000	0	1,000	(434)	1,374
Total South Lot Revenue		61,000	55,953	129,690	51,714	33,281
<u>Central Drive, Library & Merchant Parking Lots</u>						
40-00-9-451	Merchant/Individual Parking Space Rental	7,500	5,226	7,500	6,325	5,917
Total Central/Library/Merchant Lot Revenues		7,500	5,226	7,500	6,325	5,917
<u>Miscellaneous</u>						
40-00-6-480	Interest	200	4,760	200	204	557
40-00-6-488	Distribution from CCSMTD	0	63,494			
40-00-9-904	Transfer from ARPA Fund	0	0	0	159,248	0
TOTAL REVENUES		104,510	158,994	194,270	244,896	63,182
<u>EXPENDITURES</u>						
<u>North Parking Lot</u>						
40-30-4-634	Miscellaneous Services	2,600	2,600	2,600	2,397	0
40-30-6-677	Maintenance and Repairs	1,750	2,400	1,750	1,627	0
40-30-6-682	CBD Flags	1,500	1,500	1,500	1,379	3,507
40-30-9-901	Transfer to General Fund	11,675	11,184	11,184	11,012	10,843
Total North Lot		17,525	17,684	17,034	16,414	14,350

MUNICIPAL PARKING LOTS FUND^

<u>ACCOUNT #</u>		BUDGET 23-24	PROJ'D 22-23	BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21
	<u>South Parking Lot</u>					
40-31-4-634	Miscellaneous Services	1,000	500	1,000	1,148	0
40-31-6-677	Maintenance and Repairs	1,000	1,000	1,000	2,114	2,738
40-31-9-901	Transfer to General Fund	105,072	100,661	100,661	99,108	97,589
	Total South Lot	107,072	102,161	102,661	102,370	100,327
	<u>Central Drive, Library & Merchant Parking Lots</u>					
40-32-4-634	Miscellaneous Services	2,800	2,400	2,800	2,773	2,800
40-32-6-677	Maintenance and Repairs	250	250	250	238	458
40-32-7-701	Library Parking Lot Resurfacing	0	0	0	0	0
40-32-7-702	Merchant Parking Lot Resurfacing	0	0	0	0	34,460
40-32-7-703	North Commuter Lot Patching and Seal Coating	25,000	0	0	0	0
	Total Central Drive/Library/Merchant Lots	28,050	2,650	3,050	3,011	37,719
	<u>Commuter Access-C.B.D.</u>					
40-33-1-590	Overtime - Central Business District	5,816	9,100	5,647	9,706	4,863
40-33-1-591	Part-Time Employees	0	0	0	1,215	13,903
40-33-3-615	Small Tools and Equipment	250	250	250	175	451
40-33-4-634	Miscellaneous Services	5,100	5,700	5,100	14,106	4,604
40-33-6-671	Maintenance and Supplies	6,600	12,000	6,600	11,512	6,933
	Total Commuter Access-C.B.D.	17,766	27,050	17,597	36,713	30,754
	TOTAL EXPENDITURES	170,413	149,545	140,342	158,509	183,149
40-33-7-790	Depreciation Expense	0	0	0	10,142	10,142
	ENDING UNRESTRICTED NET ASSETS	200,477	266,380	291,169	256,931	170,544

Note: Prior to FY 21, there were two parking funds: Municipal Control Parking and Grant Control Parking

*Includes \$143,455 from Grant Control Parking fund closed effective 5-1-20;

^Prior to 5-1-2020, Fund 40 was entitled "Municipal Control Parking Fund". Municipal Control and Grant Control Parking funds were consolidated into one Municipal Parking Lots fund on 5-1-2020.

BUDGET NOTES

LIBRARY

SERVICES PROVIDED:

Your Flossmoor Public Library is a bustling, diverse community center and vital resource committed to providing access to information, materials, and programs to patrons of all ages.

We offer resources for intellectual growth and personal development, assist children and people of all ages in achieving educational goals, provide support for cultural and recreational pursuits, and help people to effectively obtain and evaluate the information presented to them. Our friendly, customer service-oriented staff is on hand to provide assistance seven days a week, including reference and reader's advisory services; in person or through digital means.

The library's collection contains tens of thousands of books, magazines, music CDs, DVDs, video games, audiobooks, Playaways, eBooks and eAudiobooks. The library's reference collection is comprised of extensive automated resources and databases. In addition, thousands of magazine and newspapers articles are available online both at the library and remotely from a home PC or your mobile device. Fast internet access is available for patron use as well as computers with Microsoft Office Suite. We have computers for children and teens featuring fun and educational game apps and strong Wi-Fi access is available throughout the library. We also circulate Wi-Fi Hotspots and have Kanapy— an online streaming service for movies, documentaries and more – free to use with your library card. We have also added Hiking Backpack, packs filled with a variety of great things to help you as you explore the Forest Preserves around our state. We have increased our Video Game collection, now carrying Nintendo Switch games as well.

The library provides a variety of programs for all ages. This year we returned to offering programs in-person as well as virtual, as we had a request to keep some night programs online. For detailed information about library programs, pick up a current copy of the library's quarterly newsletter from the Patron Services Desk or check out the library's website at www.flossmoorlibrary.org

The Flossmoor Public Library is a member of the SWAN Consortium (System Wide Area Network) which provides public access to an extensive range of materials and services beyond our doors. Patrons can search the SWAN catalog from computers in the library, their home PC, or mobile devices. Patrons can borrow materials from other libraries and have them delivered here, as well as use their library card at any of the other 100 SWAN libraries in Illinois. Additionally, Flossmoor is part of the RAILS library system that has merged with four other systems in the northern half of the state to create a new, much larger system, greatly expanding our lending capabilities.

Throughout the year, we have passes available to a variety of places, including Brookfield Zoo and the Children's Museum of Oak Lawn. During the Illinois Philharmonic Orchestra's season, we offer free tickets to their performances.

In addition, we are very proud to announce, the library received another AgeOptions grant, allowing us to offer more services to our senior patrons. In addition to offering Senior Grab-n-Go Kits that change themes monthly and Launchpads (tablet-like devices have a series of games added onto each one including Hidden Item, Sudoku, Crosswords, Word Searchers and more), the Library added Senior work out books and kits to our collection this year.

As we learn to adapt and continue in a post-pandemic world, we have learned that there are some things that needed changing and some things that will continue to stick around. We thank you for your continued patience with us this year. Please stop by your Flossmoor Public Library today and see what we have to offer you!

FLOSSMOOR PUBLIC LIBRARY

REVENUES		PROPOSED BUDGET 23-24	AMENDED BUDGET 22-23	ACTUAL 21-22	ACTUAL 20-21	ACTUAL 19-20
<u>ACCOUNT # TAXES</u>						
50-00-1-401	Property Taxes	1,472,265	1,472,265	1,316,060	1,212,980	1,199,183
50-00-1-402	Property Tax - Soc Sec	59,785	59,785	55,395	51,715	52,481
50-00-1-403	Property Tax - IMRF	56,560	56,560	66,815	62,416	60,353
50-00-1-415	Personal Property Repl Tax	13,000	13,000	31,612	13,677	14,320
	TOTAL TAXES	1,601,610	1,601,610	1,469,882	1,340,788	1,326,337
<u>INTERGOVERNMENTAL AND GRANTS</u>						
50-00-3-440	Per Capita Grant	14,265	14,265	13,960	11,830	11,830
50-00-3-441	Other Grants	0	8,000	28,654	10,500	0
	TOTAL GRANTS	14,265	22,265	42,614	22,330	11,830
<u>CHARGES FOR SERVICES</u>						
50-00-4-450	Program fees	0	0	250	0	2,850
	PROGRAM FEES	0	0	250	0	2,850
<u>FINES AND FEES</u>						
50-00-5-471	Fines and Fees	3,000	4,000	4,386	3,091	7,599
	TOTAL FINES AND FEES	3,000	4,000	4,386	3,091	7,599
<u>MISCELLANEOUS REVENUES</u>						
50-00-6-480	Interest	7,000	7,000	3,151	8,799	56,064
50-00-6-483	Copier Income	6,600	6,600	8,328	3,910	10,406
50-00-6-485	Private Contributions	1,250	1,250	975	6,810	2,853
50-00-6-486	Miscellaneous Income	3,000	3,000	4,352	157	1,372
50-00-6-487	Designated Gifts	2,000	2,000	5,885	1,998	4,499
	TOTAL MISC. REVENUES	19,850	19,850	22,691	21,674	75,194
	TOTAL REVENUES	1,638,725	1,647,725	1,539,823	1,387,883	1,423,810

FLOSSMOOR PUBLIC LIBRARY

EXPENDITURES	ACCOUNT #	PERSONNEL SERVICES	PROPOSED	APPROVED	ACTUAL	ACTUAL	ACTUAL
			BUDGET	BUDGET			
			23-24	22-23	21-22	20-21	19-20
		Salaries					
	50-01-1-501	Library Salaries	781,500	781,500	713,224	699,392	737,938
		Fringe Benefits					
	50-01-2-590	Health Ins Prem/EAP	99,300	97,000	86,371	71,592	62,834
	50-01-2-591	Life Insurance Premium	1,500	1,500	1,252	1,230	1,279
	50-01-2-593	Unemployment Comp	3,000	3,000	2,347	1,585	2,296
	50-01-2-595	Library FICA Contributions	48,453	48,453	43,266	42,613	44,486
	50-01-2-596	Library Medicare Contr	11,332	11,332	10,119	9,966	10,404
	50-01-2-597	Library IMRF Contributions	56,560	56,560	66,498	71,029	64,758
		TOTAL PERSONNEL SERV	1,001,645	999,345	923,077	897,407	923,995
		COMMODITIES					
	50-01-3-601	Office Supplies	2,500	2,500	2,308	2,589	1,633
	50-01-3-602	Books	76,210	76,210	64,313	60,496	72,470
	50-01-3-603	Postage	2,200	2,200	1,863	1,870	2,197
	50-01-3-604	Leased Books	4,500	4,300	4,255	4,208	4,137
	50-01-3-605	Periodicals	10,200	9,550	10,041	8,075	10,013
	50-01-3-606	Electronic Resources	11,000	11,000	9,230	9,480	10,213
	50-01-3-607	Audio Visual	22,900	22,900	22,382	17,878	15,883
	50-01-3-610	ILL Charges	300	300	28	0	19
	50-01-3-611	Circulation Supplies	3,650	3,650	2,201	1,801	2,652
	50-01-3-612	Technical Service Supplies	6,500	6,500	5,693	5,038	5,625
	50-01-3-614	Building Supplies	6,000	7,000	5,711	3,164	5,007
	50-01-3-615	Programming	30,000	30,000	32,652	18,542	26,607
	50-01-3-616	Printer Supplies	5,500	5,500	3,353	4,289	2,828
	50-01-3-617	Software and Updates	13,000	13,000	8,876	11,714	8,963
		TOTAL COMMODITIES	194,460	194,610	172,906	149,144	168,247

FLOSSMOOR PUBLIC LIBRARY

EXPENDITURES	ACCOUNT #	CONTRACTUAL SERV	PROPOSED	APPROVED	ACTUAL	ACTUAL	ACTUAL
			BUDGET	BUDGET			
			23-24	22-23	21-22	20-21	19-20
	50-01-4-633	Auditing Service	8,000	8,000	8,000	5,900	5,400
	50-01-4-635	Printing and Advertising	8,400	7,800	7,472	6,124	7,349
	50-01-4-637	Telecommunications	12,000	12,000	11,382	7,773	7,217
	50-01-4-640	Workmen's Compensation	3,000	3,300	2,751	3,016	3,185
	50-01-4-641	Ins-Prop/Casualty/Liability	15,200	15,200	14,575	14,089	13,417
	50-01-4-644	Legal Services	2,500	3,500	1,304	1,041	2,599
	50-01-4-645	Consultants	1,400	1,400	1,070	1,040	1,040
	50-01-4-646	Security	1,500	1,500	133	13,853	0
	50-01-4-647	Janitorial Services	42,000	40,000	38,920	35,627	35,130
	50-01-4-648	Computer Technical Serv	4,000	4,000	0	0	0
	50-01-4-649	Water and Sewer Service	3,300	3,300	2,040	1,405	2,734
	50-01-4-650	Gas Energy/Heating	30,000	30,000	23,054	14,077	11,951
	50-01-4-651	Equipment rental	7,000	7,000	6,284	6,100	6,571
	50-01-4-655	Payroll Services/Fees	4,050	4,000	3,334	3,103	2,059
	50-01-4-656	Village Accounting Serv	5,000	5,000	3,220	8,912	5,323
	50-01-4-657	Surety Bond	0	0	0	0	256
	50-01-4-659	SWAN/Data Entry	26,600	26,100	25,074	24,833	24,136
		TOTAL CONTRACTUAL SERV	173,950	172,100	148,613	146,893	128,367
		<u>STAFF DEVELOPMENT</u>					
	50-01-5-661	Staff Development	13,000	13,100	12,860	4,209	13,122
		TOTAL STAFF DEVELOPMENT	13,000	13,100	12,860	4,209	13,122
		<u>MAINTENANCE</u>					
	50-01-6-670	Equipment Maint/setup	17,000	17,000	25,871	24,893	13,116
	50-01-6-676	Building and Grounds Maint	125,000	144,000	109,163	68,217	101,551
	50-01-6-677	Emergency and Contingency	10,000	10,000	0	2,588	127,405
		TOTAL MAINTENANCE	152,000	171,000	135,034	95,698	242,072
		<u>CAPITAL OUTLAY/NON-OPERATING</u>					
	50-01-7-701	Equipment and Furnishings	5,000	5,000	4,983	0	0
	50-01-7-702	Remodel Project	0	200,000	4,614	0	0
	50-01-7-703	Heavy Equipment Replacement	300,000				
		TOTAL CAPITAL OUTLAY	305,000	205,000	9,597	0	0
		TOTAL EXPENDITURES	1,840,055	1,755,155	1,402,087	1,293,351	1,475,803
		SURPLUS/(DEFICIT)	(201,330)	(107,430)	137,736	94,532	(51,993)

FLOSSMOOR PUBLIC LIBRARY
 GASB 54 FUND BALANCE DISTRIBUTION
 PROJECTED FY22-23
 (for inclusion with FY22-23 Budget)

	General Projected FY22-23
PROJ FUND BALANCE TOTAL 4/30/22	2,048,879
 FUND BALANCE CLASSIFICATIONS	
RESTRICTED FUND BALANCE	-
 COMMITTED FUND BALANCE	
Private Donations-Special Acquisitions	320,000
Building- major exterior repair/maint	340,754
Building- major interior repair/maint	772,460
Building remodel	200,000
 ASSIGNED FUND BALANCE	
Technology projects	20,000
"Green" initiatives	4,000
Security upgrades	2,500
 UNASSIGNED FUND BALANCE	
Reserves	389,165
 TOTAL	<hr style="width: 100%; border: 0.5px solid black;"/> -

BUDGET NOTES

Village of Flossmoor

CAPITAL PROGRAM

for

Infrastructure Rehabilitation, Maintenance, and Improvements

For the past 32 years, the Village has implemented an ongoing capital program referred to as the Finance and Facilities Plan. The Plan has been developed as a continuing effort by the Village to identify important infrastructure needs, and to plan for meaningful maintenance and rehabilitation several years in advance. By proactively planning and identifying capital projects for the future, the Village developed a financial savings plan that covers the costs associated with major projects, while still maintaining day-to-day Village services at a level desired by the community. By laying out the long-range capital goals of the Village, the following challenges and improvements were accomplished:

Street Maintenance Program

A street maintenance program has been developed to keep Village streets in “good to excellent” condition at all times using primarily funding from Motor Fuel Taxes (MFT). The program ensures that each year repairs and resurfacing are completed on approximately one mile of the Village’s 40+ miles of streets at an annual cost of approximately \$300,000. The plan was originally created so that every street in Flossmoor is resurfaced on a 15-year rotation. Over the last several years, the MFT Fund had become financially stressed and rehabilitation costs increased, resulting in approximately one mile of the streets resurfaced each year compared to the 2.5 miles of streets resurfaced per year when the program was designed. Beginning in Fiscal Year 2019, the Village Board supplemented MFT funds with a General Fund contribution to complete more street maintenance at a cost of \$140,000, \$250,000 and \$150,000 for the past four years. This supplemental funding was a viable short-term solution but knowing it was not viable long-term, it became one of the reasons to pursue a G.O. Bond for streets as discussed below. In addition, the situation has improved with the increase in MFT by the State beginning in Fiscal Year 2020. For Fiscal Year 2022, MFT fund balances dropped to a point where it can only support approximately \$300,000 for the program. In Fiscal Year 2023, Staff recommended that the MFT Street Rehabilitation be deferred while the recently approved bond funded Street Rehabilitation Program work was completed. Similar to Fiscal Year 2023, Staff is recommending that the MFT Street Rehabilitation be deferred again in Fiscal Year 2024 while the bond/grant funded Street Rehabilitation Program work continues on the Brumley Road Reconstruction Project. This temporary change will allow the MFT Fund to build up balance and allow future work to be completed at a higher level following the bond funded program. Moving forward, identifying future funding and developing a viable street resurfacing program is needed.

New in Fiscal Year 2023 was the creation of the Village’s first street pavement crack filling program. This program was recommended in the 2017 Pavement Management Report to extend the useful life of newly resurfaced and reconstructed asphalt pavements in our street inventory. This program involves the filling of asphalt pavement cracks with fiber asphalt sealant that prevents water and debris from filling the cracks, which leads to pavement potholes and pavement failure. It is estimated that this

program can extend the life of asphalt pavements by an additional 5+ years, as compared to pavements that do not receive this treatment. This work is recommended on streets that exhibit cracks and have a PASER rating between 6-8. In Fiscal Year 2023, approximately 6.9 miles of streets will be crack filled at a cost of \$80,000. Staff plans to continue this program to help extend the life of our streets into the future.

Street Pavement Rehabilitation Program

In Fiscal Year 2017, Public Works staff retained a consultant to complete a Pavement Management Report of all streets in the Village. This report assigned a grade to each street and also recommendations for rehabilitation and cost estimates. The total cost of repair/rehabilitation in 2017 dollars for all Village owned streets was \$20,057,360. The street rehabilitation work consists of crack sealing and patching, mill and resurface, full depth pavement reconstruction, curb and gutter repairs, and sidewalk and ADA repairs. The report became the outline for the street maintenance program moving forward.

In November 2020, voters approved a \$10M General Obligation Bond referendum to be used to fund the Flossmoor Road Viaduct Drainage Improvements and this Street Rehabilitation Program. Staff has developed a major pavement rehabilitation project that can be supported by this bond issue. The scope of the project was developed at an estimated cost of \$5M.

Due to high inflation and escalated construction costs, the first project in the program was cut back to an amount of approximately \$2M. The 2022 Street Rehabilitation Project was completed in the summer of 2022 at a final total cost of \$2,022,760 for construction and construction engineering. Depending on what bond funds are available after the Flossmoor Road Viaduct Project scope is determined, another street rehabilitation project may be completed in Fiscal Year 2025.

Sidewalk Replacement Program

The first phase of the Village's sidewalk replacement program was completed in Fiscal Year 2008. The program included the removal and replacement of approximately 750 defective sidewalk squares in the Old Flossmoor and Flossmoor Park neighborhoods. Due to the age of the community and an anticipated high number of sidewalk squares throughout the remainder of the Village warranting replacement, the program was initially designed to be implemented over a five-year period, but has taken longer to complete a cycle of the Village based on shrinking funding levels. In recent years, the Sidewalk Replacement Program work has coincided with the Street Rehabilitation Program streets; sidewalk along the resurfacing routes has been replaced at the same time as the streets have been resurfaced. In Fiscal Year 2022, the Village Board allocated \$147,000 from the General Fund fund balance to complete sidewalk replacement along Flossmoor Road and Governors Highway, which was carried over to Fiscal Year 2023. This project has been delayed due to agency permit reviews, and Staff plans to complete this project in Fiscal Year 2024.

- Fiscal Year 2009 – Replaced 600 defective squares in Pinewood subdivision and Flossmoor Hills
- Fiscal Year 2010 – Replaced 600 defective squares in Flossmoor Hills and Highlands
- Fiscal Year 2012 – Replaced 175 defective squares in the Heather Hill Neighborhood
- Fiscal Year 2013 – Replaced 220 defective squares in the Heather Hill Neighborhood
- Fiscal Year 2014 – Replaced 242 defective squares in the Heather Hill Neighborhood

- Fiscal Year 2015 – Replaced 446 defective squares in the Heather Hill Neighborhood and other various locations in the Village
- Fiscal Year 2016 – Replaced 467 defective squares in the Heather Hill Neighborhood
- Fiscal Year 2017 – Replaced 376 defective squares in the Heather Hill Neighborhood and on Flossmoor Road
- Fiscal Year 2018 – Replaced 397 defective squares in the Heather Hill, Old Flossmoor, and Flossmoor Park Neighborhoods.
- Fiscal Year 2019 – Replaced 537 defective squares in the Dartmouth neighborhood, on Avers Ave., and in the CBD island area.
- Fiscal Year 2020 – Replaced 506 defective squares in the Heather Hill, Old Flossmoor, Flossmoor Park, Flossmoor Hills, Southeast Flossmoor, and Chestnut Hills Neighborhoods.
- Fiscal Year 2021 – Replaced 239 defective squares in the Flossmoor Hills and Highlands neighborhoods and other concrete maintenance at the Village Hall Complex.
- Fiscal Year 2022 – Planned replacement of 700 defective squares on Flossmoor Road, Governors Highway during Fiscal Year 2024.

Parkway Trees

Due to the importance of parkway trees in terms of aesthetics and impact on property values, the Village initiated a progressive parkway tree program in 1991. The program has resulted in the following:

1. A computer-based inventory of each and every tree on public property in Flossmoor. The inventory also maintains information on the location, species, size, health, appearance, and value of each tree.
2. A Village-subsidized planting program encourages residents to plant new parkway trees. Since 1991, approximately 2,786 new trees have been planted on Village parkways and public properties.
3. A rotational trimming program has been in place to ensure that each parkway tree is trimmed every five years.

In 2007, the Village dedicated additional financial resources to tree trimming throughout the Village. The additional funding toward an enhanced tree trimming program enables the Village to restore this program to a nearly five-year cycle for all parkway trees. Over the past fifteen years, the annual rotational Parkway Tree Trimming Program was completed in the following neighborhoods:

- Fiscal Year 2008 – Southeast Flossmoor and the Braeburn/Brassie Neighborhood
- Fiscal Year 2009 – South Section of the Heather Hill Neighborhood
- Fiscal Year 2010 – North Section of the Heather Hill Neighborhood and the East Section of the Flossmoor Hills Neighborhood
- Fiscal Year 2011 - West Section of the Flossmoor Hills Neighborhood, the Flossmoor Highlands Neighborhood and the Pinewood Neighborhood
- Fiscal Year 2012 – Old Flossmoor Neighborhood
- Fiscal Year 2013 – Flossmoor Park Neighborhood and Southeast Flossmoor
- Fiscal Year 2014 – Southeast Flossmoor and the Braeburn/Brassie Neighborhood
- Fiscal Year 2015 – North Section of the Heather Hill Neighborhood

- Fiscal Year 2016 – South Section of the Heather Hill Neighborhood
- Fiscal Year 2017 – Flossmoor Hills and Highlands Neighborhoods
- Fiscal Year 2018 – Old Flossmoor and Ballantrae Neighborhoods
- Fiscal Year 2019 – Flossmoor Park Neighborhood
- Fiscal Year 2020 – Southeast Flossmoor and Ballantrae Neighborhoods
- Fiscal Year 2021 - Braeburn/Brassie Neighborhood and the Dells Neighborhood
- Fiscal Year 2022 – Heather Hill Neighborhood
- Fiscal Year 2023 – Heather Hill, Ballantrae, and Flossmoor Highlands Neighborhoods

Beginning in Fiscal Year 2021, the Village eliminated its 50/50 Parkway Tree Program and offered free trees instead. The intent of this program change was to reduce any financial barriers to populating trees in needed spaces. The change in the program was well received and has greatly increased the participation. Further, the Village has been able to increase tree plantings with the receipt of grants from the Great Lakes Restoration Initiative from the USDA Forest Service, Open Lands, and the Trees Forever Illinois Recover, Replant & Restore Program. Since 2018, these grants have provided approximately 450 free trees to the Village that have been planted throughout the Village.

This past fiscal year, the Village was awarded a \$30,000 tree grant from the Chicago Region Trees Initiative to plant approximately 300 trees along the Hidden Gem Half Marathon route. The “Plant the Gem” project recruited more than 250 volunteers, dug 45 pre-established holes, and distributed more than 300 trees to locations across Flossmoor. Volunteers of all ages from across the Village worked alongside CRTI volunteers to accomplish one of the largest tree plantings in Illinois.

Emerald Ash Borer

In Fiscal Year 2010, the Emerald Ash Borer was officially identified in the Village of Flossmoor. Confirmation was made by our certified arborist from Natural Path Forestry who was updating the Village's Parkway Tree Inventory. Between Fiscal Year 2010 and Fiscal Year 2014, 1,350 ash trees were removed.

As of January 1, 2019, our parkway tree inventory consists of five large ash trees, which are in good condition and being treated by residents.

Water System Improvement Program

In November 2012, Flossmoor residents voted in favor of a general obligation bond referendum in the amount of \$7.28 million dollars for the replacement of approximately the worst 6 miles of water main throughout the Village. The Phase 1A, Phase 1B, Phase 2A, Phase 2B, and Phase 2C Projects of the Water System Improvement Program are completed. A brief description of each project is provided below.

Phase 1A (CY 2013) Completed the replacement of water main and services on Bob O’Link Road, Golfview Lane, Robertson Lane, Mast Court, Bunker Avenue, Brassie Avenue, First Private and Second Private Roads. The project included installation of 8,931 linear feet (1.7 miles) of new water main, 135 new water services, 27 new fire hydrants, and 26 new operating valves.

- Phase 1B (CY 2014)** Completed the replacement of water main and services on Gardner Road, Vollmer Road and Princeton Road. The project included the installation of 7,574 lineal feet (1.4 miles) of new water main, 53 new water services, 29 new fire hydrants, and 24 new operating valves.
- Phase 2A (CY 2015)** Completed the replacement of water main and services on Hutchison Road (Western Avenue to Marston Lane), Collett Lane (Hutchison Road to Latimer Lane), the Heather Hill North Neighborhood, and the block surrounded by Carroll Parkway, Evans Road, Travers Lane, and Flossmoor Road. The project included the installation of 5,911 lineal feet (1.1 miles) of new water main, 111 new water services, 23 new fire hydrants, and 23 new operating valves.
- Phase 2B (CY 2016)** Completed the replacement of water main and services on Travers Lane (Collett Lane to Vardon Lane), Latimer Lane (Collett Lane to Cummings Lane), Marston Lane (Travers Lane to Latimer Lane), Cummings Lane (Travers Lane to Latimer Lane), and Vardon Lane (Hutchison Road to Travers Lane). Also included in this project was the water main replacement for Tina Lane (Dixie Highway to End), Thomas Court (Tina Lane to End), Markey Lane (Dixie Highway to Tina Lane), and Pinehurst Lane (Dixie Highway to Tina Lane). The project included the installation of 8,554 lineal feet (1.6 miles) of new water main, 166 water services, 26 new fire hydrants, and 26 new operating valves.
- Phase 2C (CY 2017)** Completed the replacement of water main and services on Dundee Ave., Perth Ave. (Heather Rd. to Brumley Rd.), Sterling Ave. (Heather Rd. to Brumley Rd.), Berry Ln. (Flossmoor Rd. to Sunset Ave.), and Cambridge Ave. (1350 Cambridge Ave. to the Dartmouth bike path). The project included installing 3,414 linear feet (0.65 miles) of new water main, 45 new water services, 11 new fire hydrants, and 14 new operating valves.

The Phase 2C Project was the last project in the 2014 Water Main Improvement Fund, and the final planned project in the Water System Improvement Program. This program resulted in a total of 6.5 miles of new water main, 510 new water services, 116 new fire hydrants, and 113 new operating valves. Funding for additional water main improvements will need to be identified, but this work represented the worst 10% of the system.

Sanitary Sewer System

Prior to 1996, the Village began initial planning for extensive sanitary sewer improvements. This included project engineering and coordination with the Illinois Environmental Protection Agency (IEPA) on loan application procedures for funding the necessary improvements. As a result of these efforts, the following projects were completed:

- Phase I (CY 1999)** A \$1.9 million project to rehabilitate the 80-year-old sanitary sewers in Flossmoor Park and Old Flossmoor neighborhoods.

- Phase II (CY 2001)** A \$1.7 million project to rehabilitate the sanitary sewers in the Braeburn/Brassie neighborhood.
- Phase III (CY 2003)** A \$2.2 million project to rehabilitate the sanitary sewers and lift stations in the southeast section of the Village.
- Phase IV (CY 2022)** With the announcement of federal stimulus monies to support infrastructure rehabilitation in 2009, staff began the design engineering for Phase IV of the program in the Flossmoor Hills/Highlands. Due to an influx of funding requests, the Village did not immediately receive a loan, and the project was placed on hold. The IEPA allocated loan funds for the project in 2022. The project was bid in the spring of 2022 with construction starting in the summer of 2022. The construction is anticipated to be completed by spring of 2023 at an estimated cost of \$1,887,000.

Funding for three of the four projects was secured by low-interest loans obtained through the IEPA. Repayment of the loans is pledged with funds derived from an existing Sanitary Sewer Rehabilitation surcharge that residents pay along with their water and sewer bill each quarter. Repayment of the Phase I loan was completed in Fiscal Year 2020, and Phase II was repaid at the end of Fiscal Year 2022.

In Fiscal Year 2017, the Village approved a design-build project for the reconstruction/rehabilitation of the Woods Lift Station, located behind the Flossmoor Golf Club. This project involved the conversion of the station from a dry pump well configuration to a wet-well station. Also included was the installation of a natural gas-powered emergency back-up generator to power the station during storm events.

In Fiscal Year 2018, Public Works contracted with a vendor to install a new SCADA system for the Village’s six wastewater lift stations at a cost of \$56,630. The old system utilized phone circuits to relay alarms to the Public Works Department via ECOM. The new system utilizes cellular based cloud technology to relay alarms to the Department via text messages. The system is web-based and allows staff to monitor the station remotely on their cell phones and computers. This improvement paid for itself in less than two years because of the savings related to the disconnected phone circuits.

In Fiscal Year 2025, Public Works will be completing the engineering and construction of a large-scale emergency back-up generator project at the Butterfield Lift Station. This is the Village’s largest wastewater lift station, which frequently experiences power outages.

Contract Sanitary Sewer Cleaning and Televising Program

The Village is now in its 16th year of implementing its annual rotational contract sewer cleaning and televising program. Components of the program include regular cleaning and maintenance for all sanitary sewers throughout the Village. Scheduling of this program ensures that all sanitary sewer mains are cleaned every five years. The success of these programs is readily apparent in the reduced incidences

of sewer failure, sewer blockages, and flooded basements. As part of this program, in Fiscal Year 2008, a televising program was implemented along with the annual cleaning. A televising program provides Public Works the ability to proactively identify maintenance and repair needs before they become major reconstruction issues.

The last section of rotational cleaning and televising occurred in Fiscal Year 2022 in the HF High School Campus, Pinewood neighborhood, Baythorne neighborhood, and the Hampton Ct. and Pembroke Ct. neighborhood. In Fiscal Year 2024, the videos from this project will be reviewed by our consultant and a report prepared recommending any need repairs or rehabilitation in the project area. Also in Fiscal Year 2024, the next section of rotational cleaning and televising will be completed in the Old Flossmoor neighborhood.

Storm Sewer Drainage System

In 2000, the Village received approximately \$115,000 through state grants for the completion of a storm sewer cleaning and rehabilitation study for Flossmoor Park and Old Flossmoor neighborhoods. The study identified that \$1.2 million in rehabilitation work was necessary to restore the storm system back to original design capacity. After reviewing and discussing the report, the Village completed final engineering and approved an \$836,000 contract to rehabilitate the storm sewer systems in both sections of the Village. The rehabilitation work was completed during the spring and summer months of 2002.

In 2000, the Mayor and Board approved funding for an engineering study to analyze the drainage conditions in the Oak Court area of Flossmoor Hills. Following periodic rain events, residents experienced significant flooding as a result of the Village's existing storm sewers' inability to convey proper flow. After reviewing the various alternatives, the Village determined that a larger bypass pipe extending from Flossmoor Road to a pond located on Coyote Run Golf Course was the best option. The design and construction were completed concurrently with the H-F Park District golf course renovation. The contract for construction of the storm sewer improvement was awarded in 2003. Pipe installation, final landscaping and paving were completed in 2005.

In 2005, the Mayor and Board reviewed an engineering study and cost estimates for a potential federally-assisted storm sewer project to reduce flooding in the central business district viaduct. It included the installation of a large diameter sewer pipe that would extend from the Canadian National viaduct to Butterfield Creek at Dixie Highway. The estimated cost of the project was \$2.7 million. After all options were considered, it was determined that the cost-benefit ratio did not justify moving forward with this project at that time.

During 2006, the Village examined additional solutions for resolving the Flossmoor Road viaduct flooding. One option included upstream improvements to divert water away from the viaduct. After further investigation into the components associated with implementing this option, the Village determined that the costs were not justifiable at that particular time. In 2020, after several large storm events over the last couple of years, staff contracted with our consultant for an updated study of the issue, including extending the scope of study west to Leavitt Park and the tie-in to the Leavitt detention basin. During heavy rainfall events, the viaduct floods and cuts off vehicular access between the west and east sides of the Village. The flooding also inundates the adjacent downtown businesses. This is a

very serious issue because emergency vehicles cannot access the east side of town in a timely response time. The study was completed, and several alternatives were developed for consideration. The Village Board selected a viable alternative, which is being further developed for implementation. This alternative includes constructing a relief storm sewer flowing south on Sterling Avenue, to the Heather Hill Elementary School where a retention basin will be constructed to serve the viaduct and the Berry Lane Drainage Improvements. Stormwater south and west of the viaduct around Berry Lane, Maryland, Bob-o-Link and Oakmont collects and contributes to the stormwater carried through the viaduct; improvements to this area of Heather Hill were defined as the Berry Lane Drainage Improvements Project and were considered the first phase of the viaduct improvements. The Berry Lane Drainage Improvements project was constructed in 2022 by the USACOE through a Section 219 Grant. In addition, green infrastructure grants were awarded by the MWRD and IEPA, which were used for the reconstruction of Berry Lane with permeable street pavers and stormwater storage in the aggregate sub-base. Bond proceeds from the November 2020 G.O. Bond referendum and Water and Sewer Fund provided the matching funds for the project.

In Fiscal Year 2010, Phase II of the Village's Storm Sewer Rehabilitation Program was completed in the Estates neighborhood. The project included a combination of spot repairs, total segment replacement, and cured in place relining to restore the function and integrity of our aging system at a cost of over \$1,000,000. This capital improvement has been vital to the performance of the Village's overall storm sewer system as this section of the Village has many of the larger diameter pipes that carry the Village's storm water to Butterfield Creek.

In Fiscal Year 2012, the Village established a Storm Sewer Fee and Storm Sewer utility fund. The fee covers the operational costs associated with storm management services as well as accounts for savings toward storm sewer capital improvements. When the fund was established, the Board directed staff to establish a Finance and Facilities plan similar to the other major funds once fund balance became available to set aside toward capital improvements. As a result of a small projected fund balance for Fiscal Year 2012, 75% of the Butterfield Lane Culvert Replacement project was paid for with storm sewer utility fee monies. Also, beginning in Fiscal Year 2016, 75% of the engineering design costs for the Brookwood Bridge and Butterfield Road Culvert were allocated to the Storm Sewer Fund.

In Fiscal Year 2020, the Village contracted with our consultant for a study to investigate the causes of the flooding in the rear yards area between Hagen Lane and Evans Road. Another area that was studied in Fiscal Year 2021 was the rear yards of Douglas Avenue between the Parker Junior High School and Douglas Avenue. Staff submitted these projects to the MWRD for funding consideration in their Stormwater Partnership Program, and we were selected for participation. The project was constructed in Fiscal Year 2022 with approximately 90.4% of it paid for with grant funds. The final construction cost was \$833,849, and the MWRD grant provided \$754,000 towards the project.

The Village has made progress on stormwater and drainage improvement projects, but there is still more work to accomplish. Below is a list of identified drainage improvement projects that need to be completed once funding becomes available.

- Latimer Lane Drainage Improvement (MWRD FLON2) \$1,706,400

- Heather Road Drainage Improvement \$1,000,000
- 1344 Brassie Avenue Rear Yard Drainage Improvement (MWRD FLON5) \$57,240
- 1213 Berry Lane Rear Yard Drainage Improvement \$50,000
- 1110 Western Avenue Rear Yard Drainage Improvement (MWRD FLON1) \$40,740

Municipal Facilities

The age of the municipal complex requires significant facility maintenance and improvements on an annual basis. The following municipal facilities' projects have been implemented:

- Replaced four rooftop air handlers and various undersized and deteriorated ductwork.
- Ventilated the exterior soffits of the Village Hall and sealed the perimeter of the building to eliminate infiltration of unconditioned outside air into the building.
- Conditioned the air in the space between the ceiling tiles and the roof pan.
- Replaced the twenty-year-old roof on the Public Works Service Center.
- Replaced all ceiling tiles and various sections of the ceiling tile suspension system. The cost of the replacement was \$92,000, and the project was completed in Fiscal Year 2006. A portion of the project was paid for with grant funding from the Illinois Department of Commerce and Economic Opportunity.
- In Fiscal Year 2008, improvements were made to both Public Works and Fire Department bay floors. The Public Works Department's portion of the contract was for preventative maintenance purposes. The work conducted ensures that the integrity of the floor remains intact for at least the next 10 years. The Fire Department's portion of the contract included a complete restoration of their entire bay floor area. The Fire Department Bay Floor was resurfaced again in Fiscal Year 2023.
- The furnaces in the Fire Department apparatus bay were replaced with a new infrared heating system designed for greater efficiency. The project was completed in Fiscal Year 2008 and an upgrade is planned for Fiscal Year 2024.
- Through a FEMA assistance grant, a new vehicle exhaust capture system was installed on the Fire Department apparatus bay floor. The system contributes to the overall health of the Department's personnel throughout the building. The project was completed in Fiscal Year 2008.
- In Fiscal Year 2009, a centralized computer network server room was constructed in the Village Hall. The project included several facility improvements such as a separate air conditioner, humidity control unit and new flooring. The purpose of the room is to extend the overall life of the server equipment by storing it in a properly controlled environment. The HVAC in the room will be upgraded in Fiscal Year 2024.
- In Fiscal Year 2009, through the Illinois Clean Energy Foundation, the Village received a grant through the Public Safety Lighting Upgrade Program. With the grant money received, the Village converted all florescent fixtures, ballasts and exit lighting in the Village Hall to a more energy efficient system.
- In Fiscal Year 2010, the thirty year old exhaust fans were replaced in the Fire Department apparatus room.
- In Fiscal Year 2011, the Village received an Energy Efficiency Block Grant from Cook County in the amount of \$100,000 for the replacement of the Village Hall boiler. This replacement is the first replacement of the boiler since the building was constructed in 1979.

- In Fiscal Year 2015, the Village completed another HVAC system replacement at the Village Hall Complex. The project also included renovations to the Police Department Firing Gun Range, which enhanced the ventilation and cooling system in the shooting area. Other improvements included duct work insulation, new electronic thermostats, VAV upgrades, and a new computer controlled automation system.
- In Fiscal Year 2017, the Village completed the HVAC system replacement at the Public Works Service Center. Other improvements included new electronic thermostats and improvements to the outside air economizer which is an energy savings improvement. The roof at the Public Works Service Center was also replaced.
- In Fiscal Year 2023, the generator at the Municipal Complex was replaced with a more robust generator that will service the entire facility in a power outage allowing full municipal operations to continue in such circumstances. A generator was also installed at the Public Works Service Center in Fiscal Year 2023.
- In Fiscal Year 2023, the roof at the Municipal Complex was replaced at a cost of \$683,332.
- Front desk security was enhanced in Fiscal Year 2023.

Given the age of the Village Hall Municipal Complex (over 40 years old) along with the increased use of technology in operations and onerous records retention requirements, the Village Hall Municipal Complex needs attention. Those needs range from common area aesthetics and landscaping up to and including the provision of technology, storage and office space. In Fiscal Year 2016, Staff contracted with an architect to conduct an Assessment Study of the Village Hall complex. This study can be used to better plan for future capital projects and needs in the complex. The study presented improvement projects that can be completed in a phased approach. In Fiscal Year 2020, Staff worked with an architect on the planning for the Phase 1 improvements. These improvements included front desk security measures at the Administration/Finance and Building Departments, and remodeling of the Complex’s bathrooms and locker rooms. The project was bid in Fiscal Year 2020, and bids were rejected due to them coming in well over the project budget. Given the economic uncertainty of the pandemic, this project was put on hold. In Fiscal Year 2024, Staff plans on pursuing the remodeling project to the lower level Fire Department women’s locker room.

Municipal Parking Lots

As part of the Fiscal Year 2024 budget preparation, Staff updated the schedule for the resurfacing and maintenance of the municipal parking lots. Below is a summary of the lots, schedule and cost for the next three years.

North Commuter Lot Seal Coating and Patching (FY24) -	\$25,000
South Commuter Lot Seal Coating and Patching (FY25) -	\$25,000
Library Lot Seal Coating and Patching (FY25) -	\$10,000
Public Works Service Center Seal Coating and Patching (FY25) -	\$10,000
Central Drive Lot Seal Coating and Patching (FY26) -	\$10,000
Merchant Lot Seal Coating and Patching (FY26) -	\$5,000
Village Hall Lot Seal Coating and Patching (FY26) -	\$15,000

Water Meter Replacement

Stemming from a recommendation in the 2004 Water System Study, the Village implemented Phase I of the Water Meter Replacement Program in Fiscal Year 2008. This program installed 250 residential water meters and outside touch pad reading devices for accounts within Billing Cycle #2. The upgraded meter equipment provided a means to more effectively account for the Village's water usage, and provided the ability to read the meters more efficiently. Following the Phase I program, a more aggressive meter replacement schedule was implemented. Throughout Fiscal Year 2009, approximately 1,000 meters in the Village were replaced and upgraded. Also, in Fiscal Year 2010 an additional 500 meters were replaced and upgraded to the electric touch pad technology.

Between Fiscal Year 2014 and 2019, the Village replaced a majority of the large meters in the inventory to the newer style Sensus Omni meter. The larger meters are true performers in capturing lower water usages and have advanced tracking for daily and monthly usage at each location through a laptop computer.

In Fiscal Year 2017, Public Works Staff solicited a Request for Qualifications from Energy Services Performance Contract contractors for the replacement of the small meter inventory to an automated meter infrastructure system. This project will update the small meter inventory (5/8" to 1") to the newer style Sensus iPERL water meter with radio read technology. Staff anticipates that this project will result in a reduction in water loss due to poor metering accuracy and efficiency improvements in meter reading.

As part of the development of the Performance Contract Agreement, the vendor completed a performance analysis of approximately 103 meters in town. The analysis resulted in a guaranteed performance improvement of 3% from the Performance Contracting vendor, Johnson Controls. Staff anticipates that the actual improvement will be greater.

In Fiscal Year 2023, Public Works Staff revisited the delivery of this project with our consultants and are working to bring this project to fruition in Fiscal Year 2024. Public Works Staff is investigating the use of ARPA funds, along with General Fund funds, to complete the project.

Grant Funding

As appropriate, the Village pursues available federal, state, and other grant funds to assist with the financing of these large capital projects. Current projects for which the Village has received grant funds through other governmental agencies include:

- Brookwood Bridge and Butterfield Road Reconstruction (DCEO, IDOT)
- Phase IV Sanitary Sewer Rehabilitation Construction (IEPA)
- Central Business District Roadway, Pedestrian and Streetscape Improvements (Cook County)
- Flossmoor Road Viaduct Drainage Improvements (DCEO, FEMA)
- Brumley Drive Reconstruction (DCEO)

Over the past fifteen years, the following projects were all supported with federal, state or regional grant funding.

- Local Road Safety Plan (CMAP)
- Lead Water Service Inventory (CNT)
- Hagen Lane and Douglas Avenue Drainage Improvements (MWRD)
- Berry Lane Drainage Improvements (ACOE, MWRD, IEPA)
- Water System Automation
- Crawford Avenue North Water Main Extension
- Resurfacing of Flossmoor Road from Western Avenue to Dixie Highway
- Resurfacing of Flossmoor Road from Sterling Avenue to Governors Highway
- Central Business District Street Light Replacement
- Meinheit Water Tower Painting
- Village Hall HVAC Upgrade Project
- Vollmer Road Water Main Replacement
- Brookwood Bridge and Butterfield Road Culvert Reconstruction

Proposed Future Projects

As part of the Fiscal Year 2024 budget preparation, the Public Works Department, the Village Manager and the Finance Department prepared the current Finance & Facilities Plan for the Mayor and Village Board's review. Before a tentative schedule was set, we discussed the list of potential Capital Projects, fund balances and reserves, along with other possible funding sources that may be available. The following is a three-year capital improvement schedule for the Mayor and Board of Trustee's consideration and approval. The budget identified is the full budget with no consideration of outside funding sources such as grants.

FISCAL YEAR 2024

- **Brookwood Bridge and Butterfield Road Culvert Reconstruction – Construction**
Projected Budget: \$1,214,598 (General Fund *) – This project includes the Phase III Construction and Construction Engineering for the reconstruction of the Brookwood Bridge and Butterfield Road Culvert. The project is slated for the June 16, 2023 IDOT State Letting. STP Bridge Funds and State Road Funds will be used to offset the costs for the Phase III Construction and Construction Engineering. ***(Project cost will be offset 100% by STP Bridge Funds and State Road Funds)**

- **Water Supply System Improvements – Phase 1 Engineering**
Projected Budget: \$80,000 (General Fund) – The Water Supply System Improvements Program includes the upgrade of the Water SCADA System (\$759,300, FY24 and FY25), Sterling Avenue Pump Station Improvements (\$361,700, FY26), demolition of the Sterling Avenue Water Tower (\$208,700, FY26), and the Vollmer Road Pump Station and Reservoir Improvements (\$1,613,800, FY27). Staff has been working with our consultant on the development of this program, which is

planned to be completed in phases over several years and multiple potential funding sources. This first phase project includes the engineering for the Water SCADA System improvements portion of the program.

- **Flossmoor Road Viaduct Drainage Improvements Phase 2– Engineering and Construction**
Projected Budget: \$7,007,717 (General Fund/DCEO Grants (\$1,700,000), Rebuild Illinois Bonds Fund (\$350,000), 2021 Streets and Storm Sewer Improvement Fund (\$4,957,717)) – This project includes the design engineering and construction for the selected alternative for the viaduct drainage improvements. In Fiscal Year 2021, Staff worked with our consultant to complete an updated study of the drainage issue at the viaduct. The updated study resulted in several alternatives that were presented to the Village Board, and one alternative was selected to proceed to design and construction. This alternative includes a relief storm sewer and a retention reservoir behind the Heather Hill Elementary School. While the project moves forward with engineering, Staff is continuing to pursue additional grant opportunities to help offset the cost for the project. The project construction will more than likely be completed in Fiscal Year 2025.

- **Residential Water Meter Replacement with Radio Read**
Projected Budget: \$1,801,577 (General Fund (\$451,989), Water & Sewer Fund (\$300,000), ARPA Fund (\$1,049,588)) – This project includes the upgrade of the remainder of the small meter inventory (2,619 meters) to the new style Sensus iPERL meter and convert the entire meter inventory to a fixed point radio read system. A radio read system will provide the Village the opportunity to read meters quicker, more efficiently and provide the ability to identify leaks and meter issues on a daily basis with real time data. Due to supply chain issues, this project is anticipated to carry over into Fiscal Year 2025.

- **Brumley Drive Reconstruction – Construction**
Projected Budget: \$660,000 (General Fund/DCEO (\$112,500), 2021 Streets and Storm Sewer Improvement Fund (\$547,500)) – The project includes the road reconstruction of Brumley Drive, from Bruce Avenue to Perth Avenue, and the resurfacing of Brumley Drive, from Perth Avenue to Sterling Avenue. Storm sewer, grading, and sidewalk improvements will also be included in the project. The project design engineering was substantially completed in Fiscal Year 2023.

- **Public Works Salt Storage Building Reconstruction**
Projected Budget: \$200,000 (General Fund) – This project includes the reconstruction of the Public Works Salt Storage Building, located at the Public Works Service Center. The existing pre-cast concrete salt storage building is 26 years old, and is showing its age and deterioration from salt corrosion and heavy use. Staff is investigating other alternatives for the reconstruction of this building that will be both cost effective and long lasting.

FISCAL YEAR 2025

- **Central Business District Roadway, Pedestrian and Streetscape Improvements – Phase II Engineering**

- Projected Budget: \$150,000 (General Fund*) - This project includes the Phase II Engineering for the Central Business District Roadway, Pedestrian and Streetscape Improvements project. The Village has identified the need for safety improvements included within the project such as re-configured intersection geometry, improved vehicle and pedestrian sight lights, improved crosswalk configuration and crossing safety treatments, evaluation of existing on-street parking locations, and improved roadway and pedestrian lighting. The Village has also identified the need to modernize and accentuate the Central Business District by adding parkway and crosswalk pavers, sidewalk replacement to remove tripping and other safety hazards, ADA access improvements, additional trees with tree grates, benches, bike racks, wayfinding and safety signage, and other decorative landscaping elements. Staff is currently pursuing grant funding to offset the cost of this project. The receipt of grant funding could accelerate the schedule of this phase. ***(Project is contingent on receiving grant funding.)**

- **Dartmouth Pedestrian Bridge Replacement and Streambank Stabilization Project**
Projected Budget: \$593,006 (General Fund*) – This project includes the design engineering and construction for the Dartmouth Road Bridge replacement and bank stabilization of Butterfield Creek. Baxter & Woodman Consulting Engineers was retained to complete a Preliminary Design Memorandum in Fiscal Year 2016. This memorandum identified the scope for the project, alternative design options, cost estimates, and potential grant funding sources to offset the cost for the project. In 2022, the Village worked with Baxter & Woodman on an application to the IEPA for a Section 319 Grant for the streambank stabilization portion of the project that has an estimated cost of \$186,000. The total estimated cost of the project, which includes the streambank stabilization and the bridge reconstruction, is \$593,006. The receipt of grant funding could accelerate the schedule of this project. ***(Project is contingent on receiving grant funding).**

- **Water Supply System Improvements – Phase 1 Construction**
Projected Budget: \$679,300 (General Fund) – The Water Supply System Improvements Program includes the upgrade of the Water SCADA System (\$759,300, FY24 and FY25), Sterling Avenue Pump Station Improvements (\$361,700, FY26), demolition of the Sterling Avenue Water Tower (\$208,700, FY26), and the Vollmer Road Pump Station and Reservoir Improvements (\$1,613,800, FY27). Staff has been working with our consultant on the development of this program, which is planned to be completed in phases over several years and multiple potential funding sources. This first phase project includes the construction for the Water SCADA System improvements portion of the program, for which the design engineering will have been completed in Fiscal Year 2024.

FISCAL YEAR 2026

- **Central Business District Roadway, Pedestrian and Streetscape Improvements – Phase III Construction**
Projected Budget: \$1,777,000 (General Fund) - The project includes the Phase III Construction and the Construction Engineering for the Central Business District Roadway, Pedestrian and

Streetscape Improvements project. Staff is currently pursuing grant funding to offset the cost of the project. The receipt of grant funding could accelerate the schedule of this phase. ***(Project is contingent on receiving grant funding.)**

- **Water Supply System Improvements – Phase 2 Engineering and Construction**

Projected Budget: \$570,400 (General Fund*) – The Water Supply System Improvements Program includes the upgrade of the Water SCADA System (\$759,300, FY24 and FY25), Sterling Avenue Pump Station Improvements (\$361,700, FY26), demolition of the Sterling Avenue Water Tower (\$208,700, FY26), and the Vollmer Road Pump Station and Reservoir Improvements (\$1,613,800, FY27). Staff has been working with our consultant on the development of this program, which is planned to be completed in phases over several years and multiple potential funding sources. This second phase of the project includes the engineering and construction for the Sterling Avenue Pump Station Improvements and demolition of the Sterling Avenue Water Tower. ***(Project is contingent on receiving IEPA loan funding.)**

Based on a continuous evaluation of infrastructure needs, a significant number of projects have been planned for the next three years. Each year, as progress is made, Village-wide capital project needs will be re-evaluated, and the plan will be extended. By planning into the future, major infrastructure conditions and service can be preserved, and every attempt can be made to finance these ongoing projects with money already saved for the purpose, along with additional revenue conservatively anticipated during ensuing years.

SUMMARY OF CAPITAL PROJECTS:

Included in the Capital Plan and the Finance and Facilities Plan for the next three years:

▪ Brookwood Bridge & Butterfield Road Culvert Reconstruction – Construction	\$1,214,598
▪ Water Supply System Improvements – Phase 1 Engineering	\$80,000
▪ Water Supply System Improvements – Phase 1 Construction	\$679,300
▪ Water Supply System Improvements – Phase 2 Engineering and Construction	\$570,400
▪ Flossmoor Road Viaduct Drainage Improvements Phases 2 – Engineering & Construction	\$7,007,717
▪ Residential Water Meter Replacement with Radio Read	\$1,801,577
▪ Brumley Drive Reconstruction – Construction	\$660,000
▪ Public Works Salt Storage Building Reconstruction	\$200,000
▪ CBD Roadway, Pedestrian and Streetscape Improvements – Phase II Engineering	\$150,000
▪ CBD Roadway, Pedestrian and Streetscape Improvements – Phase III Const.	\$1,777,000
▪ Dartmouth Bike Bridge Replacement Project – Engineering and Construction	\$593,006

Other projects listed below have been identified as infrastructure needs, but have not been scheduled in the Capital Plan in the next three years nor the Finance and Facilities Plan. These projects will be scheduled as funding becomes available or as priorities are changed.

▪ Vollmer Road Pump Station and Reservoir Improvements (FY27)	\$1,613,800
▪ 1213 Berry Lane Rear Yard Drainage Improvement	\$50,000

▪ 1110 Western Avenue Rear Yard Drainage Improvement (MWRD FLON1)	\$40,740
▪ Latimer Lane Drainage Improvement (MWRD FLON2)	\$1,706,400
▪ 1344 Brassie Avenue Rear Yard Drainage Improvement (MWRD FLON5)	\$57,240
▪ Heather Road Drainage Improvement	\$1,000,000
▪ Lead Water Service Line Replacement Program	\$4,500,000
▪ Central Drive Lot Resurfacing (FY27)	\$50,000
▪ Public Works Service Center Lot Resurfacing (FY30)	\$120,000
▪ Village Hall Lot Resurfacing (FY31)	\$100,000
▪ North Commuter Lot Resurfacing (FY34)	\$60,000
▪ South Commuter Lot Resurfacing (FY35)	\$135,000
▪ Flossmoor Library Lot Resurfacing (FY35)	\$60,000
▪ Central Drive Lot Resurfacing (FY36)	\$50,000
▪ Merchant Lot Resurfacing (FY36)	\$35,000
▪ Western Avenue Tower Painting and Repairs	\$300,000
▪ Phase III Storm Sewer Rehabilitation - Engineering	\$175,000
▪ Phase III Storm Sewer Rehabilitation - Construction	\$1,100,000
▪ Dells Neighborhood Water Main Replacement	\$726,000
▪ Lynwood Ct. Water Main Replacement	\$690,000
▪ Vollmer Road 24" Sanitary Sewer Rehabilitation	\$910,000
▪ Imperial Ct. & Embassy Row Water Main Replacement	\$155,000
▪ Elm Ct. Water Main Replacement	\$75,000
▪ Hamlin Ave. Water Main Replacement	\$550,000
▪ Central Park Ave. Water Main Extension	\$232,500
▪ Butterfield Lift Station Forcemain – Assessment & Rehabilitation	\$1,120,000
▪ Woods Lift Station Forcemain – Assessment & Rehabilitation	\$660,000
▪ Heather Road Lift Station Forcemain – Assessment & Rehabilitation	\$165,000
▪ Sylvan Ct. Lift Station Forcemain – Assessment & Rehabilitation	\$225,000
▪ Commons Lift Station Forcemain – Assessment & Rehabilitation	\$30,000
▪ Dartmouth Rd. Lift Station Forcemain – Assessment & Rehabilitation	\$315,000
▪ Central Park Avenue Storm Sewer Impr. (Beech St. to Brumley Dr.)	\$150,000
▪ Heather Rd. Lift Station Reconstruction	\$250,000
▪ Braeburn Ave. Sanitary Sewer Improvement	\$500,000
▪ Village Hall Municipal Complex Improvements – future phases	\$1,000,000

GENERAL FUND
FINANCE AND FACILITIES PLAN
FINAL APRIL 30, 2023

<u>Designation</u>	Projected Balance <u>4/30/23</u>
Fund Balance	\$8,657,744
FY 24 Budget Operating Deficit	739,307
Reserves	4,108,000
Village Hall Municipal Complex Improvements	500,000
Public Works Salt Storage Building Reconstruction	200,000
Water Meter Replacement Program	500,000
Local Share - CBD Streetscape Grants	451,397
Local Share - Dartmouth Bike Bridge Grant	593,006
Water Supply System Improvements	<u>502,715</u>
Balance Available For Allocation	<u><u>\$ 1,063,319</u></u>

WATER & SEWER FUND
FINANCE AND FACILITIES PLAN
FINAL APRIL 30, 2023

<u>Designation</u>	Projected Balance <u>4/30/23</u>
Net Unrestricted Assets*	\$1,674,792
Reserves	<u>1,316,000</u>
Water Meter Replacement Program	<u>300,000</u>
Balance Available For Allocation	<u><u>\$58,792</u></u>

Notes:

*Does not include depreciation which posts to Net Capital Assets;
FY 22 depreciation expense = \$576,158

SANITARY SEWER REHABILITATION FUND
FINANCE AND FACILITIES PLAN
FINAL APRIL 30, 2023

<u>Designation</u>	Projected Balance <u>4/30/23</u>
Net Unrestricted Assets*	\$351,518
IEPA Loan Repayment-Dedicated Repayment Source	264,064
IEPA Loan-Dedicated to Sanitary Sewer System Maintenance	<u>87,454</u>
Balance Available For Allocation	<u>\$0</u>

*Does not include depreciation which posts to Net Capital Assets;
 FY 22 depreciation expense = \$149,268
 Phase 4 loan application projects NUA commitment of \$264,064 at 4-30-23

MFT FUND
FINANCE AND FACILITIES PLAN
FINAL APRIL 30, 2023

<u>Designation</u>	Projected Balance <u>4/30/23</u>
Fund Balance	\$704,732
No Projects Allocated	<u> -</u>
Balance Available For Allocation	<u>\$704,732</u>

MUNICIPAL PARKING LOTS FUND
FINANCE AND FACILITIES PLAN
FINAL APRIL 30, 2023

<u>Designation</u>	Projected Balance <u>4/30/23</u>
Net Unrestricted Assets*	\$266,380
North Commuter Lot Resurfacing	55,000
South Commuter Lot Resurfacing	<u>125,000</u>
Balance Available For Allocation	<u>\$86,380</u>

*Does not include depreciation which posts to Net Capital Assets
FY 22 depreciation expense = \$10,142

**VILLAGE OF FLOSSMOOR
FUND BALANCE DISCLOSURES
FY 24 BUDGET
PAGE 1 OF 3**

FUND BALANCE CHART

Projected and budgeted fund balances and net unrestricted assets (enterprise funds) for FY 23 and FY 24, respectively, follow on page 3 of the disclosure section.

GOVERNMENTAL FUND BALANCE CATEGORIZATIONS

Fund balance categorizations and Village Board action (if applicable) for each fund balance category at April 30, 2023 in conjunction with the approval of the FY 24 budget are as follows:

Nonspendable Fund Balance

Represents fund balances which are not available to be spent because of their form or because they must be maintained intact.

Restricted Fund Balance

Represents fund balances which are subject to externally enforceable limitations or result from enabling legislation adopted by the Village.

Committed Fund Balance

Represents fund balances that have self-imposed limitations put in place by formal action by the Village Board. The following is approved in conjunction with the FY 24 budget as committed fund balances at April 30, 2023.

Finance and Facilities Plan Set Asides

The set aside amounts disclosed in the Finance and Facilities Plan document which is included as an appendix in the FY 24 budget document are considered committed fund balances. The commitment of those fund balances can only be adjusted by Village Board action.

Assigned Fund Balance

Represents fund balances that have limitations due to being earmarked for an intended use. Authority to assign fund balances is designated to Village staff as disclosed in a later section.

Unassigned Fund Balance

Represents total General Fund balance in excess of nonspendable, restricted, committed and assigned fund balances. The categorization only applies to the General Fund. Unassigned fund balance is available and expendable for any General Fund purpose.

**VILLAGE OF FLOSSMOOR
FUND BALANCE DISCLOSURES
FY 24 BUDGET
PAGE 2 OF 3**

GOVERNMENTAL FUND FLOW ASSUMPTIONS

The Village's flow assumptions are stated in the FY 24 budget document to allow for application of GASB 54 in FY 23. The flow assumptions are based on GASB 54 definitions. The Village will spend the most restricted fund balances first; in the following order.

1. Restricted
2. Committed
3. Assigned
4. Unassigned

AUTHORITY TO ASSIGN GOVERNMENTAL FUND BALANCES

The Village Board's determination of authority to assign fund balances is stated in the FY 24 budget document to allow for application of GASB 54 in FY 23. Authority to determine assigned fund balances is conveyed to both the Finance Director and Village Manager/Treasurer.

**VILLAGE OF FLOSSMOOR
FUND BALANCE DISCLOSURES
FY 24 BUDGET
PAGE 3 OF 3**

GOVERNMENTAL FUNDS

<u>Fund</u>	Fund Balance 5/1/2022	Projected Surplus/ (Deficit) FY 23	Projected Fund Balance 4/30/2023	Budgeted Surplus/ (Deficit) FY 24	Budgeted Fund Balance 4/30/2024
General	\$ 7,944,036	\$ 633,708	\$ 8,577,744	\$ (1,530,929)	\$ 7,046,815
Motor Fuel Tax	387,421	317,311	704,732	219,755	924,487
Rebuild Illinois Bonds	249,356	207,905	457,261	(350,000)	107,261
American Rescue Plan Act	1,101	1,048,487	1,049,588	(1,049,088)	500
Debt Service	27,693	41,119	68,812	(6,898)	61,914
Capital Equipment	2,500,852	(396,620)	2,104,232	(1,758,842)	345,390
2021 Streets & Storm Sewer Improve	9,140,206	(2,570,611)	6,569,595	(5,485,067)	1,084,528
FEMA Fire Station Alerting Grant	1,661	-	1,661	-	1,661
Public Safety Donations	52,524	(4,797)	47,727	(2,100)	45,627
11-501 (J)	9,481	500	9,981	200	10,181
Drug Forfeiture	32,630	(38)	32,592	(850)	31,742
Public Art Program	68,698	(22,870)	45,828	(3,600)	42,228
Foreign Fire Insurance	76,965	(6,177)	70,788	(12,000)	58,788
E-911	-	-	-	-	-

FIDUCIARY FUNDS

<u>Fund</u>	Net Position 5/1/2022	Projected Surplus/ (Deficit) FY 23	Projected Net Position 4/30/2023	Budgeted Surplus/ (Deficit) FY 24	Budgeted Net Position 4/30/2024
Police Pension	\$ 18,230,547	\$ (729,096)	\$ 17,501,451	\$ 1,157,364	\$ 18,658,815
Fire Pension	3,109,837	(166,786)	2,943,051	191,084	3,134,135

ENTERPRISE FUNDS

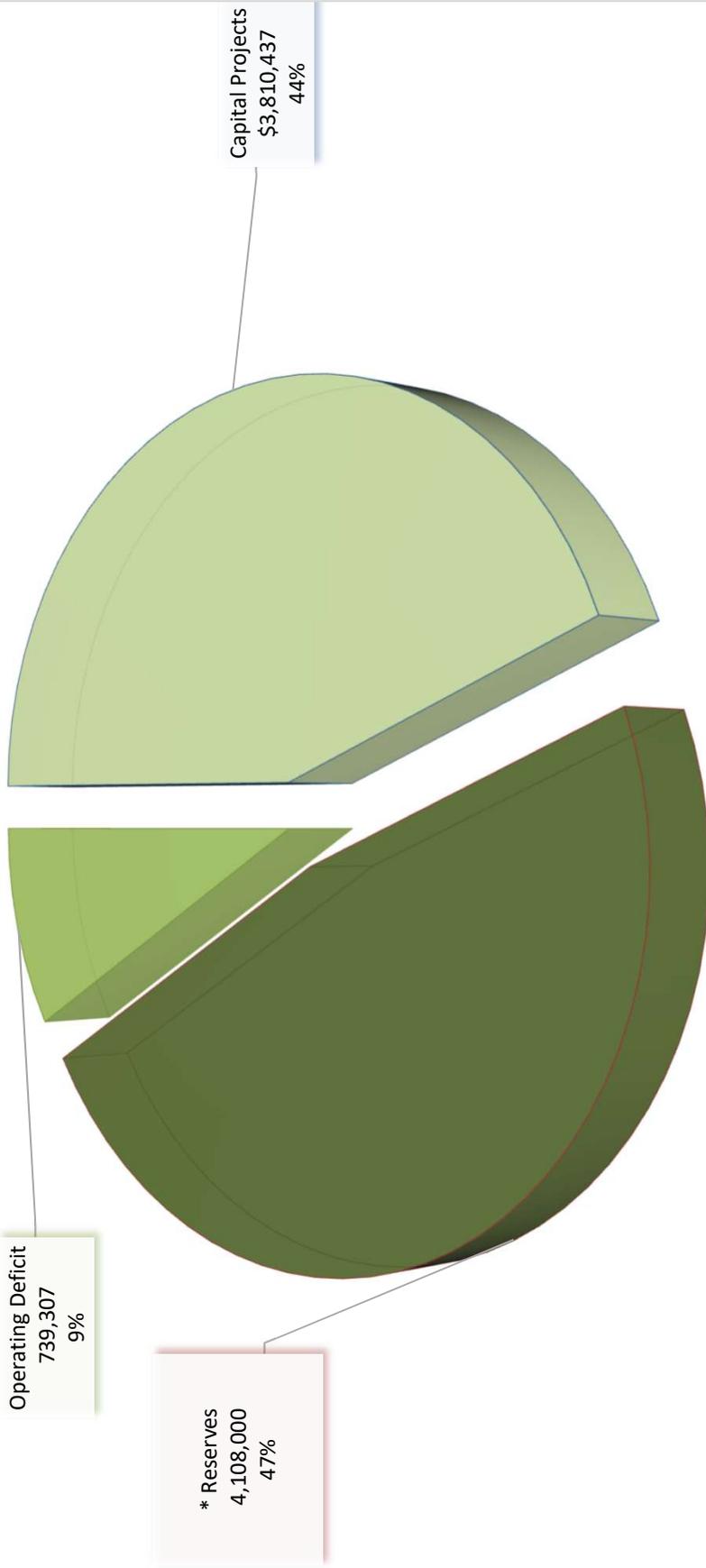
<u>Fund</u>	Net Unrestricted Assets 5/1/2022	Projected Surplus/ (Deficit) FY 23	Net Unrestricted Assets 4/30/2023	Budgeted Surplus/ (Deficit) FY 24	Net Unrestricted Assets 4/30/2024
Water & Sewer	\$ 1,070,779	\$ 604,013	\$ 1,674,792	\$ (96,535)	\$ 1,578,257
Sanitary Sewer Rehabilitation	217,612	133,906	351,518	8,232	359,750
Storm Sewer	160,396	(988)	159,408	30,842	190,250
Municipal Parking Lots	256,931	9,449	266,380	(65,903)	200,477

NOTE: Enterprise Funds projected and budgeted surplus/(deficit) shown based on cash basis budget with estimated adjustment for depreciable capital outlay; actual impact to Net Unrestricted Assets will be adjusted for full accrual basis.

SOURCE: FY 24 draft budget document and FY 22 ACFR.

GENERAL FUND FUND BALANCE ALLOCATION

FY 2024



TOTAL: \$8,657,744

*Non-audited figures as approved in the Finance and Facilities Plan in the FY 2024 Budget
Identified needs in FY 24 - FY 26 are greater than available allocation amounts.
Actual spending will need to be further prioritized.

VILLAGE OF FLOSSMOOR
FRINGE BENEFIT ALLOCATIONS
FY 24 BUDGET

Description	Account Number	Total Budget FY 24	Legislative 41	Executive 42	Finance 43	Pl & Zon 45	Police 48	Fire 49	PSRR 50	Building 53	PW Adm 55	PW Str 60	PW Snow 61	PW Hort 62	PW Tree 63	PW Wlot 64	
																	Health Insurance Allocation %
Health Insurance	01-xx-2-590	1,142,000	-	91,360	148,460	-	513,900	45,680	102,780	-	22,840	216,980	-	-	-	-	1,142,000
Allocation %		100%	0%	8%	13%	0%	45%	4%	9%	0%	2%	19%	0%	0%	0%	0%	0%
Life Insurance	01-xx-2-591	5,920	-	474	710	118	2,132	592	355	118	237	1,184	-	-	-	-	5,920
Allocation %		100%	0%	8%	12%	2%	36%	10%	6%	2%	4%	20%	0%	0%	0%	0%	0%
EAP & Wellness	01-xx-2-592	28,800	-	1,440	2,880	576	11,232	2,880	2,016	576	864	6,336	-	-	-	-	28,800
Allocation %		100%	0%	5%	10%	2%	39%	10%	7%	2%	3%	22%	0%	0%	0%	0%	0%
Unemployment	01-xx-2-593	15,700	157	942	1,256	314	5,652	2,983	942	314	471	2,669	-	-	-	-	15,700
Allocation %		100%	1%	6%	8%	2%	36%	19%	6%	2%	3%	17%	0%	0%	0%	0%	0%
Vill HSA Contrib	01-xx-2-594	51,000	-	5,000	5,500	-	13,500	12,000	5,500	-	2,000	7,500	-	-	-	-	51,000
Allocation %		100%	0%	10%	11%	0%	26%	23%	11%	0%	4%	15%	0%	0%	0%	0%	0%
Vill FICA Contrib	01-xx-2-595	300,000	3,000	30,000	39,000	6,000	12,000	78,000	27,000	12,000	15,000	75,000	-	3,000	-	-	300,000
Allocation %		100%	1%	10%	13%	2%	4%	26%	9%	4%	5%	25%	0%	1%	0%	0%	0%
Vill Med Contrib	01-xx-2-596	109,000	1,090	6,540	9,810	1,090	40,330	18,530	6,540	3,270	4,360	16,350	-	1,090	-	-	109,000
Allocation %		100%	1%	6%	9%	1%	37%	17%	6%	3%	4%	15%	0%	1%	0%	0%	0%
Vill IMRF Contrib	01-xx-2-597	224,000	-	29,120	44,800	6,720	11,200	4,480	22,400	8,960	17,920	76,160	2,240	-	-	-	224,000
Allocation %		100%	0%	13%	20%	3%	5%	2%	10%	4%	8%	34%	1%	0%	0%	0%	0%
Vill Pol Pen Cont	01-xx-2-598	1,067,867	-	-	-	-	1,067,867	-	-	-	-	-	-	-	-	-	1,067,867
Allocation %		100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Vill Fire Pen Cont	01-xx-2-598	433,059	-	-	-	-	-	433,059	-	-	-	-	-	-	-	-	433,059
Allocation %		100%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Vill PEHP Cont	01-xx-2-599	47,000	-	-	-	-	47,000	-	-	-	-	-	-	-	-	-	47,000
Allocation %		100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

VILLAGE OF FLOSSMOOR
 IRMA PREMIUM ALLOCATIONS
 FY 24 BUDGET

Description	Account Number	Total Budget FY 24	Total											
			Executive	Finance	Pl & Zon	Police	Fire	PSRR	Building	PW Adm	PW Str	Allocation %		
Work Comp	01-xx-4-640	114,000	2,280	2,280	2,280	94,620	3,420	2,280	2,280	2,280	2,280	2,280	2,280	114,000
Allocation %		100%	2%	2%	2%	83%	3%	2%	2%	2%	2%	2%	2%	
Liab Insurance	01-xx-4-641	114,000	13,680	2,280	2,280	17,100	12,540	2,280	33,060	2,280	28,500	2,280	28,500	114,000
Allocation %		100%	12%	2%	2%	15%	11%	2%	29%	2%	25%	2%	25%	
Total		228,000	15,960	4,560	4,560	111,719	15,961	4,560	35,340	4,560	30,780	4,560	228,000	

VILLAGE OF FLOSSMOOR
FULL-TIME POSITION SALARY RANGES
MAY 1, 2023 (3.00%)
(Revised 4/25/23)

	<u>Position</u>	<u>Entry Level Salary</u>	<u>Maximum Salary (Goal)</u>	<u>Number</u>
	<u>Village Manager's Office</u>			
**	Village Manager	149,427	186,783	1
	Village Mgr Vehicle Allowance	9,000	9,000	
**	Assistant Village Manager	123,982	154,977	1
**	Assistant to the Village Manager - Communications Manager	78,000	97,500	1
**	Community Engagement Manager	63,136	78,921	1
	<u>Finance Department</u>			
**	Finance Director	123,982	154,977	1
**	Assistant Finance Director	109,226	136,533	1
	Accounting Clerk	56,548	70,683	2
	General Finance Clerk	49,018	61,273	1
	Cashier/Receptionist	49,018	61,273	1
	<u>Fire Department</u>			
**	Fire Chief	123,982	154,977	1
**	Assistant Fire Chief	109,226	136,533	1
	Shift Captain	86,004	107,505	3
	Department Secretary (Fire)	52,697	65,871	1
	<u>Building Department</u>			
**	Director of Building & Zoning	123,982	154,977	1
	Department Secretary	52,697	65,871	1
	<u>Police Department</u>			
**	Police Chief	123,982	154,977	1
**	Deputy Chief	109,226	136,533	1
**	Police Commander	105,320	131,649	1
	Sergeant	102,467	128,083	3
	Patrol Officer-Detective	63,744	102,485	2
	Detective Clothing Allowance		700	
	Patrol Officer-Shift Leader	63,744	102,485	3
	Patrol Officer-Acting Shift Leader	61,261	100,002	3
	Patrol Officer	60,580	99,321	7
	Community Service Officer	59,104	73,880	1
	<u>Public Safety Reception & Records</u>			
	Civilian Administrative Assistant	60,458	75,572	1
	Police Records Clerk	54,340	67,925	3
	<u>Public Works Department</u>			
**	Director of Public Works	123,982	154,977	1
**	Assistant Public Works Director	109,226	136,533	1
	Forestry Maintenance Technician	69,357	86,697	1
	Mechanic	78,597	98,246	1
	Foreman	73,416	91,770	2
	Utility Maintenance Technician	71,503	89,379	1
	Maintenance Worker	63,840	79,800	7
	Department Secretary	52,697	65,871	<u>1</u>
				<u>59</u>
**	Exempt Position - not eligible for overtime			
	5/1/22 FOP pay plan			

VILLAGE OF FLOSSMOOR

PART-TIME SALARIES
(Revised 4/25/2023)

MAY 1, 2023

(3.0%)

<u>Position</u>	<u>Number</u>	<u>Eligible For ATB Increase</u>	<u>Pay Type</u>	<u>Wage Rate</u>	<u>Annual Hours</u>	<u>Budget FY 22-23</u>	<u>Dept. Totals</u>
<u>Executive</u>							
Temporary Assistant	1	Yes	Hourly	20.92	105	2,197	
Administrative Assistant	1	Yes	Hourly	30.90	1,508	46,597	
Program & Event Coordinator	1	Yes	Hourly	23.42	377	8,830	
							57,624
<u>Finance</u>							
Part-Time Assistant	2	Yes	Hourly	20.92	200	4,184	4,184
<u>Finance-Wat/Sew Adm</u>							
Meter Reader-Wat/Sw	1	Yes	sal nov-feb	479.31	9	4,314	
Bud: W=8091 S=2697			" mar-oct	380.65	17	6,472	10,786
<u>Police</u>							
Comm Serv Offr-A -3 yrs (imrf)	1	Yes	Hourly	24.34	1,180		
Comm Serv Offr-A -2 yrs (imrf)	0	Yes	Hourly	22.38			
Comm Serv Offr-A -1 yr (imrf)	1	Yes	Hourly	20.41			
Comm Serv Offr-B - 3 yrs	0	Yes	Hourly	24.34			
Comm Serv Offr-B - 2 yrs	1	Yes	Hourly	22.38			
Comm Serv Offr-B - 1 yr	0	Yes	Hourly	20.41	600	42,409	
Animal Warden	0	No	Hourly	13.00	0	0	
Crossing Guards	2	No	Daily	27.50	180		
Crossing Guards	2	No	Daily	25.00	180		
Crossing Guards	2	No	Daily	above rates	180	23,400	65,809
<u>Pub. Safety Records & Rec.</u>							
Records Clerk-A -> 5 yrs (imrf)	1	Yes	Hourly	31.57	1,000		
Records Clerk-A -3-5 yrs (imrf)	0	Yes	Hourly	28.40			
Records Clerk-A -< 3 yrs (imrf)	0	Yes	Hourly	25.24			
Records Clerk-A -training (imrf)	0	Yes	Hourly	18.94			
Records Clerk-B -> 5 yrs	5	Yes	Hourly	31.57			
Records Clerk-B -3-5 yrs	1	Yes	Hourly	28.40			
Records Clerk-B -up to 3 yrs	1	Yes	Hourly	25.24			
Records Clerk-B -in training	0	Yes	Hourly	18.94	2,500	197,839	197,839
<u>Fire</u>							
Summer Help	2	No	Hourly	13.00	810	9,728	
Duty Shift-Plan I Commander	10	Yes	Hourly	27.49			
Duty Shift-Plan II (FF/PM or Eng)	28	Yes	Hourly	24.64			
Duty Shift-Plan III (FF/EMT or PM)	5	Yes	Hourly	19.28			
Duty Shift-Plan IV (FF or EMT)	3	Yes	Hourly	15.80			
Duty Shift-Plan V (Candidates)	1	Yes	Hourly	13.39	6,264		
Duty Shift-Plan VI	0	Yes	Hourly	0.00			
Duty Shift-Sat & Sun	0	Yes	Hourly	0.00	2,496		
Duty Shift-Commndr Sat & Sun	0	Yes	Hourly	0.00		446,970	
Mechanic	0	Yes	Hourly	40.35		0	
Mechanic Helper	1	Yes	Hourly	37.88	85	3,220	
Temporary Assistant	1	Yes	Hourly	20.92	196	4,100	
Fire Inspector	2	Yes	Hourly	27.81	999	27,782	

<u>Position</u>	<u>Number</u>	<u>Eligible For ATB Increase</u>	<u>Pay Type</u>	<u>Wage Rate</u>	<u>Annual Hours</u>	<u>Budget FY 22-23</u>	<u>Totals</u>
<u>Fire-Continued</u>							
Paramedic- 0-3 yrs (85%)	6	No	Monthly	180.35			
Paramedic- 4-8 yrs	5	No	Monthly	212.17			
Paramedic- > 8 yrs	11	No	Monthly	245.91	12	55,800	
EMT- 0-3 years (85%)	10	No	Monthly	90.17			
EMT- 4-8 years	4	No	Monthly	106.08			
EMT- > 8 years	6	No	Monthly	122.95	8		
Photography Coord.	1	Yes	Annual	3,614.23	1	3,614	
Fire & Paramedic Calls	all	No	Per call/point				
-Lieutenant				18.00			
-Engineer				15.00			
-Firefighter EMT-Paramedic				12.00			
-Firefighter EMT-Basic				11.00			
-Firefighter		(per call-not hourly)		10.00			
-Probationary Firefighter		(per call-not hourly)		9.25	4,930	25,000	576,214

Inspectional Services

Temporary Assistant	1	Yes	Hourly	20.92	194	4,059	
Electrical Code Administrator	1	No	Per review	35.00			
			Per inspec	35.00	300	10,500	
Plumbing Code Administrator	2	No	Per review	35.00			
			Per inspec	35.00	200	7,000	
Building Inspector	2	Yes	Review-hrly	21.68	464	10,060	
		No	Per inspec	35.00			
		Yes	Admin asst	21.68			
Property Maint Inspectors	2	Yes	Hourly	25.00	1,729	43,226	
Back-up Inspectors & Administrators	1		(At above part-time rates)				

Public Works

Temporary Assistant	1	Yes	Hourly	20.92	335	7,008	74,845
Horticult. Workers-Seasonal	2	Yes	Hourly	14.25-20.38	1,250	0	
Laborer - WD/SC/SSR (6 month)	1	No	Hourly	13.00-18.00	999	14,985	

^Position paid from more than one department 21,993

(Shading indicates changes from prior fiscal year)

