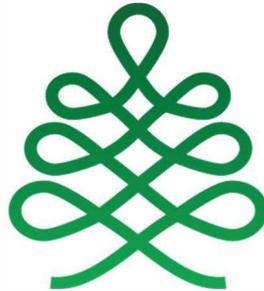


Village of Flossmoor Annual Operating Budget



FLOSSMOOR

Welcoming. Beautiful. Connected.

**Fiscal Year
2024 - 2025**

VILLAGE OF FLOSSMOOR, ILLINOIS

ANNUAL OPERATING BUDGET FISCAL YEAR 24-25

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Village of Flossmoor

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Gina A. LoGalbo

Village Manager

Bridget A. Wachtel

May 1, 2024

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, 2024 and ending April 30, 2025. 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 2025. 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 2024 ACHIEVEMENTS

Fiscal Year 2024 was another successful year for the Village of Flossmoor, filled with growth and development as well as progress. 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; 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 COVID-19 pandemic challenges have evolved to 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. 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. The reader will note that the structural imbalance between revenues and expenditures that the Village anticipated through our last Five Year Financial Analysis is coming to fruition; staff has communicated to the Village Board that the Village will need to take some measures over this next year to address this impending threat to our financial stability.

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, the multi-tenant building anchored by Starbucks Restaurant and AT&T, and soon the Original Rainbow Cone which is anticipated to open in Fiscal Year 2025. Southwest Flossmoor is now anchored by a thriving Dunkin Donuts at the corner of Central Park and Vollmer Road. The Village continues to meet with potential developers for the rest of the buildable property in this area, working alongside our consultant, 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 House of Goshen, a 14-suite hospice and palliative care facility. Construction began last spring, and they just received their occupancy permit. The Village continues to pursue vacant, tax-delinquent property for commercial development or stormwater management through the Cook County No Cash Bid Program.

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 several 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 (Tax Increment Financing) District 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. New businesses that have recently opened in Flossmoor Commons include Poppin' Corks Bistro, Zahra's Playland and, opening in May 2024, Creed on Lake II, a soul food restaurant.

The Village also welcomed Embassy Cigar Lounge at the northeast corner of Vollmer and Dixie Highway. This high-end membership club offers an elegant atmosphere to socialize and network. 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 Building and Zoning department, with 223 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 has been marketing these properties for appropriate quality-of-life developments for our community. These types of developments will have a positive financial impact for the Village with significant property and sales tax revenue.

Public Works Department

One 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 (IDOT) for STP(Surface Transportation Program)-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. The project was bid through IDOT in June 2023, but construction was delayed due to supply issues

with the precast concrete bridge beams and box culvert. Work began in the spring of 2024. The construction will be 100% funded with Federal and State Road funds up to the amount of \$1,104,180, and the construction engineering will be 100% funded with State Road funds up to the amount of \$110,418. A DCEO grant with a remaining balance of \$45,925 can be used to offset any cost overruns that may occur in the project.

The Phase IV Sanitary Sewer Reconstruction Project included 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. Construction began in the summer of 2022 and was completed in the summer of 2023 (Fiscal Year 2024). The Village received a low-interest IEPA loan to finance this much-needed capital investment.

Following the successful water supply conversion from Harvey to Hammond, the Village will focus on a series of projects over the next three years related to 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. In Fiscal Year 2024, the Village contracted to engineer upgrades and improvements to the Village's SCADA system with a plan to implement those upgrades in this new fiscal year.

An additional effort to improve the water main system performance is the replacement of small meters throughout the community. With the advancement of technology, we are replacing small meters with ones that are better able to capture low-flow reads, thereby improving our billing and subsequently increasing our revenue. While the Village has been able to improve the billed-to-purchased ratio to a high of 83% (up from 59%) through various system distribution improvements, it has unfortunately been dwindling back down and was at 77% in fiscal year 2023. This poor performance is alarming. The project entails replacing all the small (residential) water meters and converting them to a radio read program. The cost of this project is \$1.8 million of which the majority of the funding is allocated with the ARPA (American Rescue Plan Act) 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, the Village received a US Army Corps of Engineers (USACE) grant in the amount of \$1.5 million for the first phase of the Flossmoor Road Viaduct Project, which is the Berry Lane Drainage Improvement Project. This project was 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. During phase one construction, the Village also replaced the water main on Berry Lane. The project was completed in the spring of 2023. The Village continues with the 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. This work will carry stormwater from both Berry Lane and the Flossmoor viaduct east under the railroad tracks to Butterfield Creek. While the Village has secured \$3 million in state grants and \$950,000 in federal grants to offset the second phase of this work, we continue to pursue other federal and state funding opportunities. The second phase of the project will be the construction of the Heather Hill basin located behind the school, which will occur in the summer of 2024. The final stages of construction will include upsizing storm sewers on Sterling and making improvements under the viaduct which is anticipated to begin in the fall and winter of 2024 and early 2025.

The Village has received a State grant to help offset the reconstruction of Brumley Drive, the worst-rated road in the PASER analysis. The project includes a partial reconstruction of the roadway from Bruce Avenue to Perth Avenue and resurfacing from Perth Avenue to Sterling Avenue. In addition, upsizing of storm sewer, grading and sidewalk improvements are included. The project began in the spring of 2024 and will be completed in June 2025.

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. This year, the Village has received a second Invest in Cook Grant to help offset the Phase II Engineering which is currently underway. The Village also received a State of Illinois Transportation Enhancement Grant in the amount of \$1,184,456 for the Phase III Construction and Construction Engineering which will begin in the spring of 2025.

The Village has been seeking funding for the Dartmouth Pedestrian Bridge Replacement project for several years. The project entails not only the replacement of the bridge structure itself, but also bank stabilization to support the bridge. The Village is awaiting news on an IEPA grant application for the Section 319 grant which would assist with the bank stabilization work as well as an Invest in Cook grant which could help fund the design engineering and construction of the bridge and path replacement. If awarded, this project would move forward in Fiscal Year 2025.

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 1582 paramedic calls and 576 fire calls. This service demand represents a 7.21% decrease in paramedic calls and a 4.54% increase in fire calls, respectively, from last years' service needs. This also represents a 6.03% increase in paramedic calls and an 8.07% 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.

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 which has grown over time to be able to respond to two simultaneous ambulance calls, structure fire responses or a combination thereof. Department management has been reviewing different staffing models to meet the Village's needs while working with fiscal limitations and will bring forward viable options. Over the last two years, the Department has been focused on recruitment and retention efforts to provide additional personnel and has been successful in attracting new candidates to the organization. This year, the Department is implementing an internship/apprenticeship style program to help bridge the gap of the educational process into the day-to-day operations of the Fire Department.

The department has restructured the fire inspection bureau to ensure all occupancies requiring inspection of facilities and systems are completed annually. Over the past couple of years, our Fire Inspectors have made tremendous strides in updating our business database, completing annual inspections, system plan reviews, Knox Box compliance, implementing BRYCER to help manage protection/detection systems, and now Flow MSP to implement and complete pre-incident plans for all commercial occupancies. Pre-plans

provide crews with floor plans, hazards and essential information about each building. This system allows for in-field access to the pre-plans which can be shared with other departments on scene. These measures are important to mitigating incidents on scene, firefighter safety and consequently, improving our ISO rating.

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. Fulfilling a goal for this year, the Fire Department offered several CPR/first aid classes along with our first certified babysitter class.

With a change in leadership, the department's standard operating policies and guidelines have been under review these past couple of years and were recently finalized this fiscal year. Department-wide implementation will start by the end of the fiscal year.

Maintaining and replacing public safety capital equipment is a priority. Over the past year, staff has been developing the specifications for the new ambulance that will replace A119. Due to vendor backlog and supply chain issues, we anticipate delivery in June 2024. A long-awaited facility improvement was made this year with the construction of a new women's locker room which was completed this spring.

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 2023, the Building and Zoning Department issued 897 permits (\$176,623.76 in permit fees) compared to 922 permits in the previous year for new construction, additions, and alterations. The total taxable construction value was \$69,425,098 in 2023 compared to \$57,912,738 in 2022. There are 2 new single-family homes currently under construction both of which were permitted in 2021. Addition and remodeling permits have increased in 2023, as the department issued 290 permits for additions/remodels versus the 235 issued in 2022. These statistics reflect that residents consistently invest in their property with building improvements. The total number of inspections performed in calendar year 2023 was 1,111, as opposed to 997 inspections completed in 2022..

In addition to conducting plan reviews, issuing building permits and performing building inspections, property maintenance inspection staff issued 473 written violation notices in calendar year 2023, all of which required at least one follow up visit by staff to ensure compliance. Where compliance was not met upon follow up visits, 200 citations were written requiring additional follow up and adjudication. This past year, ProChamps filed for bankruptcy and shut down operations for the registration of vacant and foreclosed properties. Staff entered an agreement with Hera Property Registry to administer the foreclosed and vacant property registrations. The registry continues to be a valuable tool in the ability to identify and contact responsible property owners or their agents in cases where a property has been neglected.

In addition to the couple of new residences under construction, the department has overseen the permitting and construction of House of Goshen/Oasis Hospice, Rainbow Cone and starting in the next fiscal year, an addition to Flossmoor Animal Hospital. Staff has been working with the Village Manager's Office on the continued development of Southwest Flossmoor, the Governor's Highway/Kedzie Avenue corridor and Downtown Flossmoor.

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 2024, the department worked to fill three police officer vacancies, which by fiscal year-end resulted in two new hires – one non-certified recruit, Officer Nicholas Mayden, and one certified (lateral) officer, Officer Charea Reynolds. Their onboarding and field training is progressing well. As the new fiscal year began, the department was completing pre-employment requirements with a third non-certified officer who will attend the academy in the fall. Recruitment is a challenge between limited employment interest and candidates meeting qualifications; the department exhausted a handful of eligibility lists for both non-certified and certified (lateral) positions this year. , 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. The lateral recruitment process allows the Village to hire candidates with at least two years of experience as a State of Illinois certified full-time sworn officer, which shortens the amount of time between hiring, training and their release to solo patrol. Also in Fiscal Year 2024, the department established and posted a new Sergeants Eligibility List after the current one expired in April 2023; no promotions have yet to occur from this list. Moving into Fiscal Year 2025, we anticipate filling this last remaining open officer position and the position of Police Chief.

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 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, continue to work 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.

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 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 2025; the system will be upgraded to digital and expanded to include more camera views. The project was bid this past fiscal year, but the cost came in at three times the budgeted amount and the bids were rejected. Staff will re-evaluate and adjust accordingly to meet the Village's budget. This past year, the department identified gaps in coverage for license plate readers throughout the community, and the Village entered into a contract with Flock Safety for eleven LPR cameras. Installation occurred on the major arterial roadways that traverse the Village along with retail areas and the Village's downtown. 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 assisting in the prosecution of offenders who use vehicles to commit crimes. The department successfully was awarded an Illinois Attorney General's Office grant to combat retail theft and organized crime, which will help offset the annual cost of the license plate readers. Updating the squad car computer and video/audio recording systems is another priority in the new fiscal year.

Facility improvements are another objective for the department. Furniture and flooring will be updated in the Records Room; this project carried over to Fiscal Year 2025 will also require the cleanup of cabling and old technology from when the room was used for dispatch operations. Another facility improvement in the new year is upgrading the pistol range equipment: the carrier system and bullet backstop. Evaluation of the range's HVAC system is also being addressed.

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 zero auditor adjustments for the previous fiscal year, which is very impressive given our staff size and workload.

Department Director Scott Bordui retired this year after twenty-seven years of service, and Assistant Director Ann Novoa was named Finance Director. The Village welcomed a new Assistant Finance Director, Malea Stubitsch, who has a career in finance and human resources. Onboarding and acclimation for this new management team will be a priority over the next year.

Implementing new financial management software began in Fiscal Year 2021, and the only remaining unimplemented module was fixed assets, which was completely implemented in time for the Fiscal Year 2023 audit this past year. Now, with all modules implemented, the department can address unused features of the system to improve our efficiency and effectively. The department also researched and implemented a purchasing card program for all department, which allows for increased efficiencies as online credit card payments are increasing popular with vendors.

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 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.

The staff in this office also manage several events throughout the year including Celebrate the Season, Martin Luther King Jr Day of Service, Recyclepalooza and other community events and activities. Fiscal Year 2024 began the start of our Centennial Celebration, which included two new events, "Take Me Out of the Ballgame" and "OAKtoberfest." The Centennial Celebration will continue into Fiscal Year 2025 with the goals of celebrating our neighbors, educating through our history and promoting our Village. Each month has a theme to celebrate the centennial in a way that gives homage to our past, celebrating the present and building our future.

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 by planting 300 trees in our community. This past year, the Village submitted and was recognized as a Governors Hometown Award Finalist for this amazing event.

This year, the Village's part-time Program and Event Coordinator became an expanded role of a Community Engagement Manager, a shared position with School District 161. This position focuses on community engagement and building community connections with neighbors and the schools to share resources, build relationships, and market the community. The first year of this new role went well, bridging community awareness of school activities and successes. Village communications is now managed by a new position, an Assistant to the Village Manager – Communications Manager, who is also assigned to assist the Building and Zoning Department with various administrative functions including business marketing. Communications across platforms was enhanced this year with expansion of the Village e-news, social media (i.e. 5 Things to Know, Wellness Wednesdays) and an internal newsletter and communications meeting to enhance staff knowledge across Village operations.

Further, the Village Manager's Office works closely with all the departments on major projects; this year, that work included meeting with developers, assisting with the Flossmoor Road Viaduct Improvements Project and approvals for the Heather Hill Detention Basin, and identifying and pursuing federal and state grants for infrastructure projects to name a few.

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. This year, department staff oversaw an RFP process and onboarded a new IT company, implemented Microsoft 365, upgraded IT infrastructure that included replacing employee workstations, installed a new wireless network and upgraded in-squad laptops. On a related note, the Village joined the GIS Consortium and worked with the consortium and its technology provider to implement a GIS solution for the Village. By fiscal year end, several of the GIS layers were available for staff use, and in the new fiscal year we will deploy a public version through our website. Finally, labor negotiations with our only union, the Fraternal Order of Police, concluded with a signed agreement in record time this past fiscal year.

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. Employees in the Village Manager's Office staff these commissions and together, they produce the programming referenced above.

In Fiscal Year 2024, the Public Art Commission acquired two donated pieces, *Untitled* by William O'Brien and *Paradise* by Hubert Phipps which are now part of the permanent collection in the Village of Flossmoor. Two rotational pieces, *Sans Titre Ref 366* by Nicolas Dubreuille and *Eternal Flame* by Fritz Olsen, were

also placed, and unfortunately, the Village said goodbye to *Marmeg* by Jack Howard-Potter. In the fall of 2024, *Kinetic Vision* will be moved to Heather Hill School and a new HFHS piece will adorn the south lawn of the Library, a centennial *Gem*.

EFFECT OF THE ECONOMY

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. While this past year is the first pandemic-free year, the universal fluctuations in the supply chain availability and record 40-year high inflation continue to have a direct impact on Village operations and decision-making. Further, 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 has taken include 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. These exercises and subsequent decisions will be important this year with the significant budget deficit discussed below.

OVERVIEW

The Village continues to have healthy financial reserves with a projection of \$7,790,190 in General Fund balance at April 30, 2024. Of this amount, the Village's Reserve Policy will require us to dedicate \$3,639,244 for emergencies and unforeseen circumstances to meet operational needs. This policy states 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

FY24 PROJECTED GENERAL FUND OPERATING BUDGET SUMMARY

Operating Revenues	\$12,908,888
<u>Operating Expenditures</u>	<u>\$13,413,379</u>
Net	\$ (504,491)

For Fiscal Year 2024, we are projecting an operating deficit of \$504,491 in the General Fund fund balance, which is improved compared to a budgeted operating deficit of \$937,114, inclusive of budget amendments.

The following is an analysis of operating revenues for Fiscal Year 2024. Property taxes are a major revenue source. The 2022 property tax levy extension was less than the 2022 levy for capped funds by about \$60,000, all of which was absorbed by the corporate, police and fire protection levies. 2022 EAV decreased by 2.4% for the year after reassessment, and no development projects were recognized in the 2022 levy. Corporate Personal Property Replacement Tax is trending approximately \$25,000 less than budget, likely as a result of the State sweeping distributions. Vacant building registration fees are projected to be approximately \$13,000 less at fiscal year end because our vendor, ProChamps, went bankrupt, and three months passed before a new vendor was secured. Court fines and administrative tow fees are expected to be \$12,500 under budget because of changes in legislation and less fines being issued. The Telecommunication Tax has decreased for years and continues to drop by another \$8,000 this year with fewer services being subjected to the tax, bundled services are popular and collections are administered by the State.

At fiscal year-end, the Village is projecting an increase in other revenues compared to the budget. Utility taxes are projected to be \$49,800 more than budget by fiscal year end. This revenue is impacted by weather patterns and likely some increase to a "pre-COVID" economy. Sales tax and non-home rules sales tax is anticipated to be approximately \$140,300 more than budget, most likely a result of the high inflationary market in addition to a full year of the new Dunkin Donuts. State income tax is projected to be approximately \$53,000 more than budget per the IML per capita trends. This is likely due to the inflationary market and increased wages. Building permit fees are trending higher than anticipated with an anticipated \$33,600 in additional revenue. The revenue associated with Special Fire Services will be approximately \$31,200 more than budget due to the increased ambulance call volume at local facilities. Interest income is projected to be \$34,000 more than the Fiscal Year 2024 budget due to interest rate increases in an inflation market. The Local Motor Fuel Tax is performing better than anticipated due to surging gas prices which we anticipate will bring an additional \$21,000 in revenue. According to IML per capita trends, the Local Use Tax indicates a \$21,000 increase in receipts by fiscal year end. Finally, as additional video gaming permits are issued, the local share of the video gaming tax is anticipated to be approximately \$12,700 more than budget.

Operating expenditures were originally budgeted at \$13,431,283 inclusive of budget amendments, and staff projects total operating expenditures to be \$13,413,379 at fiscal year-end. Full-time personnel turnover and vacancies across all departments had an impact on budget savings this year for a combined salary savings of approximately \$116,000. 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 \$68,000. This savings is offset by an increased use of part-time records clerks compared to budget in the amount of \$14,175 to cover full-time employees' paid time off. With fluctuations in actual staffing compared to budget, benefit lines are impacted. The budget assumes full staffing while projections reflect the actual staff census. IMRF costs are expected to be \$11,700 less than budget as a result; this change also reflects a rate decrease on January 1, 2024 from 6.91% to 6.3%. Several personnel related expenses in the Fire Department are also 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 \$72,000 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 \$2,500 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 \$25,000 less than the budgeted amount due to lower participation.

In addition, the Village's expenses for the GIS Consortium will not be fully realized in Fiscal Year 2024 since the Village did not join at the start of the fiscal year. This one-time savings is projected to be \$53,625. The Village is expected to spend less on legal fees this year due to a new contracted firm and successfully completing union negotiations expeditiously. The savings is expected to be \$10,000. Legislative

professional services and the board contingency fund are not expected to be spent this year, saving the Village a combined budget of \$20,000. Police Department range maintenance has been deferred in the amount of \$11,000 recognizing upcoming capital improvements to the range will be made. These costs will resume following the project. Finally, Fire Department Tuition and Fees is projected to be \$11,000 less than budget because federal grants continue to fund firefighter tuition. However, this funding stream is finite.

Several expenses are projected to be over budget for Fiscal Year 2024. The health insurance renewal was budgeted at a historical trend of 6%; however, the actual renewal was a 7.9% increase. The actual renewal was also impacted by the employee census. These changes impacted the premium increase by \$24,000 more than budget. A few benefits dependent upon actual staffing are also tracking above budget: EAP and Wellness, HSA Contributions and FICA with a combined total impact of \$20,000. Overtime in Police is projected to be over budget by fiscal year end due to officers on leave, illness, and special assignments like events and specialty teams. Of the \$132,000 in additional overtime, approximately \$30,000 is reimbursable for special details. Overtime for captain shift coverage is projected to be \$11,000 more than budget to cover a medical leave.

Village-wide Information Technology costs shared amongst departments are projected to be approximately \$27,460 more than budget. This year the Village solicited proposals for IT managed services and selected a new vendor. With that change, the Village receives 3 days of on-site assistance and 5 days of remote support. As the new vendor addresses outstanding projects and streamlines services and operations, we will experience savings in some of the subscribed services and reduce the number of on-site support days while retaining 5 days of remote service. In addition, as a reminder, 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.

The maintenance of fire apparatus is expensive. The Fire Department assumed more transmission maintenance on E119 than anticipated, impacting the vehicle maintenance account by \$30,200. The routine maintenance of the municipal facilities continues to increase. Across all accounts, the facility expenses will be approximately \$40,000 more than budget. Additional public safety resources and personnel were secured for Flossmoor Fest 2023. Those expenses cost \$17,107 more than budget.

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

FY24 PROJECTED GENERAL FUND BALANCE TOTAL SUMMARY

Total Revenues	\$13,069,526
<u>Total Expenditures</u>	<u>\$14,157,202</u>
 Net	 \$ (1,087,676)

Including non-operating and one-time capital expenditures for Fiscal Year 2024, the total revenues compared to total expenditures for that fiscal year result in a draw down in fund balance in the amount of \$1,087,676. This projection is in comparison to the budgeted use of \$2,245,222 of fund balance at the time of budget preparation, of which approximately \$1,308,108 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 2024 was Flossmoor Road Viaduct Drainage Improvements Project, for which \$1.7 million of the project is allocated in the General Fund with corresponding grants. The remainder of the project's costs will be paid for with Rebuild Illinois Bond Funds and the 2021 Streets and Stormwater Improvements Bond Fund. The Phase III Construction for the Brookwood Bridge Project began in Fiscal Year 2024 but will not be completed until Fiscal Year 2025. The accounting of this work is shared between the General Fund and the Storm Sewer Fund and completely supported by grants.

In the fall of 2023, the Village entered into contract to replace the remainder of the small meter inventory (2,600 meters) to the new style Sensus iPERL meter and convert the entire meter inventory to a 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 daily with real time data. The project should be completed in the summer of 2024. Funding for this project included \$627,000 from the General Fund, but those monies were not spent by fiscal year end.

Furthermore, the Village was awarded a second Cook County Invest in Cook grant to help offset the expenses of the 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 50% of the Phase II engineering costs of \$149,814. The Village was able to secure an IDOT ITEP grant in the amount of \$1,184,456 for the Phase 3 construction that is slated to begin in the spring of 2025.

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 2024 in the amount of \$74,000. This past fiscal year, the Village joined the consortium and began the onboarding process. Due to not participating for a full year, the Village did not spend the full budgeted amount, but 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. The project was completed this past fiscal year. As part of the Fiscal Year 2024 Village Hall Municipal Complex Improvements, staff completed the contract installation of security glass at the Village Hall front desk area. Also in progress is the Fire Department lower-level Women's Locker Room Renovation Project, that was completed by the end of the fiscal year. Together, these projects were approximately \$358,000.

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. Construction began in the spring of 2024 and is anticipated to be completed in June 2025.

Other one-time purchases or non-operating expenses also affect the total fund position. While work on the historic building survey project has continued, it was not completed before fiscal year end and \$9,600 was carried over to Fiscal Year 2025. Funding was also expended for a new KeySecure system in the ambulances in the amount of \$12,000. A contract with the Retail Coach to provide economic development support was also expended this year at a cost of \$25,000. The Village is also contracting with Laserfiche to provide electronic document management services. Including scanning Village records, the Village will expend about \$54,000 for this service, the majority of the cost of which is carried over to Fiscal year 2025 for scanning documents. Replacement thermal imaging cameras for the Fire Department were also purchased this year, but they were offset by the receipt of an Office of the State Fire Marshall Grant. Finally, the Village is expected to expend approximately \$50,000 in expenses associated with celebrating our centennial birthday between Fiscal Year 2024 and Fiscal Year 2025.

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 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. This will affect, not only the Village's "save then spend" program to support the Finance and Facilities Plan, but also 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 2025 operating budget.

FY25 GENERAL FUND OPERATING BUDGET SUMMARY

Operating Revenues	\$12,865,958
<u>Operating Expenditures</u>	<u>\$13,945,166</u>
Net	\$(1,079,208)

FY25 GENERAL FUND BALANCE TOTAL SUMMARY

Total Revenues	\$17,247,387
<u>Total Expenditures</u>	<u>\$20,162,005</u>
Net	\$(2,914,618)

The Village is budgeting almost an additional \$371,789 in operating revenue in Fiscal Year 2025 compared to Fiscal Year 2024. Property taxes are budgeted at \$162,860 more than Fiscal Year 2024. The 2023 levy took the approach of maximizing the levy by including CPI increases, which was capped at 5% and very little new property increment. The new economic developments were Rainbow Cone and Oasis Refuge. The budget for Utility Taxes for Fiscal Year 2025 is \$28,500 more than Fiscal Year 2024 due to recent experience, weather patterns and energy prices. Ambulance fees are budgeted with an additional \$50,000 in revenue reflecting the Village's previous experience and participation in the GEMT program next fiscal year. In this inflationary market, interest rates continue to soar; the Fiscal Year 2025 budget reflects a 5.5% interest rate assumption which equates to an additional \$12,000 in revenue. Based on data trends and inflation, sales tax and non-home rule sales tax is budgeted to be \$22,000 more next fiscal year. Local Motor Fuel Tax should continue to increase based on gas prices; an additional \$10,000 is included in next year's budget. Finally, Ingalls' Class 8 Developer Payment to make the Village's share of taxes whole is anticipated to be an additional \$20,000 next fiscal year based on the receipt of revenue in Fiscal Year 2024.

Of those revenues that are regular and reoccurring, there are only a couple of major revenues that are budgeted less than Fiscal Year 2024. Based upon the IML estimate, the Corporate Personal Property Replacement Taxes reflect a decrease in distributions in the amount of \$20,700 in Fiscal Year 2025 compared to Fiscal Year 2024. 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 2025 budget reflects \$3,500 less in revenue.

Not considering wage adjustments, operating expenditures are \$330,815 more than in Fiscal Year 2024. The Police and Fire Pensions are experiencing an increase of \$311,356 and \$62,623 respectively compared to last year's pension contributions. At a combined increase of \$373,979, the pension contributions assume all new operating revenue growth. These contributions are state mandates, and the Village has the practice of contributing at the recommended actuarially amount. The Police Pension

contribution is a 29% increase from last year; the tax levy increase is due to a year in which investment yield (2.89%) was below its assumption, the impact of the FOP contract settlement, a seventh full year impact of the two additional police officers, the change in mortality scale and the continued impact of state-mandated benefit enhancements granted over recent years. The Fire Pension contribution represents a 14% increase from last year; the tax levy increase is due largely to a year in which investment yield was negative (-1.43%) and well below its assumption, a fifth full year impact of the two new fire captain positions, the change in mortality scale and the continued impact of state-mandated benefit enhancements granted over recent years.

Several other expenditures are budgeted in Fiscal Year 2025 greater than what was budgeted in Fiscal Year 2024. Health insurance is budgeted \$93,000 more in Fiscal Year 2025 compared to Fiscal Year 2024. This reflects a Flossmoor trend of 8% compared to the general medical trend of 13%. This increase also reflects our current census and no full-time vacancies. Other fringe benefits with an increased budget in Fiscal Year 2025 is the Village's FICA Contribution and Medicare contribution in the amount of an additional \$10,000 collectively, which reflects increased wages and anticipated full-staffing levels. The Village's IMRF contribution is budgeted to increase \$31,000 which assumes full-staffing and an anticipated rate increase from 6.91% to 6.93%. The contracted Fire personnel is expected to increase by approximately \$54,000, in part to provide a wage adjustment to remain competitive with other area contracts and to retain our staffing. Overtime can be very unpredictable to budget. Factors that influence its usage includes retirements, vacancies, injury/illness and even special assignments. The annual Police Department budget for overtime at \$160,000 has not been realistic for a few years. The Fiscal Year 2025 budget recognizes recent trends and increases the budget by \$55,000. In addition, the building maintenance costs of Village facilities continue to rise and in reviewing past budget actuals, the true cost of maintaining the buildings continues to be refined. Across utility and supply costs, the budgets increased by approximately \$20,000, reflecting actual costs.

Moreover, the Village's total shared Information Technology operating budget increased by a total of \$29,946 comparing budget to budget. This increase reflects the change in our IT managed services from one day a week of on-site support to 3 days a week for part of Fiscal Year 2025 and thereafter reducing to 2 days a week. In addition to on-site support, we receive 24/7 remote assistance. The upgrade to Microsoft 365 has also increased costs by \$10,000 but it will ultimately decrease server replacement costs in the Capital Equipment Fund in the future. Offsetting these increases was a comprehensive review of the subscription services in conjunction with this year's network upgrade which allowed us to eliminate some redundant services.

There are only a few expenses less than the Fiscal Year 2024 budget. The General Fund's contribution to the Capital Equipment Fund to support the replacement of vehicles, equipment, computer equipment and building maintenance is \$22,642 less than last year. In addition to the continuous refinement of the schedule and associated costs, the impact of more technology related services across all departments moving to subscription-based services is raising the operational costs and decreasing our capital (hardware) replacement. An accounting change to the costs of the GIS Consortium will have a positive impact on the General Fund. As the asset management/map making software also supports our water and sewer operations, half of the costs, \$37,000 is reflected in the Water and Sewer Fund. Because of the paramedic shortage the industry has experienced for the last few years, staff adjusted the Duty Shift Program to be closer to the actual staffing experience. This decision saved \$25,000 in the budget.

The Sidewalk Replacement Program is budgeted \$147,331 less than Fiscal Year 2024 in part to adjust from the large carryover last Fiscal Year. During the budget process, the Board also decided to temporarily reduce some expenses in response to the significant use of fund balance to support operations. In addition to a reduction in the sidewalk replacement program, the Board eliminated the General Fund's contribution to the Annual Street Resurfacing Program in the amount of \$150,000; this contribution, which was established in 2019, was always viewed as temporary until a large program could be accomplished through a bond and the Motor Fuel Tax Fund could acquire enough fund balance to support an annual program. Simultaneously, the Village Board allocated an additional \$50,000 in the Motor Fuel Tax Fund to fund additional crack sealing, which preserves good to fair condition streets for a few more years before resurfacing needs to be done. Another program not funded in the Fiscal Year 2025 budget is the Leaf Collection Program that provided "free" leaf collection during the month of November. This program was

structured so that the Village picked up the cost of leaf bags by the private hauler during November at a municipal cost of \$25,000. Finally, due to the timing of the implementation of a document management system, Laserfiche, the Village will delay an additional \$50,000 in document scanning next year.

The General Fund, which accounts for the majority of the expenses associated with Village operations, reflects a \$2,914,618 budgeted total deficit inclusive of a \$1,079,208 operating deficit. The total deficit has been planned to be covered by fund balance including set-asides in the Finance and Facilities Plan. Capital projects accounted for in the General Fund that are in total or in part being carried over to Fiscal Year 2025 total \$1,977,253, of which \$1,285,000 in grant monies are also being carried over to the new fiscal year. In addition to the Fiscal Year 2025 projects in the Capital Plan, some one-time non-operating expenses are being carried over from Fiscal Year 2024 to Fiscal Year 2025. One-time operating expenses carried over include the historic building survey, Flossmoor Centennial expenses and document scanning totaling \$79,616. The operating deficit is largely attributable to the following: cost increases as a result of the inflationary market; an increase in the Capital Equipment Fund contribution; increased information technology costs; contracted fire personnel; wage and step adjustments; and approximately \$22,000 in operating expense carryovers.

As referenced, the Fiscal Year 2025 budget includes several capital one-time non-operating expenses, the most significant of which not associated with a grant reimbursement is the water meter replacements in the amount of \$627,253. Other significant one-time projects allocated to the General Fund include the Public Works salt storage facility, the Police Records and Building Department security improvements, document management software (Laserfiche), continuation of the celebration of the Flossmoor Centennial, as well as and the first phase of the Water Supply Improvements which is the SCADA system upgrades.

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), the portion of reconstruction of Brumley Drive that is offset by a \$112,500 DCEO grant from the State Capital Bill and the Central Business District Roadway, Pedestrian and Streetscape improvements Project (\$1.45M). Details on those projects were discussed earlier in this report.

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 \$1,436,883. Our major fixed costs represent approximately 90% 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.

FY25 GENERAL FUND OPERATING COSTS LESS MAJOR FIXED COSTS

Operating Expenditures	\$13,945,166
Personal Services	(\$ 7,552,919)
Fringe Benefits	(\$ 3,938,336)
Fire Contract Personnel	(\$ 731,028)
<u>IRMA Premiums</u>	<u>(\$ 286,000)</u>
Net	\$ 1,436,883

Water/Sewer

The following is a summary of our Water/Sewer Fund operating funds for Fiscal Year 2024 followed by a summary for the fund in total.

FY24 PROJECTED WATER/SEWER OPERATING BUDGET SUMMARY

Operating Revenues	\$4,151,917
Operating Expenditures	\$3,587,650
Net	\$564,267

FY24 PROJECTED WATER/SEWER TOTAL FUND SUMMARY

Total Revenues	\$4,151,917
Total Expenditures	\$3,918,650
Net	\$233,267

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 77% by fiscal year 2023. The next priority in improving the financial health of the Water and Sewer Fund is to replace the residential (small) meters with newer technology. We remain confident that replacing these meters will have a positive impact on the purchased to bill ratio. The Village learned that the project expense is eligible for funding through the Village's share of the American Rescue Plan Act (ARPA) monies. In the fall of 2023, the Village entered into a service contract to replace approximately 2,600 small meters to the new style Sensus iPERL meter and convert the entire inventory to a radio read system. The full impact of the new meters on the accounting of water sales will not be realized until Fiscal Year 2025.

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 fully transition to the new supply system at the end of September 2022, so Fiscal Year 2024 marks the first full year of new supply costs.

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 2025.

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. Of the \$1.7 million Water Meter Replacement Project, \$627,253 has been allocated to the General Fund and \$331,000 has been allocated to the Water and Sewer Fund; the majority of the project has been paid for with ARPA funds.

For Fiscal Year 2024, water supply and overtime costs associated with repairs are projected to be approximately \$119,311 under budget, and combined water and sewer sales and penalties are trending upward with a projection of receiving \$17,400 more than budget. Factors influencing water sales include weather patterns. Further, it is anticipated that additional revenues associated with penalties will be realized. The positive impact of an inflationary environment is that the Village will realize additional interest income; for the Water and Sewer Fund, that projection is expected to be \$9,200 for the current fiscal year.

For Fiscal Year 2025, staff is budgeting \$15,500 more in sales and penalties based on trending in recent years. As a reminder, 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. Another 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 year which is a short-term savings of \$40,000 per year.

The Village is very fortunate to have secured such a favorable water supply contract. The Village enjoyed a low rate of \$4.62 per 1,0000 gallons under the Harvey contract, by far the lowest of the downstream communities that Harvey served. The new contract with Hammond/Chicago Heights had a starting supply rate of \$4.75 which rose to \$4.87 on January 1, 2024, and anticipated to be \$4.99 on January 1, 2025. To be capped at 3.0% for the next 25 years places the Village in an extremely favorable and stable position relative to 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 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. The Village anticipates that the Water Meter Replacement Project will aid in stopping this decline. 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 2025 Water/Sewer Fund budget.

FY 25 WATER/SEWER OPERATING BUDGET SUMMARY

Operating Revenues	\$4,627,474
Operating Expenditures	\$4,126,187
Net	\$ 501,287

FY 25 WATER/SEWER TOTAL FUND SUMMARY

Total Revenues	\$4,627,474
Total Expenditures	\$4,126,187
Net	\$ 501,287

The Fiscal Year 2025 Water and Sewer fund is budgeted with an operating surplus and includes a rate increase approved in April 2024 to cover operational costs including the supply increase. A small share of the Water Meter Replacement project is reflected in the total fund position in the amount of \$300,000 but based on the budgeted surplus, additional funds for the project may be allocated to the Water and Sewer Fund. 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 of 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.

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: the replacement of a utility vehicle that is on a six-year schedule and a ¾ ton pick-up truck with plow that is on an eight-year schedule. Public Works completed a comprehensive review of their equipment and vehicles and revised several cost estimates for future years, affecting the replacement costs. Factors influencing these adjustments include the storage of equipment in the Public Works Service Center, the rise in equipment costs, and the supply chain issues with respect to the receipt of new equipment. The budgets for several pieces of public works equipment were revised in the ten-year schedule to reflect currently anticipated replacement costs. That equipment includes: 3-ton asphalt roller, aerial bucket truck, four ¾ ton pick-up trucks, a tractor/loader, the cargo van and step van, and the combination sewer jetter/vacuum truck. One piece of equipment deferred to Fiscal Year 2026 is the riding zero-turn mower. The cost of its replacement was also updated.

Several years ago, staff identified a need to have generators at all 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. The generator for the Butterfield Lift Station will be purchased in Fiscal Year 2025 as planned. This improvement provides significant assurance to the operability of the sewer system in a power failure. Also included in the Fiscal Year 2025 Capital Equipment Fund Schedule is the purchase of a standby towable generator that can move from one location to another; this type of equipment provides flexibility in an emergency. Both the Sterling Station Generator and the Public Works Service Center Generator replacement costs in Fiscal Year 2035 and Fiscal Year 2044 were revised.

Two police squads will be replaced in Fiscal Year 2025. The current vehicles will be pushed down into the fleet to replace older vehicles that incur higher maintenance costs. Also carried over to the Fiscal Year 2025 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 2025 include: evaluating and updating the pistol range equipment and the range's HVAC unit, replacing the patrol car's AED's, and adding lockers for more female officers.

Fire Ambulance 119 is 12 years old, and the apparatus build began in Fiscal Year 2024; the purchase cost includes the Stryker power cot and loading system, a cost that has been factored into future replacement costs for both ambulances. Delivery is not expected until the third quarter of 2024, and therefore, the funds have been carried over to Fiscal Year 2025. Fire Car #19 is due for replacement in Fiscal Year 2025 and its costs have been updated to reflect current market costs. The Fire apparatus contain mobile data terminals (MDTs) that receive and transmit 911 dispatch information and are used in conjunction with radio

communication. They are due for replacement in Fiscal Year 2025, and the costs have been adjusted to include all the technology to maintain compliance with E-Com standards.

The Fire Department has made several attempts to secure a grant for extrication equipment without success. The equipment is over twenty years old and scheduled for replacement in Fiscal Year 2025. Its future replacement is on a ten-year schedule to remain compliant with industry standards. Additional equipment costs were modified in future years, including squad 19, engine 19, car 119, and the department's copier. New to the schedule is battery replacement for battery-operated tools. As the number of battery-operated tools in the Fire Department has increased, the comprehensive replacement of the batteries has met the threshold of the replacement program. Finally, with the receipt of recent grants to purchase thermal imaging cameras and a public safety drone, the future replacement of this equipment will be built into the schedule.

The use and reliance on technology throughout Village operations is significant in today's world. In the Fiscal Year 2024 budget, monies were allocated and spent for a full network infrastructure upgrade in addition to computers and laptops throughout the departments. Fiscal Year 2025 includes the upgrade of server hardware and software and other network infrastructure like upgrading our Storage Area Network Device and a few servers. Staff continues to work with the Village's IT vendor to complete a comprehensive review of all our computer equipment, from network infrastructure to the desktop replacement, and replacement costs were updated throughout the ten-year schedule. Additional office equipment being replaced next year includes the Village Hall main copier.

Additional capital equipment projects relate to the municipal building maintenance. The replacement of the carpet, which had been planned and saved for since Fiscal Year 2015, is anticipated to be replaced by early in Fiscal Year 2025. Monies have also been set aside to complete some painting as well as upgrade HVAC systems at facilities as needed. The Police and Fire workout room is a conglomeration of purchased and donated equipment over the years that needs to be maintained and serviced. Staff has put together a plan to address these needs over the next three years. Finally, the Public Works Service Center parking lot will be patched, seal-coated, and striped next fiscal year.

In 2016, the Village Board and staff worked with the Linden Group to assess the Village Hall facility and plan for the future. As a 45-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, there are several "big ticket" maintenance and improvement issues that 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. Having completed the front desk security improvements and improvements to the Fire Department women's locker room, next year's focus will be on improving security and access to the Building and Zoning Department.

Replacement costs continue to be upgraded throughout the schedule and several continue to become more expensive, such as fire engines, vehicles, building maintenance and computer equipment. The cost of the fund continues to grow as equipment becomes more expensive, more technology is relied upon to complete our work, and as our budgeting and replacement schedule becomes more sophisticated. Staff has evaluated pulling certain costs out of this budget, which obviously creates an 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.

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	\$17,247,387	\$20,162,005	\$2,914,618
Water Operations	\$3,493,685	\$2,928,372	-
Sewer Operations	\$1,133,789	\$1,197,815	\$64,026
Sanitary Sewer Rehabilitation	\$365,900	\$280,341	-
Storm Sewer	\$597,480	\$594,208	-
Capital Equipment	\$1,248,869	\$2,443,937	\$1,195,068
Municipal Parking Lots	\$109,810	\$212,098	\$102,288
Motor Fuel Tax	\$400,250	\$757,892	\$357,642
Fire Pension	\$668,482	\$425,200	-
Police Pension	\$1,970,460	\$1,816,983	-
11-501 (J) Fund	\$250	\$2,300	\$2,050
9-1-1	\$194,000	\$194,000	-
Debt Service	\$1,129,019	\$1,130,518	\$1,499
Drug Forfeiture	\$1,000	\$1,600	\$600
Public Art Program	\$10,700	\$10,300	-
Foreign Fire Insurance	\$25,500	\$34,700	\$9,200
Public Safety Donations	\$100	\$6,600	\$6,500
Rebuild Illinois Bond	-	\$297,148	\$297,148
2021 Streets & Storm Sewer Improvements	\$52,525	\$6,362,875	\$6,310,350
2021 GO Refunding Bonds	-	-	-
ARPA	\$25,000	-	-
FEMA Fire Station Alerting	-	-	-
Library	\$1,643,654	\$1,803,076	\$159,422
TOTAL	\$30,317,860	\$40,661,968	

*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 2025 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 2025 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 black ink that reads "Bridget A. Wachtel". The signature is written in a cursive, flowing style.

Bridget A. Wachtel
Village Manager

REVENUE HISTORY AND PROJECTIONS

	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
ACCOUNT # TAXES					
01-00-1-401 Property Taxes - Corporate	970,915	996,329	1,006,393	1,037,022	928,469
01-00-1-402 Property Taxes - Police	1,330,643	1,366,077	1,379,876	1,370,525	1,270,997
01-00-1-403 Property Taxes - Fire	1,330,643	1,366,077	1,379,876	1,370,525	1,270,997
01-00-1-404 Property Taxes - Work. Comp/Liability Insurance	106,146	188,571	190,476	180,653	197,255
01-00-1-405 Property Taxes - Auditing	40,525	40,390	40,798	38,971	35,298
01-00-1-406 Property Taxes - Soc. Sec./Medicare	332,639	323,006	326,269	323,424	286,527
01-00-1-407 Property Taxes - IMRF	166,700	163,986	165,642	189,347	210,391
01-00-1-408 Property Taxes - Police Pension	1,379,223	1,057,188	1,067,867	655,962	1,022,629
01-00-1-409 Property Taxes - Fire Pension	495,682	428,728	433,059	321,942	370,094
01-00-1-410 Road and Bridge Taxes	113,500	110,800	118,000	109,697	112,629
01-00-1-411 Utility Taxes	590,500	611,799	562,000	645,712	612,779
01-00-1-412 Telecommunications Taxes	130,500	125,707	134,000	126,130	141,225
01-00-1-413 Video Gaming Taxes	29,800	34,379	21,600	27,791	14,371
01-00-1-414 Pers. Prop. Replacement Tax - Corp.	103,500	99,214	124,200	147,524	109,845
01-00-1-415 Pers. Prop. Replacement Tax - Police Pension	12,400	11,384	13,800	16,465	12,077
01-00-1-416 Sales Taxes	1,157,000	1,238,376	1,138,000	1,154,770	1,163,259
01-00-1-417 Non-Home Rule Sales Tax	695,000	732,088	692,000	697,766	707,340
01-00-1-418 State Income Tax	1,517,000	1,567,875	1,514,000	1,567,971	1,377,018
01-00-1-419 Local Use Tax	375,000	395,244	374,000	395,149	368,049
01-00-1-420 Local Motor Fuel Tax	55,000	66,273	45,000	49,721	50,562
01-00-1-421 State Cannabis Tax	17,500	15,332	19,400	15,106	15,261
01-00-1-422 Local Cannabis Tax	0	0	0	0	0
TOTAL TAXES	10,949,816	10,938,825	10,746,256	10,442,171	10,277,073

LICENSES & PERMITS					
01-00-2-420 Vehicle Stickers	214,000	190,000	214,000	190,629	218,483
01-00-2-421 Animal Licenses	14,800	13,000	14,800	13,540	14,185
01-00-2-422 Liquor & Restaurant Licenses	18,000	17,500	18,000	20,100	22,075
01-00-2-423 Scavenger Licenses	680	600	670	1,000	500
01-00-2-424 Yard Waste Stickers	120	150	100	184	(321)
01-00-2-426 Raffle Licenses	220	200	220	275	200
01-00-2-427 Alarm Permits	500	200	1,320	0	75
01-00-2-428 Fence Permits	6,000	5,200	6,600	5,000	4,700
01-00-2-429 Occupancy Permits	500	100	600	50	50
01-00-2-430 Building Permits	81,000	114,597	81,000	81,735	82,235
01-00-2-431 Electrical Permits	22,000	21,154	24,000	21,580	21,150
01-00-2-432 Plumbing Permits	9,000	10,950	7,400	8,920	8,970
01-00-2-433 Beekeeping Permits	75	75	75	150	0
01-00-2-434 Small Wireless Facility Permits	0	0	0	0	0
01-00-2-435 Video Gaming Permits	600	550	300	550	250
TOTAL LICENSES & PERMITS	367,495	374,276	369,085	343,713	372,552

INTERGOVERNMENTAL & GRANTS					
01-00-3-440 IDOT/FHA-Brookwood Bridge/Butterfield Crk Grant*	1,234,698	0	1,234,698	27,895	51,671
01-00-3-441 FEMA-Fire SAFER Grant	0	0	0	0	112
01-00-3-442 Cook Co - Inv in Cook CBD Grant	20,000	0	20,000	0	14,919
01-00-3-443 Cook Co - Census Awareness Grant	0	0	0	0	0
01-00-3-444 IRMA-PPE Grant	0	2,500	0	0	0
01-00-3-445 Cook Co - Inv in Cook CBD Grant #2	55,000	0	55,000	0	0
01-00-3-446 IDOT ITEP Grant - CBD Streetscape Improvements	1,184,456	0	0	0	0
01-00-3-447 OJP Bulletproof Vest Grant	0	1,650	0	1,800	0
01-00-3-448 SD161 Community Engagement Mgr Reimbursement	39,500	37,829	45,600	44,057	47,699
01-00-3-449 Library Reimbursement	3,000	3,244	2,800	4,738	1,726
01-00-3-450 FEMA-Public Asst COVID Grant	0	0	0	0	35,058
01-00-3-451 MWRD - Hagen Ln/Douglas Ave Grant	0	0	0	0	754,000
01-00-3-452 FEMA-Assist to Fire-COVID S1	0	0	0	0	3,678
01-00-3-453 FEMA-Assist to Fire-COVID S2	0	0	0	0	2,741
01-00-3-454 MWRD-Green Inf-Berry Lane Drain Grant	0	0	0	0	208,000
01-00-3-455 IEPA-GIGO-Berry Lane Drain Grant	0	0	0	0	492,338
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	95,625	0	0
01-00-3-458 IRMA-Body Worn Camera Grant	0	0	0	10,000	0
01-00-3-459 IRMA-Work Zone Safety Grant	0	2,000	0	2,000	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	1,000,000	0	0
01-00-3-462 DHS-Flossmoor Rd Viaduct Grant Federal	200,000	0	200,000	0	0
01-00-3-463 OSFM-Small Equipment Grant (Cameras)	0	25,785	25,785	0	0
01-00-3-464 Trees Forever - ILL Replant Restore Grant	0	1,500	0	0	0
01-00-3-465 IL State Attorney Organized Retail Crime Grant	0	85,000	85,000	0	0
TOTAL INTERGOVERNMENTAL & GRANTS	4,333,929	174,733	3,266,308	88,690	1,611,943

REVENUE HISTORY AND PROJECTIONS

	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
	24-25	23-24	23-24	22-23	21-22
ACCOUNT # CHARGES FOR SERVICES					
01-00-4-450 Flossmoor Fest Fees	0	9,940	5,650	5,988	3,719
01-00-4-451 Ambulance Fees	600,000	550,000	550,000	634,256	510,129
01-00-4-452 Zoning and Subdivision Fees	2,100	600	2,160	2,100	2,400
01-00-4-454 Sales - Copies and Publications	1,600	1,460	1,620	1,800	1,765
01-00-4-455 Elevator Inspection Fees	2,480	2,600	2,480	3,150	3,380
01-00-4-456 Public Works Inspection Fees	14,800	14,500	14,800	15,700	14,050
01-00-4-457 Vacant Building Registration Fees	40,000	27,100	40,000	38,025	37,275
01-00-4-458 Health Inspection Fees	5,600	5,250	5,600	5,875	5,630
01-00-4-459 Village Building Rentals	800	1,500	450	975	0
01-00-4-460 OAKtober Fest Fees	5,000	0	0	0	0
01-00-4-461 Accident Response Fees	2,500	2,000	3,230	3,197	3,826
01-00-4-462 Weed Cutting Charges	900	920	940	1,986	615
01-00-4-463 Animal Shelter Fees	0	0	160	0	220
01-00-4-464 Excess Alarm Charges	6,100	5,500	6,100	3,075	7,705
01-00-4-467 Special Police Services	34,700	30,700	34,700	47,017	28,749
Crossing guards, misc.					
01-00-4-468 Special Fire Services	175,000	175,000	143,800	187,352	144,263
Sunnycrest, Sunrise, Ingalls, Inspections					
01-00-4-469 Public Works Engineering Fees	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	891,580	827,070	811,690	950,496	763,727
FINES AND FORFEITURES					
01-00-5-470 Court Fines	70,000	66,000	72,000	49,285	58,876
01-00-5-471 Forfeitures	0	0	0	0	0
01-00-5-472 Administrative Tow Fees	10,000	7,000	13,500	10,000	7,000
01-00-5-473 Nuisance Property Fees	0	0	0	0	0
01-00-5-474 Fire Inspection Fines	2,500	500	5,000	0	0
TOTAL FINES AND FORFEITURES	82,500	73,500	90,500	59,285	65,876
MISCELLANEOUS REVENUES					
01-00-6-480 Interest Earnings	160,000	182,979	148,000	159,268	(73,905)
01-00-6-481 Unrealized Gains/Losses-Investments	0	0	0	15,959	(6,516)
01-00-6-482 NSF Fees	40	9	40	9	36
01-00-6-483 Cable Franchise and Service Provider Fees	196,000	197,865	196,000	201,080	203,163
01-00-6-484 Gasoline Tax Rebate	1,500	1,400	1,370	1,986	1,942
01-00-6-485 Equalization Fees	320	850	320	747	245
01-00-6-486 Miscellaneous Income	6,700	32,300	5,310	68,964	11,953
01-00-6-487 Contributions/Donations	25,000	21,300	25,000	25,883	15,840
01-00-6-489 Sale of Village Property	0	0	0	0	293,548
01-00-6-490 Tower Lease Rental Payments				156,106	128,703
Verizon Wireless	71,202	69,134	65,363		
Sprint	0	0	0		
T-Mobile	59,305	49,421	58,735		
01-00-6-491 Electric Aggregation Program Civic Contribution	0	0	0	7,627	38,135
01-00-6-492 Class 8 Developer Payments				72,505	68,714
Ingalls - through 2024	74,000	76,035	53,878		
Alliance Real Estate - through 2032	16,000	16,268	15,655		
BP - through 2035	0	0	0	0	0
Oasis Refuge - through 2035	0	0	0	0	0
01-00-6-494 1835 Dixie Highway	0	20,000	0	0	0
TOTAL MISCELLANEOUS REVENUES	610,067	667,561	569,671	710,133	681,858

REVENUE HISTORY AND PROJECTIONS

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
ACCOUNT # CHARGES FOR SERVICES						
TRANSFERS						
01-00-9-420	Transfer from Working Cash	12,000	13,561	12,000	15,444	481
01-00-9-421	Transfer from FEMA Fire Station Alerting Grant	0	0	1,100	509	1,101
TOTAL TRANSFERS		12,000	13,561	13,100	15,953	1,582
TOTAL GENERAL FUND		17,247,387	13,069,526	15,866,610	12,610,442	13,774,611
EXPENDITURES ALLOCATED FROM OR (SURPLUS POSTED TO) RESERVES:						
OPERATING		984,505	552,367	362,821	(1,682,204)	(1,655,768)
CAPITAL/NON-OPERATING		1,463,864	958,281	1,363,108	91,402	64,618
TOTAL GENERAL FUND INCLUDING ALLOCATED FROM/SURPLUS TO RESERVES		19,695,756	14,580,174	17,592,539	11,019,640	12,183,461

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

GENERAL FUND SUMMARY (PROJECTIONS FY24)

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	463,412	516,124	0	105,729	2,304,353	279,346	713,048	107,407	220,849	0	1,075,893	5,786,161
PART TIME	57,600	58,456	6,550	0	0	72,781	125,000	462,841	58,582	10,000	0	0	851,810
SICK LEAVE BUY BACK	0	0	3,472	0	0	9,637	2,536	5,417	0	3,472	0	2,260	26,794
OVERTIME	0	209	5,650	0	0	298,600	10,000	76,668	0	3,500	0	37,030	431,657
PERSONAL SERVICES	57,600	522,077	531,796	0	105,729	2,685,371	416,882	1,257,974	165,989	237,821	0	1,115,183	7,096,422
FRINGE BENEFITS	4,301	169,310	253,534	0	15,653	1,741,492	170,226	691,515	27,023	63,754	0	414,719	3,551,527
COMMODITIES	5,900	7,200	24,010	0	424	122,460	19,500	152,035	5,201	11,300	22,050	75,458	445,538
CONTRACTUAL	234,607	57,540	161,245	197,514	10,990	210,490	88,096	766,311	53,777	68,645	117,860	391,257	2,358,332
TRAINING	13,000	11,000	7,530	0	565	22,500	0	31,560	2,260	3,200	0	1,800	93,415
MAINTENANCE	0	35,543	38,398	0	6,891	128,473	12,297	215,794	11,411	51,277	78,500	328,446	907,030
CAPITAL OUTLAY/NON-OPERATING	32,384	8,750	0	0	0	0	0	38,285	0	172,657	396,122	95,625	743,823
TRANSFERS	(49,503)	(15,555)	(255,114)	(20,791)	(14,728)	130,587	(70,577)	60,294	(11,677)	(246,038)	51,622	(597,405)	(1,038,885)
TOTAL FUNCTION	298,289	795,865	761,399	176,723	125,525	5,041,373	636,424	3,213,768	253,983	362,617	666,154	1,825,082	14,157,202
TRANSFERS	49,503	15,555	255,114	20,791	14,728	(130,587)	70,577	(60,294)	11,677	246,038	(51,622)	597,405	1,038,885
GRAND TOTAL +/-(-)	347,792	811,420	1,016,513	197,514	140,253	4,910,786	707,001	3,153,474	265,660	608,654	614,532	2,422,487	15,196,087

GENERAL FUND SUMMARY (BUDGETED FY25)

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	502,924	546,533	0	101,210	2,485,459	288,425	794,089	110,210	228,027	0	1,121,603	6,178,480
PART TIME	57,600	57,525	7,465	0	0	79,212	114,427	593,604	76,681	7,206	0	0	993,720
SICK LEAVE BUY BACK	0	1,678	3,700	0	103	18,957	4,300	5,593	1,298	3,433	0	2,261	41,323
OVERTIME	0	0	8,716	0	207	215,000	5,729	67,520	100	2,000	0	40,124	339,396
PERSONAL SERVICES	57,600	562,127	566,414	0	101,520	2,798,628	412,881	1,460,806	188,289	240,666	0	1,163,988	7,552,919
FRINGE BENEFITS	4,350	165,549	236,177	0	16,089	2,060,918	152,848	755,560	24,350	68,589	0	453,906	3,938,336
COMMODITIES	7,500	8,500	23,770	0	1,400	133,500	19,500	195,500	6,650	7,950	22,350	67,415	494,035
CONTRACTUAL	236,550	55,178	123,650	212,556	16,620	230,590	92,723	843,068	81,410	93,208	99,000	226,299	2,310,852
TRAINING	12,208	12,583	7,950	0	2,100	29,000	200	49,500	3,650	3,200	0	1,800	122,191
MAINTENANCE	0	36,134	39,077	0	7,117	116,801	12,285	211,141	12,426	46,597	87,500	184,685	753,763
CAPITAL OUTLAY/NON-OPERATING	89,616	50,000	0	0	0	25,000	0	0	0	5,646,223	406,000	0	6,216,839
TRANSFERS	(49,547)	(46,339)	(282,653)	(22,348)	(17,794)	191,714	(83,067)	158,312	(20,178)	(268,082)	35,381	(822,329)	(1,226,930)
TOTAL FUNCTION	358,277	843,732	714,385	190,208	127,052	5,586,151	607,370	3,673,887	296,597	5,838,351	650,231	1,275,764	20,162,005
TRANSFERS	49,547	46,339	282,653	22,348	17,794	(191,714)	83,067	(158,312)	20,178	268,082	(35,381)	822,329	1,226,930
GRAND TOTAL +/- TRANSFERS	407,824	890,071	997,038	212,556	144,846	5,394,437	690,437	3,515,575	316,775	6,106,433	614,850	2,098,093	21,388,935

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.

FY24 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.
- Continued to implement strategic plan.

FY25 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 24-25</u>	<u>PROJ'D 23-24</u>	<u>BUDGET 23-24</u>	<u>ACTUAL 22-23</u>	<u>ACTUAL 21-22</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	160	165	157	157	147
01-41-2-595	Village FICA Contributions	3,090	3,090	3,000	3,571	3,515
01-41-2-596	Village Medicare Contributions	1,100	1,046	1,090	835	822
	TOTAL FRINGE BENEFITS	4,350	4,301	4,247	4,563	4,485
	COMMODITIES					
01-41-3-601	Office Supplies	1,500	1,000	1,500	970	1,658
01-41-3-603	Postal Charges	4,500	4,000	4,500	4,306	4,230
01-41-3-604	Miscellaneous Mailings	500	250	500	0	0
01-41-3-605	Operating Supplies	0	100	370	0	467
01-41-3-611	Awards and Plaques	600	450	600	0	549
01-41-3-612	Uniforms	400	100	400	1	465
	TOTAL COMMODITIES	7,500	5,900	7,870	5,277	7,370
	CONTRACTUAL SERVICES					
01-41-4-630	Professional Services	15,000	5,000	15,000	12,613	16,374
01-41-4-631	Board Contingency Fund	5,000	0	10,000	8,425	0
01-41-4-632	Lobbying Services	93,000	93,000	93,000	96,000	47,508
01-41-4-635	Printing	4,000	3,300	4,000	2,149	1,672
01-41-4-638	Advertising	0	250	500	0	0
01-41-4-644	Municipal Code	5,000	4,500	5,000	4,536	3,893
01-41-4-645	Paperless Agenda Software Service	5,000	5,250	5,500	4,977	5,392
01-41-4-650	Flossmoor Fest*	0	82,107	65,000	70,646	61,981
01-41-4-651	Community Relations Commission	10,800	8,000	10,800	6,107	4,975
	Back to School Night			2,000		
	Black History Month			500		
	Celebrate the Season			2,300		
	Cultural Events			1,000		
	MLK Day of Service			3,000		
	New Resident Reception			750		
	Promos			500		
	Miscellaneous			750		
01-41-4-652	Community Services Activities	4,750	5,200	4,500	3,271	3,162
	Flowers/Sympathy			900		
	Donations and Sponsorships (shared events)			500		
	Hispanic Heritage Month			1,000		
	Southland Chamber Night			750		
	Meetings and Events			1,000		
	Miscellaneous			400		
01-41-4-653	Marketing Program	28,000	27,500	31,800	21,342	28,218
	Annual Communications (Newsletters, Photography, Graphics)			16,800		
	Special Projects (Website, advertising, campaign development)			15,000		
01-41-4-655	Green Commission	1,000	500	1,000	818	876
01-41-4-656	Kegs and Eggs	15,000				
01-41-4-657	OAKtobefest	50,000				
	TOTAL CONTRACTUAL SERVICES	236,550	234,607	293,250	230,884	174,051

*Does not reflect the personnel cost for Fests.

LEGISLATIVE

<u>ACCOUNT #</u>		<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	<u>TRAINING AND CONFERENCES</u>					
01-41-5-660	Dues and Subscriptions:	10,708	11,500	11,808	18,638	4,888
	America and Bloom	0		1,100		
	CMAP	364		364		
	Chicago Southland Chamber of Commerce	765		765		
	Chicago Southland Economic Development	510		510		
	SSMMA	5,757		5,757		
	Illinois Municipal League	1,020		1,020		
	GARE	1,020		1,020		
	South Suburban Housing Center	571		571		
	Homewood Chamber of Commerce	0		0		
	INT'L Council of Shopping Centers	102		102		
	Center for Multicultural Communities (Healing Racism)	51		51		
	Metropolitan Mayors Caucus	446		446		
	Downtown Flossmoor Business Association	102		102		
	Miscellaneous					
01-41-5-661	Training:	1,500	1,500	1,000	685	704
	Miscellaneous seminars and conferences related to various boards and commissions					
	TOTAL TRAINING AND CONFERENCES	12,208	13,000	12,808	19,323	5,592
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-41-7-711	Historic Building Survey	9,616	2,384	12,000	0	0
01-41-7-713	60422 Festival	0	0	0	0	20,000
01-41-7-714	Retail Coach Agreement	35,000	25,000	25,000	10,000	0
01-41-7-715	Flossmoor Centennial	45,000	5,000	50,000	0	0
	TOTAL CAPITAL OUTLAY/NON-OPERATING	89,616	32,384	87,000	10,000	20,000
	<u>TRANSFERS</u>					
01-41-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(1,365)	(650)	(650)	(950)	(2,070)
01-41-9-907	Transfer from Storm Sewer	(4,380)	(4,441)	(4,441)	(3,825)	(2,743)
01-41-9-908	Transfer from Water and Sewer Fund	(43,802)	(44,412)	(44,412)	(28,689)	(36,572)
01-41-9-920	Transfer to Working Cash Fund	0	0	0	0	5,624
	TOTAL TRANSFERS	(49,547)	(49,503)	(49,503)	(33,464)	(35,761)
	TOTAL FUNCTION	358,277	298,289	413,272	294,184	233,337
	TRANSFERS	49,547	49,503	49,503	33,464	35,761
	GRAND TOTAL +/- TRANSFERS	407,824	347,792	462,775	327,648	269,098

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.

FY24 ACHIEVEMENTS:

- Worked closely with departments on major department-specific projects.
- Worked with departments to prepare and support various grant applications.
- Supported economic development efforts.
- Governors Hometown Award Finalist for the Plant the Gem Event.
- Created Centennial events and a corresponding marketing plan.
- Improved coordination with the schools through the new Community Engagement position.
- Enhanced communications through print, electronic, and social media.
- Oversaw RFP process and onboarding of a new managed IT company.
- Oversaw upgrades to IT infrastructure that included replacing all employee workstations, installing a new wireless network and upgrading the in-squad laptops.
- Managed the project and implemented a GIS solution for the Village.
- Implemented Microsoft 365 throughout the organization.
- Organized and led a variety of volunteer events within the community.
- 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.

FY25 GOALS:

- Support strategic priorities related to services, infrastructure, economic development, diversity and communications and staff development.
- Advance projects that advance the organization's IT needs, including Laserfiche
- Successfully introduce and manage new Village events

EXECUTIVE

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET 24-25</u>	<u>PROJ'D 23-24</u>	<u>BUDGET 23-24</u>	<u>ACTUAL 22-23</u>	<u>ACTUAL 21-22</u>
Full-Time Salaries						
01-42-1-502	Village Manager	192,853	186,783	186,783	182,166	183,721
01-42-1-503	Assistant Village Manager	146,955	139,757	139,757	125,598	105,601
01-42-1-507	Communications Manager/ Assistant to the Village Manager	79,395	64,752	78,879	62,402	68,876
01-42-1-508	Community Engagement Manager	74,721	63,120	71,028		
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	9,000
TOTAL FULL-TIME SALARIES		502,924	463,412	485,447	379,167	367,199
Part-Time Salaries						
01-42-1-514	Temporary Assistant	2,214	0	2,144	0	0
01-42-1-515	Village Clerk	7,200	7,200	7,200	7,200	6,600
01-42-1-517	Program and Event Coordinator (Replaced with 01-42-1-508)	0	4,659	35,311	34,848	26,989
01-42-1-518	Part-Time Admin Assistant	48,111	46,597	46,597	46,240	11,384
TOTAL PART-TIME SALARIES		57,525	58,456	91,252	88,288	44,973
01-42-1-570	Sick Leave Buy Back	1,678	0	1,625	2,511	(1,444)
01-42-1-571	Covid-19 Sick Leave	0	0	0	0	0
01-42-1-590	Overtime	0	209	0	85	0
TOTAL PERSONAL SERVICES		562,127	522,077	578,324	470,051	410,728
FRINGE BENEFITS						
01-42-2-590	Health Insurance Premium	74,100	94,101	91,360	61,438	78,055
01-42-2-591	Life Insurance Premium	359	469	474	326	258
01-42-2-592	EAP and Wellness Incentive Program	2,100	1,699	1,440	1,229	1,016
01-42-2-593	Unemployment Contributions	1,280	989	942	1,099	1,031
01-42-2-594	Village HSA Contributions	7,770	7,500	5,000	5,000	4,584
01-42-2-595	Village FICA Contributions	33,990	30,900	30,000	26,082	21,603
01-42-2-596	Village Medicare Contributions	7,700	6,278	6,540	6,565	5,572
01-42-2-597	Village IMRF Contributions	38,250	27,373	29,120	36,654	37,433
TOTAL FRINGE BENEFITS		165,549	169,310	164,876	138,394	149,552
COMMODITIES						
01-42-3-601	Office Supplies	2,000	1,500	2,000	852	941
01-42-3-602	Books and Maps	0	0	0	0	0
01-42-3-603	Postage	400	400	400	544	278
01-42-3-605	Operating Supplies	400	200	400	148	149
01-42-3-606	Office Equipment	2,800	2,800	2,800	2,046	597
01-42-3-607	Computer Equipment and Supplies	2,000	2,000	2,000	836	2,079
01-42-3-608	Petroleum Products	500	0	500	0	113
01-42-3-612	Uniforms	400	300	400	215	267
TOTAL COMMODITIES		8,500	7,200	8,500	4,642	4,423

EXECUTIVE

		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
ACCOUNT # CONTRACTUAL SERVICES						
01-42-4-630	Professional Services	2,000	1,000	2,000	0	40,427
01-42-4-632	Safety Committee	500	0	500	0	0
01-42-4-633	Wellness Committee	7,500	6,500	7,500	6,450	1,433
01-42-4-634	Other Miscellaneous Services	1,500	850	1,500	816	971
01-42-4-635	Printing	150	150	150	88	76
01-42-4-636	Pre-employment Physicals	500	225	500	0	1,821
01-42-4-637	Telephone	4,720	4,720	4,720	4,924	5,071
01-42-4-638	Advertising	250	575	250	0	573
01-42-4-639	Internet Service Providers	26,878	23,000	25,100	21,424	12,729
01-42-4-640	IRMA-Workers Comp Premium	2,860	2,280	2,280	1,659	1,384
01-42-4-641	IRMA-Liability Premium	2,860	13,680	13,680	4,977	2,769
	Executive					
	Outdoor Art Program					
01-42-4-642	IRMA Insurance Deductible	500	0	500	0	0
	Executive					
	Outdoor Art Program					
01-42-4-645	Website Hosting and Applications	3,460	3,460	3,460	4,009	2,994
01-42-4-652	Meetings and Events	1,500	1,100	1,500	1,718	1,149
	TOTAL CONTRACTUAL SERVICES	55,178	57,540	63,640	46,064	71,397
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TRAINING						
01-42-5-660	Membership Dues	5,083	5,000	5,083	3,238	4,105
	ICMA			0		
	ILCMA, Metro Managers, IAMMA, Women Legacy Project			0		
	NPELRA, IPELRA			430		
	Other Professional Associations, 3CMA			0		
	Subscriptions			400		
01-42-5-661	Training	7,500	6,000	7,500	815	3,070
	Various Seminars, Conferences and					
	Auto Expense Reimbursement					
	TOTAL TRAINING	12,583	11,000	13,413	4,053	7,175
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MAINTENANCE						
01-42-6-670	Office Equipment Maintenance	500	250	500	0	619
01-42-6-671	Vehicle Maintenance & Supplies	200	150	200	204	58
01-42-6-672	Department IT Maintenance^	1,000	1,000	1,000	4,707	5,007
01-42-6-673	Village Shared IT Maintenance<	24,134	23,867	21,291	24,686	20,368
01-42-6-674	Website Maintenance	6,200	6,176	5,400	5,084	4,960
01-42-6-675	Laserfiche Software Maintenance	4,100	4,100	4,100	0	0
01-42-6-682	Digital Phone System Maintenance	0	0	500	0	603
	TOTAL MAINTENANCE	36,134	35,543	32,991	34,681	31,614

EXECUTIVE

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-42-7-710	COVID-19 Expenses	0	0	0	0	22,933
01-42-7-711	Laserfiche Software	0	8,750	12,850	0	0
01-42-7-712	Laserfiche Old Document Scanning	50,000	0	50,000	0	0
TOTAL CAPITAL OUTLAY/NON-OPERATING		50,000	8,750	62,850	0	22,933
<u>TRANSFERS</u>						
01-42-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(13,650)	(6,500)	(6,500)	(12,350)	(24,840)
01-42-9-907	Transfer from Storm Sewer	(3,314)	(2,960)	(2,960)	(2,931)	(1,925)
01-42-9-908	Transfer from Wat & Sew-Admin Transfer	(61,487)	(56,254)	(56,254)	(43,138)	(49,564)
01-42-9-916	Transfer to Capital Equipment Fund	33,312	51,326	51,326	672,925	553,421
01-42-9-940	Transfer from Municipal Parking	(1,200)	(1,167)	(1,167)	(1,118)	(1,101)
TOTAL TRANSFERS		(46,339)	(15,555)	(15,555)	613,388	475,991
TOTAL FUNCTION		843,732	795,865	909,039	1,311,273	1,173,813
TRANSFERS		46,339	15,555	15,555	(613,388)	(475,991)
GRAND TOTAL +/- TRANSFERS		890,071	811,420	924,594	697,885	697,822

^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.

FY24 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.
- Managed administrative and compliance requirements for 2021 referendum approved bond issue including initiating arbitrage rebate compliance and calculation services in 2022.
- Implemented Village corporate credit card program for department purchasing.
- Implemented P.A. 102-0265 for reporting on minority, women & veteran owned businesses.
- Facilitated project to pass 2022 bond issue refunding parameters ordinance and work with financial advisor to attempt to assess if market could meet parameters.
- Implemented P.A.102-1143 Paid Leave for All Worker's Act
- Implemented GASB 87 related to lease activities for FY 23 audit.
- Completed the implementation of fixed asset software module with BS&A.
- Successfully promoted Assistant Finance Director to Finance Director
- Successfully recruited and hired a new Assistant Finance Director
- Automated paystubs for all employees – utilizing BS&A features

FY25 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.
- Implement GASB 96 related to software subscription activities for FY 24 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.
- Onboard and transition new Assistant Finance Director
- Begin evaluation project of Finance Dept. organization structure for potential re-organization.

FINANCE DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	Full-Time Salaries					
01-43-1-510	Finance Director	152,380	150,450	154,977	151,189	147,014
01-43-1-511	Assistant Finance Director	121,678	102,058	135,497	129,050	136,941
01-43-1-512	Accounting Clerks	145,947	141,208	141,353	140,018	129,365
01-43-1-513	Cashier/Receptionist	63,264	61,204	61,273	59,862	57,299
01-43-1-516	General Finance Clerk	63,264	61,204	61,273	62,598	53,485
01-43-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	546,533	516,124	554,373	542,716	524,104
	Part-Time Salaries					
01-43-1-514	Part-Time Assistant	7,465	6,550	7,230	5,034	4,170
	TOTAL PART-TIME SALARIES	7,465	6,550	7,230	5,034	4,170
01-43-1-570	Sick Leave Buy Back	3,700	3,472	3,584	3,472	3,114
01-43-1-590	Overtime	8,716	5,650	8,442	2,257	737
	TOTAL PERSONAL SERVICES	566,414	531,796	573,629	553,480	532,124
	FRINGE BENEFITS					
01-43-2-590	Health Insurance Premium	135,850	152,914	148,460	113,749	129,148
01-43-2-591	Life Insurance Premium	777	703	710	635	393
01-43-2-592	EAP and Wellness Incentive Programs	3,000	3,398	2,880	3,595	2,660
01-43-2-593	Unemployment Contributions	1,440	1,319	1,256	1,413	1,326
01-43-2-594	Village HSA Contributions	3,330	3,500	5,500	8,000	1,000
01-43-2-595	Village FICA Contributions	37,080	40,170	39,000	32,000	32,867
01-43-2-596	Village Medicare Contributions	8,800	9,418	9,810	7,581	7,880
01-43-2-597	Village IMRF Contributions	45,900	42,112	44,800	43,707	57,557
	TOTAL FRINGE BENEFITS	236,177	253,534	252,416	210,681	232,830
	COMMODITIES					
01-43-3-601	Office Supplies	2,900	3,000	2,700	3,265	1,897
01-43-3-602	Books and Maps	200	0	200	0	0
01-43-3-603	Postage	6,000	5,400	6,100	6,350	6,488
01-43-3-605	Other Operating Supplies	100	100	100	73	0
01-43-3-606	Office Equipment	1,500	3,000	3,500	593	0
01-43-3-607	Computer Equipment and Supplies	4,800	4,500	5,000	2,242	3,779
01-43-3-609	License and Permit Supplies	6,470	6,960	7,360	5,067	4,816
01-43-3-610	Miscellaneous	800	800	1,200	828	287
01-43-3-612	Uniforms and Related Supplies	1,000	250	1,000	657	0
	TOTAL COMMODITIES	23,770	24,010	27,160	19,075	17,267

FINANCE DEPARTMENT

<u>ACCOUNT #</u>	<u>CONTRACTUAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-43-4-630	Professional Services	0	50,000	0	0	0
01-43-4-631	Tax Reporting Services	6,850	7,090	7,090	6,725	5,414
01-43-4-632	Actuary Services	8,400	8,400	8,400	10,100	8,100
01-43-4-633	Accounting and Audit Services	45,800	35,725	41,405	34,694	33,674
01-43-4-634	Miscellaneous Services	2,500	900	3,200	863	1,812
01-43-4-635	Printing	1,800	1,700	2,000	1,805	1,730
01-43-4-636	Pre-employment Physicals	500	500	500	0	310
01-43-4-637	Telephone	3,830	3,700	3,960	3,766	7,540
01-43-4-638	Advertising	1,950	1,700	2,120	2,009	1,533
01-43-4-640	IRMA: Worker's Compensation	2,860	2,830	2,280	1,659	1,384
01-43-4-641	IRMA: Liability Insurance	2,860	2,830	2,280	1,659	1,384
01-43-4-642	IRMA: Insurance Deductible	500	0	500	0	0
01-43-4-643	IRMA: Supplemental Insurance	900	250	900	1,700	0
01-43-4-644	Cyber Liability Insurance	18,100	17,520	19,190	16,886	11,667
01-43-4-655	Bank Service Charges	26,700	28,000	24,110	24,158	13,234
01-43-4-656	Collection Services	100	100	100	387	70
TOTAL CONTRACTUAL SERVICES		123,650	161,245	118,035	106,411	87,851
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<u>TRAINING</u>						
01-43-5-660	Dues and Subscriptions:					
	Miscellaneous memberships	2,750	2,530	3,230	2,216	2,533
01-43-5-661	Training:					
	GFOA, IGFOA, Misc Seminars	5,200	5,000	5,200	2,601	1,372
01-43-5-663	Tuition & Fees	0	0	0		0
TOTAL TRAINING		7,950	7,530	8,430	4,817	3,905
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<u>MAINTENANCE</u>						
01-43-6-670	Office Equipment Maintenance	11,850	11,830	12,710	10,100	10,302
01-43-6-672	Department IT Maintenance^	14,500	14,078	12,670	21,786	28,965
01-43-6-673	Village Shared IT Maintenance<	12,727	12,490	11,861	20,913	21,932
TOTAL MAINTENANCE		39,077	38,398	37,241	52,799	61,198
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<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-43-7-707	Accounting Policies & Procedures Manual	0	0	0	0	19,479
TOTAL CAPITAL OUTLAY		0	0	0	0	19,479

FINANCE DEPARTMENT

<u>ACCOUNT #</u>	<u>TRANSFERS</u>	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
01-43-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(21,840)	(10,400)	(10,400)	(14,250)	(28,980)
01-43-9-907	Transfer from Storm Sewer	(20,584)	(20,664)	(20,664)	(21,153)	(15,579)
01-43-9-908	Transfer from Wat & Sew- Admin Transfer	(205,420)	(207,302)	(207,301)	(155,182)	(212,740)
01-43-9-916	Transfer to Capital Equipment Fund	0	17,109	17,109	0	0
01-43-9-940	Transfer from Municipal Parking	(34,809)	(33,857)	(33,857)	(32,435)	(31,935)
	TOTAL TRANSFERS	(282,653)	(255,114)	(255,113)	(223,020)	(289,234)
	TOTAL FUNCTION	714,385	761,399	761,798	724,242	665,421
	TRANSFERS	282,653	255,114	255,113	223,020	289,234
	GRAND TOTAL +/- TRANSFERS	997,038	1,016,513	1,016,911	947,262	954,655

^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 24 ACHIEVEMENTS:

- Provided counsel to the Village on complex contracts and agreements
- Advised the Village on economic development matters, including the sale of real estate and incentive agreements
- Transitioned to a new firm for labor-related needs
- Provided counsel to the Village on labor negotiations, which resulted in a contract being reached with the Fraternal Order of the Police.
- 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
		24-25	23-24	23-24	22-23	21-22
01-44-4-630	Retainer for Village Attorney	144,556	140,346	140,346	138,000	135,600
01-44-4-643	Unplanned Litigation	8,000	5,000	10,000	3,911	5,559
01-44-4-644	Other Legal Services	40,000	35,000	45,000	51,119	41,157
01-44-4-646	Local Adjudication Services	20,000	17,168	15,000	13,935	12,435
TOTAL LEGAL SERVICES		212,556	197,514	210,346	206,965	194,750
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TRANSFERS						
01-44-9-907	Transfer from Storm Sewer	(1,064)	(990)	(990)	(978)	(711)
01-44-9-908	Transfer from Wat & Sew - Admin Transfer	(21,284)	(19,801)	(19,801)	(14,671)	(18,961)
TOTAL TRANSFERS		(22,348)	(20,791)	(20,791)	(15,649)	(19,672)
TOTAL FUNCTION		190,208	176,723	189,555	191,316	175,078
TRANSFERS		22,348	20,791	20,791	15,649	19,672
GRAND TOTAL +(-) TRANSFERS		212,556	197,514	210,346	206,965	194,750

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.

FY24 ACHIEVEMENTS:

- The Original Rainbow Cone has been approved and is currently under construction for an ice cream shop with a drive-thru adjacent to the Buona Restaurant.
- Acquisition of multiple properties through the no cash bid process with additional properties that are in the process of acquisition.
- Staff has been in continued discussions with potential developers for Village owned properties in southwest Flossmoor as well as Flossmoor Road and the south triangle.

FY25 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>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	Full-Time Salaries					
01-45-1-504	Department Secretary	32,872	31,675	31,675	30,042	28,119
01-45-1-509	Director of Building and Zoning (50/50 P&Z/Insp. Services)	77,338	74,054	74,054	63,204	59,605
	TOTAL FULL-TIME SALARIES	110,210	105,729	105,729	93,246	87,723
01-45-1-570	Sick Leave Buy Back	103	0	100	0	(349)
01-45-1-590	Overtime	207	0	200	0	0
	TOTAL PERSONAL SERVICES	110,520	105,729	106,029	93,246	87,375
	FRINGE BENEFITS					
01-45-2-590	Health Insurance Premium	0	0	0	0	0
01-45-2-591	Life Insurance Premium	239	236	0	198	77
01-45-2-592	EAP and Wellness Incentive Programs	600	58	500	54	91
01-45-2-593	Unemployment Contributions	320	298	284	314	295
01-45-2-594	Village HSA Contributions	0	0	0	0	0
01-45-2-595	Village FICA Contributions	6,180	6,036	5,860	5,743	5,403
01-45-2-596	Village Medicare Contributions	1,100	960	1,000	1,343	1,264
01-45-2-597	Village IMRF Contributions	7,650	8,065	8,580	7,841	9,328
	TOTAL FRINGE BENEFITS	16,089	15,653	16,224	15,493	16,458
	COMMODITIES					
01-45-3-601	Office Supplies	600	294	600	401	280
01-45-3-602	Books and Maps	100	0	100	0	0
01-45-3-603	Postage	300	130	300	359	121
01-45-3-606	Office Equipment	200	0	200	0	43
01-45-3-607	Computer Equipment and Supplies	200	0	200	132	6
	TOTAL COMMODITIES	1,400	424	1,400	892	450
	CONTRACTUAL SERVICES					
01-45-4-630	Professional Services: Update zoning map, miscellaneous planning studies	10,000	6,700	13,000	6,100	1,200
01-45-4-635	Printing and Binding: Update zoning map, address map, comprehensive plan, etc.	100	0	100	2	16
01-45-4-636	Pre-employment Physicals & Backgrounds	0	0	0	0	0
01-45-4-637	Telephone	500	443	500	514	328
01-45-4-638	Advertising: Public Hearing notices	300	(353)	300	2,238	114
01-45-4-640	IRMA-Workers Comp Premium	2,860	2,100	2,100	1,659	1,384
01-45-4-641	IRMA-Liability Premium	2,860	2,100	2,100	1,659	1,384
01-45-4-642	IRMA Insurance Deductible	0	0	0	0	0
	TOTAL CONTRACTUAL SERVICES	16,620	10,990	18,100	12,172	4,426

PLANNING AND ZONING

<u>ACCOUNT #</u>	<u>TRAINING AND CONFERENCES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-45-5-660	Membership Dues: Amer. Plan. Assoc., Newsletters, inc.	600	565	600	0	0
01-45-5-661	Training: APA Annual Conference and other planning, land use law and economic development conferences	1,500	0	3,500	0	0
TOTAL TRAINING AND CONFERENCES		2,100	565	4,100	0	0
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<u>MAINTENANCE</u>						
01-45-6-672	Department IT Maintenance^	200	0	200	1,981	387
01-45-6-673	Village Shared IT Maintenance<	6,917	6,891	5,961	2,391	467
TOTAL MAINTENANCE		7,117	6,891	6,161	4,372	854
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<u>CAPITAL OUTLAY/NON OPERATING</u>						
01-45-7-703	Economic Development Incentive - Bistro on Sterling	0	0	0	0	5,210
TOTAL CAPITAL OUTLAY/NON OPERATING		0	0	0	0	5,210
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<u>TRANSFERS</u>						
01-45-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(4,095)	(1,950)	(1,950)	(1,900)	(4,140)
01-45-9-907	Transfer from Storm Sewer	(680)	(636)	(636)	(589)	(426)
01-45-9-908	Transfer from Water & Sewer - Admin Trans	(13,019)	(12,142)	(12,142)	(8,485)	(10,817)
TOTAL TRANSFERS		(17,794)	(14,728)	(14,728)	(10,974)	(15,383)
TOTAL FUNCTION		136,052	125,525	137,286	115,202	99,390
TRANSFERS		17,794	14,728	14,728	10,974	15,383
GRAND TOTAL +/- TRANSFERS		153,846	140,253	152,014	126,176	114,773

^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, Suburban Major Accident Reconstruction Team, and ILEAS Mobile Field Force.

FY24 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.
- Community Service Officers were trained and began using body-worn cameras in addition to our Patrol Officers.
- The Department established standards for hiring qualified and diverse law enforcement officers.
- The Department enhanced interview questions for Non-Certified Police Officer (Entry-level), Certified Police Officer (Lateral), and Sergeant to be reflective of the Ten Shared Principles, Community-Oriented Policing, and Constitutional Policing.
- One Police Chief and five new patrol officers were hired to fill officer vacancies and reach our allotted roster of twenty-one officers.
- FPD officers participated in the Juneteenth Festival, Movie Night in the Park, Trunk or Treat, Jazz in the Hills, District 161 Reading Day, Bike to School events, Ride with Chief to School, Coffee with a Cop, and National Night Out respectively.
- New Department Facebook- Social Media platform created.
- A Sergeants' exam and assessment was conducted to establish a current eligibility list for promotion.
- The following promotions and assignments occurred in FY24:
 - Commander of Patrol promoted
 - Patrol Sergeant promoted
 - Shift Leader assigned
 - Acting Shift Leader assigned
 - (2) Patrol Investigators assigned
 - (2) Recruitment officers assigned
 - Social Media Officer assigned
 - Officers completed the Field Training Program- Currently in Probationary period.

FY25 GOALS:

- Continue to strengthen our relationships and partnerships with all community stakeholders.
- Continue to review, develop and implement action items that will further demonstrate our adherence to the Ten Shared Principles of the NAACP and the Illinois Association of Chiefs of Police.
- Intensify recruitment efforts of minority group candidates for police officer testing.
- Temporarily hire ahead of department transition 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 (2) patrol vehicles in accordance with our vehicle replacement schedule.
- Complete the renovation of the Department Firing Range to remain in compliance with OSHA regulations.
- Complete the Village Hybrid CCTV camera installation to include Village Hall, the Police Department, Fire Department, Public Works and Village-owned parking lots.
- Research and develop a robust plan to enhance the Department's Body Worn Camera and In-car camera system to remain in compliance with the Illinois SAFE-T Act and compatible with our 911 Communications Center partners.

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
Full-Time Salaries						
01-48-1-520	Chief	160,014	145,200	145,200	113,840	145,362
01-48-1-521	Deputy Chief	140,970	136,533	136,533	145,270	127,730
01-48-1-522	Sergeants (3)	394,464	377,817	377,817	360,634	355,160
01-48-1-523	Police Officers (15)	1,499,152	1,360,540	1,417,540	1,274,149	1,268,596
01-48-1-524	Community Service Officer (1)	76,281	71,982	73,880	73,873	70,116
01-48-1-526	Mechanic (50/45/5 Pol/Sts/Fire)	50,721	47,624	49,124	45,453	44,078
01-48-1-528	Police Commander	135,928	131,649	131,649	53,350	123,116
01-48-1-530	Field Officer Training Pay	3,307	7,349	3,203	2,689	1,665
01-48-1-531	Shift Leader Pay	18,099	19,341	17,529	18,234	17,175
01-48-1-532	Detective Pay	6,523	6,318	6,318	6,351	6,547
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		2,485,459	2,304,353	2,358,793	2,093,843	2,159,544
Part-Time Salaries						
01-48-1-525	Part-Time Community Service Officer	45,487	46,121	44,055	48,452	32,727
01-48-1-527	Crossing Guards	23,400	26,660	23,400	21,831	20,199
TOTAL PART-TIME SALARIES		68,887	72,781	67,455	70,283	52,926
01-48-1-533	Court Pay	10,325	6,600	10,000	4,303	1,660
01-48-1-570	Sick Leave Buy Back	18,957	9,637	18,360	13,388	9,977
01-48-1-571	Covid-19 Sick Leave	0	0	0	0	64
01-48-1-590	Overtime	215,000	292,000	160,000	266,146	156,112
TOTAL PERSONAL SERVICES		2,798,628	2,685,371	2,614,608	2,447,962	2,380,282
FRINGE BENEFITS						
01-48-2-590	Health Insurance Premium	531,050	529,317	513,900	427,550	445,850
01-48-2-591	Life Insurance Premium	1,855	2,110	2,132	1,615	1,182
01-48-2-592	EAP and Wellness Incentive Programs	11,400	13,538	11,232	11,337	10,171
01-48-2-593	Unemployment Contributions	5,600	5,935	5,652	5,652	5,304
01-48-2-594	Village HSA Contributions	15,540	16,000	13,500	13,500	13,500
01-48-2-595	Village FICA Contributions	15,450	12,360	12,000	11,917	10,193
01-48-2-596	Village Medicare Contributions	38,500	38,717	40,330	32,775	33,152
01-48-2-597	Village IMRF Contributions	15,300	10,528	11,200	13,476	14,136
01-48-2-598	Village Police Pension Contribution	1,379,223	1,067,867	1,067,867	672,427	1,034,706
01-48-2-599	Village PEHP Contribution	47,000	45,120	47,000	41,929	38,640
TOTAL FRINGE BENEFITS		2,060,918	1,741,492	1,724,813	1,232,178	1,606,832

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-48-3-601	Office Supplies	3,200	3,200	3,200	2,405	1,630
01-48-3-602	Books and Maps	300	100	300	85	282
01-48-3-603	Postage	3,300	3,300	3,000	1,859	1,661
01-48-3-605	Operating Supplies:	3,500	3,000	3,000	1,571	1,777
	Crime Prev. Materials, D.A.R.E.					
	Bike Rodeo, Incidental Sup.					
01-48-3-606	Office Equipment	4,000	5,000	5,000	0	0
01-48-3-607	Computer Equipment and Supplies	1,000	1,000	1,000	530	968
01-48-3-608	Petroleum Products	35,000	35,000	35,000	37,011	38,212
01-48-3-611	Special Police Commodities					
	Prisoner's Meals, Jail Supplies,					
	Range Supplies	5,000	5,000	5,000	4,080	4,781
01-48-3-612	Uniforms and Related Supplies					
	(23 officers @ \$700) plus equipment	28,000	30,000	28,000	25,387	22,756
01-48-3-613	Photography Supplies	200	110	200	107	0
01-48-3-614	Vehicle Sticker Compliance	20,500	10,000	20,500	10,886	10,398
01-48-3-615	Small Tools and Equipment	10,000	10,000	25,700	9,451	6,202
01-48-3-620	Bicycle Patrol Program	1,000	500	2,000	0	953
01-48-3-621	Ammunition	18,500	16,250	16,250	17,631	3,427
	TOTAL COMMODITIES	133,500	122,460	148,150	111,003	93,046
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	<u>CONTRACTUAL SERVICES</u>					
01-48-4-630	Professional Services	20,000	25,000	20,000	26,522	11,687
01-48-4-635	Printing (Station Comp. Books, Case, Report Forms)	1,000	1,000	1,000	959	249
01-48-4-636	Pre-employment Physicals & Backgrounds	4,000	6,500	4,000	9,076	1,062
01-48-4-637	Telephones	8,000	7,800	8,000	7,781	4,539
01-48-4-638	Advertising	1,500	1,600	1,000	1,234	0
01-48-4-640	IRMA-Workers Comp Premium	111,540	94,620	94,620	58,898	49,151
01-48-4-641	IRMA-Liability Premium	21,450	17,100	17,100	9,125	2,077
01-48-4-642	IRMA Insurance Deductible	10,000	0	10,000	8,890	2,504
01-48-4-644	Lexipol Update and Daily Bulletin	8,200	8,200	7,552	7,552	7,098
01-48-4-645	Animal Control Services	1,500	1,200	500	500	350
01-48-4-648	South Suburban Major Crimes Task Force	2,000	2,000	2,000	2,000	1,100
01-48-4-649	South Suburban Emer. Resp. Team-annual fee	2,000	2,000	2,000	2,000	1,500
01-48-4-656	Ticket Collection Services	5,000	5,020	4,000	2,401	3,226
01-48-4-660	LPR Annual Contract	34,400	38,450	38,450	0	0
	TOTAL CONTRACTUAL SERVICES	230,590	210,490	210,222	136,939	84,543
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	<u>TRAINING</u>					
01-48-5-660	Membership Dues & Subscriptions:					
	Fire & Pol. Comm. Assn.	3,000	2,500	2,000	1,857	2,149
	Il. Chiefs Association					
	Intl. Assoc. Chiefs of Police					
	Pol. Product News, etc.					
01-48-5-661	Training	26,000	20,000	20,000	22,235	15,921
	TOTAL TRAINING	29,000	22,500	22,000	24,092	18,070

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-48-6-670	Office Equipment Maintenance	5,400	5,000	5,400	2,166	4,694
01-48-6-671	Motor Equipment Maintenance Supplies	15,000	18,000	15,000	16,500	12,246
01-48-6-672	Department IT Maintenance^	3,841	3,658	15,000	14,871	12,393
01-48-6-673	Village Shared IT Maintenance<	63,560	62,915	55,111	34,374	22,784
01-48-6-674	Copier Maintenance	2,000	3,000	1,800	2,566	1,584
01-48-6-675	Range Maintenance	10,000	2,400	13,500	11,321	10,614
01-48-6-677	Taser Maintenance	500	500	500	379	468
01-48-6-678	Cloud Video Storage	16,500	33,000	32,980	0	12,074
	TOTAL MAINTENANCE	116,801	128,473	139,291	82,177	76,858
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	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-48-7-720	Records Room Remodeling	25,000	0	25,000	0	0
	TOTAL CAPITAL OUTLAY	25,000	0	25,000	0	0
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	<u>TRANSFERS</u>					
01-48-9-904	Transfer from Wat & Sew - FICA/Med/IMRF	(12,285)	(5,850)	(5,850)	(8,550)	(20,700)
01-48-9-907	Transfer from Storm Sewer	(982)	(954)	(954)	(909)	(634)
01-48-9-908	Transfer from Wat & Sew - Admin Transfer	(9,825)	(9,539)	(9,539)	(6,814)	(8,456)
01-48-9-916	Transfer to Capital Equipment Fund	274,822	205,304	205,304	0	0
01-48-9-940	Transfer from Municipal Parking	(60,016)	(58,374)	(58,374)	(55,924)	(55,060)
	TOTAL TRANSFERS	191,714	130,587	130,587	(72,197)	(84,850)
	TOTAL FUNCTION	5,586,151	5,041,373	5,014,671	3,962,153	4,174,782
	TRANSFERS	(191,714)	(130,587)	(130,587)	72,197	84,850
	GRAND TOTAL +/- TRANSFERS	5,394,437	4,910,786	4,884,084	4,034,350	4,259,632

^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.

FY24 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.
- Successfully hired one (1) full-time Records Clerk to fill a vacancy following a retirement.
- Successfully hired one (1) part-time Records Clerk to assist with filling shift vacancies.
- Renewed DACRA Administrative Adjudication software contract to enhance innovative necessities of the Department.
- Selected an existing records clerk to handle Department Freedom of Information Act (FOIA) requests.

FY25 GOALS:

- To secure a new Village Sticker program for Village use and utilize A Secretary of State data merge to update records.
- Develop a robust plan to renovate the Records Department-front office.
- Continue with hiring part-time records clerks to fill shift vacancies.
- Renovate Records Office.

PUBLIC SAFETY RECEPTION AND RECORDS

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
Full-Time Salaries						
01-50-1-534	Police Records Clerks	210,397	203,774	203,774	200,844	187,353
01-50-1-535	Administrative Assistant	78,028	75,572	75,572	72,160	71,985
01-50-1-543	Holiday Extra Pay	0	0	0	0	0
TOTAL FULL-TIME SALARIES		288,425	279,346	279,346	273,004	259,338
Part-Time Salaries						
01-50-1-591	Part-time Police Records Clerks supplement during vacation, sick leave, etc. 3500 hours	114,427	125,000	110,825	114,989	106,653
TOTAL PART-TIME SALARIES		114,427	125,000	110,825	114,989	106,653
01-50-1-570	Sick Leave Buy Back	4,300	2,536	4,165	2,537	4,072
01-50-1-590	Overtime	5,729	10,000	5,549	2,208	3,125
TOTAL PERSONAL SERVICES		412,881	416,882	399,885	392,739	373,188
FRINGE BENEFITS						
01-50-2-590	Health Insurance Premium	86,450	105,863	102,780	73,611	90,691
01-50-2-591	Life Insurance Premium	478	351	355	408	216
01-50-2-592	EAP and Wellness Incentive Programs	2,100	2,379	2,016	1,521	1,399
01-50-2-593	Unemployment Contributions	960	989	942	942	884
01-50-2-594	Village HSA Contributions	5,500	5,500	5,500	5,500	5,500
01-50-2-595	Village FICA Contributions	27,810	27,810	27,000	22,941	21,938
01-50-2-596	Village Medicare Contributions	6,600	6,278	6,540	5,365	5,131
01-50-2-597	Village IMRF Contributions	22,950	21,056	22,400	22,527	27,493
TOTAL FRINGE BENEFITS		152,848	170,226	167,533	132,816	153,251
COMMODITIES						
01-50-3-601	Office Supplies	3,000	3,000	3,000	0	0
01-50-3-605	Operating Supplies	3,000	3,000	3,000	0	0
01-50-3-606	Office Equipment	5,000	5,000	5,000	0	0
01-50-3-607	Computer Equipment and Supplies	500	500	500	0	0
01-50-3-612	Uniforms and Related Supplies	3,000	3,000	3,000	0	0
01-50-3-615	Small Tools and Equipment	5,000	5,000	5,000	0	0
TOTAL COMMODITIES		19,500	19,500	19,500	0	0
CONTRACTUAL SERVICES						
01-50-4-630	Professional Services (Partial E-Com Payment)*	55,703	56,478	56,478	0	57,226
01-50-4-636	Pre-employment Physicals & Backgrounds	600	0	600	0	0
01-50-4-637	Telephone: Police and Fire Administrative Lines Cellular Telephones & Modems Verizon Cards	30,000	27,058	25,000	26,727	30,217
01-50-4-638	Advertising	200	0	200	0	0
01-50-4-640	IRMA-Workers Comp Premium	2,860	2,280	2,280	1,659	1,384
01-50-4-641	IRMA-Liability Premium	2,860	2,280	2,280	1,659	1,384
01-50-4-642	IRMA Insurance Deductible	500	0	500	0	0
TOTAL CONTRACTUAL SERVICES		92,723	88,096	87,338	30,045	90,211
TRAINING						
01-50-5-661	Training Other training/needed	200	0	200	152	0
TOTAL TRAINING		200	0	200	152	0

PUBLIC SAFETY RECEPTION AND RECORDS

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-50-6-670	Office Equipment Maintenance	400	400	412	71	0
01-50-6-672	Department IT Maintenance^	427	406	12,676	1,857	2,173
01-50-6-673	Village Shared IT Maintenance<	6,958	6,891	6,005	479	222
01-50-6-676	Radio System Maintenance	4,500	4,600	4,200	1,443	1,043
TOTAL MAINTENANCE		12,285	12,297	23,293	3,850	3,438
TRANSFERS						
01-50-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(12,285)	(5,850)	(5,850)	(8,550)	(18,630)
01-50-9-907	Transfer from Storm Sewer	(2,856)	(2,582)	(2,582)	(2,469)	(1,873)
01-50-9-908	Transfer from Wat & Sew-Admin Transfer	(57,123)	(51,638)	(51,638)	(37,027)	(49,962)
01-50-9-940	Transfer from Grant Parking Fund	(10,803)	(10,507)	(10,507)	(10,066)	(9,911)
TOTAL TRANSFERS		(83,067)	(70,577)	(70,577)	(58,112)	(80,376)
TOTAL FUNCTION		607,370	636,424	627,172	501,490	539,712
TRANSFERS		83,067	70,577	70,577	58,112	80,376
GRAND TOTAL +/- TRANSFERS		690,437	707,001	697,749	559,602	620,088

^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.

FY24 ACHIEVEMENTS:

- 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 and create qualified part time positions.
- Implement and complete pre-incident plans for all commercial occupancies through Flow MSP
- Promote and expand fire safety and education through community risk reduction programs such as certified babysitter classes and community-based CPR classes.
- Replace Ambulance A119, office computers, and copy machine through the capital equipment fund.
- Complete and implement department standard operating guidelines
- Complete renovation of the women's locker room to provide adequate facilities for 24/7 staffing

FY25 GOALS:

- Continue perusing staffing models to provide an increase in daily staffing needed to cover day-to-day operations.
- Accept delivery of A119 and place into service while celebrating the 50th anniversary of the FFD paramedic service.
- Implement P.O.C internship/ apprenticeship program to further expand our recruitment and retention program and expand the POC program.
- Replace existing extrication equipment, mobile data terminals and C19 through the capital equipment fund.
- Purchase and fund department drone program through grant funding.

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET 24-25</u>	<u>PROJ'D 23-24</u>	<u>BUDGET 23-24</u>	<u>ACTUAL 22-23</u>	<u>ACTUAL 21-22</u>
	Full-Time Salaries					
01-49-1-504	Department Secretary	68,013	65,378	65,872	64,139	61,669
01-49-1-526	Mechanic (5/45/50 Fire/Sts/Pol)	5,072	0	4,912	4,545	4,408
01-49-1-540	Chief (In FY 23-24 100 % Fire Department)	160,014	149,806	101,116	100,984	87,895
01-49-1-541	Assistant Fire Chief	140,970	138,704	134,712	128,108	93,493
01-49-1-542	Shift Captains (3)	353,997	309,294	313,270	305,129	254,520
01-49-1-543	Captain Holiday Extra Pay	30,000	25,000	16,474	30,246	17,145
01-49-1-549	Captain FLSA Pay**	36,023	24,866	32,695	24,554	32,461
	TOTAL FULL-TIME SALARIES	794,089	713,048	669,051	657,705	551,591
	Part-Time Salaries					
01-49-1-514	Temporary Assistant	4,251	0	4,117	0	0
01-49-1-544	Fire & Paramedic Volunteer Calls and Training	0	500	25,000	7,707	19,551
01-49-1-545	Paramedic Incentive Pay Paramedic and EMT-B Incentives	57,614	53,204	55,800	44,846	48,188
01-49-1-546	Mechanic Helper	0	0	3,000	0	0
01-49-1-547	Duty Shift Pay Program	464,470	377,841	449,850	396,071	385,419
01-49-1-550	Photography Coordinator	3,731	3,614	3,614	3,509	3,374
01-49-1-567	Fire Inspector	28,000	22,131	28,000	20,589	0
01-49-1-591	Internship: MISC. station duties	35,538	5,551	10,538	4,209	7,147
	TOTAL PART-TIME SALARIES	593,604	462,841	579,919	476,932	463,680
01-49-1-570	Sick Leave Buy Back	5,593	5,417	5,417	6,769	2,162
01-49-1-590	Overtime	67,520	76,668	65,395	38,509	28,973
	TOTAL PERSONAL SERVICES	1,460,806	1,257,974	1,319,782	1,179,915	1,046,405
	FRINGE BENEFITS					
01-49-2-590	Health Insurance Premium	135,850	137,000	45,680	106,033	40,928
01-49-2-591	Life Insurance Premium	538	586	592	451	352
01-49-2-592	EAP and Wellness Incentive Programs	3,000	3,398	2,880	2,083	2,613
01-49-2-593	Unemployment Contributions	3,040	3,132	2,983	2,826	2,652
01-49-2-594	Village HSA Contributions	12,210	12,000	12,000	15,750	10,542
01-49-2-595	Village FICA Contributions	80,340	80,340	78,000	68,868	61,974
01-49-2-596	Village Medicare Contributions	19,800	17,789	18,530	16,356	14,757
01-49-2-597	Village IMRF Contributions	5,100	4,211	4,480	5,699	7,111
01-49-2-598	Village Fire Pension Contributions	495,682	433,059	433,059	321,942	370,094
	TOTAL FRINGE BENEFITS	755,560	691,515	598,204	540,009	511,022

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-49-3-601	Office Supplies	4,000	3,500	3,500	2,889	1,515
01-49-3-602	Books and Maps	500	500	500	138	0
01-49-3-603	Postage	350	350	700	674	837
01-49-3-605	Operating Supplies	4,000	3,500	3,500	2,872	1,196
01-49-3-606	Office Equipment	10,000	11,000	10,000	13,255	0
01-49-3-607	Computer Equipment and Supplies	2,500	2,000	2,000	334	567
01-49-3-608	Petroleum Products	25,000	21,433	25,000	30,212	22,149
01-49-3-611	Dormitory Supplies	7,000	6,500	6,500	5,774	5,648
01-49-3-612	Uniforms and Related Supplies	66,000	35,640	48,640	43,450	43,764
01-49-3-613	Photography Supplies	4,400	4,400	4,400	500	500
01-49-3-615	Small Tools and Equipment	13,750	11,000	11,000	9,184	6,661
01-49-3-616	Cleaning Supplies	4,000	4,000	4,000	3,165	2,512
01-49-3-617	Hose and Pager Supplies	26,500	21,260	30,260	17,127	17,678
01-49-3-621	Communications Equipment	13,500	12,952	12,952	3,827	8,872
01-49-3-622	EMS Supplies and Equipment	14,000	14,000	14,000	12,913	6,501
TOTAL COMMODITIES		195,500	152,035	176,952	146,312	118,398

<u>CONTRACTUAL SERVICES</u>						
01-49-4-630	Professional Services	15,000	11,260	15,000	14,785	975
01-49-4-634	Miscellaneous Services	2,000	1,500	1,500	140	352
01-49-6-635	Printing	500	350	700	301	217
01-49-4-636	Pre-employment Physicals & Background	15,200	11,000	13,500	7,277	17,534
01-49-4-637	Telephones	8,000	4,228	7,588	4,252	5,134
01-49-4-640	IRMA-Workers Comp Premium	11,440	3,420	3,420	3,318	1,384
01-49-4-641	IRMA-Liability Premium	14,300	12,540	12,540	4,977	4,845
01-49-4-642	IRMA Insurance Deductible	2,500	2,500	2,500	8,873	2,406
01-49-4-648	MABAS Dues/Fees	8,100	7,700	8,100	7,757	7,826
01-49-4-650	Contract Personnel (6)	731,028	677,004	677,292	600,489	541,185
01-49-4-656	Ambulance Collection Services	35,000	34,809	27,500	13,717	19,699
TOTAL CONTRACTUAL SERVICES		843,068	766,311	769,640	665,885	601,556

<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	2,200	2,500	1,583	2,313
01-49-5-661	Training: Int'l Chiefs' Conference, Nat'l Fire Academy IL Firefighters Conference (Fire Chief) Misc. seminars for volunteers	9,000	4,300	8,300	3,830	1,243
01-49-5-662	Physical Fitness and Inoculations	1,000	500	1,000	612	0
01-49-5-663	Tuition and Fees	20,000	8,560	20,000	11,105	760
01-49-5-664	Training Materials: Programs, materials, equipment, guest experts, etc.	9,000	8,500	8,500	6,171	6,920
01-49-5-665	Public Education	8,000	7,500	7,500	0	0
TOTAL TRAINING AND CONFERENCES		49,500	31,560	47,800	23,301	11,236

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-49-6-670	Office Equipment Maintenance	1,200	600	1,200	525	0
01-49-6-671	Vehicle Maintenance	62,000	75,200	55,000	52,378	58,655
01-49-6-672	Department IT Maintenance^	30,000	28,736	25,000	23,094	16,190
01-49-6-673	Village Shared IT Maintenance<	86,941	82,833	74,914	22,401	13,916
01-49-6-674	Equipment Maintenance and Supplies	8,000	8,000	8,000	7,158	6,902
01-49-6-675	EMS Equipment Maintenance	6,000	5,425	6,000	3,034	2,963
01-49-6-677	Equipment Service Contracts	17,000	15,000	14,000	28,667	32,567
TOTAL MAINTENANCE		211,141	215,794	184,114	137,257	131,193
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	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-49-7-734	Fema-Afg-Covid S2 Grant Expenses	0	0	0	0	10,946
01-49-7-735	OSFM-Small Equipment Grant Purchases	0	25,785	25,785	0	0
01-49-7-736	KeySecure System	0	12,500	12,000	0	0
TOTAL CAPITAL OUTLAY		0	38,285	37,785	0	10,946
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	<u>TRANSFERS</u>					
01-49-9-904	Transfer from Wat & Sew - FICA/Med/IMRF	(17,745)	(8,450)	(8,450)	(12,350)	(26,910)
01-49-9-907	Transfer from Storm Sewer	(5,191)	(5,099)	(5,099)	(5,253)	(3,526)
01-49-9-908	Transfer from Wat & Sew - Admin Transfer	(43,606)	(45,918)	(45,918)	(35,101)	(42,356)
01-49-9-916	Transfer to Capital Equipment Fund	224,854	119,761	119,761	0	0
TOTAL TRANSFERS		158,312	60,294	60,294	(52,704)	(72,792)
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TOTAL FUNCTION		3,673,887	3,213,768	3,194,571	2,639,976	2,357,965
TRANSFERS		(158,312)	(60,294)	(60,294)	52,704	72,792
GRAND TOTAL +/- TRANSFERS		3,515,575	3,153,474	3,134,277	2,692,680	2,430,757

**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.

FY24 ACHIEVEMENTS:

- Development of the Meijer Subdivision and the remainder of the former TIF area.
STATUS: Building permit application submittal has been approved for the Original Rainbow Cone it is anticipated for development during winter of 2024. Oasis/Goshen Hospice construction is progressing and is anticipated to be completed in spring of 2024. Rainbow Cone is currently under construction and is anticipated to be completed in late spring or early summer of 2024.
- Administered an aggressive campaign to identify property maintenance violations.
STATUS: Staff issued 473 written violation notices and adjudicated 200 citations in calendar year 2023.
- Building Permits and Inspections.
STATUS: Staff issued 897 total permits completed 1,111 inspections in calendar year 2023

FY25 GOALS:

- Continue to oversee the development of the remaining Meijer Subdivision outlots, Village owned properties in southwest Flossmoor, the south triangle and downtown Flossmoor 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.
- 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.

BUILDING DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	Full-Time Salaries					
01-53-1-504	Department Secretary (50/50 /Ins.Svc./P&Z)	32,872	31,675	31,675	30,041	28,117
01-53-1-509	Director of Building and Zoning (50/50 Ins.Svc./P&Z)	77,338	74,054	74,054	60,826	57,808
01-53-1-540	Fire Chief (as of FY23-24 100% moved to Fire)	0	1,678	0	43,153	35,909
01-53-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	110,210	107,407	105,729	134,020	121,835
	Part-Time Salaries					
01-53-1-514	Temporary Assistant	4,193	4,914	4,061	3,739	2,339
01-53-1-560	Structural Code Administrator	0	0	0	0	0
01-53-1-561	Electrical Code Administrator	10,500	10,640	10,500	9,918	11,748
01-53-1-562	Plumbing Code Administrator	7,000	3,920	7,000	3,628	3,303
01-53-1-565	Building Inspector	10,357	7,840	10,031	6,830	9,030
01-53-1-567	Property Maintenance Inspectors	44,631	31,268	43,226	24,299	26,752
	TOTAL PART-TIME SALARIES	76,681	58,582	74,818	48,413	53,170
01-53-1-570	Sick Leave Buy Back	1,298	0	1,257	88	570
01-53-1-571	COVID-19 Sick Leave	0	0	0	0	0
01-53-1-590	Overtime	100	0	100	0	0
	TOTAL PERSONAL SERVICES	188,289	165,989	181,904	182,522	175,575
	FRINGE BENEFITS					
01-53-2-590	Health Insurance Premium	0	0	0	0	0
01-53-2-591	Life Insurance Premium	120	77	78	12	66
01-53-2-592	EAP and Wellness Incentive Programs	600	590	500	66	91
01-53-2-593	Unemployment Contributions	320	149	142	157	147
01-53-2-594	Village HSA Contributions	0	0	0	0	0
01-53-2-595	Village FICA Contributions	12,360	15,090	14,650	11,061	10,778
01-53-2-596	Village Medicare Contributions	3,300	2,880	3,000	2,587	2,521
01-53-2-597	Village IMRF Contributions	7,650	8,237	8,580	8,173	10,559
	TOTAL FRINGE BENEFITS	24,350	27,023	26,950	22,056	24,162

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>24-25</u>	<u>23-24</u>	<u>23-24</u>	<u>22-23</u>	<u>21-22</u>
01-53-3-601	Office Supplies	1,000	611	1,000	778	518
01-53-3-602	Books and Maps	1,000	900	1,000	0	0
01-53-3-603	Postage	500	450	750	505	422
01-53-3-606	Office Equipment	1,000	700	1,000	790	85
01-53-3-607	Computer Equipment and Supplies	900	600	900	113	776
01-53-3-608	Petroleum Products	1,500	1,320	2,000	1,477	1,522
01-53-3-612	Uniforms & Related Supplies	750	620	1,000	551	609
TOTAL COMMODITIES		6,650	5,201	7,650	4,214	3,933
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<u>CONTRACTUAL SERVICES</u>						
01-53-4-630	Professional Services	0	0	0	0	609
01-53-4-634	Miscellaneous Services	250	0	250	119	0
01-53-4-635	Printing	500	347	500	533	0
01-53-4-636	Pre-employment Physicals & Backgrounds	400	0	400	153	364
01-53-4-637	Telephone	2,000	1,793	2,000	1,995	922
01-53-4-640	IRMA-Workers Comp Premium	2,860	2,100	2,100	1,659	2,351
01-53-4-641	IRMA-Liability Premium	50,050	2,500	2,500	12,443	1,384
01-53-4-642	IRMA Insurance Deductible	2,500	34,400	2,500	0	1,384
01-53-4-645	Architectural Advisory Review	0	0	0	0	2,512
01-53-4-653	Code Enforcement Mowing	2,500	0	0	0	0
01-53-4-656	Fee Collection Services	12,000	5,728	12,000	11,496	11,264
01-53-4-658	Elevator Inspection Services	1,750	2,009	1,750	1,977	2,265
01-53-4-659	Sanitarian Inspection Services	6,600	4,900	6,600	4,200	5,100
TOTAL CONTRACTUAL SERVICES		81,410	53,777	30,600	34,576	28,155
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<u>TRAINING AND CONFERENCES</u>						
01-53-5-660	Dues and Subscriptions:	600	360	600	213	308
01-53-5-661	Training	2,500	1,900	2,500	750	500
01-53-5-663	Tuition and Fees	550	0	1,100	0	0
TOTAL TRAINING AND CONFERENCES		3,650	2,260	4,200	963	808
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<u>MAINTENANCE</u>						
01-53-6-670	Office Equipment Maintenance	1,150	800	1,150	470	955
01-53-6-671	Vehicle Maintenance	900	320	900	209	528
01-53-6-672	Department IT Maintenance^	3,041	3,041	2,835	4,471	4,636
01-53-6-673	Village Shared IT Maintenance<	7,335	7,250	6,653	2,880	2,328
TOTAL MAINTENANCE		12,426	11,411	11,538	8,030	8,446
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<u>CAPITAL OUTLAY/NON OPERATING</u>						
TOTAL CAPITAL OUTLAY/NON OPERATING		0	0	0	0	0
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<u>TRANSFERS</u>						
01-53-9-904	Transfer from Water and Sewer - FICA/Med/IMRF	(5,460)	(2,600)	(2,600)	(3,800)	(8,280)
01-53-9-907	Transfer from Storm Sewer	(862)	(1,148)	(1,148)	(783)	(649)
01-53-9-908	Transfer from Water and Sewer - Admin Transfer	(13,856)	(16,483)	(16,483)	(9,362)	(14,081)
01-53-9-916	Transfer to Capital Equipment Fund	0	8,554	8,554	0	0
TOTAL TRANSFERS		(20,178)	(11,677)	(11,677)	(13,945)	(23,010)
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TOTAL FUNCTION		296,597	253,983	251,165	238,416	218,068
TRANSFERS		20,178	11,677	11,677	13,945	23,010
GRAND TOTAL +/- TRANSFERS		316,775	265,660	262,842	252,361	241,078

^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.

FY24 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.
- Pursued grant funding for the replacement of the Dartmouth Road Bicycle Bridge and Path.
- Prepared, monitored, and reported on various grant applications for infrastructure projects.

FY25 GOALS:

- Continue to protect the Village's interest in the development and construction of public and quasi-public improvements throughout the Village.
- Complete Phase 2 Engineering for the Central Business District Roadway, Pedestrian, & Streetscape Improvements Project.
- Begin construction of the Central Business District Roadway, Pedestrian, & Streetscape Improvements Project.
- Complete the Water System SCADA Improvements project.
- Complete the construction of the detention basin for Flossmoor Road Viaduct Drainage Improvement Project.
- Complete the Brookwood Bridge and Butterfield Road Culvert reconstruction project.
- Complete the Residential Water Meter Replacement with Radio Read project.
- Prepare, monitor, and report on various grant applications for infrastructure projects.

PUBLIC WORKS ADMINISTRATION

<u>ACCOUNT #</u>		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
	<u>PERSONAL SERVICES</u>					
	Full-Time Salaries					
01-55-1-580	Public Works Director	160,014	154,977	154,977	151,432	147,850
01-55-1-504	Department Secretary	68,013	65,872	65,872	64,875	63,500
01-55-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	228,027	220,849	220,849	216,306	211,350
	Part-Time Salaries					
01-55-1-514	Temporary Assistant	7,206	10,000	6,979	7,940	7,112
	TOTAL PART-TIME SALARIES	7,206	10,000	6,979	7,940	7,112
01-55-1-570	Sick Leave Buy Back	3,433	3,472	3,325	3,472	1,898
01-55-1-590	Overtime	2,000	3,500	2,000	3,087	2,393
	TOTAL PERSONAL SERVICES	240,666	237,821	233,153	230,805	222,753
	<u>FRINGE BENEFITS</u>					
01-55-2-571	COVID-19 Sick Leave	0	0	0	0	0
01-55-2-590	Health Insurance Premium	24,700	23,525	22,840	36,722	19,244
01-55-2-591	Life Insurance Premium	359	235	237	308	143
01-55-2-592	EAP and Wellness Incentive Programs	900	1,020	864	499	537
01-55-2-593	Unemployment Contributions	160	495	471	628	589
01-55-2-594	Village H.S.A. Contributions	2,220	2,000	2,000	7,000	3,000
01-55-2-595	Village FICA Contributions	15,450	15,450	15,000	13,593	12,709
01-55-2-596	Village Medicare Contributions	4,400	4,186	4,360	3,267	3,154
01-55-2-597	Village IMRF Contributions	20,400	16,845	17,920	18,824	22,988
	TOTAL FRINGE BENEFITS	68,589	63,754	63,692	80,840	62,363
	<u>COMMODITIES</u>					
01-55-3-601	Office Supplies	1,200	1,200	1,200	1,747	1,936
01-55-3-602	Books and Maps (Reproductions & Purchases)	350	0	350	0	0
01-55-3-603	Postage	1,800	2,800	1,800	2,146	1,588
01-55-3-605	Operating Supplies	1,000	1,500	1,000	467	166
01-55-3-606	Office Equipment	800	3,000	800	52	262
01-55-3-607	Computer Equipment and Supplies	800	800	800	1,516	1,387
01-55-3-608	Petroleum Products	2,000	2,000	2,000	2,632	2,411
	TOTAL COMMODITIES	7,950	11,300	7,950	8,560	7,751
	<u>CONTRACTUAL SERVICES</u>					
01-55-4-630	Professional Services	30,000	30,000	30,000	35,479	16,344
	Consulting Engineers					
	CAD Mapping Services					
01-55-4-635	Printing	350	350	350	732	202
01-55-4-636	Pre-employment Physicals	500	0	1,100	853	1,331
01-55-4-637	Telephone	18,500	12,860	18,500	14,774	17,500
01-55-4-640	IRMA-Workers Comp Premium	2,860	2,280	2,280	1,659	1,384
01-55-4-641	IRMA-Liability Premium	2,860	2,280	2,280	1,659	1,384
01-55-4-642	IRMA Insurance Deductible	138	0	138	0	0
01-55-4-647	CDL Drug & Alcohol Testing	1,000	500	1,000	129	224
01-55-4-650	GIS Consortium	37,000	20,375	74,000	0	0
	TOTAL CONTRACTUAL SERVICES	93,208	68,645	129,648	55,285	38,368

PUBLIC WORKS ADMINISTRATION

		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
ACCOUNT #	TRAINING					
01-55-5-660	Dues and Subscriptions APWA, II Soc. Prof. Eng., etc.	1,500	1,500	1,500	1,556	527
01-55-5-661	Training APWA Conf. & Misc. Sem.	1,700	1,700	1,700	1,602	430
	TOTAL TRAINING	3,200	3,200	3,200	3,158	957
	MAINTENANCE					
01-55-6-670	Office Equipment Maintenance	1,535	1,535	1,535	1,666	2,272
01-55-6-671	Vehicle Maintenance and Supplies	400	2,500	400	0	1,246
01-55-6-672	Department IT Maintenance^	15,889	15,889	15,889	18,283	8,971
01-55-6-673	Village Shared IT Maintenance<	28,773	31,353	25,124	19,734	8,899
	TOTAL MAINTENANCE	46,597	51,277	42,948	39,682	21,388
	CAPITAL OUTLAY/NON-OPERATING					
01-55-7-760	Brookwood Bridge - Engineering (25% GF/75% SS)	0	317	0	24,612	0
01-55-7-761	Brookwood Bridge - Reconstruction	1,000,000	104,180	1,104,180	0	0
01-55-7-762	CBD Streetscape Improvements Engineering	38,500	27,742	66,500	6,055	41,622
01-55-7-769	Brookwood Bridge - Construction Observation Services	85,000	25,418	110,418	0	0
01-55-7-770	Dartmouth Road Bicycle Bridge & Path	0	0	0	0	0
01-55-7-771	Water Meter Replacement Program	627,253	0	627,253	0	0
01-55-7-772	CBD Streetscape Improvements - Construction	1,333,570	0	0	0	0
01-55-7-773	CBD Streetscape Improvements - Const. Observ. Serv.	117,600	0	0	0	0
01-55-7-775	Hagen Ln/Douglas Ave Drainage Engineering	0	0	0	0	4,555
01-55-7-776	Hagen Ln/Douglas Ave Construction	0	0	0	85,616	773,433
01-55-7-777	Hagen Ln/Douglas Ave Construction Observation	0	0	0	14,814	80,186
01-55-7-778	Public Works Workorder Software	0	0	0	0	8,500
01-55-7-779	Water Supply System Improvements	744,300	15,000	80,000	0	0
01-55-7-780	Berry Lane Drainage Construction	0	0	0	0	700,338
01-55-7-781	Flossmoor Rd Viaduct Improvements - Engineering	200,000	0	200,000	38,000	0
01-55-7-782	Flossmoor Rd Viaduct Improvements - Construction	1,500,000	0	1,500,000	0	0
	TOTAL CAPITAL OUTLAY	5,646,223	172,657	3,688,351	169,096	1,608,635
	TRANSFERS					
01-55-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(8,190)	(3,900)	(3,900)	(5,700)	(12,420)
01-55-9-907	Transfer from Storm Sewer	(83,863)	(77,963)	(77,963)	(72,475)	(52,737)
01-55-9-908	Transfer from Wat & Sew-Admin Transfer	(174,829)	(163,008)	(163,008)	(113,168)	(146,628)
01-55-9-940	Transfer from Municipal Parking	(1,200)	(1,167)	(1,167)	(1,118)	(1,101)
	TOTAL TRANSFERS	(268,082)	(246,038)	(246,038)	(192,461)	(212,886)
	TOTAL FUNCTION	5,838,351	362,616	3,922,904	394,965	1,749,330
	TRANSFERS	268,082	246,038	246,038	192,461	212,886
	GRAND TOTAL +/(-) TRANSFERS	6,106,433	608,654	4,168,942	587,426	1,962,216

^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.

FY24 ACHIEVEMENTS:

- Completed installation of emergency generator at Village Hall Complex.
- Completed installation of security glass at the Village Hall Front Desk.
- Completed replacement of HVAC systems in computer server room and the dead air space.
- Completed remodeling of the Fire Department lower-level women's locker room.
- Completed installation of security fencing at the Public Works Service Center.
- 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.

FY25 GOALS:

- Continue Village Hall scheduled maintenance program by contracting for additional interior/exterior painting.
- Continue with the remodeling of the Village Hall Complex bathrooms, security improvements, and Police Department kitchen area.
- Complete the replacement of the Village Hall Board Room furniture.
- Complete replacement of flooring at the Village Hall Complex.
- Complete replacement of roof at the Kedzie Booster Station.
- Complete replacement of bay doors at the Fire Department.

BUILDING MAINTENANCE

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET 24-25</u>	<u>PROJ'D 23-24</u>	<u>BUDGET 23-24</u>	<u>ACTUAL 22-23</u>	<u>ACTUAL 21-22</u>
01-67-3-605	Operating Supplies					
	Light Bulbs, etc.	10,000	10,000	10,000	13,556	12,227
01-67-3-615	Small Tools and Equipment	150	150	150	170	154
01-67-3-616	Cleaning Supplies	10,000	9,700	5,500	9,439	7,428
01-67-3-620	Repair Supplies	2,200	2,200	2,200	1,469	2,724
	TOTAL COMMODITIES	22,350	22,050	17,850	24,634	22,533
	<u>CONTRACTUAL SERVICES</u>					
01-67-4-630	Cleaning Service	40,000	38,619	40,000	38,740	21,216
01-67-4-634	Miscellaneous Services	15,000	35,000	15,000	26,868	20,551
01-67-4-649	Water and Sewer Services	20,000	20,000	10,000	20,173	19,771
01-67-4-653	Gas, Energy/Pumps and Heating	15,000	15,000	10,000	15,372	15,631
01-67-4-654	Scavenger and Disposal Service	9,000	9,241	7,000	9,376	7,716
	TOTAL CONTRACTUAL SERVICES	99,000	117,860	82,000	110,528	84,885
	<u>MAINTENANCE</u>					
01-67-6-678	Building Repairs	25,000	25,000	25,000	21,953	16,131
01-67-6-679	General and Concrete Repairs		2,500		2,733	3,802
	Center and Buildings	1,500		1,500		
	Concrete Repairs	1,000		1,000		
01-67-6-680	Maintenance Contracts		51,000		70,480	52,180
	Village Hall Elevator	4,000		4,000		
	Village Facilities HVAC Maintenance	20,000		20,000		
	Electrical Improvements	1,000		1,000		
	Other Heating Equip. Maint.	1,000		1,000		
	Fire System Maint. Alarms/Sprinklers	3,500		3,500		
	Annual Carpet Maintenance	4,000		4,000		
	Hard Surface Floor Maintenance	2,500		2,500		
	Miscellaneous Repairs	24,000		15,000		
	TOTAL MAINTENANCE	87,500	78,500	78,500	95,166	72,113
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-67-7-762	19725 Governors Hwy Clean Up	0	0	0	7,800	0
01-67-7-763	VH Board Room Sound System	0	0	0	0	8,546
01-67-7-764	VH Board & Committee Room Furniture	6,000	0	36,000	0	102
01-67-7-765	VH Municipal Complex Improvements	200,000	358,033	358,033	0	0
01-67-7-766	Public Works Service Center Security Fence	0	38,089	4,905	0	0
01-67-7-767	19725 Governors Hwy Clean Up	0	0	0	0	0
01-67-7-768	Public Works Salt Storage Bin	200,000	0	200,000	0	0
	TOTAL CAPITAL OUTLAY	406,000	396,122	598,938	7,800	8,647
	<u>TRANSFERS</u>					
01-67-9-907	Transfer from Storm Sewer	(14,576)	(8,495)	(8,495)	(6,678)	(8,571)
01-67-9-908	Transfer from Water and Sewer Fund	(58,306)	(33,981)	(33,981)	(20,035)	(45,713)
01-67-9-916	Transfer to Capital Equipment Fund	108,263	94,098	94,098	0	0
	TOTAL TRANSFERS	35,381	51,622	51,622	(26,713)	(54,284)
	TOTAL FUNCTION	650,231	666,154	828,910	211,415	133,894
	TRANSFERS	(35,381)	(51,622)	(51,622)	26,713	54,284
	GRAND TOTAL +/- TRANSFERS	614,850	614,532	777,288	238,128	188,178

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, snow and ice control maintenance, horticulture maintenance, and parkway tree maintenance are included in this budget.

FY24 ACHIEVEMENTS:

- Completed rotational tree trimming in the east side of the Flossmoor Hills - Highlands neighborhood, Pinewood Manor subdivision, Embassy Row, and Imperial Court.
- Completed landscaping beautification at Burns and Leavitt 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 82 trees planted.
- Planted a total of 15 trees with grant funds awarded by Trees Forever.
- Completed the roadway crack sealing program on various streets.

FY25 GOALS:

- Complete the Brumley Road Reconstruction project.
- 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 Old Flossmoor neighborhood.
- 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.
- 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.

STREETS AND GROUNDS

GENERAL OPERATING PROGRAM

		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
ACCOUNT #	PERSONAL SERVICES					
	Full-Time Salaries					
01-60-1-526	Mechanic (45/5/50 Sts/Fire/Pol)	45,648	44,211	44,211	45,883	41,874
01-60-1-543	Extra Holiday Pay	0	0	0	3,733	0
01-60-1-581	Assistant Public Works Director	140,970	131,269	131,269	124,879	115,476
01-60-1-583	Foremen (2)	189,505	183,540	183,540	179,025	174,789
01-60-1-584	Utilities Maintenance Technician	92,284	89,379	89,379	88,201	82,389
01-60-1-585	Maintenance Workers (7)	557,130	534,246	534,246	460,526	411,611
01-60-1-586	Forestry Maintenance Technician	89,514	86,696	86,696	83,718	81,776
01-60-1-589	Pager Compensation	6,552	6,552	6,552	6,552	6,444
	TOTAL FULL-TIME SALARIES	1,121,603	1,075,893	1,075,893	992,517	914,359
	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	2,261	2,260	2,190	5,927	(5,852)
01-60-1-590	Overtime (Reg. employees)	15,351	20,364	14,868	20,134	12,751
	TOTAL PERSONAL SERVICES	1,139,215	1,098,517	1,092,951	1,018,578	921,257
	FRINGE BENEFITS					
01-60-2-590	Health Insurance Premium	247,000	223,489	216,980	178,307	183,252
01-60-2-591	Life Insurance Premium	1,256	1,172	1,184	1,110	673
01-60-2-592	EAP and Wellness Incentive Programs	6,300	7,476	6,336	4,380	4,295
01-60-2-593	Unemployment Contributions	2,720	2,802	2,669	2,512	2,357
01-60-2-594	Village H.S.A. Contributions	8,880	9,000	7,500	7,000	3,500
01-60-2-595	Village FICA Contributions	74,160	77,250	75,000	62,218	58,628
01-60-2-596	Village Medicare Contributions	17,600	15,696	16,350	14,551	13,711
01-60-2-597	Village IMRF Contributions	89,250	71,590	76,160	84,793	100,482
	TOTAL FRINGE BENEFITS	447,166	408,477	402,179	354,871	366,898
	COMMODITIES					
01-60-3-601	Office Supplies	600	600	600	599	1,301
01-60-3-605	Operating Supplies	3,450	4,500	3,450	9,167	7,058
01-60-3-607	Computer Equipment and Supplies	2,500	500	2,500	0	0
01-60-3-608	Petroleum Products	20,000	20,813	20,000	26,693	24,017
01-60-3-612	Uniforms and Related Supplies	4,600	4,600	4,600	5,184	5,866
01-60-3-615	Small Tools and Equipment	4,450	5,000	4,450	3,741	6,211
01-60-3-618	Safety Equipment and Supplies	10,000	12,000	12,000	12,079	3,309
	TOTAL COMMODITIES	45,600	48,013	47,600	57,462	47,762

STREETS AND GROUNDS

<u>ACCOUNT #</u>	<u>CONTRACTUAL</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-60-4-630	Professional Services	1,000	1,000	1,000	1,000	1,000
01-60-4-635	Annual Street Maintenance	0	150,893	150,000	0	0
01-60-4-636	Pre-employment Physicals	1,000	1,000	2,000	190	490
01-60-4-638	Advertising	2,000	2,000	2,000	4,003	6,102
01-60-4-640	IRMA-Workers Comp Premium	2,860	2,280	2,280	10,784	10,383
01-60-4-641	IRMA-Liability Premium	42,900	28,500	28,500	44,796	52,610
01-60-4-642	IRMA Insurance Deductible	2,614	5,184	2,614	9,682	5,638
01-60-4-650	Spoil Disposal	15,000	15,000	15,000	17,487	7,420
01-60-4-651	Equipment Rental	600	600	600	54	933
01-60-4-657	J.U.L.I.E. One-Call	825	757	825	881	1,340
TOTAL CONTRACTUAL		68,799	207,214	204,819	88,876	85,916
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<u>TRAINING AND CONFERENCES</u>						
01-60-5-660	Dues and Subscriptions	800	800	800	1,124	1,180
01-60-5-661	Training: Miscellaneous Training and Seminars	1,000	1,000	1,000	1,578	941
TOTAL TRAINING AND CONFERENCES		1,800	1,800	1,800	2,702	2,121
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<u>MAINTENANCE</u>						
01-60-6-671	Maintenance and Supplies	20,000	20,000	20,000	27,917	23,502
01-60-6-676	Radio System Maintenance	400	400	400	0	105
01-60-6-677	Repairs	2,505	2,505	2,505	755	3,646
01-60-6-678	Contract Landscape Maintenance	50,000	45,000	50,000	45,330	40,500
01-60-6-681	Art Program Maintenance	500	564	500	272	545
01-60-6-682	CBD Flags	3,000	3,000	3,000	3,260	3,000
TOTAL MAINTENANCE		76,405	71,469	76,405	77,534	71,298
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<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-60-7-706	Brumley Dr Reconstruction - Engineering	0	0	0	16,875	0
01-60-7-707	Brumley Dr Reconstruction - Construction	0	95,625	95,625	0	0
TOTAL CAPITAL OUTLAY		0	95,625	95,625	16,875	0
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<u>TRANSFERS</u>						
01-60-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(38,220)	(18,200)	(18,200)	(25,650)	(60,030)
01-60-9-907	Transfer from Storm Sewer	(315,766)	(302,776)	(302,776)	(282,937)	(216,028)
01-60-9-908	Transfer from Water & Sewer - Admin Transfer	(646,517)	(623,387)	(623,387)	(432,933)	(590,248)
01-60-9-916	Transfer to Capital Equipment Fund	191,542	359,283	359,283	0	0
01-60-9-940	Transfer from Municipal Parking	(12,003)	(11,675)	(11,675)	(11,184)	(11,012)
TOTAL TRANSFERS		(820,964)	(596,755)	(596,755)	(752,704)	(877,318)
TOTAL GENERAL OPERATING PROGRAM		958,021	1,238,734	1,324,624	847,319	617,935

STREETS AND GROUNDS

SNOW AND ICE CONTROL		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
ACCOUNT #	PERSONAL SERVICES	24-25	23-24	23-24	22-23	21-22
01-61-1-590	Overtime (Reg. employees)	21,675	12,000	20,993	9,658	19,051
	TOTAL PERSONAL SERVICES	21,675	12,000	20,993	9,658	19,051
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	FRINGE BENEFITS					
01-61-2-595	Village FICA Contributions	0	0	0	579	1,155
01-61-2-596	Village Medicare Contributions	0	0	0	135	270
01-61-2-597	Village IMRF Contributions	2,550	2,106	2,240	767	1,712
	TOTAL FRINGE BENEFITS	2,550	2,106	2,240	1,482	3,137
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	COMMODITIES					
01-61-3-615	Small Tools and Equipment	250	250	250	912	564
	TOTAL COMMODITIES	250	250	250	912	564
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	MAINTENANCE					
01-61-6-677	Program Maintenance	4,245	4,245	4,245	12,876	8,051
	TOTAL MAINTENANCE	4,245	4,245	4,245	12,876	8,051
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	TRANSFERS					
01-61-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(1,365)	(650)	(650)	(950)	0
	TOTAL TRANSFERS	(1,365)	(650)	(650)	(950)	0
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	TOTAL SNOW AND ICE PROGRAM	27,355	17,951	27,078	23,979	30,804

STREETS AND GROUNDS

HORTICULTURE MAINTENANCE

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	Part-Time Salaries					
01-62-1-591	Seasonal Employees	0	0	0	0	26,840
01-62-1-593	Laborers	0	0	0	0	13,503
	TOTAL PART-TIME SALARIES	0	0	0	0	40,343
	FRINGE BENEFITS					
01-62-2-595	Village FICA Contributions	3,090	3,090	3,000	0	2,501
01-62-2-596	Village Medicare Contributions	1,100	1,046	1,090	0	585
	TOTAL FRINGE BENEFITS	4,190	4,136	4,090	0	3,086
	COMMODITIES					
01-62-3-615	Small Tools and Equipment	1,000	1,000	1,000	1,113	1,021
01-62-3-619	Program Commodities	3,635	5,000	3,635	2,291	2,286
	TOTAL COMMODITIES	4,635	6,000	4,635	3,403	3,307
	MAINTENANCE					
01-62-6-677	Program Maintenance	1,450	1,450	1,450	1,356	1,237
01-62-6-681	Art Landscaping Maintenance	1,000	1,367	1,000	239	587
	TOTAL MAINTENANCE	2,450	2,817	2,450	1,594	1,824
	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	11,275	12,953	11,175	4,997	48,560

STREETS AND GROUNDS

PARKWAY TREE MAINTENANCE

		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
ACCOUNT #	PERSONAL SERVICES					
	Part-Time Salaries					
01-63-1-592	Laborers	0	0	0	0	1,296
	TOTAL PART-TIME SALARIES	0	0	0	0	1,296
01-63-1-590	Overtime (Storm Damage)	3,098	4,666	1,522	3,226	3,965
	TOTAL PERSONAL SERVICES	3,098	4,666	1,522	3,226	5,261
	FRINGE BENEFITS					
01-63-2-595	Village FICA Contributions	0	0	0	245	259
01-63-2-596	Village Medicare Contributions	0	0	0	57	61
01-63-2-597	Village IMRF Contributions	0	0	0	362	330
	TOTAL FRINGE BENEFITS	0	0	0	665	649
	COMMODITIES					
01-63-3-615	Small Tools and Equipment	600	600	600	721	751
01-63-3-619	Tree Planting Program	10,000	13,015	10,000	10,510	9,245
	TOTAL COMMODITIES	10,600	13,615	10,600	11,231	9,996
	CONTRACTUAL SERVICES					
01-63-4-653	Parkway Tree Services:		157,500		196,870	180,819
	Removals and emergency work	100,000		100,000		
	Parkway tree inventory update	5,500		5,500		
	Parkway tree trimming	52,000		52,000		
01-63-4-654	Leaf Collection Program	0	24,062	23,000	0	21,518
	TOTAL CONTRACTUAL SERVICES	157,500	181,562	180,500	196,870	202,337
	MAINTENANCE					
01-63-6-677	Program Maintenance	1,385	1,385	1,385	224	1,709
	TOTAL MAINTENANCE	1,385	1,385	1,385	224	1,709
	TOTAL PARKWAY TREE PROGRAM	172,583	201,228	194,007	212,217	219,953

STREETS AND GROUNDS

WEEDY LOT PROGRAM

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
01-64-3-615	Small Tools and Equipment	0	950	950	940	949
	TOTAL COMMODITIES	0	950	950	940	949
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	<u>CONTRACTUAL SERVICES</u>					
01-64-4-653	Code Enforcement Mowing Services	0	2,481	2,500	2,040	2,294
	TOTAL CONTRACTUAL SERVICES	0	2,481	2,500	2,040	2,294
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	<u>MAINTENANCE</u>					
01-64-6-677	Program Maintenance	0	1,000	1,000	686	497
	TOTAL MAINTENANCE	0	1,000	1,000	686	497
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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	0	4,431	4,450	3,666	3,740

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>24-25</u>	<u>23-24</u>	<u>23-24</u>	<u>22-23</u>	<u>21-22</u>
01-65-3-615	Small Tools and Equipment	330	330	330	300	571
01-65-3-619	Program Commodities (See also MFT Budget)	1,500	1,800	1,500	3,059	2,698
01-65-3-627	Art Program Commodities	500	500	500	0	0
TOTAL COMMODITIES		2,330	2,630	2,330	3,359	3,269
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<u>MAINTENANCE</u>						
01-65-6-677	Program Maintenance	100	100	100	0	82
01-65-6-683	Sidewalk Replacement Program	100,000	247,331	247,331	0	0
TOTAL MAINTENANCE		100,100	247,431	247,431	0	82
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TOTAL CONCRETE REPAIR PROGRAM		102,430	250,061	249,761	3,359	3,351
(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	0	110
TOTAL MAINTENANCE		100	100	100	0	110
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TOTAL GENERAL CLEAN-UP PROGRAM		100	100	100	0	110

STREETS AND GROUNDS

ASPHALT MAINTENANCE

ACCOUNT #	COMMODITIES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
01-68-3-619	Program Commodities	4,000	4,000	4,000	3,940	3,641
TOTAL ASPHALT MAINTENANCE PROGRAM		4,000	4,000	4,000	3,940	3,641
TOTAL FUNCTION		2,098,093	2,422,487	2,412,600	1,870,005	1,805,412
TRANSFERS		(822,329)	(597,405)	(597,405)	(753,654)	(877,318)
GRAND TOTAL +/- TRANSFERS		1,275,764	1,825,082	1,815,195	1,116,351	928,094

Budget Salaries Total Full-Time	1,121,603	1,075,893	1,075,893	992,517	914,359
Budget Salaries Total Part-Time	0	0	0	0	41,639
Budget Sick Leave Buy Back Total	2,261	2,260	2,190	5,927	(5,852)
Budget Overtime Total	40,124	37,030	37,383	33,019	35,767
Budget Personal Services	1,163,988	1,115,183	1,115,466	1,031,463	985,912
Budget Fringe Benefits Total	453,906	414,719	408,509	357,018	373,771
Budget Commodities Total	67,415	75,458	70,365	81,247	69,489
Budget Contractual Total	226,299	391,257	387,819	287,786	290,547
Budget Training and Conferences Total	1,800	1,800	1,800	2,702	2,121
Budget Maintenance Total	184,685	328,446	333,016	92,914	83,572
Budget Capital Outlay/Non-Operating Total	0	95,625	95,625	0	0
Budget Transfers Total	(822,329)	(597,405)	(597,405)	(753,654)	(877,318)
Grand Total Function	1,275,764	1,825,082	1,815,195	1,099,476	928,094

BUDGET NOTES

WATER REVENUES

<u>ACCOUNT #</u>	<u>SOURCE</u>	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
08-00-2-488	Water Meter Permit Fees	2,500	2,600	2,500	2,786	2,786
08-00-4-401	Water Sales (14.09 per 1,000 gallons)	3,349,235	2,993,096	2,987,000	2,986,297	2,755,887
08-00-4-402	Water Bill Assistance Credits	(7,500)	(10,000)	(7,200)	(8,534)	(7,732)
08-00-4-403	Water Tap Inspection Fees	50	75	50	225	75
08-00-4-404	Water New Account Fees	5,150	4,200	5,260	4,200	5,952
08-00-4-405	Penalties - Water	40,200	48,047	35,100	44,601	2,352
08-00-4-406	Shut-Off Notice Fees	39,750	45,020	32,200	38,809	28,832
08-00-4-407	Shut-Off List Fees	20,500	21,379	19,600	23,372	19,496
08-00-4-409	Water Construction Charges	0	0	0	0	0
08-00-6-480	Interest - Water (75/25 W/S)	38,800	40,730	31,500	13,137	563
08-00-6-482	NSF Fees	400	460	400	468	387
08-00-6-483	Payment Plan Fees	1,350	1,400	1,340	1,260	1,085
08-00-6-484	Equalization Fees (38% wat, 7% sew, 55% Gen. Fund)	250	500	200	484	117
08-00-6-486	Miscellaneous Revenue	3,000	34,860	4,380	2,709	3,047
08-00-6-487	Capital Contributions	0	0	0	415,827	476,148
08-00-6-488	Unrealized Gain/Loss	0	0	0	0	212
08-00-6-489	Sale of Village Property	0	0	0	0	1,500
TOTAL WATER REVENUES		3,493,685	3,182,367	3,112,330	3,525,642	3,290,705

SEWER REVENUES

<u>ACCOUNT #</u>	<u>SOURCE</u>	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
08-00-4-410	Sewer Service (4.88 per 1,000 gallons)	1,108,019	939,585	939,000	927,321	864,442
08-00-4-411	Sewer Bill Assistance Credits	(2,400)	(2,800)	(2,400)	(2,845)	(2,744)
08-00-4-412	Sewer Only Account Sales (\$81.00 per qtr.)	2,525	1,700	1,960	1,920	1,980
08-00-4-413	Sewer Tap Inspection Fees	50	75	50	225	75
08-00-4-414	Sewer New Account Fees	1,250	1,050	1,310	1,050	1,488
08-00-4-415	Penalties - Sewer	12,800	16,313	11,700	15,084	11,793
08-00-6-481	Interest - Sewer (75/25 W/S)	11,500	13,577	10,500	4,379	188
08-00-6-485	Equalization Fees (38% wat, 7% sewer, 55% Gen. Fund)	45	50	30	78	4
TOTAL SEWER REVENUES		1,133,789	969,550	962,150	947,212	877,226

TOTAL WATER AND SEWER REVENUES	4,627,474	4,151,917	4,074,480	4,472,854	4,167,931
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WATER AND SEWER SUMMARY (PROJECTIONS 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	20,000	0	8,533	28,533
IMRF/SS	0	0	0	0	0
PERS. SERVICES	8,091	25,933	2,697	14,316	51,037
COMMODITIES	10,150	88,605	4,880	32,755	136,390
CONTRACTUAL	21,550	1,483,360	6,640	34,552	1,546,102
TRAINING	680	920	520	500	2,620
MAINTENANCE	2,310	198,600	950	23,300	225,160
CAPITAL OUTLAY/NON-OPERATING	0	248,250	0	82,750	331,000
DEBT SERVICE	0	0	0	0	0
TRANSFERS	893,416	0	732,925	0	1,626,341
TOTAL FUNCTION	936,197	2,045,668	748,612	188,173	3,918,650
TRANSFERS	(893,416)	0	(732,925)	0	(1,626,341)
GRAND TOTAL +/-					
TRANSFERS	42,781	2,045,668	15,687	188,173	2,292,309

WATER AND SEWER SUMMARY (BUDGETED FY25)

CATEGORY	WATER ADMINISTRATION	WATER DISTRIBUTION	SEWER ADMINISTRATION	SEWAGE COLLECTION	TOTALS WATER & SEWER
FULL TIME	0	0	0	0	0
PART TIME	0	5,600	0	5,450	11,050
OVERTIME	0	33,390	0	8,533	41,923
IMRF/SS	0	0	0	0	0
PERS. SERVICES	0	38,990	0	13,983	52,973
COMMODITIES	10,530	87,290	5,250	30,130	133,200
CONTRACTUAL	21,400	1,590,294	7,360	53,920	1,672,974
TRAINING	1,450	920	1,450	500	4,320
MAINTENANCE	2,970	193,700	1,000	293,400	491,070
CAPITAL OUTLAY/NON-OPERATING	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0
TRANSFERS	980,828	0	790,822	0	1,771,650
TOTAL FUNCTION	1,017,178	1,911,194	805,882	391,933	4,126,187
TRANSFERS	(980,828)	0	(790,822)	0	(1,771,650)
GRAND TOTAL +/-					
TRANSFERS	36,350	1,911,194	15,060	391,933	2,354,537

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.

FY24 ACHIEVEMENTS:

- Maintained water collection rate at 99% of billings.
- Maintained high standard of daily operations; efficiency resulted in 0 audit adjustments.
- Worked with Public Works and contractors on residential water meter replacement program
- Completed implementation of various online payment methods through InvoiceCloud i.e. Venmo, PayPal, Zelle, etc.

FY25 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.
- 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 with new GIS program.

WATER ADMINISTRATION

		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
<u>ACCOUNT # PERSONAL SERVICES</u>						
Part-Time Salaries						
08-10-1-501	Water Meter Reader (75/25 WA/SA)	0	8,091	8,091	7,874	7,571
TOTAL PART-TIME SALARIES		0	8,091	8,091	7,874	7,571
TOTAL PERSONAL SERVICES		0	8,091	8,091	7,874	7,571
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<u>COMMODITIES</u>						
08-10-3-601	Office Supplies	400	370	380	315	229
08-10-3-602	Books and Maps	0	0	50	0	0
08-10-3-603	Postage	7,750	7,800	7,600	8,030	6,698
08-10-3-606	Office Equipment	500	200	500	296	0
08-10-3-607	Computer Equipment and Supplies	1,630	1,430	1,780	1,222	1,009
08-10-3-610	Miscellaneous	250	350	200	0	26
TOTAL COMMODITIES		10,530	10,150	10,510	9,863	7,961
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<u>CONTRACTUAL SERVICES</u>						
08-10-4-634	Miscellaneous Services	500	800	1,500	0	150
08-10-4-635	Printing	4,400	4,200	3,900	3,656	3,536
08-10-4-654	Invoice Cloud Customer Portal Service	2,350	2,400	2,250	1,867	995
08-10-4-655	Bank Service Charges	14,050	14,100	13,500	12,323	8,149
08-10-4-656	Collection Services	100	50	100	93	0
TOTAL CONTRACTUAL SERVICES		21,400	21,550	21,250	17,938	12,829
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<u>TRAINING AND CONFERENCES</u>						
08-10-5-660	Dues and Subscriptions	100	0	100	0	0
08-10-5-661	Training	1,350	680	1,625	604	400
TOTAL TRAINING AND CONFERENCES		1,450	680	1,725	604	400
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<u>MAINTENANCE</u>						
08-10-6-672	Department IT Maintenance^	2,970	2,310	2,920	2,107	3,968
TOTAL MAINTENANCE		2,970	2,310	2,920	2,107	3,968

WATER ADMINISTRATION

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
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	754,477	721,130	721,130	509,637	691,280
08-10-9-904	Transfer to General-FICA/Med/IMRF	101,000	48,000	48,000	80,000	163,000
08-10-9-916	Transfer to Capital Equipment	125,351	124,286	124,286	99,045	82,079
TOTAL TRANSFERS		980,828	893,416	893,416	688,682	936,359
TOTAL FUNCTION		1,017,178	936,197	937,912	727,069	969,088
TRANSFERS		(980,828)	(893,416)	(893,416)	(688,682)	(936,359)
GRAND TOTAL +/- TRANSFERS		36,350	42,781	44,496	38,387	32,729

^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.

FY24 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.

FY25 GOALS:

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

WATER DISTRIBUTION

<u>ACCOUNT #</u>		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
	<u>PERSONAL SERVICES</u>					
	<u>PART-TIME SALARIES</u>					
08-11-1-591	Laborer	0	0	0	0	695
	TOTAL PART-TIME SALARIES	0	0	0	0	695
08-11-1-590	Overtime	33,390	20,000	33,309	16,799	17,449
	TOTAL PERSONAL SERVICES	33,390	20,000	33,309	16,799	18,144
	<u>COMMODITIES</u>					
08-11-3-601	Office Supplies	595	595	595	286	1,133
08-11-3-605	Operating Supplies	1,970	1,970	1,970	3,478	1,925
08-11-3-608	Petroleum Products	14,000	14,000	14,000	14,826	14,004
08-11-3-615	Small Tools and Equipment	2,200	2,600	2,200	3,329	2,330
08-11-3-618	Safety Equipment and Supplies	3,465	3,465	3,465	5,868	9,061
	TOTAL COMMODITIES	22,230	22,630	22,230	27,786	28,454
	<u>CONTRACTUAL</u>					
08-11-4-630	Equipment Rental	100	95	100	0	433
08-11-4-631	Electric, Power and Light	32,000	32,008	30,000	36,650	37,620
08-11-4-632	Leak Detection Program	17,000	17,000	17,000	20,670	19,635
08-11-4-634	Miscellaneous Services	5,500	5,500	5,500	7,942	6,380
08-11-4-635	Homewood - Lake Michigan Water	1,516,094	1,427,726	1,533,728	1,448,129	1,478,381
08-11-4-636	Homewood - Oper. and Maint. Charges	0	0	0	15,000	43,331
08-11-4-638	Advertising	275	275	275	0	0
08-11-4-650	GIS Consortium	18,500	0	0	0	0
08-11-4-657	J.U.L.I.E One-Call	825	757	825	881	502
	TOTAL CONTRACTUAL SERVICES	1,590,294	1,483,360	1,587,428	1,529,271	1,586,283
	<u>TRAINING AND CONFERENCES</u>					
08-11-5-660	Dues and Subscriptions	120	120	120	341	395
08-11-5-661	Training	800	800	800	757	230
	TOTAL TRAINING AND CONFERENCES	920	920	920	1,098	625

WATER DISTRIBUTION

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
ACCOUNT #	MAINTENANCE					
08-11-6-671	Maintenance and Supplies	18,000	18,000	18,000	26,614	22,632
08-11-6-672	Water Meters and ROMs	10,000	15,000	10,000	24,452	26,566
08-11-6-673	Large Meter Testing and Repair (50/50 WD/SC)	5,000	5,000	5,000	7,715	743
08-11-6-675	System Maintenance and Repairs Valves, Hydrants, Clamps, etc.	55,000	55,000	55,000	63,710	51,400
08-11-6-676	Radio System Maintenance	800	800	800	0	105
08-11-6-677	Water Facility Maintenance	50,000	50,000	50,000	52,615	67,679
08-11-6-678	Fire Hydrant Flow Testing	40,000	40,000	40,000	51,398	19,292
08-11-6-679	Fire Hydrant Rehabilitation/Sandblast and Paint	0	0	0	39,298	38,038
08-11-6-680	Water Valve Contract Maintenance	13,500	13,500	13,500	10,865	12,138
	TOTAL MAINTENANCE	192,300	197,300	192,300	276,667	238,593
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	CAPITAL OUTLAY/NON-OPERATING					
08-11-7-749	Water Meter Replacement Program	0	248,250	248,250	0	0
08-11-7-771	Water Supply Feasibility Study	0	0	0	0	24,870
08-11-7-772	Berry Lane Water Replacement	0	0	0	0	166,667
	TOTAL CAPITAL OUTLAY	0	248,250	248,250	0	191,537
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	GROUNDS REPAIR PROGRAM					
ACCOUNT #	PERSONAL SERVICES					
	Part-Time Services					
08-12-1-592	Laborer (34/33/33 WD/SC/SSR)	5,600	5,933	5,933	2,731	1,538
	TOTAL PART-TIME SALARIES	5,600	5,933	5,933	2,731	1,538
	COMMODITIES					
08-12-3-615	Small Tools and Equipment	845	845	845	837	589
08-12-3-619	Program Commodities	5,000	5,000	5,000	7,195	4,814
	TOTAL COMMODITIES	5,845	5,845	5,845	8,032	5,403
	MAINTENANCE					
08-12-6-677	Program Maintenance	200	200	200	228	0
	TOTAL MAINTENANCE	200	200	200	228	0
	TOTAL GROUNDS REPAIR PROGRAM	11,645	11,978	11,978	10,991	6,940

WATER DISTRIBUTION

WATER SYSTEM IMPROVEMENT PROGRAM

ACCOUNT #	PERSONAL SERVICES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
	Part-Time Services					
08-13-1-592	Laborer	0	0	0	0	0
	TOTAL PART-TIME SALARIES	0	0	0	0	0
	COMMODITIES					
08-13-3-615	Small Tools and Equipment	1,395	1,395	1,395	1,741	1,319
08-13-3-619	Program Commodities	50,000	50,000	50,000	47,784	47,009
	TOTAL COMMODITIES	51,395	51,395	51,395	49,525	48,328
	MAINTENANCE					
08-13-6-677	Program Maintenance	1,000	1,000	1,000	1,030	119
	TOTAL MAINTENANCE	1,000	1,000	1,000	1,030	119
	TOTAL WATER SYSTEM IMPROVEMENT	52,395	52,395	52,395	50,555	48,446

STREET MAINTENANCE PROGRAM

	COMMODITIES					
08-14-3-611	Concrete	2,295	2,295	2,295	1,236	1,418
08-14-3-612	Asphalt Mix	4,000	4,000	4,000	3,634	3,641
08-14-3-613	Concrete Forms and Materials	600	1,760	600	680	499
08-14-3-614	Asphalt Materials	245	0	245	0	0
08-14-3-615	Small Tools and Equipment	680	680	680	641	280
	TOTAL COMMODITIES	7,820	8,735	7,820	6,191	5,838
	MAINTENANCE					
08-14-6-677	Program Maintenance	200	100	200	87	0
	TOTAL MAINTENANCE	200	100	200	87	0
	TOTAL STREET MAINTENANCE	8,020	8,835	8,020	6,278	5,838
	TOTAL FUNCTION	1,911,194	2,045,668	2,156,830	1,919,446	2,124,860
	TRANSFERS					
	GRAND TOTAL	1,911,194	2,045,668	2,156,830	1,919,446	2,124,860

TOTAL PART-TIME SALARIES	5,600	5,933	5,933	2731	2232
TOTAL OVERTIME	33,390	20,000	33,309	16799	17449
TOTAL PERSONAL SERVICES	38,990	25,933	39,242	19530	19681
TOTAL COMMODITIES	87,290	88,605	87,290	91534	88023
TOTAL CONTRACTUAL	1,590,294	1,483,360	1,587,428	1529271	1586283
TOTAL TRAINING AND CONFERENCES	920	920	920	1098	625
TOTAL MAINTENANCE	193,700	198,600	193,700	278012	238711
TOTAL CAPITAL OUTLAY/NON-OPERATING	0	248,250	248,250	0	191537
TOTAL FUNCTION	1,911,194	2,045,668	2,156,830	1,919,446	2,124,860

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.

FY24 ACHIEVEMENTS:

- Maintained water collection rate at 99% of billings.
- Maintained high standard of daily operations; efficiency resulted in 0 audit adjustments.
- Worked with Public Works and contractors on residential water meter replacement program
- Completed implementation of various online payment methods through InvoiceCloud i.e. Venmo, PayPal, Zelle, etc.

FY25 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.
- 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 with new GIS program

SEWER ADMINISTRATION

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
Part-Time Salaries						
08-20-1-501	Water Meter Reader (25/75 SA/WA)	0	2,697	2,697	2,625	2,524
TOTAL PART-TIME SALARIES		0	2,697	2,697	2,625	2,524
TOTAL PERSONAL SERVICES		0	2,697	2,697	2,625	2,524
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COMMODITIES						
08-20-3-601	Office Supplies	250	270	250	241	154
08-20-3-603	Postage	3,050	3,100	2,590	2,877	2,321
08-20-3-606	Office Equipment	500	300	500	296	0
08-20-3-607	Computer Equipment and Supplies	1,450	1,210	1,570	1,207	1,009
TOTAL COMMODITIES		5,250	4,880	4,910	4,621	3,484
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CONTRACTUAL SERVICES						
08-20-4-634	Miscellaneous Services	500	0	750	0	150
08-20-4-635	Printing	1,450	1,420	1,400	1,320	1,276
08-20-4-654	Invoice Cloud Customer Portal Service	750	640	750	622	928
08-20-4-655	Bank Service Charges	4,600	4,550	4,500	3,918	2,689
08-20-4-656	Collection Services	60	30	60	31	0
TOTAL CONTRACTUAL SERVICES		7,360	6,640	7,460	5,891	5,043
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TRAINING AND CONFERENCES						
08-20-5-660	Dues and Subscriptions	100	0	100	0	0
08-20-5-661	Training	1,350	520	1,625	663	400
TOTAL TRAINING AND CONFERENCES		1,450	520	1,725	663	400
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MAINTENANCE						
08-20-6-672	Department IT Maintenance^	1,000	950	990	1,132	2,993
TOTAL MAINTENANCE		1,000	950	990	1,132	2,993
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TRANSFERS						
08-20-9-901	Transfer to General Fund-Admin Transfer	594,597	562,734	562,734	394,968	534,818
08-20-9-904	Transfer to General Fund-FICA/Med/IMRF	35,500	17,000	17,000	15,000	44,000
08-20-9-916	Transfer to Capital Equipment	160,725	153,191	153,191	116,144	98,783
TOTAL TRANSFERS		790,822	732,925	732,925	526,112	677,601
TOTAL FUNCTION		805,882	748,612	750,707	541,045	692,045
TRANSFERS		(790,822)	(732,925)	(732,925)	(526,112)	(677,601)
GRAND TOTAL +/- TRANSFERS		15,060	15,687	17,782	14,933	14,444

^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.

FY24 ACHIEVEMENTS:

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

FY25 GOALS:

- Complete the installation of an emergency back-up generator at the Butterfield Lift Station.
- Acquire towable emergency back-up generator for Commons, Heather, Dartmouth, and Sylvan Lift Stations.
- Continue with prioritized sewer assessment work throughout the collection system.

SEWAGE COLLECTION

<u>ACCOUNT #</u>		<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	<u>PERSONAL SERVICES</u>					
	Part-Time Salaries					
08-21-1-591	Laborers	0	0	0	0	675
	TOTAL PART-TIME SALARIES	0	0	0	0	675
08-21-1-590	Overtime	8,533	8,533	8,533	6,241	6,452
	TOTAL PERSONAL SERVICES	8,533	8,533	8,533	6,241	7,127
	<u>COMMODITIES</u>					
08-21-3-601	Office Supplies	595	400	595	199	1,119
08-21-3-605	Operating Supplies	1,995	1,995	1,995	2,548	919
08-21-3-608	Petroleum Products	14,000	14,000	14,000	15,253	13,275
08-21-3-615	Small Tools and Equipment	1,495	1,495	1,495	2,117	1,494
08-21-3-618	Safety Equipment and Supplies	3,465	3,431	3,465	5,818	2,818
	TOTAL COMMODITIES	21,550	21,321	21,550	25,935	19,625
	<u>CONTRACTUAL</u>					
08-21-4-630	Equipment Rental	100	0	100	0	433
08-21-4-631	Electric, Power and Light	32,000	32,000	32,000	32,018	33,002
08-21-4-634	Miscellaneous Services (including emergency contract work)	1,495	1,495	1,495	4,996	4,979
08-21-4-638	Advertising	1,000	300	1,000	0	0
08-21-4-650	GIS Consortium	18,500	0	0	0	0
08-21-4-657	J.U.L.I.E. One-Call	825	757	825	881	502
	TOTAL CONTRACTUAL SERVICES	53,920	34,552	35,420	37,895	38,916
	<u>TRAINING AND CONFERENCES</u>					
08-21-5-660	Dues and Subscriptions	100	100	100	0	0
08-21-5-661	Training	400	400	400	181	40
	TOTAL TRAINING AND CONFERENCES	500	500	500	181	40
	<u>MAINTENANCE</u>					
08-21-6-671	Maintenance and Supplies	18,000	18,000	18,000	27,009	22,722
08-21-6-673	Large Meter Testing and Repair (50/50 SC/WD)	5,000	5,000	5,000	450	698
08-21-6-676	Radio System Maintenance	0	0	0	3,600	0
08-21-6-677	Sewer System Maintenance	270,000	0	170,000	31,346	91,553
	TOTAL MAINTENANCE	293,000	23,000	193,000	62,405	114,973
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
08-21-7-749	Water Meter Replacement Program	0	82,750	82,750	0	0
	TOTAL CAPITAL OUTLAY	0	82,750	82,750	0	0

SEWAGE COLLECTION

GROUNDS REPAIR PROGRAM

<u>ACCOUNT #</u>	<u>PERSONAL SERVICES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	Part-Time Salaries					
08-22-1-592	Laborers (34/33/33 WD/SC/SSR)	5,450	5,783	5,783	2,651	0
	TOTAL PART-TIME SALARIES	5,450	5,783	5,783	2,651	0
	COMMODITIES					
08-22-3-615	Small Tools and Equipment	890	894	890	828	0
08-22-3-619	Program Commodities	1,500	4,000	1,500	2,816	4,169
	TOTAL COMMODITIES	2,390	4,894	2,390	3,644	4,169
	MAINTENANCE					
08-22-6-677	Program Maintenance	200	200	200	150	0
	TOTAL MAINTENANCE	200	200	200	150	0
	TOTAL GROUNDS REPAIR PROGRAM	8,040	10,877	8,373	6,445	4,169

STREET MAINTENANCE PROGRAM

	COMMODITIES					
08-24-3-611	Concrete	1,000	1,400	1,000	1,236	1,418
08-24-3-612	Asphalt Mix	4,000	4,000	4,000	3,690	3,641
08-24-3-613	Concrete Forms and Materials	400	400	400	0	0
08-24-3-614	Asphalt Materials	50	0	50	0	0
08-24-3-615	Small Tools and Equipment	740	740	740	180	740
	TOTAL COMMODITIES	6,190	6,540	6,190	5,106	5,799
	MAINTENANCE					
08-24-6-677	Program Maintenance	200	100	200	0	0
	TOTAL MAINTENANCE	200	100	200	0	0
	TOTAL STREET MAINTENANCE	6,390	6,640	6,390	5,106	5,799
	TOTAL FUNCTION	391,933	188,173	356,516	144,207	190,649
	TRANSFERS	0	0	0	0	0
	GRAND TOTAL	391,933	188,173	356,516	144,207	190,649

	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
Total Part-Time Salaries	5,450	5,783	5,783	2,651	675
Total Overtime	8,533	8,533	8,533	6,241	6,452
Total Personal Services	13,983	14,316	14,316	8,892	7,127
Total Commodities	30,130	32,755	30,130	34,684	29,593
Total Contractual	53,920	34,552	35,420	37,895	38,916
Total Training and Conferences	500	500	500	181	40
Total Maintenance	293,400	23,300	193,400	62,555	114,973
Total Capital Outlay	0	82,750	82,750	0	0
Total Function	391,933	188,173	356,516	144,207	190,649

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.

FY24 ACHIEVEMENTS:

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

FY25 GOALS:

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

SANITARY SEWER REHABILITATION

	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
Unrestricted Net Assets (Beginning)>	225,353	217,612	351,518	2,907,611	2,720,592
ACCOUNT # REVENUES					
09-00-3-440 IEPA Loan Proceeds	0	2,022,439	0	0	0
09-00-4-417 Sanitary Sewer Surcharge	356,000	356,000	356,000	369,207	367,991
09-00-4-418 Penalties	6,000	6,907	6,000	6,178	5,479
09-00-6-480 Interest - Sanitary Sewer Rehab	3,900	6,532	3,900	4,739	43
09-00-6-481 Unrealized Gain/Loss	0	0	0	0	269
09-00-6-487 Contributions/Donations	0	0	0	135,144	0
09-00-9-401 Transfer from General Fund	0	0	0	0	0
TOTAL REVENUES	365,900	2,391,877	365,900	515,268	373,783
Less: IEPA Loan Proceeds	0	(2,022,439)	0	0	0
ADJUSTED REVENUES	365,900	369,439	365,900	515,268	373,783
EXPENDITURES					
PERSONAL SERVICES					
PART-TIME SALARIES					
09-01-1-592 Laborer					
Ground Repair (34/33/33 WD/SC/SSR)	5,283	5,616	5,616	2,651	675
TOTAL PART-TIME SALARIES	5,283	5,616	5,616	2,651	675
COMMODITIES					
09-01-3-615 Small Tools and Equipment	245	600	245	0	0
09-01-3-620 Ground Repair Material	1,500	3,500	1,500	2,655	3,435
TOTAL COMMODITIES	1,745	4,100	1,745	2,655	3,435
MAINTENANCE					
09-01-6-671 Maintenance and Supplies	12,500	12,500	12,500	12,949	0
09-01-6-677 Sanitary Sewer Rehab Maintenance	108,325	11,675	60,000	6,236	15,431
09-01-6-683 Lift Station Maintenance	7,000	7,000	7,000	17,186	5,894
TOTAL MAINTENANCE	127,825	31,175	79,500	36,371	21,325
CAPITAL OUTLAY/NON-OPERATING					
09-01-7-714 Lift Station Rehab	29,000	29,000	29,000	28,353	0
09-01-7-790 Depreciation Expense	0	0	0	149,268	149,268
TOTAL CAPITAL OUTLAY	29,000	29,000	29,000	177,621	149,268

SANITARY SEWER REHABILITATION

ACCOUNT #	DEBT SERVICE	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
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	0	531
09-01-8-806	Debt Service - IEPA Loan 2003 - Phase III	0	175,652	175,652	7,401	11,531
09-01-8-807	Debt Service - IEPA Loan 2022 - Phase IV (phase IV is estimated)	116,155	116,155	116,155	0	0
	TOTAL DEBT SERVICE	116,155	291,807	291,807	7,401	12,061
	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	0	0	0
09-53-7-703	Construction Engineering	0	31,922	34,550	89,950	0
09-53-7-704	Construction	0	743,317	782,677	1,104,323	0
	TOTAL IEPA LOAN - 2022-23 - PHASE IV	0	775,240	817,227	1,194,273	0
	TOTAL EXPENDITURES	280,008	1,136,938	1,224,895	1,420,972	186,764
	Less: IEPA Project Costs	0	(775,240)	(817,227)	(1,194,273)	0
	ADJUSTED EXPENDITURES	280,008	361,698	407,668	226,699	186,764
	Unrestricted Net Assets (Ending)>	311,245	225,353	309,750	3,196,180	2,907,611
	IEPA Committed Net Assets#,>	311,245	225,353	192,962	396,130	218,885
	IEPA Commitment Less GF Transfer#,>	311,245	225,353	192,962	396,130	218,885
	Unrestricted Net Assets	0	0	0	1,279,436	217,612

#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.

FY24 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.
- Developed Residential Drainage Improvement Program.

FY25 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	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
	Unrestricted Net Assets (Beginning)	176,370	156,109	156,109	243,782	173,900
ACCOUNT #	REVENUES					
07-00-3-440	IDOT-Brookwood Bridge/Butterfield Crk Grant	0	0	0	0	0
07-00-4-407	Stormwater Utility Fees	587,430	525,418	535,000	473,881	475,967
07-00-4-408	Penalties	7,100	9,313	7,100	7,972	3,910
07-00-4-457	Storm Sewer Tap Fees	50	0	50	0	0
07-00-4-466	In Lieu of Detention Fees	0	0	0	0	0
07-00-6-480	Interest	2,900	3,251	2,900	2,298	37
07-00-6-487	Capital Contributions	0	0	0	1,739,135	2,745,670
	TOTAL REVENUES	597,480	537,983	545,050	2,223,287	3,225,584
	EXPENDITURES					
	COMMODITIES					
07-01-3-619	Program Commodities	5,000	5,000	5,000	4,391	8,512
	TOTAL COMMODITIES	5,000	5,000	5,000	4,391	8,512
	CONTRACTUAL SERVICES					
07-01-4-630	Professional Services	0	0	0	1,000	0
07-01-4-631	Annual NPDES Fee	1,000	1,000	1,000	0	1,000
07-01-4-632	Street Sweeping	40,000	40,000	40,000	51,170	53,348
	TOTAL CONTRACTUAL SERVICES	41,000	41,000	41,000	52,170	54,348
	TRAINING AND CONFERENCES					
07-01-5-661	Training	1,500	1,500	1,500	0	480
07-01-5-662	CRS Project Management	1,000	500	1,000	0	0
	TOTAL TRAINING AND CONFERENCES	2,500	2,000	2,500	0	480
	MAINTENANCE					
07-01-6-671	Maintenance and Supplies	7,000	11,013	7,000	9,758	8,821
07-01-6-675	System Maintenance and Repairs	25,000	25,000	25,000	16,333	27,022
07-01-6-678	Contract Maintenance	25,000	5,000	5,000	14,358	5,447
	TOTAL MAINTENANCE	57,000	41,013	37,000	40,449	41,290
	CAPITAL OUTLAY/NON-OPERATING					
07-01-7-760	Brookwood Bridge Engineering (25% GF/75% SS)	0	0	0	73,835	0
07-01-7-761	1344 Brassie Drainage Improvement	60,000	0	0	0	0
	TOTAL CAPITAL OUTLAY	60,000	0	0	73,835	0
	TRANSFERS					
07-01-9-901	Transfer to General Fund-Adm Transfer	428,708	428,708	428,708	400,980	305,402
	TOTAL TRANSFERS	428,708	428,708	428,708	400,980	305,402
	TOTAL EXPENDITURES	594,208	517,721	514,208	571,825	410,032
07-01-7-790	Depreciation Expense	0	0	0	91,545	91,545
	Unrestricted Net Assets (Ending)	179,642	176,370	186,951	156,109	243,782

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 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
	Beginning Fund Balance	1,477,435	2,250,490	2,104,234	2,500,852	2,576,018
16-00-9-401	Transfer from General Fund	832,793	855,435	855,435	672,925	553,421
16-00-9-408	Transfer from Water Fund	125,351	124,286	124,286	99,045	82,079
16-00-9-409	Transfer from Sewer Fund	160,725	153,191	153,191	116,144	98,783
16-00-6-480	Interest	85,000	115,000	60,000	57,606	(28,695)
16-00-6-481	Unrealized Gain/Loss-Invest	0	0	0	0	538
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	5,000	0	5,200	1,435	0
16-00-6-490	Trade-In Proceeds	40,000	35,000	53,300	0	86,500
	TOTAL REVENUES	1,248,869	1,282,912	1,251,412	947,155	792,626
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	EXPENDITURES					
16-01-7-742	Executive					
	Village Hall Phone System	0	0	0	0	14,726
	Copier	21,000	0	21,000	0	0
	TOTAL EXECUTIVE	21,000	0	21,000	0	14,726
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16-01-7-743	Finance					
	Envelope Stuffer Machine	0	22,000	26,000	0	0
	TOTAL FINANCE	0	22,000	26,000	0	0
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16-01-7-748	Police Department					
	Police Squads-Patrol 4 & 5	0	93,500	123,420		
	Police Squads-Patrol 2 & 3	123,420	0	0	4,049	99,254
	Police Squad-Detective	0	0	0		
	Police Squad-Chief	0	0	0		
	Police Squad-SUV	0	0	0		
	Portable Radios	0	15,226	0		
	AED Units	5,000	0	0		
	Breath Analysis Equipment	0	4,500	0		
	Pistol Range Equip-Phase 1	400,000	0	0		
	Pistol Range Equip-Phase 2	200,000	0	400,000		
	Copier	0	9,000	9,000		
	Rifles	0	24,652	21,000		
	CCTV System & Cameras	80,000	0	80,000		
	Body Worn Cameras	0	0	0	0	16,677
	Lockers-Female Locker Room	6,000	0	0		
	TOTAL POLICE DEPT.	814,420	146,878	633,420	4,049	189,176
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16-01-7-749	Fire Department					
	Truck 19 (formerly engine 1350)	0			0	0
	Copier	0	14,565	12,000		
	Ambulance 119 (formely 1372)	305,017	71,983	377,000		
	Car 119 (formerly car 1394)	0			0	48,792
	Cardiac Monitors	0			0	65,134
	AED Units	0			0	11,466
	Drone	20,000	0	0	0	0
	Car 19	65,000				
	Computer Printer	1,500				
	Mobile Data Terminals	94,000				
	Vehicle Extrication Equipment	165,000				
	TOTAL FIRE DEPT.	650,517	86,548	389,000	0	125,392

CAPITAL EQUIPMENT BUDGET

	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
	24-25	23-24	23-24	22-23	21-22
EXPENDITURES					
16-01-7-753 Building					
Copier	0	11,200	11,500	0	0
TOTAL INSPECT. SERV.	0	11,200	11,500		0
16-01-7-755 Public Works					
Lg Dump 5yd w/ plow & spreader D-14	0	261,503	261,503		0
Lg Dump 5yd w/ plow & spreader D-15	0	265,000	265,000		0
Sm Dump 1 ton w/4x4 & Plow L-11	0	132,628	132,628	0	0
Sm Dump 1 ton w/4x4 & Plow L-12	0	132,628	132,628	0	0
Utility Vehicle A-14	0	54,471	54,471	0	0
Tractor/Compact Loader T-22	0	243,000	243,000	0	0
Sewer Jetter/Vacuum Truck	0	0	0	0	435,726
Pipe Inspection Camera	0	0	0	0	11,765
Color Copier	0	0	0	0	7,251
Public Works Service Center Genera	0	8,280	0	142,025	16,932
Village Hall Generator	0	283,757	200,000	278,621	18,500
Utility Vehicle A-16	55,000	0	0	0	0
3/4 ton Pick-up w/ 4x4 & Plow P-26	70,000	0	0	0	0
Butterfield Lift Station Generator	250,000	0	0	0	0
Towable Standby Generator	180,000	0	0	0	0
TOTAL PUBLIC WORKS	555,000	1,381,267	1,289,230	420,646	490,174
16-01-7-730 Computer Equipment	96,000	353,075	362,575	21,910	7,688
16-01-7-767 Municipal Building Maintenance	307,000	55,000	335,000	750,913	40,636
TOTAL EXPENDITURES	2,443,937	2,055,968	3,067,725	1,197,518	867,792
ENDING FUND BALANCE	282,365	1,477,435	287,920	2,250,490	2,500,852

**CAPITAL EQUIPMENT SCHEDULE
FY2024-25 THROUGH FY2033-34**

<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>
CAPITAL EQUIPMENT SCHEDULE FY2024-25 THROUGH FY2033-34								
2024-25	Copier	Exec	1	5	21,000	10,500	5,250	5,250
	Police Squads-Patrol 2 & 3	Police	2	3	123,420	123,420		
	Pistol Range Equipment-Carrier System Phase 1	Police	1	15	400,000	400,000		
	Pistol Range Equipment-Carrier System Phase 2	Police	1	15	200,000	200,000		
	Lockers-Female Locker Room	Police	1	20	6,000	6,000		
	AED Units	Police	3	10	5,000	5,000		
	CCTV Systems & Cameras	Police	1	5	80,000	80,000		
	Mobile Data Terminals	Fire	12	5	94,000	94,000		
	Vehicle Extraction Equipment	Fire	1	10	165,000	165,000		
	Car 19 (former 1390)	Fire	1	6	65,000	65,000		
	Drone	Fire	1	5	20,000	20,000		
	Ambulance 119 (carryover)	Fire	1	12	305,017	305,017		
	Utility Vehicle-APWD A-16	Pub Wks	1	6	55,000	18,333	18,333	18,333
	Pick Up 3/4 Ton w/4x4 & liftgate P-26	Pub Wks	1	8	70,000	35,000	17,500	17,500
	Butterfield Lift Station Generator	Pub Wks	1	20	250,000			250,000
	Towable Standby Generator	Pub Wks	1	20	180,000			180,000
	Computer Equipment							
	VMwareServer/hardware & software (virtual file servers: utility, finance, bs&a, police, fire)	Exec	1	5	30,500	22,875	3,813	3,813
	Storage Area Network Device	Exec	1	5	34,500	25,875	4,313	4,313
	Network Infrastructure - switches, cabling & labor	Exec	1	5	19,000	14,250	2,375	2,375
	Laser Printer	Exec	1	5	2,500	1,875	313	313
	Laptops (Squads)	Police	6	5	7,000	7,000		
	Computer Printer	Fire	1	5	1,000	1,000		
	Network Printer	Building	1	5	1,500	1,500		
	Sub-total				96,000	74,375	10,813	10,813
	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		
	Village Hall Hardware	Vill Hall	1	20	20,000	20,000		
	Parking Lot	PWSC	1	15	10,000	5,000	2,500	2,500
	Parking Lot	PWSC	1	15	50,000	25,000	12,500	12,500
	Health and Wellness Equipment	Vill Hall	1		10,000	10,000		
	Roof - Vollmer Reservoir	Misc Vill	1	15	20,000		10,000	10,000
	HVAC	Misc Vill	1	15	2,000		1,000	1,000
	Sub-total				307,000	255,000	26,000	26,000
	FY2024-2025 Totals				2,442,437	1,856,645	77,896	507,896

**CAPITAL EQUIPMENT SCHEDULE
FY2024-25 THROUGH FY2033-34**

<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		
	Battery Replacement	Fire	1	6	15,000	15,000		
	Asphalt Roller 3 Ton	Pub Wks	1	10	25,000	12,500	6,250	6,250
	Step Van V-8	Pub Wks	1	8	225,000		112,500	112,500
	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
	Riding Zero Turn Mower	Pub Wks	1	10	8,000	8,000		
	Computer Equipment							
	Backup Appliance	Exec	1	5	16,000	12,000	3,040	960
	Laser Printer	Exec	1	5	2,500	2,000	250	250
	Laser Printer-Manager	Exec	1	5	1,500	1,200	150	150
	Heavy duty laser printer - b & w	Finance	1	5	2,000	1,000	750	250
	Sub-total				<u>6,000</u>	<u>4,200</u>	<u>1,150</u>	<u>650</u>
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Health and Wellness Equipent	Vill Hall	1		10,000	10,000		
	Bay Floor	PWSC	1	20	120,000	60,000	30,000	30,000
	HVAC	Misc Vill	1	15	2,000		1,000	1,000
	Sub-total				<u>137,000</u>	<u>75,000</u>	<u>31,000</u>	<u>31,000</u>
	FY2025-2026 Totals				<u>850,000</u>	<u>372,033</u>	<u>239,233</u>	<u>238,733</u>
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	60,000	30,000	15,000	15,000
	Pick Up 3/4 Ton w/4x4 & liftgate P-25	Pub Wks	1	8	60,000	30,000	15,000	15,000
	Pick up 3/4 ton w/4x4 forestry P-27	Pub Wks	1	8	60,000	60,000		
	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	Exec	1	5	24,000	18,000	3,000	3,000
	Laptop-Village Clerk	Leg	1	5	2,500	2,000	250	250
	Computer-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				<u>40,500</u>	<u>27,750</u>	<u>6,375</u>	<u>6,375</u>
	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		
	Health and Wellness Equipent	Vill Hall	1		10,000	10,000		
	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				<u>205,500</u>	<u>170,500</u>	<u>17,500</u>	<u>17,500</u>
	FY2026-2027 Totals				<u>673,520</u>	<u>560,770</u>	<u>56,375</u>	<u>56,375</u>

**CAPITAL EQUIPMENT SCHEDULE
FY2024-25 THROUGH FY2033-34**

<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>
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		
	Utility Vehicle 19 (former 1380)	Fire	1	10	60,000	60,000		
	Car 119 (former 1394)	Fire	1	6	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	8	70,000	35,000	17,500	17,500
	Cargo Van V-7	Pub Wks	1	8	35,000		17,500	17,500
	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					656,700	500,450	78,438	77,813

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		
Copier	Fire	1	5	16,000	16,000		
Copier	Building	1	5	11,500	11,500		
Aerial Bucket Truck BT-1	Pub Wks	1	10	150,000	150,000		
Computer Equipment							
Network Infrastructure - routers, wi-fi & labor	Exec	1	7	19,000	14,250	2,375	2,375
Computer Workstations (Ex Asst, Floater)	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
Laser Printer-Color (Fin Dir)	Finance	1	5	1,500	1,125	281	94
Computer Workstations (Chief,Dep Ch, Sgt, Cmdr, Det(2) PSC 1 & 3, Adm Asst, Duty Off-4, CCTV Sys, Evid)	Police	15	5	37,500	37,500		
In Car 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	10	5	25,000	25,000		
Computer Workstations-Training Room (4), Fire Inspector, Radio Room (2)	Fire	6	5	13,200	13,200		
Laptop Computer Prevention Captain, Floater (1)	Fire	1	5	5,000	5,000		
Computer Workstations (Sec, Adm/Insp, Director, PM Insp)	Building	3	5	7,500	7,500		
Computer Workstations (Sec,Mechanic, Util Mtce Tech,For Mtce Tech, 2 Foreman, Asst Director)	Pub Wks	7	5	17,500	8,750	4,375	4,375
CAD Computer Workstation (PW Dir)	Pub Wks	1	5	4,500	2,250	1,125	1,125
AV/Computer Equipment for Committee and Confere	Exec	2	5	13,500	10,800	1,350	1,350
	Sub-total			220,300	197,495	12,321	10,484
Municipal Building Maint.							
Interior Paint	Vill Hall	1	5	5,000	5,000		
Masonry	PWSC	1	10	5,000	2,500	1,250	1,250
	Sub-total			10,000	7,500	1,250	1,250
FY2028-2029 Totals				522,800	456,695	36,571	29,534

**CAPITAL EQUIPMENT SCHEDULE
FY2024-25 THROUGH FY2033-34**

<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	Copier	Exec	1	5	21,000	10,500	5,250	5,250
	Police Squads-Patrol 4 & 5	Police	2	3	123,420	123,420		
	Pistols	Police	30	12	20,000	20,000		
	CCTV System & Cameras	Police	1	5	80,000	80,000		
	Mobile Data Terminals	Fire	10	5	94,000	94,000		
	Squad 19 (former 1320)	Fire	1	20	900,000	900,000		
	Ambulance 19 (former 1370)	Fire	1	12	377,000	377,000		
	Drone	Fire	1	5	20,000	20,000		
	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	55,000	18,334	18,333	18,333
	Tractor/Backhoe/Loader T-24	Pub Wks	1	10	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							
	VMwareServer/hardware & software (virtual file servers: utility, finance, bs&a, police, fire)	Exec	1	5	48,000	36,000	6,000	6,000
	Storage Area Network Device	Exec	1	5	34,500	25,875	4,313	4,313
	UPS-Servers	Exec	6	6	10,000	7,500	1,250	1,250
	Network Infrastructure - switches, cabling	Exec	1	5	16,000	12,000	2,000	2,000
	Laser Printer - Executive	Exec	1	5	2,500	1,875	313	313
	Computer Printer	Fire	1	5	1,000	1,000		
	Network Printer	Building	1	5	1,500	1,500		
	Sub-total				113,500	85,750	13,875	13,875
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Masonry	Vill Hall	1	10	25,000	25,000		
	Roof	PWSC	1	15	500,000	250,000	125,000	125,000
	Parking Lot	PWSC	1	15	120,000	60,000	30,000	30,000
	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				660,000	340,000	160,000	160,000
	FY2029-2030 Totals				3,253,920	2,472,338	390,792	390,792

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		
	Car 19 (former 1390)	Fire	1	6	65,000	65,000		
	Utility Vehicle-APWD A-16	Pub Wks	1	6	55,000	18,333	18,333	18,333
	Computer Equipment							
	Backup Appliance	Exec	1	5	16,000	12,000	3,040	960
	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			<u>248,000</u>	<u>185,500</u>	<u>46,915</u>	<u>15,585</u>
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	HVAC	Vill Hall	1	15	600,000	600,000		
		Sub-total			<u>605,000</u>	<u>605,000</u>	<u>0</u>	<u>0</u>
	FY2030-2031 Totals				<u>1,551,680</u>	<u>1,452,513</u>	<u>65,248</u>	<u>33,918</u>

**CAPITAL EQUIPMENT SCHEDULE
FY2024-25 THROUGH FY2033-34**

<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	Battery Replacement	Fire	1	6	15,000	15,000		
	Sewer Jetter/Vacuum Truck	Pub Wks	1	10	450,000	153,000	148,500	148,500
	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
	Computer-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				<u>16,500</u>	<u>9,750</u>	<u>3,375</u>	<u>3,375</u>
	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				<u>95,500</u>	<u>81,500</u>	<u>7,000</u>	<u>7,000</u>
	FY2031-2032 Totals				<u>870,000</u>	<u>399,250</u>	<u>228,875</u>	<u>241,875</u>
2032-33	Police Squad-Detective	Police	1	5	30,140	30,140		
	Police Squad-Chief	Police	1	5	30,140	30,140		
	Thermal Imaging Cameras	Fire	1	10	25,000	25,000		
	Pick Up 3/4 Ton w/4x4 & Plow P-26	Pub Wks	1	8	70,000	35,000	17,500	17,500
	Computer Equipment							
	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				<u>7,200</u>	<u>4,900</u>	<u>1,463</u>	<u>838</u>
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Plumbing	Vill Hall	1	5	5,000	5,000		
	Bay Doors	Vill Hall	1	7	150,000	150,000		
	Plumbing	PWSC	1	5	3,000	1,500	750	750
	Floors	Misc Vill	1	10	3,000	0	1,500	1,500
	Sub-total				<u>166,000</u>	<u>161,500</u>	<u>2,250</u>	<u>2,250</u>
	FY2032-2033 Totals				<u>328,480</u>	<u>286,680</u>	<u>21,213</u>	<u>20,588</u>

Envelope Stuffer Machine	Finance	1	5	26,000	5,200	13,000	7,800
Police Squad - Patrol 2 & 3	Police	2	3	123,420	123,420		
Copier	Police	1	5	9,000	9,000		
CCTV System & Cameras	Police	1	5	80,000	80,000		
Engine 19	Fire	1	20	900,000			
Truck 19 Refurbish	Fire	1	25	75,000			
Copier	Fire	1	5	16,000	16,000		
Copier	Building	1	5	11,500	11,500		
Lg Dump 5yd w/Plow & Spreader D-15	Pub Wks	1	10	265,000	132,500	66,250	66,250
Lg Dump 5yd w/Plow & Spreader D-14	Pub Wks	1	10	265,000	132,500	66,250	66,250
Pick up 3/4 ton w/ utility box & hoist P-23	Pub Wks	1	7	80,000		40,000	40,000
Tractor Loader - T25	Pub Wks	1	10	250,000	250,000		
Computer Equipment							
Computer Workstations (Ex Asst, Floater)	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
Laser Printer-Color (Fin Dir)	Finance	1	5	1,500	1,125	281	94
Computer Workstations (Chief, Dep Ch, Sgt, Cmdr, Det(2) PSC 1 & 3, Adm Asst, Duty Off-4, CCTV Sys, Evid)	Police	15	5	37,500	37,500		
In Car 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	10	5	25,000	25,000		
Computer Workstations-Training Room (4), Fire Inspector, Radio Room (2)	Fire	6	5	13,200	13,200		
Laptop Computer Prevention Captain, Floater (1)	Fire	1	5	5,000	5,000		
Computer Workstations (Sec, Adm/Insp, Director, PM Insp)	Building	3	5	7,500	7,500		
Computer Workstations (Sec, Mechanic, Util Mtce Tech, For Mtce Tech, 2 Foreman, Asst Director)	Pub Wks	7	5	17,500	8,750	4,375	4,375
CAD Computer Workstation (PW Dir)	Pub Wks	1	5	4,500	2,250	1,125	1,125
AV/Computer Equipment for Committee and Conference	Exec	2	5	13,500	10,800	1,350	1,350
Sub-total				214,800	194,045	11,296	9,459
Municipal Building Maint.							
Interior Paint	Vill Hall	1	5	5,000	5,000		
Carpet	PWSC	1	15	5,000	2,500	1,250	1,250
Roof	Misc Vill	1	15	20,000		10,000	10,000
Sub-total				30,000	7,500	11,250	11,250
FY2033-2034 Totals				2,345,720	961,665	208,046	201,009

**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>
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	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		
2043-44	Public Works Service Center Generator	Pub Wks	1	20	150,000	75,000	37,500	37,500
2044-45	Truck 19 (formerly engine 1350)	Fire	1	25	1,226,150	1,226,150		
Totals					4,258,300	3,906,300	96,000	256,000

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.

FY24 ACHIEVEMENTS:

- Completed annual pavement crack filling program.
- Completed pavement patching project.
- Completed street striping at school crosswalks and parking lots.
- Continue the phased replacement of street name and regulatory signs to meet new Federal Highway Administration MUTCD regulatory standards.
- Conducted all 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.

FY25 GOALS:

- Conduct the FY25 annual street maintenance program. The department will continue to work towards expanding the amount of work that gets completed during the annual maintenance program, contingent on available funding.
- 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 24-25</u>	<u>PROJ'D 23-24</u>	<u>BUDGET 23-24</u>	<u>ACTUAL 22-23</u>	<u>ACTUAL 21-22</u>
	BEGINNING FUND BALANCE	1,038,888	717,548	717,548	387,421	100,341
02-00-1-475	Motor Fuel Tax Allotments	400,000	427,004	317,255	392,856	377,280
02-00-6-480	Interest Earnings	250	43,891	250	18,164	314
	TOTAL REVENUES	400,250	470,895	317,505	411,019	377,594
<u>EXPENDITURES</u>						
CURB & SIDEWALK REPAIR AND REPLACEMENT						
<u>COMMODITIES</u>						
02-01-3-605	Concrete	1,000	1,700	1,000	1,236	2,166
	TOTAL CURB AND SIDEWALK PROGRAM	1,000	1,700	1,000	1,236	2,166
<u>ASPHALT MAINTENANCE</u>						
<u>COMMODITIES</u>						
02-01-3-604	LP Fuel	100	0	100	0	72
02-01-3-606	Asphalt Mix	4,000	4,000	4,000	3,690	3,641
02-01-3-607	Asphalt Materials	100	0	100	0	0
<u>CONTRACTUAL SERVICES</u>						
02-01-4-635	Annual Street Maintenance	500,000	0	0	0	0
02-01-4-636	Crack Sealing	50,000	0	0	0	0
02-01-4-645	Engineer and Architect	20,000	0	0	0	0
	TOTAL ASPHALT MAINTENANCE	574,200	4,000	4,200	3,690	3,713
<u>SNOW & ICE CONTROL</u>						
<u>COMMODITIES</u>						
02-01-3-602	Road Salt - Chemicals	53,122	53,122	53,122	28,987	26,873
02-01-3-619	LCC - Bulk Chemical Purchase	15,000	15,000	15,000	7,425	15,500
	SNOW & ICE PROGRAM TOTAL	68,122	68,122	68,122	36,412	42,373
<u>TRAFFIC CONTROL & REGULATION</u>						
<u>COMMODITIES</u>						
02-01-3-610	Street Signs	8,000	4,500	4,500	4,345	5,814
02-01-4-630	Electric, Power and Light	30,000	32,671	20,000	24,987	27,769
02-01-4-631	Street Striping	10,200	10,118	10,000	10,223	8,680
	TRAFFIC CONTROL TOTAL	48,200	47,289	34,500	39,555	42,263
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
02-01-7-762	CBD Streetscape Improvements	66,370	28,444	94,814	0	0
	CAPITAL OUTLAY/NON-OPERATING TOTAL	66,370	28,444	94,814	0	0
	TOTAL EXPENDITURES	757,892	149,555	202,636	80,892	90,515
	ENDING FUND BALANCE	681,246	1,038,888	832,417	717,548	387,421

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.

FY24 ACHIEVEMENTS:

- Began design engineering for the Flossmoor Road Viaduct Drainage Improvements Project.

FY25 GOALS:

- Complete design engineering for the Flossmoor Road Viaduct Drainage Improvements Project.

REBUILD ILLINOIS BONDS FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	BEGINNING FUND BALANCE	253,308	353,308	457,261	249,356	149,544
03-00-3-440	REBUILD Illinois Bond Allotments	0	0	0	103,952	207,905
	TOTAL REVENUES	0	0	0	103,952	207,905
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	<u>EXPENDITURES</u>					
03-01-7-701	Flossmoor Road Viaduct Engineering	297,148	100,000	397,148	0	24,950
03-01-7-702	Berry Ln Drainage Engineering	0	0	0	0	83,143
	TOTAL EXPENDITURES	297,148	100,000	397,148	0	108,093
	ENDING FUND BALANCE	(43,840)	253,308	60,113	353,308	249,356

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.

FY24 ACHIEVEMENTS:

- Began the Residential Water Meter Replacement with Radio Read Project.

FY25 GOALS:

- Complete the Residential Water Meter Replacement with Radio Read Project.

AMERICAN RESCUE PLAN ACT FUND

		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
BEGINNING FUND BALANCE		(17,696)	979,345	1,049,588	412,954	0
<u>ACCOUNT #</u>	<u>REVENUES</u>					
04-00-3-440	ARPA Allotments^	0	0	0	622,927	622,927
04-00-6-480	Interest	25,000	52,547	500	25,958	458
TOTAL REVENUES		25,000	52,547	500	648,885	623,385
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<u>ACCOUNT #</u>	<u>EXPENDITURES</u>					
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
04-01-7-701	Water Supply System Improvements	0	0	0	82,494	51,183
04-01-7-702	Water Meter Replacement Program	0	1,049,588	1,049,588	0	0
TOTAL CAPITAL OUTLAY/NON-OP		0	1,049,588	1,049,588	82,494	51,183
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<u>TRANSFERS</u>						
04-01-9-940*	Transfer to Municipal Parking Lots	0	0	0	0	159,248
TOTAL TRANSFERS		0	0	0	0	159,248
TOTAL EXPENDITURES		0	1,049,588	1,049,588	82,494	210,431
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ENDING FUND BALANCE		7,304	(17,696)	500	979,345	412,954

*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

^ account 440 + unearned rev acct 243

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, 2024 will be \$9,255,000.

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, 2024 will be \$1,690,000. 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, 2024 will be \$2,620,000.

DEBT SERVICE

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
Beginning Fund Balance		45,792	48,711	68,812	27,694	246,858
<u>ACCOUNT # REVENUES</u>						
06-00-1-401	Property Taxes-2013 GO Issue	0	0	0	0	134,752
06-00-1-402	Property Taxes-2014 GO Issue	245,850	245,000	245,500	250,208	209,765
06-00-1-403	Property Taxes-2017 GO Refunding	0	0	0	0	306,896
06-00-1-404	Property Taxes-2021 GO Issue	662,377	667,000	667,319	682,005	317,959
06-00-1-405	Property Taxes-2021 GO Refunding	220,792	206,000	206,600	208,273	95,473
TOTAL REVENUES		1,129,019	1,118,000	1,119,419	1,140,486	1,064,845
<u>EXPENDITURES</u>						
06-01-8-835	Debt Serv-2014 GO Issue-Principal	160,000	155,000	155,000	150,000	145,000
06-01-8-836	Debt Serv-2014 GO Issue-Interest	85,850	90,500	90,500	95,000	99,350
06-01-8-837	Agent Fees-2014 GO Issue	500	500	500	500	450
06-01-8-840	Debt Serv-2017 GO Refund-Principal	0	0	0	0	605,000
06-01-8-841	Debt Serv-2017 GO Refund-Interest	0	0	0	0	18,150
06-01-8-845	Debt Serv-2021 GO Issue-Principal	400,000	380,000	380,000	365,000	0
06-01-8-846	Debt Serv-2021 GO Issue-Interest	268,318	287,319	287,319	305,569	199,469
06-01-8-847	Agent Fees-2021 GO Issue	500	500	500	275	275
06-01-8-850	Debt Serv-2021 GO Refund-Principal	150,000	135,000	135,000	125,000	160,000
06-01-8-851	Debt Serv-2021 GO Refund-Interest	64,850	71,600	71,600	77,850	56,041
06-01-8-852	Agent Fees-2021 GO Refund Issue	500	500	500	275	275
TOTAL EXPENDITURES		1,130,518	1,120,919	1,120,919	1,119,469	1,284,009
Ending Fund Balance		44,293	45,792	67,312	48,711	27,694

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>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
10-00-6-480	Interest	210,000	202,452	246,400	205,665	166,441
10-00-6-481	Unrealized Gain/(Loss)-Investments	110,000	1,062,316	1,028,367	505,196	(1,041,466)
10-00-6-482	Realized Gain/(Loss)-Sale of Investments	150,000	146,556	0	(816,591)	0
10-00-6-483	Emp. Pension Cont. - PPRT	10,700	11,500	13,800	16,465	12,077
10-00-6-484	Emp. Pension Cont. - Property Tax	1,046,464	1,067,867	1,067,867	656,853	1,022,629
10-00-6-485	Member Contributions	218,296	211,938	125,025	199,622	205,169
10-00-6-486	Miscellaneous Revenue	0	0	0	50	0
10-00-6-487	Contributions/Donations	0	0	0	0	0
10-00-6-489	Dividends	205,000	202,452	260,000	168,116	0
10-00-6-490	Other Police Pens. Funds-Portability	0	0	0	466,887	412,809
10-00-6-491	Realized Gain/(Loss)-Transfer Mkt Val Adj	20,000	18,550	20,000	16,984	28,078
	TOTAL REVENUES	1,970,460	2,923,631	2,761,459	1,419,246	805,737

<u>EXPENDITURES</u>						
10-01-2-592	Pension Benefit Payments	1,366,330	1,330,100	1,318,146	1,232,417	1,167,675
10-01-2-593	Disability Benefit Payments	333,953	267,948	139,249	139,249	139,249
10-01-2-595	Member Contribution Refunds	30,000	0	30,000	0	5,958
10-01-3-610	Miscellaneous	1,000	0	1,000	16,397	0
10-01-3-620	Investment Expenses	500	417	500	417	556
10-01-4-630	Department of Insurance Fees	4,200	4	4,200	3,952	3,058
10-01-4-633	Accounting Services	42,000	40,860	22,000	12,905	12,500
10-01-4-634	Actuary Services	0	0	0	0	0
10-01-4-644	Legal Services	10,000	9,500	10,000	9,121	8,403
10-01-4-650	Investment Manager Fees	10,000	7,752	45,000	10,544	50,505
10-01-4-651	Medical Expenses	15,000	12,300	10,000	0	0
10-01-5-661	Training	4,000	1,650	4,000	3,870	1,565
	TOTAL EXPENDITURES	1,816,983	1,670,531	1,584,095	1,428,873	1,389,469

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>PROJ'D</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>24-25</u>	<u>23-24</u>	<u>23-24</u>	<u>22-23</u>	<u>21-22</u>
11-00-6-480	Interest	0	0	0	1,748	10,131
11-00-6-481	Unrealized Gain/Loss-Investments	0	0	0	38,327	(84,195)
11-00-6-482	Unrealized Gain/Loss-ITT Hartford	27,400	15,370	30,000	(70,364)	57,388
11-00-6-483	Unrealized Gain/Loss-Aviva/Athene	11,700	11,700	11,700	9,858	4,937
11-00-6-484	Emp. Pension Cont. - Property Tax	495,682	433,059	433,059	322,283	370,094
11-00-6-485	Member Contributions	67,800	65,809	60,300	61,466	50,207
11-00-6-486	Unrealized Gain/Loss-Mutuals	0	0	0	0	1,765
11-00-6-487	Contributions/Donations	0	0	0	0	0
11-00-6-488	Unrealized Gain/Loss-Pacific Life	7,200	7,200	7,200	4,226	(4,003)
11-00-6-489	Realized Gain/Loss on Sale	14,700	14,235	0	(33,795)	(8,141)
11-00-6-490	Dividends	0	0	0	5,734	906
11-00-6-491	Northern Trust Unrealized Gain/Loss	44,000	42,704	48,500	0	2,193
TOTAL REVENUES		668,482	590,077	590,759	339,481	401,283

<u>EXPENDITURES</u>						
11-01-2-592	Pension Benefit Payments	398,500	386,852	373,300	373,216	383,092
11-01-4-630	Department of Insurance Fees	0	0	0	0	523
11-01-4-632	Actuary Services	0	0	0	0	0
11-01-4-633	Accounting Services	11,300	10,905	10,975	10,595	8,360
11-01-4-634	Miscellaneous Services	6,500	676	6,500	3,940	7,116
11-01-4-644	Legal Services	3,200	3,086	3,200	2,600	2,723
11-01-4-650	Investment Manager Fees	2,500	133	2,500	0	3,085
11-01-4-655	Bank Service Charges	700	59	700	57	663
11-01-5-660	Dues and Subscriptions	1,000	0	1,000	0	0
11-01-5-661	Training	1,500	1,340	1,500	125	1,255
TOTAL EXPENDITURES		425,200	403,051	399,675	390,532	406,817

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 of 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.

FY24 ACHIEVEMENTS:

- Completed the design engineering of the Flossmoor Road Viaduct Drainage Improvements project.

FY25 GOALS:

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

2021 STREETS AND STORM SEWER IMPROVEMENT FUND

	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
BEGINNING FUND BALANCE	6,611,245	6,691,691	6,569,595	9,140,206	10,632,026
<u>ACCOUNT # REVENUES</u>					
17-00-6-410 Bond Issue Proceeds	0	0	0	0	0
17-00-6-411 Bond Issue Premium-Excess	0	0	0	0	0
17-00-6-480 Interest-IPRIME	48,000	92,040	34,000	49,041	805
17-00-6-481 Unrealized Gain/Loss	0	0	0	22,290	(132,634)
17-00-6-482 Interest-Certificates of Deposit	525	1,990	525	868	1,687
17-00-6-483 Interest-US Treasuries	4,000	(131,134)	4,000	47,524	50,240
17-00-6-484 Interest-US Agencies	0	0	0	0	0
TOTAL REVENUES	52,525	(37,104)	38,525	119,723	(79,902)
<u>EXPENDITURES</u>					
<u>ENGINEERING SERVICES</u>					
17-01-1-701 Streets Phase 1 Engineering	0	0	0	2,928	294,416
17-01-1-702 Streets Phase 2 Engineering	0	0	0	0	0
17-01-1-703 Flossmoor Rd Viaduct Engineering	60,318	0	60,318	0	0
17-01-1-704 Brumley Dr Engineering	0	41,842	41,842	25,283	0
TOTAL ENGINEERING SERVICES	60,318	41,842	102,160	28,211	294,416
<u>CONSTRUCTION</u>					
17-01-4-730 Streets Phase 1 Construction	0	0	0	1,864,960	0
17-01-4-731 Streets Phase 2 Construction	0	0	0	0	0
17-01-4-732 Flossmoor Rd Viaduct Construction	4,607,717	0	4,607,717	0	0
17-01-4-733 Berry Lane Drainage Construction	0	0	0	393,513	1,088,713
17-01-4-734 Berry Lane Drainage Construction Observation Services	0	0	0	144,142	28,790
17-01-4-740 Streets Phase 1 Const. Observation Services	0	0	0	135,912	0
17-01-4-741 Streets Phase 2 Const. Observation Services	0	0	0	0	0
17-01-4-742 Flossmoor Rd Viaduct Const. Observ. Services	350,000	0	350,000	0	0
17-01-4-745 Brumley Dr Construction	798,340	0	798,340	0	0
17-01-4-746 Brumley Dr Const. Observ. Services	120,000	0	120,000	0	0
17-01-4-747 1439 Lawrence Cresecent	425,000	0	0	0	0
TOTAL CONSTRUCTION	6,301,057	0	5,876,057	2,538,526	1,117,503
<u>BOND ISSUE COSTS</u>					
17-01-8-770 Bond Issue Costs	0	0	0	0	0
17-01-8-771 Bond Issue Underwriter Discount	0	0	0	0	0
17-01-8-772 Arbitrage Rebate Services	1,500	1,500	1,500	1,500	0
TOTAL BOND ISSUE COSTS	1,500	1,500	1,500	1,500	0
TOTAL EXPENDITURES	6,362,875	43,342	5,979,717	2,568,238	1,411,918
ENDING FUND BALANCE	300,895	6,611,245	628,403	6,691,691	9,140,206

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).

FY24 ACHIEVEMENTS:

- Maintained all reporting requirements with FEMA

FY25 GOALS:

- Work with Finance to close out grant and administrative costs per the end of IGA term (03/12/2025)

FEMA FIRE STATION ALERTING GRANT FUND

	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
BEGINNING FUND BALANCE	6,292	6,292	6,292	6,292	3,270
<u>ACCOUNT #</u> <u>REVENUES</u>					
<u>GRANT REVENUES</u>					
22-00-3-440	0	0	0	0	0
22-00-3-441	0	0	0	0	0
22-00-9-428	0	0	0	0	0
<u>NON-GRANT REVENUES</u>					
22-00-3-442	0	0	0	0	0
22-00-9-429	0	0	0	0	0
22-00-3-449	0	0	0	509	3,022
TOTAL REVENUES	0	0	0	509	3,022
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<u>EXPENDITURES</u>					
22-01-7-701	0	0	0	0	0
22-01-7-702	0	0	0	0	0
22-01-7-703	0	0	0	0	0
22-01-9-901	0	0	0	509	0
TOTAL EXPENDITURES	0	0	0	509	0
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ENDING FUND BALANCE	6,292	6,292	6,292	6,292	6,292

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 enroute to a medical run as well as gathering information on the Electronic Patient Care Report (EPCR).

PUBLIC SAFETY DONATIONS

ACCOUNT #	BEGINNING FUND BALANCE	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
	Miscellaneous Police	987	928	828	1,654	1,660
	Special Police Equipment Fund	18,805	18,500	17,499	21,721	21,523
	Miscellaneous Fire & EMS	550	450	450	200	100
	Hendrickson Fire Par Equip FD	28,950	28,950	28,950	28,950	28,950
	TOTAL BEGINNING FUND BALANCE	49,291	48,827	47,727	52,525	52,233
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	REVENUES					
24-00-6-485	Miscellaneous Police Donations	100	150	0	100	100
24-00-6-486	Special Police Equipment Fund Donations	0	1,000	0	800	300
24-00-6-490	Miscellaneous Fire and EMS Donations	0	100	0	250	100
24-00-6-491	Hendrickson Fire Par Equip FD	0	0	2,500	0	0
	TOTAL REVENUES	100	1,250	2,500	1,150	500
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	EXPENDITURES					
24-01-7-770	Miscellaneous Police	100	91	100	826	106
24-01-7-771	Special Police Equipment Fund	4,000	695	2,000	4,021	103
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	2,500	0	0
	TOTAL EXPENDITURES	6,600	786	4,600	4,847	208
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	ENDING FUND BALANCE					
	Miscellaneous Police	987	987	728	928	1,654
	Special Police Equipment Fund	14,805	18,805	15,499	18,500	21,721
	Miscellaneous Fire & EMS	550	550	450	450	200
	Hendrickson Fire Par Equip FD	26,450	28,950	28,950	28,950	28,950
	TOTAL ENDING FUND BALANCE	42,791	49,291	45,627	48,827	52,525

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.

FY24 ACHIEVEMENTS:

- The Department announced the re-introduction of the D.A.R.E. program to our community and school district partners. The program was temporarily suspended due to staffing shortages and other unforeseen challenges within the Department and Village. The Department will teach D.A.R.E. classes at four District 161 schools and Infant Jesus of Prague School. Over 270 fifth-grade students graduated from the D.A.R.E. program in previous years. The program will be offered to every fifth-grade student in our schools this year.

FY25 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.
- The Department plans to train and certify additional officers to teach D.A.R.E to our students.

11-501 "J" FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>24-25</u>	<u>PROJ'D</u> <u>23-24</u>	<u>BUDGET</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>	<u>ACTUAL</u> <u>21-22</u>
	BEGINNING FUND BALANCE	9,431	9,481	9,981	9,481	11,509
25-00-5-470	Fines and Forfeitures	250	250	500	0	629
	TOTAL REVENUE	250	250	500	0	629
<hr/>						
	<u>EXPENDITURES</u>					
	<u>Commodities</u>					
25-01-3-610	D.U.I. Enforcement and Educational	300	300	300	0	2,657
	<u>Training</u>					
25-01-5-661	DARE Training	2,000	0	0	0	0
	TOTAL FUNCTION	2,300	300	300	0	2,657
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	ENDING FUND BALANCE	7,381	9,431	10,181	9,481	9,481
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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.

FY24 ACHIEVEMENTS:

- So far, this fiscal year the fund has not yet received any seized funds.
- 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.

FY25 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 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 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
BEGINNING FUND BALANCE		33,176	33,176	32,592	32,630	34,019
<hr/>						
ACCOUNT #	REVENUES					
26-00-6-480	Interest Earnings	1,000	1,600	750	1,022	32
26-00-6-486	Forfeitures	0	0	0	712	0
26-00-6-489	Auction Proceeds	0	0	0	0	0
	TOTAL REVENUE	1,000	1,600	750	1,734	32
<hr/>						
EXPENDITURES						
<u>Commodities</u>						
26-01-3-610	Miscellaneous	100	100	100	0	0
26-01-5-661	Training	0	0	0	0	0
<u>Capital Outlay/Non-Operating</u>						
26-01-7-701	So. Sub Emer. Res. Tm. Equip.	1,500	1,500	1,500	1,188	1,421
	EXPENDITURES	1,600	1,600	1,600	1,188	1,421
<hr/>						
ENDING FUND BALANCE		32,576	33,176	31,742	33,176	32,630

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.

FY24 ACHIEVEMENTS:

- Placed two rational pieces *Sans Titre Ref 366* and *Eternal Flame*
- Received and coordinated donation of two pieces, *Untitled* and *Paradise*
- Performed maintenance on *Kinetic Vision* and *Minions*
- Coordinated Centennial apparel fundraiser to benefit the Public Art Commission
- Coordinated mailings related to the Public Art Fund in the water bill
- Conducted multiple sculpture tours
- Continued to promote the engraved brick campaign

FY25 GOALS:

- Pursue additional sculpture for the rotational component of the program, specifically for *Reach for the Sky* in Leavitt Park
- Create programming that raises awareness and support for Flossmoor’s Public Art Program
- Pursue a Gard Art and Plein Air fundraisers to support additional sculptures and maintenance
- Coordinate installation of *Gem* at Flossmoor Public Library
- Complete maintenance of sculptures

PUBLIC ART PROGRAM

	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
ACCOUNT # BEGINNING FUND BALANCE					
	23,382	27,376		35,381	32,137
	26,873	30,702		33,316	37,732
TOTAL BEGINNING FUND BALANCE	50,256	58,078	45,828	68,697	69,869
REVENUES					
27-00-4-450	2,000	0	2,000	0	4,620
27-00-6-480	1,200	2,415	500	1,621	63
27-00-6-486	0	0	0	0	0
27-00-6-487	7,500	4,009	3,500	8,146	4,150
TOTAL REVENUES	10,700	6,424	6,000	9,767	8,833
EXPENDITURES					
COMMODITIES					
27-01-3-619	500	1,247	300	438	444
TOTAL COMMODITIES	500	1,247	300	438	444
CONTRACTUAL SERVICES					
27-01-4-630	0	0	0	0	0
27-01-4-634	400	0	400	427	894
27-01-4-635	300	0	300	322	335
27-01-4-638	100	0	100	0	0
27-01-4-645	1,000	0	1,000	0	882
27-01-4-646	500	0	0	0	0
27-01-4-650	3,000	8,000	3,000	8,800	3,000
TOTAL CONTRACTUAL SERVICES	5,300	8,000	4,800	9,548	5,111
TRAINING					
27-01-5-660	0	0	0	0	0
27-01-5-661	0	0	0	0	0
TOTAL TRAINING	0	0	0	0	0
PROGRAM MAINTENANCE					
27-01-6-677					
TOTAL MAINTENANCE	4,500	5,000	4,500	3,400	4,450
Capital Outlay/Non-Operating					
27-01-7-715	0	0	0	7,000	
TOTAL CAPITAL/NON-OPERATING	0	0	0	7,000	0
TOTAL FUNCTION	10,300	14,247	9,600	20,386	10,005
ENDING FUND BALANCE					
	27,700	23,382		27,376	35,381
	22,955	26,873		30,702	33,316
TOTAL ENDING FUND BALANCE	50,655	50,256	42,228	58,078	68,697

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.

FY24 ACHIEVEMENTS:

- Upgraded Squad 19 with a new portable hydraulic combi rescue tool, enabling our department to utilize new technology while effecting rescue efforts in unique environments.
- Foreign Fire also continued to support ongoing updating projects as needed regarding the Kitchen and Dayroom.
- Updated fire apparatus tool storage items on all fire apparatus

FY25 GOALS:

- Update fire apparatus tool storage items as our tools become more modernized.
- In FY 25, continue to support modernization projects in the fire station. Projects may include but are not limited to furniture, men's locker room sinks, and modernizing the radio room.

FOREIGN FIRE INSURANCE

	BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
Beginning Fund Balance	72,740	72,025	70,788	76,965	76,887
<u>ACCOUNT # REVENUES</u>					
28-00-1-407 Foreign Fire Insurance Taxes	25,000	25,915	25,000	25,071	25,286
28-00-6-480 Interest	500	500	500	979	171
TOTAL REVENUES	25,500	26,415	25,500	26,050	25,457
<u>EXPENDITURES</u>					
<u>COMMODITIES</u>					
28-01-3-605 Kitchen Supplies	2,000	2,000	2,000	1,290	8,668
28-01-3-615 Tools and Equipment	2,500	14,400	15,000	150	2,984
TOTAL COMMODITIES	4,500	16,400	17,000	1,440	11,652
<u>TRAINING</u>					
28-01-5-664 Training Materials	1,000	500	1,000	0	0
TOTAL TRAINING	1,000	500	1,000	0	0
<u>CONTRACTUAL SERVICES</u>					
28-01-4-634 Miscellaneous Services	500	300	300	273	1,068
28-01-4-639 Comcast	1,200	1,000	1,700	404	0
TOTAL CONTRACTUAL SERVICES	1,700	1,300	2,000	677	1,068
<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	20,000	0	10,000	0	0
28-01-7-708 Kitchen Remodel	0	0	0	28,872	12,659
28-01-7-709 Station Improvements	7,500	7,500	7,500	0	0
28-01-9-922 Transfer to Fire Station Alerting Grant	0	0	0	0	0
TOTAL CAPITAL OUTLAY	27,500	7,500	17,500	28,872	12,659
TOTAL EXPENDITURES	34,700	25,700	37,500	30,990	25,379
ENDING FUND BALANCE	63,540	72,740	58,788	72,025	76,965

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. Currently, a merger of the E-COM and South-COM 911 centers are underway. E-COM is currently comprised of the City of Country Club Hills, Villages of East Hazel Crest, Flossmoor, Glenwood, Hazel Crest, Homewood, Riverdale, South Holland, and Thornton. South-COM is currently comprised of the Villages of Olympia Fields, Matteson, Park Forest, and Richton Park. The combined 911 center will handle communications for each municipality's fire and police departments. The combined center will be governed under the authority of a joint ETSB, with a unified operating budget, and executive director.

9-1-1 FUND

(EMERGENCY TELEPHONE SYSTEM)

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		24-25	23-24	23-24	22-23	21-22
<u>ACCOUNT #</u>	<u>REVENUES</u>					
30-00-1-416	Telephone Surcharge	194,000	195,000	194,000	195,899	193,083
	TOTAL REVENUES	194,000	195,000	194,000	195,899	193,083
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	<u>EXPENDITURES</u>					
30-01-4-650	E-Com Budget Contribution	194,000	194,000	194,000	195,899	193,083
	TOTAL EXPENDITURES	194,000	194,000	194,000	195,899	193,083

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.

FY24 ACHIEVEMENTS:

- Completed seal coating of north commuter lot.
- Completed annual parking lot striping on all commuter parking lots.

FY25 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 seal coating of south commuter lot, library lot, and public works service center lot.
- Conduct annual parking lot striping on all commuter parking lots.

MUNICIPAL PARKING LOTS FUND

		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
BEGINNING UNRESTRICTED NET ASSETS*		156,150	211,080	266,380	256,931	170,544
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<u>ACCOUNT #</u>	<u>REVENUES</u>					
<u>North Parking Lot</u>						
40-00-7-450	Commuter Parking - 84 spaces	25,000	25,238	25,000	25,410	18,491
40-00-7-451	Merchant/Individual Parking Space Rental	10,810	5,640	10,810	6,484	8,914
Total North Lot Revenues		35,810	30,878	35,810	31,894	27,405
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<u>South Parking Lot</u>						
40-00-8-450	Commuter Parking - 218 spaces	60,000	54,761	60,000	58,055	52,148
40-00-8-451	Merchant/Individual Parking	1,000	500	1,000	770	(434)
Total South Lot Revenue		61,000	55,261	61,000	58,825	51,714
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<u>Central Drive, Library & Merchant Parking Lots</u>						
40-00-9-451	Merchant/Individual Parking Space Rental	7,500	7,500	7,500	4,624	6,325
Total Central/Library/Merchant Lot Revenues		7,500	7,500	7,500	4,624	6,325
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<u>Miscellaneous</u>						
40-00-6-480	Interest	5,500	10,344	200	6,430	204
40-00-9-904	Transfer from ARPA Fund	0	0	0	0	159,248
TOTAL REVENUES		109,810	103,983	104,510	101,774	244,896
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<u>EXPENDITURES</u>						
<u>North Parking Lot</u>						
40-30-4-634	Miscellaneous Services	2,600	2,600	2,600	2,372	2,397
40-30-6-677	Maintenance and Repairs	1,750	1,750	1,750	2,009	1,627
40-30-6-682	CBD Flags	1,500	1,500	1,500	0	1,379
40-30-9-901	Transfer to General Fund	12,003	11,675	11,675	11,184	11,012
Total North Lot		17,853	17,525	17,525	15,565	16,414

MUNICIPAL PARKING LOTS FUND^

<u>ACCOUNT #</u>		BUDGET 24-25	PROJ'D 23-24	BUDGET 23-24	ACTUAL 22-23	ACTUAL 21-22
	<u>South Parking Lot</u>					
40-31-4-634	Miscellaneous Services	1,000	1,500	1,000	0	1,148
40-31-6-677	Maintenance and Repairs	1,000	2,600	1,000	1,000	2,114
40-31-9-901	Transfer to General Fund	108,029	105,072	105,072	100,661	99,108
	Total South Lot	110,029	109,172	107,072	101,661	102,370
	<u>Central Drive, Library & Merchant Parking Lots</u>					
40-32-4-634	Miscellaneous Services	2,800	2,800	2,800	7,275	2,773
40-32-6-677	Maintenance and Repairs	250	750	250	316	238
40-32-7-703	North Commuter Lot Patching and Seal Coating	25,000	0	25,000	0	0
40-32-7-704	South Commuter Lot Seal Coating	25,000	0	0	0	0
40-32-7-705	Library Lot Seal Coating	10,000	0	0	0	0
	Total Central Drive/Library/Merchant Lots	63,050	3,550	28,050	7,591	3,011
	<u>Commuter Access-C.B.D.</u>					
40-33-1-590	Overtime - Central Business District	5,816	8,316	5,816	5,487	9,706
40-33-1-591	Part-Time Employees	0	0	0	0	1,215
40-33-3-615	Small Tools and Equipment	250	250	250	227	175
40-33-4-634	Miscellaneous Services	5,100	5,100	5,100	6,712	14,106
40-33-6-671	Maintenance and Supplies	10,000	15,000	6,600	10,382	11,512
	Total Commuter Access-C.B.D.	21,166	28,666	17,766	22,809	36,713
	TOTAL EXPENDITURES	212,098	158,913	170,413	147,625	158,509
40-33-7-790	Depreciation Expense	0	0	0	10,142	10,142
	ENDING UNRESTRICTED NET ASSETS	53,862	156,150	200,477	211,080	256,931

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 and apps and strong Wi-Fi access is available throughout the library. We also circulate Wi-Fi Hotspots and have Kanopy— an online streaming service for movies, documentaries and more – free to use with your library card. We have also added Senior Launch Pads, a handheld device loaded with lots of games such as Sudoku, Mahjong, crosswords and Eye Spy. 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 have hosted many programs by outside presenters such as our Reptile Petting Zoo and Korean Lantern programs. We continue to offer a mixture of virtual and in-person programming. 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, we have also added kits dementia focused kits and other memory kits.

We thank you for your continued support and use of your local library. Please stop by your Flossmoor Public Library today and see what we have to offer you!

FLOSSMOOR PUBLIC LIBRARY

REVENUES		BUDGET FY 24-25	BUDGET FY'23-24	ACTUAL 22-23	ACTUAL 21-22	ACTUAL 20-21
<u>ACCOUNT # TAXES</u>						
50-00-1-401	Property Taxes	1,457,755	1,472,265	304,393	1,316,060	1,212,980
50-00-1-402	Property Tax - Soc Sec	57,184	59,785	12,884	55,395	51,715
50-00-1-403	Property Tax - IMRF	45,000	56,560	15,007	66,815	62,416
50-00-1-415	Personal Property Repl Tax	23,000	13,000	24,662	31,612	13,677
	TOTAL TAXES	1,582,939	1,601,610	356,946	1,469,882	1,340,788
<u>INTERGOVERNMENTAL AND GRANTS</u>						
50-00-3-440	Per Capita Grant	14,265	14,265	14,313	13,960	11,830
50-00-3-441	Other Grants	7,500	8,000	7,500	28,654	10,500
	TOTAL GRANTS	21,765	22,265	21,813	42,614	22,330
<u>CHARGES FOR SERVICES</u>						
50-00-4-450	Program fees	0	0	0	250	0
	PROGRAM FEES		0	0	250	0
<u>FINES AND FEES</u>						
50-00-5-471	Fines and Fees	2,200	4,000	2,465	4,386	3,091
	TOTAL FINES AND FEES	2,200	4,000	2,465	4,386	3,091
<u>MISCELLANEOUS REVENUES</u>						
50-00-6-480	Interest	20,000	7,000	16,396	3,151	8,799
50-00-6-483	Copier Income	8,500	6,600	6,525	8,328	3,910
50-00-6-485	Private Contributions	1,250	1,250	531	975	6,810
50-00-6-486	Miscellaneous Income	2,000	3,000	4,044	4,352	157
50-00-6-487	Designated Gifts	5,000	2,000	1,457	5,885	1,998
	TOTAL MISC. REVENUES	36,750	19,850	28,952	22,691	21,674
	TOTAL REVENUES	1,643,654	1,647,725	410,176	1,539,823	1,387,883

FLOSSMOOR PUBLIC LIBRARY

EXPENDITURES

		BUDGET FY 24-25	BUDGET FY'23-24	ACTUAL 22-23	ACTUAL 21-22	ACTUAL 20-21
<u>ACCOUNT # PERSONNEL SERVICES</u>						
Salaries						
50-01-1-501	Library Salaries	760,000	781,500	527,564	713,224	699,392
Fringe Benefits						
50-01-2-590	Health Ins Prem/EAP	97,000	97,000	62,538	86,371	71,592
50-01-2-591	Life Insurance Premium	1,500	1,500	875	1,252	1,230
50-01-2-593	Unemployment Comp	3,000	3,000	1,291	2,347	1,585
50-01-2-595	Library FICA Contributions	48,000	48,453	32,165	43,266	42,613
50-01-2-596	Library Medicare Contr	11,500	11,332	7,523	10,119	9,966
50-01-2-597	Library IMRF Contributions	45,000	56,560	42,696	66,498	71,029
	TOTAL PERSONNEL SERV	966,000	999,345	674,651	923,077	897,407
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<u>COMMODITIES</u>						
50-01-3-601	Office Supplies	2,500	2,500	1,563	2,308	2,589
50-01-3-602	Books	80,210	76,210	35,943	64,313	60,496
50-01-3-603	Postage	3,000	2,200	1,444	1,863	1,870
50-01-3-604	Leased Books	0	4,300	0	4,255	4,208
50-01-3-605	Periodicals	10,800	9,550	6,193	10,041	8,075
50-01-3-606	Electronic Resources	14,000	11,000	9,209	9,230	9,480
50-01-3-607	Audio Visual	22,900	22,900	9,919	22,382	17,878
50-01-3-610	ILL Charges	300	300	238	28	0
50-01-3-611	Circulation Supplies	3,700	3,650	1,357	2,201	1,801
50-01-3-612	Technical Service Supplies	6,500	6,500	3,786	5,693	5,038
50-01-3-614	Building Supplies	9,700	7,000	4,318	5,711	3,164
50-01-3-615	Programming	39,500	30,000	17,221	32,652	18,542
50-01-3-616	Printer Supplies	4,000	5,500	2,961	3,353	4,289
50-01-3-617	Software and Updates	17,940	13,000	12,047	8,876	11,714
	TOTAL COMMODITIES	215,050	194,610	106,198	172,906	149,144

FLOSSMOOR PUBLIC LIBRARY

EXPENDITURES

		BUDGET FY 24-25	BUDGET FY'23-24	ACTUAL 22-23	ACTUAL 21-22	ACTUAL 20-21
<u>ACCOUNT # CONTRACTUAL SERV</u>						
50-01-4-633	Auditing Service	8,500	8,000	6,500	8,000	5,900
50-01-4-635	Printing and Advertising	8,000	7,800	7,077	7,472	6,124
50-01-4-637	Telecommunications	13,000	12,000	7,447	11,382	7,773
50-01-4-640	Workmen's Compensation	3,000	3,300	0	2,751	3,016
50-01-4-641	Ins-Prop/Casualty/Liability	17,270	15,200	2,752	14,575	14,089
50-01-4-644	Legal Services	2,500	3,500	632	1,304	1,041
50-01-4-645	Consultants	2,000	1,400	1,135	1,070	1,040
50-01-4-646	Security	7,000	1,500	0	133	13,853
50-01-4-647	Janitorial Services	43,800	40,000	23,170	38,920	35,627
50-01-4-648	Computer Technical Serv	6,000	4,000	0	0	0
50-01-4-649	Water and Sewer Service	3,000	3,300	1,421	2,040	1,405
50-01-4-650	Gas Energy/Heating	20,000	30,000	18,034	23,054	14,077
50-01-4-651	Equipment rental	7,000	7,000	3,681	6,284	6,100
50-01-4-655	Payroll Services/Fees	6,000	4,000	2,371	3,334	3,103
50-01-4-656	Village Accounting Serv	3,500	5,000	0	3,220	8,912
50-01-4-657	Surety Bond		0	0	0	0
50-01-4-659	SWAN/Data Entry	27,500	26,100	17,189	25,074	24,833
	TOTAL CONTRACTUAL SERV	178,070	172,100	91,408	148,613	146,893
<hr/>						
<u>STAFF DEVELOPMENT</u>						
50-01-5-661	Staff Development	9,000	13,100	8,563	12,860	4,209
	TOTAL STAFF DEVELOPMENT	9,000	13,100	8,563	12,860	4,209
<hr/>						
<u>MAINTENANCE</u>						
50-01-6-670	Equipment Maint/setup	27,400	17,000	3,490	25,871	24,893
50-01-6-676	Building and Grounds Maint	120,000	144,000	77,029	109,163	68,217
50-01-6-677	Emergency and Contingency	10,000	10,000	0	0	2,588
	TOTAL MAINTENANCE	157,400	171,000	80,519	135,034	95,698
<hr/>						
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
50-01-7-701	Equipment and Furnishings	5,000	5,000	0	4,983	0
50-01-7-702	Remodel Project	0	200,000	2,846	4,614	0
50-01-7-703	Heavy Equipment Replacemer	272,556	300,000			
	TOTAL CAPITAL OUTLAY	277,556	205,000	2,846	9,597	0
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	TOTAL EXPENDITURES	1,803,076	1,755,155	964,185	1,402,087	1,293,351
	SURPLUS/(DEFICIT)	(159,422)	(107,430)	(554,009)	137,736	94,532

FLOSSMOOR PUBLIC LIBRARY
 GASB 54 FUND BALANCE DISTRIBUTION
 FY23-24
 (for inclusion with FY24-25 Budget)

	General Projected FY23-24
PROJ FUND BALANCE TOTAL 4/30/23	2,079,422
FUND BALANCE CLASSIFICATIONS	
RESTRICTED FUND BALANCE	0
COMMITTED FUND BALANCE	
Private Donations-Special Acquisitions	320,000
Building- major exterior repair/maint	561,000
Building- major interior repair/maint	359,983
Building remodel	300,000
ASSIGNED FUND BALANCE	
Technology projects	30,000
"Green" initiatives	4,000
Security upgrades	7,212
UNASSIGNED FUND BALANCE	
Reserves	497,227
TOTAL	0

BUDGET NOTES

Village of Flossmoor
CAPITAL PROGRAM

for

Infrastructure Rehabilitation, Maintenance, and Improvements

For the past 33 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 approved bond funded Street Rehabilitation Program work was completed. Similar to Fiscal Year 2023, Staff recommended 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 allowed the MFT Fund to build up balance and allow future work to be completed at a higher level following the bond funded program. In Fiscal Year 2025, Staff is planning to continue with the annual street resurfacing program, using funds from the MFT Fund.

New in Fiscal Year 2024 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 2024, approximately 9.7 miles of streets were crack filled at a cost of \$76,863. 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 finalized and grant funding is determined, another street rehabilitation project may be completed.

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.

- 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 – Replaced 578 defective squares on Flossmoor Road, Governors Highway, and other various locations in the Village during Fiscal Year 2024.
- Fiscal Year 2025 – Planned replacement of 300 defective squares on Flossmoor Road and other various locations in the Village.

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 2,883 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 seventeen 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
- Fiscal Year 2024 – Flossmoor Hills and Monterrey Neighborhoods, Embassy Row, and Imperial Court

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 465 free trees that have been planted throughout the Village.

In Fiscal Year 2023, 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 was completed in the summer of 2023 at a cost of \$1,847,640.

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, Phase II was repaid at the end of Fiscal Year 2022 and Phase III was repaid at the end of Fiscal Year 2024.

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 17th 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 2025, 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 2025, the next section of rotational cleaning and televising will be completed in sections of the Old Flossmoor and Flossmoor Park neighborhoods.

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 detention basin would 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.

Residential Drainage Improvement Program

In 2023, Public Works Staff developed the Residential Drainage Improvement Program. The Village Board approved the program for implementation in October 2023. This program was developed to help residents solve their drainage problems to keep their properties safe from potential flood damages and to mitigate issues associated with the standing water on properties. The program also serves to promote transparency and communication to our residents on how the Village addresses drainage issues. For a

residential property to be eligible for Village assistance in this program, the property must conform to all of the following criteria:

1. Standing water must remain in the problem area for more than 48 hours after the end of the rain event, or flood waters are impacting a habitable structure or roadway.
2. The drainage problem can't be solved by conventional methods, such as regrading portions of the yard to provide positive pitch or removing objects that are blocking the flow of storm water.

If a property does not meet the above criteria, Public Works Staff will provide technical assistance to the property owner so that they can correct the problem individually. If a property does meet the above criteria, Public Works Staff will further evaluate the drainage problem, develop a plan for mitigation, provide a score for the drainage problem, and add the project to Village's drainage improvement project list. The following is the current Village drainage improvements project list:

1. Flossmoor Road Viaduct Drainage Improvements (\$7,800,000, Score – 95)
2. Latimer Lane Drainage Improvements (\$1,706,400, Score – 100)
3. Heather Road Drainage Improvements (\$1,000,000, Score – 95)
4. 1344 Brassie Avenue Rear Yard Drainage Improvements (\$60,000, Score – 80)
5. 1213 Berry Lane Rear Yard Drainage Improvements (\$50,000, Score – 55)
6. 1110 Western Avenue Rear Yard Drainage Improvement (\$40,740, Score – 55)

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.
- Village Hall front desk security was enhanced in Fiscal Year 2024.
- In Fiscal Year 2024, the lower-level Fire Department women's locker room remodeling project was completed.
- In Fiscal Year 2024, the Village Hall dead-air space HVAC unit and the server room HVAC unit were replaced.

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 2025, Staff plans on pursuing the installation of front desk security improvements in the Building Department.

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. The purpose of the project was to update the small meter inventory (5/8" to 1") to the newer style Sensus iPERL water meter with radio read technology. Staff anticipated that this project would have resulted 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. The project was not pursued at that time due to funding limitations.

In Fiscal Year 2023, Public Works Staff revisited the delivery of this project with our consultants and brought the project to fruition in Fiscal Year 2024. The project is currently in progress and will be completed by the summer of 2024 at an estimated cost of \$2,007,841. Staff continues to anticipate that this project will result in a reduction in water loss due to poor metering accuracy and efficiency improvements in meter reading.

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, IDOT)
- 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 2025 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 2025

- **Water Supply System Improvements – Phase 1 Water SCADA System Improvements**
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 second phase project includes the implementation of the Water SCADA System improvements, which will start in FY25 and be completed in FY26.
- **Flossmoor Road Viaduct Drainage Improvements Phase 3 – Construction**
Projected Budget: \$7,007,717 (General Fund, DCEO Grants, Rebuild Illinois Bonds Fund, 2021 Streets and Storm Sewer Improvement Fund, FEMA Grant) – This portion of the project includes the 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 over the next couple fiscal years, depending on timelines set by the various grant agencies.
- **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 28 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.
- **Central Business District Roadway, Pedestrian and Streetscape Improvements – Phase III Construction**
Projected Budget: \$1,451,170 (General Fund, IDOT ITEP Grant) - The project includes the Phase III Construction and the Construction Engineering for the Central Business District Roadway, Pedestrian and Streetscape Improvements project. The Village received an IDOT Illinois

Transportation Enhancement Program grant, that will fund 80% of the project's construction engineering and construction costs. The Village will be responsible for the 20% matching funds for this phase of the project. The project is slated to be on the January 2025 IDOT letting.

1344 Brassie Avenue Rear Yard Drainage Improvement

Projected Budget: \$60,000 (Storm Sewer Fund) - This project includes a storm sewer improvement to the rear yard area of 1344 Brassie Avenue and surrounding properties. This area experiences rear yard flooding that impacts surrounding residential structures. The project was included in the MWRD Butterfield Creek Stormwater Study and is also on the Village's Residential Drainage Improvement Project list with a score of 80.

FISCAL YEAR 2026

- **Dartmouth Pedestrian Bridge Replacement and Streambank Stabilization Project**
Projected Budget: \$690,800 (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. If awarded, the IEPA Section 319 Grant would cover 60% of this portion of the project, or \$111,600. In 2024, the Village and Baxter & Woodman applied to the Cook County Invest-in-Cook reimbursement program, which would cover 50% of the total project cost, or \$345,400. The total estimated cost of the project, which includes the streambank stabilization and the bridge reconstruction, is \$690,800. The receipt of grant funding could accelerate the schedule of this project. ***(Project is contingent on receiving grant funding).**

- **Water Supply System Improvements – Phase 2 Improvements**
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). The second phase project includes the engineering and construction of the Sterling Avenue Pumping Station Improvements and the demolition of the Sterling Avenue Water Tower. ***(Project is contingent on receiving IEPA loan funding.)**

FISCAL YEAR 2027

- **Water Supply System Improvements – Phase 3 Engineering and Construction**
Projected Budget: \$1,613,800 (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). The third phase of the project includes the engineering and construction for the Vollmer Road Pump Station and Reservoir Improvements. ***(Project is contingent on receiving IEPA loan funding.)**

- **Central Drive Lot Resurfacing**
Projected Budget: \$50,000 (Municipal Parking Lots Fund) - This project includes the patching, resurfacing, and re-stripping of the Central Drive Parking Lot. The project is planned to be funded with the Municipal Parking Lots Fund.

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:

▪ Water Supply System Improvements – Phase 1 Construction	\$679,300
▪ Water Supply System Improvements – Phase 2 Engineering and Construction	\$570,400
▪ Water Supply System Improvements – Phase 3 Engineering and Construction	\$1,613,800
▪ Flossmoor Road Viaduct Drainage Improvements Phases 2 – Engineering & Construction	\$6,457,717
▪ Public Works Salt Storage Building Reconstruction	\$200,000
▪ CBD Roadway, Pedestrian and Streetscape Improvements – Phase III Const.	\$1,451,170
▪ Dartmouth Bike Bridge Replacement Project – Engineering and Construction	\$690,800

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.

▪ 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
▪ Heather Road Drainage Improvement	\$1,000,000
▪ Lead Water Service Line Replacement Program	\$4,500,000

▪ 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, 2024

<u>Designation</u>	Projected Balance <u>4/30/24</u>
Fund Balance	\$7,790,190
FY 25 Budget Operating Deficit	\$1,079,208
Reserves	3,639,244
Village Hall Municipal Complex Improvements	114,967
Village Hall Municipal Complex Improvements	85,000
Public Works Salt Storage Building Reconstruction	200,000
Water Meter Replacement Program	-
Local Share - CBD Streetscape Grants	347,217
Local Share - Dartmouth Bike Bridge Grant	593,006
Water Supply System Improvements	487,715
Water Supply System Improvements	<u>234,485</u>
Balance Available For Allocation	<u>\$ 1,009,348</u>

WATER & SEWER FUND
FINANCE AND FACILITIES PLAN
FINAL APRIL 30, 2024

<u>Designation</u>	Projected Balance <u>4/30/24</u>
Net Unrestricted Assets*	\$1,959,303
Reserves	764,808
Water Meter Replacement Program	
Balance Available For Allocation	<u>1,194,495</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, 2024

<u>Designation</u>	Projected Balance <u>4/30/24</u>
Net Unrestricted Assets*	\$1,238,852
IEPA Loan Repayment-Dedicated Repayment Source	116,155
IEPA Loan-Dedicated to Sanitary Sewer System Maintenance	<u>108,500</u>
Balance Available For Allocation	<u><u>\$1,014,197</u></u>

*Does not include depreciation which posts to Net Capital Assets;
 FY 23 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, 2024

<u>Designation</u>	Projected Balance <u>4/30/24</u>
Fund Balance	\$1,038,888
No Projects Allocated	<u> </u> -
Balance Available For Allocation	<u><u>\$1,038,888</u></u>

MUNICIPAL PARKING LOTS FUND
FINANCE AND FACILITIES PLAN
FINAL APRIL 30, 2024

<u>Designation</u>	Projected Balance <u>4/30/24</u>
Net Unrestricted Assets*	\$125,150
North Commuter Lot Seal Coating	25,000
South Commuter Lot Seal Coating	25,000
Library Seal Coating	<u>10,000</u>
Balance Available For Allocation	<u><u>\$65,150</u></u>

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

**VILLAGE OF FLOSSMOOR
FUND BALANCE DISCLOSURES
FY 25 BUDGET
PAGE 1 OF 3**

FUND BALANCE CHART

Projected and budgeted fund balances and net unrestricted assets (enterprise funds) for FY 24 and FY 25, 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, 2024 in conjunction with the approval of the FY 25 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 25 budget as committed fund balances at April 30, 2024.

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 25 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 25 BUDGET
PAGE 2 OF 3**

GOVERNMENTAL FUND FLOW ASSUMPTIONS

The Village's flow assumptions are stated in the FY 25 budget document to allow for application of GASB 54 in FY 24. 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 25 budget document to allow for application of GASB 54 in FY 24. Authority to determine assigned fund balances is conveyed to both the Finance Director and Village Manager/Treasurer.

**VILLAGE OF FLOSSMOOR
FUND BALANCE DISCLOSURES
FY 25 BUDGET
PAGE 3 OF 3**

GOVERNMENTAL FUNDS

<u>Fund</u>	<u>Fund Balance 5/1/2023</u>	<u>Projected Surplus/ (Deficit) FY 24</u>	<u>Projected Fund Balance 4/30/2024</u>	<u>Budgeted Surplus/ (Deficit) FY 25</u>	<u>Budgeted Fund Balance 4/30/2025</u>
General	\$ 8,877,866	\$ (1,087,676)	\$ 7,790,190	\$ (2,914,618)	\$ 4,875,572
Motor Fuel Tax	717,548	321,340	1,038,888	(357,642)	681,246
Rebuild Illinois Bonds	353,308	(100,000)	253,308	(297,148)	(43,840)
American Rescue Plan Act	979,345	(997,041)	(17,696)	25,000	7,304
Debt Service	48,710	(2,919)	45,791	(1,499)	44,292
Capital Equipment	2,250,490	(773,056)	1,477,434	(1,195,068)	282,366
2021 Streets & Storm Sewer Improve	6,691,691	(80,446)	6,611,245	(6,310,350)	300,895
FEMA Fire Station Alerting Grant	1,661	-	1,661	-	1,661
Public Safety Donations	48,827	464	49,291	(6,500)	42,791
11-501 (J)	9,481	(50)	9,431	(2,050)	7,381
Drug Forfeiture	33,176	-	33,176	(600)	32,576
Public Art Program	58,079	(7,823)	50,256	400	50,656
Foreign Fire Insurance	72,025	715	72,740	(9,200)	63,540
E-911	-	-	-	-	-

FIDUCIARY FUNDS

<u>Fund</u>	<u>Net Position 5/1/2023</u>	<u>Projected Surplus/ (Deficit) FY 24</u>	<u>Projected Net Position 4/30/2024</u>	<u>Budgeted Surplus/ (Deficit) FY 25</u>	<u>Budgeted Net Position 4/30/2025</u>
Police Pension	\$ 18,203,937	\$ 1,253,106	\$ 19,457,043	\$ 153,477	\$ 19,610,520
Fire Pension	3,058,786	187,026	3,245,812	243,282	3,489,094

ENTERPRISE FUNDS

<u>Fund</u>	<u>Net Unrestricted Assets 5/1/2023</u>	<u>Projected Surplus/ (Deficit) FY 24</u>	<u>Net Unrestricted Assets 4/30/2024</u>	<u>Budgeted Surplus/ (Deficit) FY 25</u>	<u>Net Unrestricted Assets 4/30/2025</u>
Water & Sewer	\$ 1,796,036	\$ 233,267	\$ 2,029,303	\$ 501,287	\$ 2,530,590
Sanitary Sewer Rehabilitation*	1,279,436	(767,499)	511,937	85,559	597,496
Storm Sewer	250,418	20,262	270,680	3,272	273,952
Municipal Parking Lots	211,080	(54,930)	156,150	(102,288)	53,862

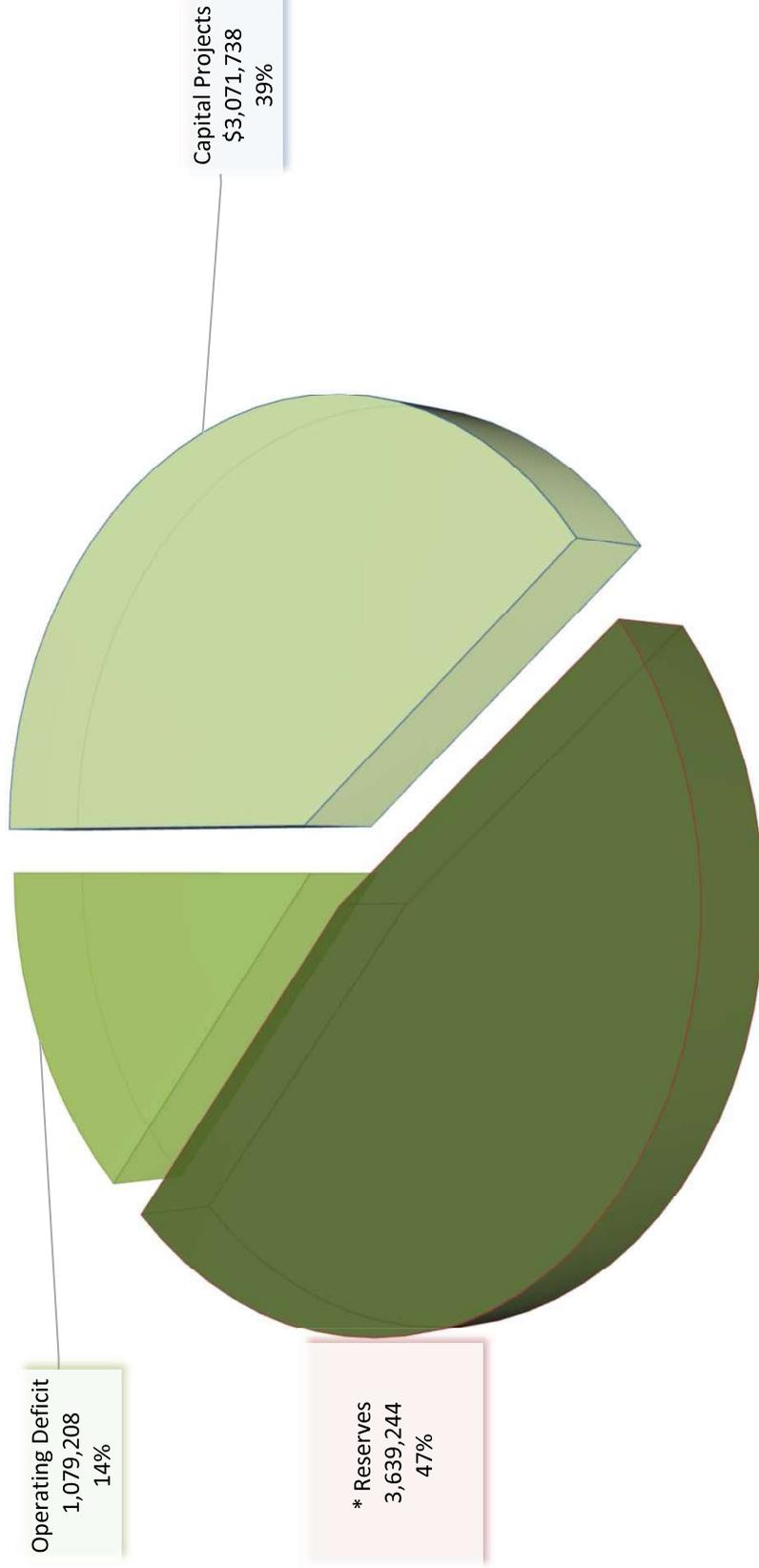
NOTE: Enterprise Funds projected and budgeted surplus/(deficit) shown based on cash basis budget with estimated adjustment for depreciable capital outlay; actual impact to Net Unrestricted Assets will be adjusted for full accrual basis.

SOURCE: FY 25 draft budget document and FY 23 ACFR.

Sanitary Storm sewer base on Adjusted Revenue (less IEPA Loan Proceeds)

GENERAL FUND FUND BALANCE ALLOCATION

FY 2025



TOTAL: \$7,790,190

* Non-audited figures as approved in the Finance and Facilities Plan in the FY 2025 Budget
Identified needs in FY 25 - FY 27 are greater than available allocation amounts.
Actual spending will need to be further prioritized.

VILLAGE OF FLOSSMOOR
 IRMA PREMIUM ALLOCATIONS
 FY 25 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	143,000	2,860	2,860	2,860	111,540	11,440	2,860	2,860	2,860	2,860	2,860	2,860	143,000
Allocation %		100%	2%	2%	2%	78%	8%	2%	2%	2%	2%	2%	2%	2%
Liab Insurance	01-xx-4-641	143,000	2,860	2,860	21,450	14,300	2,860	50,050	2,860	42,900	2,860	2,860	42,900	143,000
Allocation %		100%	2%	2%	15%	10%	2%	35%	2%	30%	2%	2%	30%	2%
Total		286,000	5,720	5,720	132,989	25,741	5,720	52,910	5,720	45,760	5,720	5,720	45,760	286,000

**VILLAGE OF FLOSSMOOR
 FULL-TIME POSITION SALARY RANGES
 MAY 1, 2024 (3.25%)
 (Revised May 9, 2024)**

	<u>Position</u>	<u>Entry Level Salary</u>	<u>Maximum Salary (Goal)</u>	<u>Number</u>
	<u>Village Manager's Office</u>			
**	Village Manager	154,283	192,854	1
	Village Mgr Vehicle Allowance	9,000	9,000	
**	Assistant Village Manager	128,011	160,014	1
**	Assistant to the Village Manager - Communications Manager	80,535	100,669	1
**	Community Engagement Manager	65,187	81,486	1
	<u>Finance Department</u>			
**	Finance Director	128,011	160,014	1
**	Assistant Finance Director	112,776	140,970	1
	Accounting Clerk	58,385	72,980	2
	General Finance Clerk	50,611	63,264	1
	Cashier/Receptionist	50,611	63,264	1
	<u>Fire Department</u>			
**	Fire Chief	128,011	160,014	1
**	Assistant Fire Chief	112,776	140,970	1
	Shift Captain	95,799	117,998	3
	Department Secretary (Fire)	54,410	68,012	1
	<u>Building Department</u>			
**	Director of Building & Zoning	128,011	160,014	1
	Department Secretary	54,410	68,012	1
	<u>Police Department</u>			
**	Police Chief	128,011	160,014	1
**	Deputy Chief	112,776	140,970	1
**	Police Commander	108,742	135,928	1
	Sergeant	105,797	132,246	3
	Patrol Officer-Detective	67,779	108,980	2
	Detective Clothing Allowance		700	
	Patrol Officer-Shift Leader	67,779	108,980	3
	Patrol Officer-Acting Shift Leader	63,124	106,348	3
	Patrol Officer	64,425	105,626	7
	Community Service Officer	61,025	76,281	1
	<u>Public Safety Reception & Records</u>			
	Civilian Administrative Assistant	62,423	78,028	1
	Police Records Clerk	56,106	70,132	3
	<u>Public Works Department</u>			
**	Director of Public Works	128,011	160,014	1
**	Assistant Public Works Director	112,776	140,970	1
	Forestry Maintenance Technician	71,611	89,514	1
	Mechanic	81,151	101,439	1
	Foreman	75,802	94,752	2
	Utility Maintenance Technician	73,827	92,284	1
	Maintenance Worker	65,915	82,394	7
	Department Secretary	54,410	68,012	<u>1</u>
				<u>59</u>
**	Exempt Position - not eligible for overtime 5/1/24 FOP pay plan			

VILLAGE OF FLOSSMOOR

PART-TIME SALARIES
(Revised May 9, 2024)

MAY 1, 2024

(3.25%)

Position	Number	Eligible For ATB Increase	Pay Type	Wage Rate	Annual Hours	Budget FY 24-25	Dept. Totals
<u>Executive</u>							
Temporary Assistant	1	Yes	Hourly	21.60	103	2,214	
Administrative Assistant	1	Yes	Hourly	31.90	1,508	48,112	
Program & Event Coordinator	1	Yes	Hourly	24.18	377	9,115	
							59,441
<u>Finance</u>							
Part-Time Assistant	2	Yes	Hourly	21.60	173	7,474	7,474
<u>Finance-Wat/Sew Adm</u>							
Meter Reader-Wat/Sw	1	Yes	sal nov-feb	494.89	9	4,454	
Bud: W=8091 S=2697			" mar-oct	393.02	17	6,682	11,136
<u>Police</u>							
Comm Serv Offr-A -3 yrs (imrf)	1	Yes	Hourly	25.13	1,180		
Comm Serv Offr-A -2 yrs (imrf)	0	Yes	Hourly	23.10			
Comm Serv Offr-A -1 yr (imrf)	1	Yes	Hourly	21.07			
Comm Serv Offr-B - 3 yrs	0	Yes	Hourly	25.13			
Comm Serv Offr-B - 2 yrs	1	Yes	Hourly	23.10			
Comm Serv Offr-B - 1 yr	0	Yes	Hourly	21.07	600	45,487	
Animal Warden	0	No	Hourly	14.00	-	-	
Crossing Guards	2	No	Daily	31.50	180		
Crossing Guards	2	No	Daily	28.00	180		
Crossing Guards	2	No	Daily	above rates	180	23,400	68,887
<u>Pub. Safety Records & Rec.</u>							
Records Clerk-A -> 5 yrs (imrf)	1	Yes	Hourly	32.59	1,000		
Records Clerk-A -3-5 yrs (imrf)	0	Yes	Hourly	29.32			
Records Clerk-A -< 3 yrs (imrf)	0	Yes	Hourly	26.06			
Records Clerk-A -training (imrf)	0	Yes	Hourly	19.55			
Records Clerk-B -> 5 yrs	5	Yes	Hourly	32.59			
Records Clerk-B -3-5 yrs	1	Yes	Hourly	29.32			
Records Clerk-B -up to 3 yrs	1	Yes	Hourly	25.88			
Records Clerk-B -in training	0	Yes	Hourly	19.55	2,500		114,427
<u>Fire</u>							
Summer Help	2	No	Hourly	14.00	810	11,340	
Duty Shift-Plan I Commander	10	Yes	Hourly	28.38			
Duty Shift-Plan II (FF/PM or Eng)	28	Yes	Hourly	25.44			
Duty Shift-Plan III (FF/EMT or PM)	5	Yes	Hourly	19.91			
Duty Shift-Plan IV (FF or EMT)	3	Yes	Hourly	16.31			
Duty Shift-Plan V (Candidates)	1	Yes	Hourly	14.86	6,264	464,470	
Duty Shift-Plan VI	0	Yes	Hourly	0.00			
Duty Shift-Sat & Sun	0	Yes	Hourly	14.39-25.64	2,496		
Duty Shift-Commdr Sat & Sun	0	Yes	Hourly	29.49			
Mechanic	0	Yes	Hourly	41.66		0	
Mechanic Helper	1	Yes	Hourly	39.11	77	3,011	
Temporary Assistant	1	Yes	Hourly	21.60	197	4,255	
Fire Inspector	2	Yes	Hourly	28.72	975	28,006	

<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 24-25</u>	<u>Totals</u>
<u>Fire-Continued</u>							
Paramedic- 0-3 yrs (85%)	6	No	Monthly	185.76			
Paramedic- 4-8 yrs	5	No	Monthly	218.54			
Paramedic- > 8 yrs	11	No	Monthly	253.29	12	57,614	
EMT- 0-3 years (85%)	10	No	Monthly	92.88			
EMT- 4-8 years	4	No	Monthly	109.26			
EMT- > 8 years	6	No	Monthly	126.64	8		
Photography Coord.	1	Yes	Annual	3,731.69	1	3,732	
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	597,428
<u>Inspectional Services</u>							
Temporary Assistant	1	Yes	Hourly	21.60	194	4,190	
Electrical Code Administrator	1	No	Hourly	35.00			
			Hourly	35.00	300	10,500	
Plumbing Code Administrator	2	No	Hourly	35.00			
			Hourly	35.00	200	7,000	
Building Inspector	2	Yes	Hourly	22.39	463	10,365	
		No	Hourly	35.00			
		Yes	Admin asst	22.39			
Property Maint Inspectors	2	Yes	Hourly	25.81	1,729	44,630	
Back-up Inspectors & Administrators	1		(At above part-time rates)				
<u>Public Works</u>							
Temporary Assistant	1	Yes	Hourly	21.60	334	7,214	76,685
Horticult. Workers-Seasonal	2	Yes	Hourly	14.68-21.00	1,250	0	
Laborer - WD/SC/SSR (6 month)	1	No	Hourly	14.00-18.00	999	14,985	
^Position paid from more than one department							22,199
(Shading indicates changes from prior fiscal year)							