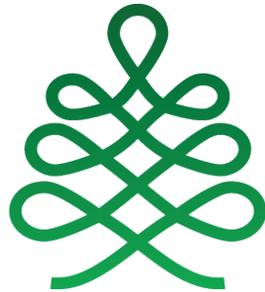


**Village of Flossmoor
Annual Operating Budget**



FLOSSMOOR

Welcoming. Beautiful. Connected.

**Fiscal Year
2025 - 2026**

VILLAGE OF FLOSSMOOR, ILLINOIS

ANNUAL OPERATING BUDGET FISCAL YEAR 25-26

TABLE OF CONTENTS

GENERAL FUND

Revenue History and Projections.....	2
General Fund Summary (Projected).....	5
General Fund Summary (Budgeted).....	6
Legislative.....	7
Executive.....	10
Finance Department.....	14
Legal Services.....	18
Planning and Zoning.....	20
Police Department.....	23
Public Safety Reception and Records.....	27
Fire Department.....	30
Building Department.....	34
Public Works Administration.....	37
Building Maintenance.....	40
Streets and Grounds.....	42

WATER AND SEWER FUNDS

Water and Sewer Revenues.....	51
Water and Sewer Fund Projections.....	52
Water and Sewer Fund Budgeted.....	52
Water Administration.....	53
Water Distribution.....	56
Sewer Administration.....	60
Sewage Collection.....	62
Sanitary Sewer Rehabilitation Fund.....	65
Storm Sewer.....	68

CAPITAL EQUIPMENT FUND

Capital Equipment Budget.....	71
Capital Equipment Schedule.....	73
Capital Equipment Projection.....	80

MISCELLANEOUS FUNDS

Motor Fuel Tax Fund.....	81
Rebuild Illinois Bond Fund.....	83
American Rescue Plan Act Fund.....	85
Downtown TIF.....	87
Debt Service.....	89
Police Pension Fund.....	91
Fire Pension Fund.....	93
2021 Streets & Storm Sewer Fund.....	95
FEMA Fire Station Alerting Grant Fund.....	97
Public Safety Donations Fund.....	99
11-501 "J" Fund.....	101
Drug Forfeiture Fund.....	103
Public Art Program.....	105
Foreign Fire Insurance Fund.....	107
9-1-1 Fund.....	109
Municipal Parking Lots Fund.....	111

LIBRARY

Library Budget.....	114
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APPENDIX

Capital Program and Financial Plan.....	119
Fund Balance Disclosures.....	142
Fringe Benefit Allocations.....	146
IRMA Premium Allocations.....	147
Full-Time Position Salary Ranges.....	148
Part-Time Position Salary Schedule.....	149

BUDGET NOTES



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Village Manager

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May 1, 2025

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, 2025, and ending April 30, 2026. 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 2026. 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 2025 ACHIEVEMENTS

Fiscal Year 2025 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. Flossmoor is 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 as well as declining or stagnant revenues dependent upon market conditions. All of this combined with State and Federal volatility creates a constant concern for the condition of our fund balances.

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; and property tax and sales tax referenda. "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. Post pandemic challenges have included 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 has been 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. With a new Federal administration, the Village is anticipating recissions in funding federal programs that support local projects. We are further concerned about the impact of tariffs on the cost of goods, and we expect congressional district spending to slow down.

Both as part of the last two strategic planning processes and even as recently as contingency planning for the pandemic, the Board is committed to our high-quality services and agreed that reducing services is a "last resort." Over the years, the Village Board has 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 existing 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 slowly 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 projected financial instability.

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 finally an Original Rainbow Cone which opened in June 2024. 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 which received its final occupancy permit in November 2024. The Village has been successful in obtaining several properties in 2024 and 2025 through the Cook County No Cash Bid process which included the acquisition of 18707 Dixie Highway as well as 3648 198th Street.

Downtown Flossmoor is anchored by three restaurants and a mixture of retail and professional services. The downtown is thriving and at full capacity. After several years of marketing the Village-owned .83 acre vacant site and speaking with various developers, a redevelopment agreement has been approved for a townhouse development and restaurant on this Village-owned property. The Downtown TIF (Tax Increment Financing) District, which was established in 2023 based on the property conditions and the chronic flooding that occurs in this area, will help incentivize this development.

The Governors/Kedzie Avenue corridor is also a focus in the Village's economic development plan. The Village acquired 19725 Governors Highway as a donation, and the Village has been marketing the property for commercial development. This year, the Village entered into a redevelopment agreement with On the Fly Hospitality to open Flossmoor Smokehouse, a barbeque smokehouse that will also include outdoor dining and entertainment venues.

Building permits, land use and zoning reviews continue to be a large part of the daily activities in the Building and Zoning department, with 328 zoning reviews (up from 223 last year) 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. Development focused on improving the quality of life for our residents and the region will also 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 was earmarked for a State Road Fund Grant. The project was bid through IDOT in June 2023, but construction was delayed to February 2024 due to supply issues with the precast concrete bridge beams and box culvert. The construction was completed in the fall of 2024. The construction was 100% funded with Federal and State Road funds, and the construction engineering was 100% funded with State Road funds.

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 water 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. Work on this project continued into Fiscal Year 2025.

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 79% in fiscal year 2024. This poor performance is alarming; the Village is only billing for approximately ¾ of the water used. The replacement of these meters was substantially completed this past year; the project entailed replacing all the small (residential) water meters and converting them to a radio read program. The cost of this project was \$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 mostly to the 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 applied for grants from multiple agencies to help fund the stormwater relief at the viaduct. 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 completed the first phase of the project, the Berry Lane Drainage Improvement Project in 2023 which a US Army Corps of Engineers (USACOE) grant and a State green infrastructure grant. The Village continued with the second phase of the work this past year, with the construction of the detention basin 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 once phases 3-5 are constructed, which is the storm sewer north on Lawrence to Maryland and finally further north on Sterling to the viaduct. While the Village has secured \$3 million in state grants and \$950,000 in federal grants to offset the remaining phases of this work, we continue to pursue other federal and state funding opportunities. These final stages of construction will begin June 2025 and continue into the spring of 2026.

The Village received a State grant to help offset the reconstruction of Brumley Drive, the worst-rated road in the PASER road condition analysis. The project which was completed this year 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 were included.

In Fiscal Year 2019, the Village was awarded two Invest in Cook Grants to offset Phases I & II 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 stopgap 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 downtown by adding parkway and crosswalk pavers, sidewalk replacement, ADA access improvements, additional trees, benches, bike racks, wayfinding and other decorative landscaping elements. The Village received a State of Illinois Transportation Enhancement Grant in the amount of \$1,184,456 (approximately 60% of the cost of the project) for the Phase III Construction and Construction Engineering which will occur in the summer and fall 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 was awarded an IEPA Section 319 grant in 2025 that will cover 60% of the bank stabilization for the project. The total amount of the grant is \$111,600. Staff is still pursuing grants to help offset the balance of the project.

The acquisition and demolition of 1648 Western Avenue to deed restrict for flood control is coming to fruition thanks to a FEMA and MWRD grant. This home is ill-placed next to Butterfield Creek in the floodplain and has undergone significant flooding over the years, causing multiple homeowners to sell the property. Thanks to the FEMA flood-prone home buy-out program, the Village will be able to purchase, demolish and file a deed restriction on this property so another home cannot be rebuilt. The two grants will offset the \$500,000 expense.

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 the future of those grant opportunities is questionable given the Federal funding freeze. 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 will 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. These Federal and State monies have been instrumental to much needed capital improvements in Flossmoor over the past five years.

Fire Department

During the past calendar year, the Fire Department responded to 1,498 paramedic calls and 822 fire calls. This service demand represents a 5.87% increase in paramedic calls and a 10.48% increase in fire calls, respectively, from last years' service needs. This also represents a 1.96% decrease in paramedic calls and a 12.80% increase in fire calls over a three-year period. Factors influencing these statistics include the COVID-19 response from 2021, the delay in preventative health care during the pandemic, the delay in health care appointments post pandemic, and the increased use of urgent aid services.

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. 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. Last year, the Department restructured its Paid-on Call Program and implemented an internship/apprenticeship style program to help bridge the gap of the educational process into the day-to-day operations of the Fire Department. Following the successful completion of a 12 to 18-month program that provides Firefighter and EMT-B certification, the candidate is then promoted into our part-time program. The program has been very successful in building our part-time program.

Through grant funds secured through Urban Areas Security Initiative (UASI) and Cook County we have purchased a drone designed for public safety use. The unit has functions such as thermal imaging, night vision and a high zoom camera to aid in public safety emergencies.

Maintaining and replacing public safety capital equipment is a priority. After months of supply chain issues, the Fire Department received delivery and placed Ambulance 119 into service July 2024. The department also completed the replacement and upfitting of command vehicle, Car 19. After two failed attempts to secure federal FEMA grant funding, staff replaced twenty-year-old extrication equipment through the capital program. The new battery-operated rescue tools have been received and placed in service on all front-line apparatus. The Mobile Data Terminals (MDTs) and Mobile Routers have also been received and installed.

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. 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

The Building and Zoning Department is responsible for conducting plan reviews, issuing building permits and performing building inspections, zoning regulations and property maintenance inspections. During calendar year 2024, the department issued 881 total permits, which is a slight 1.9% decrease from the 898 permits that were issued in 2023. There is 1 new single-family home currently under construction which was permitted in 2024 and anticipated to be completed in the summer of 2025. Addition and remodeling permits have remained steady in 2024 as the department issued 283 permits for additions/remodels versus the 290 issued in 2023. The total number of inspections performed in calendar year 2024 was 1,159, as opposed to 1,111 inspections completed in 2023. These statistics reflect that residents consistently invest in their property with building improvements.

In addition to conducting plan reviews, issuing building permits and performing building inspections, property maintenance inspection staff issued 433 written violation notices in calendar year 2024, all of which required at least one follow up visit by staff to ensure compliance. Where compliance was not met upon follow up visits, 121 citations were written requiring additional follow up and adjudication.

Business and contractor registration was implemented with the 2025 calendar year which helped to offset the incremental cost of converting a part-time property maintenance inspector to a much-needed full-time status. This registration program fulfills a long overdue need to identify which businesses are in the Village and their contact information for both zoning and permitting reasons as well as from a public safety perspective.

In addition to residential construction, the department has overseen the permitting and construction of House of Goshen/Oasis Hospice, Rainbow Cone and 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 2025, the department hired Carl Estelle as Police Chief and four new officers, two of whom are certified (lateral) recruits and two who entered the academy in the spring of 2025. Unfortunately, one of the lateral recruits returned to his previous employer out of state due to personal reasons. Recruitment remains a challenge between limited employment interest and candidates meeting qualifications. Compounding the issue, 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. This year, the Village approved a hiring incentive scale based on experience to help the department remain competitive.

Staff development continues to be a significant priority for the Police Department. Officers are continually 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 the public, including 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 and several upgrades were made. First, the department upgraded and expanded the Village's closed circuit tv system this year; the video system was upgraded to digital and expanded to include more camera views of the Village's municipal complex. In addition, several cameras were added throughout the downtown and in the Village's public parking lots. The department successfully was awarded an Illinois Attorney General's Office grant to combat retail theft and organized crime, which will help offset the cost. A second grant has been awarded which will allow the Village to expand the camera system to include retail areas in southwest Flossmoor, a project planned for Fiscal Year 2026. Also, this past year, the department requested and received funding to update its tasers, body-worn cameras and in-car cameras, all of which will be deployed in Fiscal Year 2026. The Village received an ILEAS Taser Grant and a State SRT BWC (body worn camera) Grant to offset the first year's subscription costs of this new equipment.

Facility improvements are another objective for the department. Furniture and flooring were updated in the Records Room, a project which was completed in early Fiscal Year 2025 along with upgrading the women's locker room. Another facility improvement which is 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 management comments for the previous fiscal year, which is very impressive given our staff size and workload.

The Finance Department's management team is still relatively new, with Director Novoa starting year two and Assistant Director Calvert finishing her first year with the Village. Together, they have made significant strides in modernizing department operations. First, this past year, the Finance Department implemented Third Millenium Associates, Inc online portal to begin taking online payments for annual vehicle stickers and animals tags. The implementation has been a success in making this annual process more efficient for staff and residents. In addition, the department began modernizing the onboarding and the renewal of benefits for employees. The implementation of Employee Navigator ensures a smooth annual insurance renewal for

employees and makes the process of onboarding new employees more efficient and streamlined. As we move into the new fiscal year, the Village will be converting to the BS&A Cloud system in June 2025 due to the sunset of our current finance system, BS&A .Net. Moving to the cloud system will provide an opportunity to evaluate more paperless processes for payroll and accounts payable. Converting the utility billing data as part of the new meter project was a major undertaking for the Finance Department. New software allows staff to read customer usage and help explain billing trends to customers. With improved meter reading, bills increased causing Finance staff to spend extra time with many customers during the transition.

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.

April 2025 was a local election, which resulted in two new trustees joining the Village Board. The new Village Board is seated at the first meeting in May. The Village Manager's office works closely with new elected officials to acclimate them to the role of trustee and familiarize them with Village operations.

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 including the newly established OAKtoberfest.

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 Central Business District Roadway, Pedestrian and Streetscape Improvements Project, assisting with several technology enhancements across operations, 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 and business retention. Information technology is also managed through this office with an outside vendor partnership that maintains and enhances our IT infrastructure; in addition to general IT upgrades, achievements this year included implementing Microsoft 365 and adding layers to the Village's GIS which included a public-facing portal.

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 2025, the Village acquired three donated sculpture pieces, *Paradise*, *Purple Rising*, *Blue Moon*; *Spine*, *Spindle Heart* which are now part of the permanent sculpture collection. The Village also coordinated the placement of *Centennial*, a rotational sculpture made by HF students in recognition of the Village's Centennial Celebration and welcomed a rotational sculpture, *Eternal Flame*. *Reaching for the Sky* was added to the Village's permanent collection and conservation measures were performed on *Minions*, *Red Cross Lines* and *Kinetic Vision*.

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. Every new legislative session, the restoration of the state income tax is a legislative priority for the councils of government.

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. Fluctuations in supply chain availability, inflation, and an employee-driven labor market are all examples of factors that influence the cost of our services. The anticipated change at the federal government with new administration will also directly impact our budget.

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. These exercises and subsequent decisions will be important this year with the budgeted operating deficit discussed below.

OVERVIEW

The Village continues to have healthy financial reserves with a projection of \$7,622,688 in General Fund balance at April 30, 2025. Of this amount, the Village's Reserve Policy will require us to dedicate \$4,576,756 for emergencies and unforeseen circumstances to meet operational needs. This policy states that 33% of total 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

FY25 PROJECTED GENERAL FUND OPERATING BUDGET SUMMARY

Operating Revenues	\$13,376,590
<u>Operating Expenditures</u>	<u>\$14,171,946</u>
Net	\$ (795,366)

For Fiscal Year 2025, we are projecting an operating deficit of \$795,366 in the General Fund fund balance, which is improved compared to a budgeted operating deficit of \$1,406,359, inclusive of budget amendments.

The following is an analysis of operating revenues for Fiscal Year 2025. Property taxes are a major revenue source. The 2023 property tax levy extension was less than the 2023 levy for capped funds by about \$61,500, all of which was absorbed by the corporate, police and fire protection levies. The 2023 EAV increased 37% as it was a reassessment year, and small development projects were recognized in the 2023 levy. As a result, the Village's tax rate decreased as it has an inverse correlation to the EAV. Utility taxes are projected to be \$65,000 less than budget due to fluctuating weather patterns. Corporate Personal Property Replacement Tax is trending approximately \$48,000 less than budget, as a result of the State sweeping distributions. Cable Franchise Fees continue to decrease as customers cancel traditional cable in exchange for streaming services by about \$25,500 less than budgeted. Building permits are trending about \$10,000 less than budgeted due to a decrease in new commercial development permits as compared to Fiscal Year 2024.

At fiscal year-end, the Village is projecting an increase in other revenues compared to the budget. Sales tax and non-home rules sales tax is anticipated to be approximately \$173,350 more than budget, most likely a result of the high inflationary market. State income tax is projected to be approximately \$142,400 more than budget per the IML per capita trends. This is likely due to the inflationary market and increased wages. Per IML per capita trends, the Local Use Tax indicates a \$34,300 increase in receipts by fiscal year end. Interest income is projected to be \$210,000 more than the Fiscal Year 2025 budget due to interest rate increases in an inflation market. Vacant building registration fees are projected to be \$22,000 over budget due to the increase in the fee from \$300 to \$500 per registration. Public safety related revenue also increased this year; ambulance fees are projected to be \$60,000 more than budget due to increased call volume and increased ambulance service fees, and special fire services are projected to be \$30,000 more than budget due to call volume and service costs. Two new revenues impacted the Fiscal Year 2025 budget. First, the southland communities are sharing in revenue associated with the Southland Casino located in East Hazel Crest/Homewood. The Village is projecting to receive \$42,000 this fiscal year for the first six months the casino is open. Second, the Village adopted a business and contractor registration program, and the Village is expecting to receive \$35,000 collectively.

Operating expenditures were originally budgeted at \$14,299,137 inclusive of budget amendments, and staff projects total operating expenditures to be \$14,171,956 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 \$251,522. 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 \$33,789. 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 \$14,554 less than budget as a result; this change also reflects a rate increase on January 1, 2025, from 6.93% to 8.16%. Reported in the part-time personnel vacancies above is the Duty Shift Program pay which is projected to be under budget by \$15,551 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 \$5,179 less than budget due to this staffing shortage. Overtime in public works for snow operations and overtime for shift coverage in fire are both under budget this year by approximately \$10,000 and \$8,390, respectively. Across all departments, we are expecting

approximately \$12,700 less spent on the sick leave buy-back program due to fewer employees participating. Programmed maintenance will experience a short-term savings of \$100,000 with a carryover of funding from Fiscal Year 2025 to Fiscal Year 2026 for the sidewalk replacement program; a majority of the work is scheduled to be completed on Western Avenue this year which required state permitting and will not be completed until the summer of 2025. Contracted landscape maintenance for Village-owned properties is projected to be \$10,000 under budget due to less maintenance and mulching needed. Police training is projected to be \$10,000 less than budget due to staffing shortages. Professional services in the legislative and planning and zoning budgets are not anticipated to be needed this year, which is a combined savings of \$25,000. Finally, Village events for the centennial year were \$19,323 under budget and the Other Legal Services account which accounts for our labor attorney services, property acquisition and tax exemption filings is projected to be \$10,000 under budget.

Several expenses are projected to be over budget for Fiscal Year 2025. The health insurance is approximately \$165,580 more than budget. The actual renewal was impacted by the employee census and three PSEBA beneficiaries. On a related note, HSA contributions increased to further incentivize the program, thereby impacting the budget by \$15,000. Public Works Professional Services is projected to be \$45,000 more than budget, a reflection of the Village aggressively seeking grants for capital projects. Parkway Tree Services is projected to be \$58,145 more than budget. Of this amount \$54,000 is attributable to the July 2024 tornado clean-up of trees and stump grinding for which the Village is seeking disaster relief funds. 911 surcharge is used to support dispatching services; however, one quarterly E-Com payment is budgeted in the General Fund each year. In Fiscal Year 2025 two payments were expended during the fiscal year due to the timing of the processing of invoices in Fiscal Year 2024 and Fiscal Year 2025. Fiscal Year 2024 had no General Fund payments. A handful of full-time positions are projected to be over budget due to Board-approved reclassifications, step advancements and in one case, an employee retirement totaling \$37,366. In addition, nearly \$12,000 in additional salary was spent in part-time CSO salaries to cover full-time CSO shifts. Public Works spoil disposal is projected to be about \$10,000 more than budget due to an increased amount of clean fill spoil disposals from main breaks and excavation work. The routine maintenance of the municipal facilities continues to increase. Across all accounts, the facility expenses will be \$50,000 more than budget, and petroleum is projected to be approximately \$20,000 more than budget. New police tasers were purchased in Fiscal Year 2025 at an annual cost of \$15,000.

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

FY25 PROJECTED GENERAL FUND BALANCE TOTAL SUMMARY

Total Revenues	\$14,122,101
Total Expenditures	<u>\$14,821,438</u>
Net	\$ (699,337)

Including non-operating and one-time capital expenditures for Fiscal Year 2025, the total revenues compared to total expenditures for that fiscal year result in a draw down in fund balance in the amount of \$699,337. This projection is in comparison to the budgeted use of \$3,161,769 of fund balance at the time of budget preparation, of which approximately \$1,755,410 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 the General Fund in Fiscal Year 2025 was the 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 is being 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 and was completed in Fiscal Year 2025. The construction was 100% funded with Federal and State Road funds up to the amount of \$1,104,180, and construction engineering will be 100% funded with State Road funds up to the amount of \$110,418. No local share was needed and in fact, the grant and the contract for work passed through IDOT, thereby eliminating both the grant revenue and construction expense in the Fiscal Year 2025 budget.

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 only \$373,633 was allocated this fiscal year.

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. Although the contract for construction will be held by IDOT to complete this work, the Village will assume some expenses for this project that are outside of the grant. Engineering continued in Fiscal Year 2025 with a projected expense of approximately \$90,000, offset by \$77,177 in Cook County Invest in Cook revenue.

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 was completed in June 2025.

An additional expense to the General Fund in the Fiscal Year 2025 budget was the water supply system upgrades. The first phase of this work is upgrading the water's SCADA system. Work began in Fiscal Year 2025 and will carry over into Fiscal Year 2026. The reader might recall that because the Water and Sewer Fund did not have the reserves for this large capital project, it had become the financial responsibility of the General Fund at a budgeted amount of \$744,300. With the improved health of the Water and Sewer Fund, only about \$65,000 has been accounted for in the General Fund with nearly \$680,000 charged to Water and Sewer between Fiscal Year 2025 and Fiscal Year 2026.

As part of the Fiscal Year 2025 Village Hall Municipal Complex Improvements, staff has been working on increased security in the building department, women's bathroom and locker room improvements in the Police Department and the renovation of the Police Records and Reception room. Of those projects, the Police Department women's locker room and records and reception room were completed, and the remaining projects were carried over to Fiscal Year 2026. The construction of a new salt storage bin at Public Works at an estimated cost of \$200,000 was deferred.

Other one-time purchases or non-operating expenses also affect the total fund position. The historic building survey project is anticipated to be completed by fiscal year end with a Fiscal Year 2025 expense of approximately \$7,000. A contract with Retail Coach to provide economic development support was also expended this year at a cost of \$27,500. The Village is also contracting with Laserfiche to provide electronic document management services. While the scheduled scanning of paper documents did not occur this fiscal year due to workload, the Village carried those monies over to Fiscal Year 2026, thereby dedicating \$100,000 toward digitizing Village documents. With the assistance of a Cook County UASI grant, the Fire Department was able to purchase its first search and rescue drone for the Flossmoor Fire Department and MABAS operations at a cost of \$20,000. Finally, the Village is expected to have expended approximately \$39,000 in expenses associated with celebrating our centennial birthday.

The following is a summary of our General Fund Fiscal Year 2026 operating budget.

FY26 GENERAL FUND OPERATING BUDGET SUMMARY

Operating Revenues	\$13,719,028
<u>Operating Expenditures</u>	<u>\$15,173,187</u>
Net	\$(1,454,159)

FY26 GENERAL FUND BALANCE TOTAL SUMMARY

Total Revenues	\$16,945,847
<u>Total Expenditures</u>	<u>\$20,139,904</u>
Net	\$(3,194,057)

The Village is budgeting almost an additional \$896,070 in operating revenue in Fiscal Year 2026 compared to Fiscal Year 2025. Property taxes are budgeted at \$522,726 more than Fiscal Year 2025. The 2024 levy took the approach of maximizing the levy by including CPI increase which was capped at 3.6% and very little new property increment. Related, the Village approved an increase of approximately \$139,773 for the Police and Fire Pension levy line items, totaling about \$2 million of levied dollars dedicated for the employer contribution to the police and fire pension funds. While these pension levies have a corresponding expense associated with each of them, we cannot assume there isn't an impact to our budget for two reasons: 1) an increase in the police and fire pensions is still within the tax cap and therefore, less of the tax levy is allocated toward other Village expenses and 2) even if the Village does not receive the full pension levy, the Village is still responsible for meeting the actuarial contribution which continues to increase.

State income tax is budgeted \$103,000 more than Fiscal Year 2025 based on IML per capita data. This increase is despite a 5% reduction by the State that was initiated a few years ago and continues. Sales tax and non-home rule sales tax continues to trend upward with inflation and therefore, an additional \$88,800 is budgeted in Fiscal Year 2026. Additionally, based on the IML estimate, the Local Use Tax is budgeted \$22,000 more next fiscal year. Ambulance fees are budgeted \$50,000 more in Fiscal Year 2026 reflecting the Village's renewed participation in the GEMT program next fiscal year. Special Fire Services are budgeted \$40,000 more in Fiscal Year 2026 due to calls for service increasing with billable service costs collecting more.

A couple of new revenues will impact the Fiscal Year 2026 budget. First, a full year of the new Casino Tax is budgeted at \$84,000, which is a new revenue for which the Village began to receive receipts this year. Second, a full year of Business Registration Fees and Contractor Registration Fees is expected to generate an additional \$55,000. Vacant building registration fees are budgeted \$10,000 more in Fiscal Year 2026 due to the increase in the registration fee from \$300 to \$500. Finally, interest income continues to rise in this inflationary market in which we expect to yield an additional \$40,000 next fiscal year.

Of those revenues that are regular and reoccurring, there are only a couple of major revenues that are budgeted less than Fiscal Year 2025. Utility taxes continue to trend downward due to weather patterns and conservation efforts. This revenue in Fiscal Year 2026 is budgeted \$65,000 less than Fiscal Year 2025. Corporate Personal Property Replacement Tax is trending approximately \$40,000 less than budget, as a result of the State sweeping distributions. Finally, Cable Franchise Fees are budgeted \$24,000 less than Fiscal Year 2025 to more accurately reflect realized revenue in recent years.

Not considering wage adjustments, operating expenditures are \$617,497 more than in Fiscal Year 2025. Health insurance is budgeted \$255,000 more in Fiscal Year 2026 compared to Fiscal Year 2025. This reflects a market 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 2026 are the HSA contributions, life insurance premiums, EAP and wellness program costs and

unemployment contributions in a combined amount of \$12,000 across all departments. This increase is attributable to increased wages and anticipated full-staffing levels. The Village's workers compensation and liability insurance is budgeted \$20,000 more than Fiscal Year 2025, in part due an increase in claims over a three-year period thereby increasing our claims experience modifier. The Village is anticipating receiving approximately \$80,000 annually from the southland casino revenue. The legislation requires that this revenue be expended on capital improvements; therefore, the staff has allocated \$80,000 in the General Fund toward the annual street resurfacing program. In addition to general wage adjustments, market adjustments were made to a few public works positions in Fiscal Year 2025 which impacts the Fiscal Year 2026 budget by \$36,888.

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. Building maintenance increased by approximately \$15,000, reflecting actual costs. Police overtime is budgeted at \$60,000 more than Fiscal Year 2025. This revised budget is more in-line with actual spending over the last few years. While we are actively focusing on filling three vacancies (one lateral starting in March), overtime is also accrued for activities such as assigned detail, investigations, SSERT/SMART/SSMCTF callouts in addition to bike patrol detail and training. Petroleum costs across police, fire and public works are budgeted \$18,000 more than Fiscal Year 2025. 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. One-time operating expenses carried over include the historic building survey and document scanning totaling \$53,018.

The General Fund's contribution to the Capital Equipment Fund to support the replacement of vehicles, equipment, computer equipment and building maintenance is \$16,093 more 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. Another noteworthy change to this year's capital equipment schedule was the assessment of fire apparatus that ultimately reduced the fleet by one engine long-term. The sale of one engine and the early sale of another engine make this adjustment possible with minimum impact. While this adjustment is operationally practical, the change also has financial benefits as the industry has experienced apparatus sales increasing by 20% over the past two years.

Staff has previously reported that several pieces of our technical equipment are moving to a subscription-type service. We are experiencing this especially in public safety. Three new expenses are impacting the police operating budget starting in Fiscal Year 2025, and we will see them annually going forward. In addition to the new tasers purchased in Fiscal Year 2025, new in-car cameras and new body worn cameras (BWC) are being purchased in Fiscal Year 2026. Our current tasers are beyond their life expectancy and had not been factored into the capital equipment budget. A new in-car camera system had been planned in Fiscal Year 2026, and we have decided to move to the industry front-runner, Axon. Axon has an in-car camera and BWC system that works together. All three pieces of equipment will have an annual cost of \$84,594 combined. This cost includes annual cloud video storage, so the annual cost of \$16,500 for the Getac storage will be eliminated. Year one of the taser and BWC expenses will be offset by \$55,000 in state grants.

The Police and Fire Pensions are experiencing an increase of \$99,802 and \$39,961 respectively compared to last year's pension contributions. At a combined increase of \$139,763, 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 7% increase from last year; investment returns were better than expected for the Police Pension fund, but liabilities were higher than expected. The fund experienced a liability loss due mainly to the new disability retirements and no deaths. The tax levy increase is also related to the impact of the FOP contract settlement which settled in Fiscal Year 2024, the change in mortality scale and the continued impact of state-mandated benefit enhancements granted over recent years. The Fire Pension contribution represents an 8% increase from last year; investment returns were better than expected for the Fire Pension fund, but liabilities were higher than expected. The Firefighters fund had a loss due to pay increases larger than expected, no deaths, and valuing actual marital information, as well as the change in mortality scale and the continued impact of state-mandated benefit enhancements granted over recent years.

There are only a couple of expenses less than the Fiscal Year 2025 budget. The first is the elimination of the Director of Police Services salary at a cost of \$157,334. The second is the Village's total shared Information Technology operating budget decreased by a total of \$26,496 comparing budget to budget. This decreased cost is primarily due to reducing on-site support to two days a week from the three days from Fiscal Year 2025. This reduction of onsite support comes with the majority of infrastructure upgrades being completed over Fiscal Year 2024 and Fiscal Year 2025 and a reduction in redundant services despite an increased cost of cybersecurity costs from Microsoft.

The General Fund, which accounts for the majority of the expenses associated with Village operations, reflects a \$3,194,057 budgeted total deficit inclusive of a \$1,454,159 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 2026 total \$1,355,844, of which \$2,492,018 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 2025 to Fiscal Year 2026. One-time operating expenses carried over include completing the historic building survey and document scanning totaling \$53,018. The budgeted operating deficit is largely attributable to the following: cost increases attributable to the inflationary market; a small increase in the Capital Equipment Fund contribution; increased information technology costs; contracted fire personnel; wage and step adjustments; and approximately \$54,000 in operating expense carryovers.

As referenced, the Fiscal Year 2026 budget includes several capital one-time non-operating expenses, the most significant of which not associated with a grant reimbursement is the establishment of a document management system and scanning historical Village records into the system; with a carryover from Fiscal Year 2025, the Village has allocated \$100,000 for this project. Other significant one-time projects allocated to the General Fund include a contract with the Retail Coach, demolition of 3648 198th Street, various facility improvements to address safety and modern functionality, and a small contribution from the General Fund to the first phase of the Water System Improvements – a new SCADA system.

The number of grant-supported projects has grown significantly in the last couple of years. Those projects include the Flossmoor Road Viaduct Drainage Improvements, the Dartmouth Pedestrian Bridge Replacement and Streambank Stabilization Project, the acquisition of 1648 Western Avenue to mitigate property loss in the floodplain, and the Central Business District Roadway, Pedestrian and Streetscape improvements Project. 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 \$1,747,504. Our major fixed costs represent approximately 88% 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.

FY26 GENERAL FUND OPERATING COSTS LESS MAJOR FIXED COSTS

Operating Expenditures	\$15,173,187
Personal Services	(\$ 7,988,151)
Fringe Benefits	(\$ 4,345,532)
Fire Contract Personnel	(\$ 786,000)
IRMA Premiums	(\$ 306,000)
<u>Net</u>	<u>\$ 1,747,504</u>

Water/Sewer

The following is a summary of our Water/Sewer Fund operating funds for Fiscal Year 2025 followed by a summary for the fund in total.

FY25 PROJECTED WATER/SEWER OPERATING BUDGET SUMMARY

Operating Revenues	\$4,798,025
Operating Expenditures	\$3,851,131
<hr/>	
Net	\$946,894

FY25 PROJECTED WATER/SEWER TOTAL FUND SUMMARY

Total Revenues	\$4,798,025
Total Expenditures	\$4,079,631
<hr/>	
Net	\$718,394

The health of the Water and Sewer Fund is largely dependent upon the purchase cost of water and water sales. The successful passage of a water supply contract with Homewood for Hammond/Chicago Heights water has brought 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 Village had identified that the next priority in improving the financial health of the Water and Sewer Fund is to replace the residential (small) meters with newer technology. Based on the performance of the large meter project, we were 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 project was substantially completed by September of 2024.

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, began 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 \$1.9 million Water Meter Replacement Project, the Village allocated \$1,022,677 in ARPA funds, \$665,166 in the General Fund and \$295,050 in the Water and Sewer Fund; the majority of the project has been paid for with ARPA funds.

For Fiscal Year 2025, water supply and overtime costs associated with repairs are projected to be approximately \$27,936 under budget, and combined water and sewer sales are trending upward with a projection of receiving \$111,917 more than budget. 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 \$8,900 for the current fiscal year. For Fiscal Year 2026, staff is budgeting \$219,000 more in water and sewer sales based on the last several months experience with the new meters.

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 who Harvey served. The new contract with Hammond/Chicago Heights had a starting supply rate of \$4.75 which rose to \$5.01 on March 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. The outlook for this fund is encouraging with budgeted and projected surplus revenues and the ability to allocate fund balance toward capital and non-operating expenses, like the water supply improvements. Relieving the General Fund from the burden of supporting the Water and Sewer Fund is one key component to addressing our financial health.

The following is a summary of the Fiscal Year 2026 Water/Sewer Fund budget.

FY 26 WATER/SEWER OPERATING BUDGET SUMMARY

Operating Revenues	\$4,846,912
Operating Expenditures	\$4,319,589
Net	\$ 527,323

FY 26 WATER/SEWER TOTAL FUND SUMMARY

Total Revenues	\$4,846,912
Total Expenditures	\$5,460,150
Net	\$ (613,238)

The Village's Water and Sewer Fund is projected to end Fiscal Year 2025 with a surplus in its operating and total fund position, in part due to increased water revenue, a relatively flat cost in water supply needed and less maintenance performed this year. The Fiscal Year 2026 Water and Sewer fund is budgeted with an operating surplus and includes a rate increase approved in April 2025 to cover operational costs including the supply increase. The Fiscal Year 2026 budget also reflects a positive operating fund position. With improved financials, the Village has been able to shift water capital costs back to the fund, notably the costs associated with the water supply improvements, totaling approximately \$680,000 in Fiscal Year 2026, as well as the capital expense of the relocation of a sanitary sewer in the Central Business District at a cost of approximately \$460,000.

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 although improved, continues through today, with orders taking up to a year or more. 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.

In Fiscal Year 2025, Public Works replaced a tractor/loader, a utility vehicle, and a ¾ ton pick up. We also received two large dump trucks with plows that had been ordered in Fiscal Year 2024. In Fiscal Year 2026, the equipment schedule includes the following public works vehicles: the replacement of an asphalt roller, a ¾ ton pick-up with utility box and plow, a mini-excavator and trailer, as well as a step van for the water

department. Also included in the Fiscal Year 2026 Capital Equipment Budget is installing a generator at the Butterfield Lift Station and procuring a towable back-up generator to use at water pumping, booster, and lift station facilities during power outages.

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. One piece of equipment deferred to Fiscal Year 2027 is the riding zero-turn mower, which has now been deferred for two years. Two one ton dump trucks w/4x4 and plow scheduled for Fiscal Year 2032 have been deferred to Fiscal Year 2033. New to the schedule is a GPS Receiver to be able to provide GPS locates in-house. It was purchased this year and included in the replacement schedule in Fiscal Year 2031 for \$8,000.

In Fiscal Year 2025, the Police Department worked with our IT company and Administration to replace the CCTV system in the municipal complex and expanded the system to cover the municipal parking lots in the downtown area. This work was offset by an Illinois State Attorney Organized Retail Crime Grant. Plans include expanding the camera system to other retail areas of the Village and the Public Works facility in the future. Furthermore, the department has an aggressive vehicle replacement schedule given the wear and tear on running squads nearly 24/7. In Fiscal Year 2025, two squads were replaced. One of the vehicles will be traded in toward the purchase of new vehicles. To accommodate additional community events and details, the second older vehicle was retained in the fleet, expanding the fleet by one. The Police SUV (the supervisor's vehicle) will be replaced in Fiscal Year 2026. Other Police equipment scheduled for replacement in Fiscal Year 2025 included: 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. Of that work, the funds to update the pistol range equipment and range's HVAC unit are being carried over to Fiscal Year 2026 to finish the project.

Fire Ambulance 119 was 12 years old; the replacement apparatus build began in Fiscal Year 2024 and delivery was in Fiscal Year 2025. Fire Car #19 was also replaced in Fiscal Year 2025. Other equipment replaced this fiscal year included the Fire apparatus mobile data terminals (MDTs) that receive and transmit 911 dispatch information and the vehicle extrication equipment. The Fire Department made several attempts over the years to secure a grant for extrication equipment without success. The equipment was over twenty years old, and the new equipment is battery-operated so that first responders are not tethered to a vehicle to operate it, thereby allowing its use in more difficult situations where operators cannot locate a vehicle near the rescue operation. Its future replacement is on a ten-year schedule to remain compliant with industry standards.

Fiscal Year 2026 purchases include the Village's share of new fire radios through our joint dispatch agency that will be high frequency, allowing for advanced technology that will improve communications, reliability and safety with cellular, wi-fi and GPS location as well as interoperability with police frequencies. Moving forward, the replacement of the fire radios will be on a new ten-year schedule. Also included in Fiscal Year 2026 is funding to replace vehicle stabilization equipment that allows first responders to lift and hold vehicles during a rescue operation; the current equipment is past its useful life and has been added to the schedule with a fifteen-year replacement schedule. The budget also includes replacing batteries for the department's small equipment. 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.

Additional equipment costs were modified in future years, including squad 19, car 19 and 119, ambulance 19 and 119 as well as the SCBA compressor and FIT test machine which are both used for the department's self-contained breathing apparatus (air packs). Adjusting these replacement costs are important to the integrity of the fund and ensuring that cash is on hand to purchase this replacement equipment.

Over the last two years, fire apparatus costs have increased by more than 20% and nearly doubled over the previous five years. As the Fire Department reviewed the capital schedule, they identified an option that would provide mid-term and long-term financial relief while maintaining our current level of service and

reducing the number of apparatuses currently in the fleet. Currently, the department operates a 2009 Squad/Pumper (SQ19), a 2015 Pumper/ Tanker (E19), a 2021 75' Tower ladder (TL19), and a 1999 Pumper (E119). After assessing the operational efficiency of the current apparatus in addition to the current market value, the department adjusted the schedule for an early sale of E19 (2015 due to be replaced in 2033) and the sale of E119 (a 1999 apparatus currently in shared reserve with Park Forest) with the replacement purchase of one new engine that provides the department with more operational efficiency and lower maintenance costs. E19 is a larger vehicle, in part because it was designed to carry extra water to service the non-hydrant (unincorporated) areas where we respond. Our automatic aid response plans have advanced so that we no longer need a vehicle with this capacity. Selling E19 now and funding the rest of the replacement between now and FY28 will result in a cost-neutral modification to our plan. E119 will then be sold after the replacement of E19 is received. Furthermore, through careful scheduling, we can extend the service life of Squad 19 (SQ19) for an additional two years, optimizing our available funds while extending our timeline for its eventual replacement. This plan will allow the Village to not need a fire suppression vehicle replaced for approximately 18 years, providing significant long-term fiscal relief.

The use and reliance on technology throughout Village operations is significant in today's world. In the Fiscal Year 24 budget, monies were allocated and spent for a full network infrastructure upgrade in addition to computers and laptops throughout the departments. Fiscal Year 2025 included the upgrade of server hardware and software and other network infrastructure like upgrading our Storage Area Network Device and a few servers, some of which were rebuilt and repurposed. The Village migrated the majority of our files from servers to Microsoft 365 as part of our transition to the cloud in Fiscal Year 2025. Due to this migration, some servers were taken out of service. Staff continues to work with the Village's IT vendor to complete a comprehensive review of all our computer equipment, from network infrastructure to desktop replacement, and replacement costs were updated throughout the ten-year schedule. We have been able to eliminate redundant services, which has had a positive impact on our costs, and when we move to the BS&A cloud in Fiscal Year 2026, we will be able to re-purpose that current server. The main Village Hall copier was planned for replacement in Fiscal Year 2025, and due to the timing of receiving the new copier, we anticipate a carryover to Fiscal Year 2026. Finally, three printers in Finance and the Village Manager's Office will also be replaced next year.

Additional capital equipment projects relate to the municipal building maintenance. For several years, we had budgeted carpet replacement throughout the facility, and finally in Fiscal Year 2025, we bid and completed the project, which will hopefully last fifteen years. The Police and Fire workout room was a conglomeration of purchased and donated equipment over the years that needs to be maintained and serviced. Staff put together a plan to address these needs over the next three years beginning in Fiscal Year 2025 that will update cardio machines and free weights. Monies have also been set aside annually to complete some painting as well as upgrade HVAC systems at facilities as needed. Finally, the Public Works Service Center parking lot was patched, seal-coated, and striped this year with plans to complete the Village Hall lot in Fiscal Year 2026. Also next fiscal year is the replacement of the Public Works Service Center Bay Floor, which is on a twenty year cycle.

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, this year's focus has been on improving security and access to the Building and Zoning Department, the PD women's locker room and bathroom, and the Police Records Room, most of which we anticipate completing before fiscal year end and if needed, carrying over to Fiscal Year 2026.

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. The establishment and discipline of this fund has been one of the fundamental practices to the Village’s financial and operational success.

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	\$16,945,847	\$20,139,904	\$3,194,057
Water Operations	\$3,608,690	\$3,738,796	130,106
Sewer Operations	\$1,237,952	\$1,722,926	\$484,974
Sanitary Sewer Rehabilitation	\$365,900	\$278,903	-
Storm Sewer	\$597,480	\$709,029	\$111,549
Capital Equipment	\$1,254,162	\$2,339,550	\$1,085,388
Municipal Parking Lots	\$109,810	\$140,444	\$30,634
Motor Fuel Tax	\$410,000	\$673,650	\$263,650
Fire Pension	\$830,776	\$441,675	-
Police Pension	\$3,075,096	\$1,833,151	-
11-501 (J) Fund	\$250	\$2,300	\$2,050
Debt Service	\$1,131,719	\$1,132,673	\$954
Drug Forfeiture	\$1,000	\$1,600	\$600
Public Art Program	\$9,200	\$11,650	\$2,450
Foreign Fire Insurance	\$28,500	\$44,900	\$16,400
Public Safety Donations	\$1,400	\$4,300	\$2,900
Rebuild Illinois Bond	-	-	-
2021 Streets & Storm Sewer Improvements	\$48,000	\$1,725,838	\$1,677,838
Downtown TIF	\$118,000	\$3,600	
2021 GO Refunding Bonds	-	-	-
ARPA	-	-	-
FEMA Fire Station Alerting	-	-	-
Library	\$1,624,200	\$1,804,895	\$180,695
TOTAL	\$31,397,982	\$36,749,784	

*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 2026 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 2026 budget could not take place without the commitment and cooperation of many Village employees and the Board of Trustees. The formulation of the budget is a collaborative process that involves all Village departments. Many thanks are extended to the department directors and their staff for their cooperation and diligence in not only compiling their budgets but also reviewing ways in which to reduce expenditures, improve operations and, ultimately, provide the highest quality of service to Flossmoor residents.

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

Respectfully Submitted,

A handwritten signature in cursive script that reads "Bridget A. Wachtel". The signature is written in black ink and is positioned below the "Respectfully Submitted," text.

Bridget A. Wachtel
Village Manager

TAB / SECTION 2:

“ General Fund ”

REVENUE HISTORY AND PROJECTIONS

<u>ACCOUNT #</u>	<u>TAXES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-00-1-401	Property Taxes - Corporate	984,650	961,206	970,915	958,236	1,037,022
01-00-1-402	Property Taxes - Police	1,438,181	1,317,337	1,330,643	1,285,994	1,370,525
01-00-1-403	Property Taxes - Fire	1,438,181	1,317,337	1,330,643	1,285,994	1,370,525
01-00-1-404	Property Taxes - Work. Comp/Liability Insurance	194,198	105,085	106,146	138,436	180,653
01-00-1-405	Property Taxes - Auditing	45,800	40,120	40,525	38,593	38,971
01-00-1-406	Property Taxes - Soc. Sec./Medicare	350,600	329,313	332,639	313,111	323,424
01-00-1-407	Property Taxes - IMRF	195,700	165,033	166,700	158,233	189,347
01-00-1-408	Property Taxes - Police Pension	1,479,035	1,365,431	1,379,223	1,184,364	655,962
01-00-1-409	Property Taxes - Fire Pension	535,643	490,725	495,682	467,872	321,942
01-00-1-410	Road and Bridge Taxes	111,500	111,015	113,500	106,577	109,697
01-00-1-411	Utility Taxes	525,000	525,212	590,500	525,237	645,712
01-00-1-412	Telecommunications Taxes	130,000	126,086	130,500	127,622	126,130
01-00-1-413	Video Gaming Taxes	34,000	33,304	29,800	32,672	27,791
01-00-1-414	Pers. Prop. Replacement Tax - Corp.	60,000	55,162	103,500	103,023	147,524
01-00-1-415	Pers. Prop. Replacement Tax - Police Pension	7,000	6,911	12,400	11,819	16,465
01-00-1-416	Sales Taxes	1,220,500	1,270,954	1,157,000	1,288,603	1,154,770
01-00-1-417	Non-Home Rule Sales Tax	720,300	754,424	695,000	759,681	697,766
01-00-1-418	State Income Tax	1,620,000	1,659,384	1,517,000	1,588,686	1,567,971
01-00-1-419	Local Use Tax	397,000	409,315	375,000	370,672	395,149
01-00-1-420	Local Motor Fuel Tax	56,000	56,902	55,000	66,389	49,721
01-00-1-421	State Cannabis Tax	16,100	15,138	17,500	15,283	15,106
01-00-1-422	Local Cannabis Tax	0	0	0	0	0
01-00-1-423	Casino Tax	84,000	42,000	42,000	0	0
TOTAL TAXES		11,643,388	11,157,392	10,991,816	10,827,101	10,442,171

<u>LICENSES & PERMITS</u>						
01-00-2-420	Vehicle Stickers	214,000	214,000	214,000	189,270	190,629
01-00-2-421	Animal Licenses	14,800	14,800	14,800	12,395	13,540
01-00-2-422	Liquor & Restaurant Licenses	18,000	18,500	18,000	25,525	20,100
01-00-2-423	Scavenger Licenses	680	0	680	750	1,000
01-00-2-424	Yard Waste Stickers	200	232	120	144	184
01-00-2-425	Business Registration	30,000	25,000	0	0	0
01-00-2-426	Raffle Licenses	220	250	220	100	275
01-00-2-427	Alarm Permits	500	25	500	200	0
01-00-2-428	Fence Permits	6,000	6,000	6,000	5,100	5,000
01-00-2-429	Occupancy Permits	500	500	500	0	50
01-00-2-430	Building Permits	80,000	70,545	81,000	120,577	81,735
01-00-2-431	Electrical Permits	22,000	23,841	22,000	23,045	21,580
01-00-2-432	Plumbing Permits	9,000	5,571	9,000	11,680	8,920
01-00-2-433	Beekeeping Permits	75	75	75	0	150
01-00-2-434	Small Wireless Facility Permits	0	0	0	0	0
01-00-2-435	Video Gaming Permits	600	350	600	275	550
TOTAL LICENSES & PERMITS		396,575	379,689	367,495	389,061	343,713

<u>INTERGOVERNMENTAL & GRANTS</u>						
01-00-3-440	IDOT/FHA-Brookwood Bridge/Butterfield Crk Grant*	110,418	0	1,234,698	0	27,895
01-00-3-442	Cook Co - Inv in Cook CBD Grant	0	22,177	20,000	0	0
01-00-3-444	IRMA-PPE Grant	0	0	0	2,500	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	117,600	0	1,184,456	0	0
01-00-3-447	OJP Bulletproof Vest Grant	990	990	1,650	0	0
01-00-3-448	SD161 Community Engagement Mgr Reimbursement	36,000	35,898	39,500	36,864	44,057
01-00-3-449	Library Reimbursement	2,800	2,742	3,000	2,742	4,738
01-00-3-455	IEPA-GIGO-Berry Lane Drain Grant	0	492,338	0	0	0
01-00-3-456	DCEO-Flossmoor Rd Viaduct Grant #1	500,000	0	500,000	0	0
01-00-3-457	DCEO-Brumley Drive Street Grant	0	95,625	95,625	16,875	0
01-00-3-458	IRMA-Body Worn Camera Grant	0	0	0	0	10,000
01-00-3-459	IRMA-Work Zone Safety Grant	0	0	0	2,000	2,000
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	0	0	25,785	0
01-00-3-464	Trees Forever - ILL Replant Restore Grant	0	0	0	1,500	0
01-00-3-465	IL State Attorney Organized Retail Crime Grant	0	35,000	85,000	0	0
01-00-3-466	Cook County UASI Drone Grant	15,000	0	0	0	0
01-00-3-467	ILEAS Taser Grant	0	15,000	15,000	0	0
01-00-3-468	SRT Body Worn Cameras Grant	40,000	0	0	0	0
01-00-3-469	1648 Western Ave Floodprone Property - FEMA Grant	373,211	0	0	0	0
01-00-3-470	1648 Western Ave Floodprone Property - MWRD Grant	115,000	0	0	0	0
01-00-3-471	DCEO-Flossmoor Rd Viaduct Grant #3	500,000	0	0	0	0
01-00-3-472	IEPA Section 319 Grant - Dartmouth Bridge	111,600	0	0	0	0
TOTAL INTERGOVERNMENTAL & GRANTS		3,177,619	699,770	4,433,929	88,266	88,690

REVENUE HISTORY AND PROJECTIONS

<u>ACCOUNT #</u>	<u>CHARGES FOR SERVICES</u>	<u>BUDGET</u>	<u>PROJ'D</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>25-26</u>	<u>24-25</u>	<u>24-25</u>	<u>23-24</u>	<u>22-23</u>
01-00-4-450	Flossmoor Fest Fees	0	0	0	9,940	5,988
01-00-4-451	Ambulance Fees	650,000	660,000	600,000	910,604	634,256
01-00-4-452	Zoning and Subdivision Fees	2,000	1,800	2,100	1,200	2,100
01-00-4-454	Sales - Copies and Publications	1,600	1,500	1,600	1,709	1,800
01-00-4-455	Elevator Inspection Fees	3,000	2,900	2,480	3,050	3,150
01-00-4-456	Public Works Inspection Fees	15,000	14,900	14,800	15,500	15,700
01-00-4-457	Vacant Building Registration Fees	50,000	66,000	40,000	37,925	38,025
01-00-4-458	Health Inspection Fees	6,000	5,300	5,600	8,750	5,875
01-00-4-459	Village Building Rentals	1,000	1,500	800	2,175	975
01-00-4-460	OAKtober Fest Fees	0	0	5,000	0	0
01-00-4-461	Accident Response Fees	1,500	675	2,500	1,656	3,197
01-00-4-462	Weed Cutting Charges	900	1,080	900	1,050	1,986
01-00-4-463	Animal Shelter Fees	500	1,000	0	0	0
01-00-4-464	Excess Alarm Charges	6,500	6,800	6,100	6,875	3,075
01-00-4-467	Special Police Services Crossing guards, misc.	28,000	30,000	34,700	28,322	47,017
01-00-4-468	Special Fire Services Sunnycrest, Sunrise, Ingalls, Inspections, PubEd	215,000	205,190	175,000	177,951	187,352
01-00-4-469	Public Works Engineering Fees	0	0	0	0	0
01-00-4-470	Contractor Registration Fee	25,000	10,000	0	0	0
TOTAL CHARGES FOR SERVICES		1,006,000	1,008,645	891,580	1,206,707	950,496
<hr/>						
<u>FINES AND FORFEITURES</u>						
01-00-5-470	Court Fines	70,000	72,000	70,000	75,827	49,285
01-00-5-471	Forfeitures	0	0	0	0	0
01-00-5-472	Administrative Tow Fees	10,000	10,500	10,000	10,750	10,000
01-00-5-473	Nuisance Property Fees	0	0	0	0	0
01-00-5-474	Fire Inspection Fines	2,500	0	2,500	0	0
01-00-5-475	Release of Lien Fees		0	0	0	0
	Building	2,500				
	Police	1,000				
	Fire	750				
TOTAL FINES AND FORFEITURES		86,000	82,500	82,500	86,577	59,285
<hr/>						
<u>MISCELLANEOUS REVENUES</u>						
01-00-6-480	Interest Earnings	201,000	370,000	160,000	484,103	159,268
01-00-6-481	Unrealized Gains/Losses-Investments	0	0	0	12,255	15,959
01-00-6-482	NSF Fees	40	68	40	193	9
01-00-6-483	Cable Franchise and Service Provider Fees	172,000	170,418	196,000	197,052	201,080
01-00-6-484	Gasoline Tax Rebate	1,800	2,110	1,500	2,018	1,986
01-00-6-485	Equalization Fees	320	290	320	1,791	747
01-00-6-486	Miscellaneous Income			6,700	21,391	68,964
01-00-6-487	Contributions/Donations	25,000	6,500	25,000	57,298	25,883
01-00-6-489	Sale of Village Property	0	0	0	0	0
01-00-6-490	Tower Lease Rental Payments				107,655	156,106
	Verizon Wireless	73,800	71,033	71,202	17,942	
	Sprint	0	0	0	0	0
	T-Mobile	59,305	59,305	59,305	0	0
01-00-6-491	Electric Aggregation Program Civic Contribution	0	0	0	0	7,627
01-00-6-492	Class 8 Developer Payments				16,268	72,505
	Ingalls - through 2024	50,000	47,771	74,000		
	Alliance Real Estate - through 2032	13,000	11,817	16,000		
	BP - through 2035	25,000	24,793	0	0	0
	Oasis Refuge - through 2035	0	0	0	0	0
01-00-6-494	1835 Dixie Highway	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		621,265	764,105	610,067	917,966	710,133

REVENUE HISTORY AND PROJECTIONS

<u>ACCOUNT #</u>	<u>CHARGES FOR SERVICES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
	TRANSFERS					
01-00-9-420	Transfer from Working Cash	15,000	30,000	12,000	13,562	15,444
01-00-9-421	Transfer from FEMA Fire Station Alerting Grant	0	0	0	0	509
	TOTAL TRANSFERS	15,000	30,000	12,000	13,562	15,953
	TOTAL GENERAL FUND	16,945,847	14,122,101	17,389,387	13,529,239	12,610,442
	EXPENDITURES ALLOCATED FROM OR					
	(SURPLUS POSTED TO) RESERVES:					
	OPERATING	1,454,159	795,366	1,327,831	555,841	(933,830)
	CAPITAL/NON-OPERATING	(2,417,005)	(1,553,070)	1,586,787	(805,668)	(656,972)
	TOTAL GENERAL FUND INCLUDING	15,983,001	13,364,397	20,304,005	13,279,412	11,019,640
	ALLOCATED FROM/SURPLUS TO RESERVES					

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

GENERAL FUND SUMMARY (PROJECTIONS FY25)

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	502,924	546,533	0	110,210	2,405,035	289,630	801,127	136,570	228,027	0	1,133,617	6,153,673
PART TIME	57,600	49,950	7,465	0	0	80,740	115,050	559,298	45,822	11,000	0	0	926,925
SICK LEAVE BUY BACK	0	0	6,100	0	0	8,615	1,568	6,000	0	3,577	0	2,001	27,861
OVERTIME	0	0	8,590	0	0	393,000	7,500	59,130	0	6,000	0	40,124	514,344
PERSONNEL SERVICES	57,600	552,874	568,688	0	110,210	2,887,390	413,748	1,425,555	182,392	248,604	0	1,175,742	7,622,803
FRINGE BENEFITS	4,230	173,030	253,386	0	14,992	2,130,682	159,320	770,642	23,417	70,698	0	477,068	4,077,465
COMMODITIES	6,350	6,172	20,026	0	319	148,000	19,500	141,704	4,394	9,130	21,146	72,499	449,240
CONTRACTUAL	191,777	57,158	122,738	207,056	7,879	286,995	149,622	831,563	92,178	129,357	134,325	305,325	2,515,973
TRAINING	11,508	10,083	4,200	0	580	19,000	0	27,315	2,669	3,200	0	3,300	81,855
MAINTENANCE	0	35,363	39,629	0	7,144	120,222	10,548	198,040	12,454	48,075	97,500	82,576	651,551
CAPITAL OUTLAY/NON-OPERATIN	73,099	0	0	0	0	25,000	0	20,000	0	525,383	6,000	0	649,482
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	295,017	788,341	726,014	184,708	123,330	5,809,003	669,671	3,573,131	297,325	766,366	294,352	1,294,180	14,821,438
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	344,564	834,680	1,008,667	207,056	141,124	5,617,289	752,738	3,414,819	317,503	1,034,447	258,971	2,116,509	16,048,368

GENERAL FUND SUMMARY (BUDGETED FY26)

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	527,386	579,773	0	116,339	2,606,953	299,241	842,796	172,130	236,578	0	1,211,317	6,592,513
PART TIME	57,600	59,411	7,745	0	0	70,593	118,718	613,482	54,981	7,476	0	0	990,006
SICK LEAVE BUY BACK	0	1,741	3,839	0	107	19,668	4,461	5,803	1,347	3,562	0	2,346	42,874
OVERTIME	0	0	9,043	0	215	233,775	5,944	70,052	100	2,000	0	41,629	362,758
PERSONNEL SERVICES	57,600	588,538	600,400	0	116,661	2,930,989	428,364	1,532,133	228,558	249,616	0	1,255,292	7,988,151
FRINGE BENEFITS	4,390	202,708	253,803	0	17,382	2,273,430	167,768	824,687	40,459	87,110	0	473,795	4,345,532
COMMODITIES	7,100	8,500	45,100	0	1,400	128,850	19,500	246,250	6,650	9,150	23,150	70,365	566,015
CONTRACTUAL	229,550	135,838	130,325	214,893	17,020	296,926	95,722	1,059,170	34,620	91,108	115,500	311,439	2,732,111
TRAINING	12,636	12,583	7,950	0	2,100	29,000	200	50,600	3,650	3,200	0	2,800	124,719
MAINTENANCE	0	33,539	32,969	0	6,410	104,055	11,310	209,593	12,062	46,782	87,500	284,685	828,905
CAPITAL OUTLAY/NON-OPERATING	38,018	100,000	0	0	0	0	0	0	0	4,403,699	425,000	0	4,966,717
TRANSFERS	(48,794)	(101,874)	(238,286)	(22,320)	(19,688)	154,160	(88,767)	2,803	(33,882)	(283,082)	21,837	(754,353)	(1,412,246)
TOTAL FUNCTION	300,500	979,832	832,261	192,573	141,285	5,917,410	634,097	3,925,236	292,117	4,607,583	672,987	1,644,023	20,139,904
TRANSFERS	48,794	101,874	238,286	22,320	19,688	(154,160)	88,767	(2,803)	33,882	283,082	(21,837)	754,353	1,412,246
GRAND TOTAL +/- TRANSFERS	349,294	1,081,706	1,070,547	214,893	160,973	5,763,250	722,864	3,922,433	325,999	4,890,665	651,150	2,398,376	21,552,150

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.

FY25 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.

FY26 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 Shared Vision.

LEGISLATIVE

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</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	200	208	160	201	157
01-41-2-595	Village FICA Contributions	3,090	2,966	3,090	3,602	3,571
01-41-2-596	Village Medicare Contributions	1,100	1,056	1,100	835	835
	TOTAL FRINGE BENEFITS	4,390	4,230	4,350	4,638	4,563
	COMMODITIES					
01-41-3-601	Office Supplies	1,500	1,300	1,500	1,409	970
01-41-3-603	Postal Charges	4,500	4,000	4,500	3,721	4,306
01-41-3-604	Miscellaneous Mailings	500	250	500	0	0
01-41-3-605	Operating Supplies	0	0	0	225	0
01-41-3-611	Awards and Plaques	600	600	600	30	0
01-41-3-612	Uniforms	0	200	400	0	1
	TOTAL COMMODITIES	7,100	6,350	7,500	5,384	5,277
	CONTRACTUAL SERVICES					
01-41-4-630	Professional Services	15,000	0	15,000	3,280	12,613
01-41-4-631	Board Contingency Fund	5,000	0	5,000	0	8,425
01-41-4-632	Lobbying Services	93,000	93,000	93,000	93,000	96,000
01-41-4-635	Printing	3,000	3,000	4,000	1,534	2,149
01-41-4-638	Advertising	0	0	0	0	0
01-41-4-644	Municipal Code	5,000	4,250	5,000	4,509	4,536
01-41-4-645	Paperless Agenda Software Service	16,500	5,000	5,000	5,238	4,977
01-41-4-650	Flossmoor Fest*	0	0	0	82,107	70,646
01-41-4-651	Community Relations Commission	8,800	7,500	10,800	6,782	6,107
	Back to School Night					
	Black History Month					
	Celebrate the Season					
	Cultural Events					
	MLK Day of Service					
	New Resident Reception					
	Promos					
	Miscellaneous					
01-41-4-652	Community Services Activities	4,750	4,600	4,750	4,934	3,271
	Flowers/Sympathy					
	Donations and Sponsorships (shared events)					
	Hispanic Heritage Month					
	Southland Chamber Night					
	Meetings and Events					
	Miscellaneous					
01-41-4-653	Marketing Program	25,000	28,000	28,000	21,383	21,342
	Annual Communications (Newsletters, Photography, Graphics)					
	Special Projects (Website, advertising, campaign development)					
01-41-4-655	Green Commission	1,000	750	1,000	773	818
01-41-4-656	Kegs and Eggs	7,500	5,880	15,000	0	
01-41-4-657	OAKtobefest	45,000	39,797	50,000	0	
	TOTAL CONTRACTUAL SERVICES	229,550	191,777	236,550	223,541	230,884

*Does not reflect the personnel cost for Fests.

LEGISLATIVE

ACCOUNT #		BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
	<u>TRAINING AND CONFERENCES</u>					
01-41-5-660	Dues and Subscriptions:	11,136	10,708	10,708	11,919	18,638
	America and Bloom	0	0	0		
	CMAP	379	364	364		
	Chicago Southland Chamber of Commerce	796	765	765		
	Chicago Southland Economic Development	530	510	510		
	SSMMA	5,987	5,757	5,757		
	Illinois Municipal League	1,061	1,020	1,020		
	GARE	1,061	1,020	1,020		
	South Suburban Housing Center	594	571	571		
	Homewood Chamber of Commerce	0	0	0		
	INT'L Council of Shopping Centers	106	102	102		
	Center for Multicultural Communities (Healing Racism)	53	51	51		
	Metropolitan Mayors Caucus	464	446	446		
	Downtown Flossmoor Business Association	106	102	102		
	Miscellaneous					
01-41-5-661	Training:	1,500	800	1,500	1,660	685
	Miscellaneous seminars and conferences related to various boards and commissions					
	TOTAL TRAINING AND CONFERENCES	12,636	11,508	12,208	13,578	19,323
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-41-7-711	Historic Building Survey	3,018	6,599	9,616	2,384	0
01-41-7-714	Retail Coach Agreement	35,000	27,500	35,000	22,846	10,000
01-41-7-715	Flossmoor Centennial	0	39,000	45,000	1,289	0
	TOTAL CAPITAL OUTLAY/NON-OPERATING	38,018	73,099	89,616	26,519	10,000
	<u>TRANSFERS</u>					
01-41-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(2,300)	(1,365)	(1,365)	(650)	(950)
01-41-9-907	Transfer from Storm Sewer	(4,227)	(4,380)	(4,380)	(4,441)	(3,825)
01-41-9-908	Transfer from Water and Sewer Fund	(42,267)	(43,802)	(43,802)	(44,412)	(28,689)
	TOTAL TRANSFERS	(48,794)	(49,547)	(49,547)	(49,503)	(33,464)
	TOTAL FUNCTION	300,500	295,017	358,277	281,758	294,184
	TRANSFERS	48,794	49,547	49,547	49,503	33,464
	GRAND TOTAL +/(-) TRANSFERS	349,294	344,564	407,824	331,261	327,648

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.

FY25 ACHIEVEMENTS:

- Worked closely with departments on major department-specific projects, such as the Village Hall and Downtown Camera projects, Business Registration, Flossmoor Road Viaduct Improvements and the CBD Roadway, Pedestrian and Streetscape Improvements.
- Worked with Departments to prepare and support various grant applications.
- Supported economic development efforts.
- Created, marketed and held successful Centennial events.
- Launched a new event OAKtoberfest, focused on green initiatives. The daytime featured educational and environmental engagement, while the evening included a celebration.
- Improved coordination with the schools through the new Community Engagement position.
- Enhanced communications through print, electronic, and social media.
- Oversaw upgrades to IT infrastructure that included replacing and upgrading Public Safety servers, adding a main controller, and decommissioning undersized equipment.
- Added layers to the GIS solution for the Village, including unveiling a public-facing portal.
- Implemented Microsoft 365 throughout the organization.
- Organized and led a variety of volunteer events within the community.
- Supported business retention with the participation and support of the Flossmoor Business Association.
- Continued to provide Flossmoor residents and taxpayers with quality information on services through various communications channels.
- Successfully completed a Policy Review with our risk management provider, IRMA.
- Piloted a 360-evaluation tool in two Departments.

FY26 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

EXECUTIVE

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
Full-Time Salaries						
01-42-1-502	Village Manager	200,085	192,853	192,853	189,934	182,166
01-42-1-503	Assistant Village Manager	155,235	146,955	146,955	143,866	125,598
01-42-1-507	Communciations Manager/ Assistant to the Village Manager	84,106	79,395	79,395	72,688	62,402
01-42-1-508	Community Engagement Manager	78,960	74,721	74,721	61,904	
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		527,386	502,924	502,924	477,392	379,167
Part-Time Salaries						
01-42-1-514	Temporary Assistant	2,297	2,750	2,214		0
01-42-1-515	Village Clerk	7,200	7,200	7,200	7,200	7,200
01-42-1-517	Program and Event Coordinator (Replaced with 01-42-1-508)	0	0	0	2,952	34,848
01-42-1-518	Part-Time Admin Assistant	49,914	40,000	48,111	48,234	46,240
TOTAL PART-TIME SALARIES		59,411	49,950	57,525	58,386	88,288
01-42-1-570	Sick Leave Buy Back	1,741	0	1,678	171	2,511
01-42-1-571	Covid-19 Sick Leave	0	0	0	0	0
01-42-1-590	Overtime	0	0	0	332	85
TOTAL PERSONNEL SERVICES		588,538	552,874	562,127	536,281	470,051
FRINGE BENEFITS						
01-42-2-590	Health Insurance Premium	104,304	83,733	74,100	82,265	61,438
01-42-2-591	Life Insurance Premium	624	366	359	461	326
01-42-2-592	EAP and Wellness Incentive Program	1,600	2,289	2,100	784	1,229
01-42-2-593	Unemployment Contributions	1,600	1,664	1,280	1,351	1,099
01-42-2-594	Village HSA Contributions	9,000	9,000	7,770	7,500	5,000
01-42-2-595	Village FICA Contributions	37,080	32,630	33,990	29,705	26,082
01-42-2-596	Village Medicare Contributions	7,700	7,392	7,700	7,227	6,565
01-42-2-597	Village IMRF Contributions	40,800	35,955	38,250	33,815	36,654
TOTAL FRINGE BENEFITS		202,708	173,030	165,549	163,108	138,394
COMMODITIES						
01-42-3-601	Office Supplies	2,000	1,500	2,000	1,483	852
01-42-3-602	Books and Maps	0	0	0	0	0
01-42-3-603	Postage	400	400	400	312	544
01-42-3-605	Operating Supplies	400	200	400	17	148
01-42-3-606	Office Equipment	2,800	2,400	2,800	1,745	2,046
01-42-3-607	Computer Equipment and Supplies	2,000	1,300	2,000	703	836
01-42-3-608	Petroleum Products	500	0	500	0	0
01-42-3-612	Uniforms	400	372	400	0	215
TOTAL COMMODITIES		8,500	6,172	8,500	4,260	4,642

EXECUTIVE

ACCOUNT #	CONTRACTUAL SERVICES	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
01-42-4-630	Professional Services	2,000	6,000	2,000	0	0
01-42-4-632	Safety Committee	500	250	500	0	0
01-42-4-633	Wellness Committee	7,500	3,000	7,500	2,113	6,450
01-42-4-634	Other Miscellaneous Services	1,500	1,000	1,500	848	816
01-42-4-635	Printing	150	50	150	86	88
01-42-4-636	Pre-employment Physicals	500	500	500	215	0
01-42-4-637	Telephone	4,950	4,720	4,720	4,887	4,924
01-42-4-638	Advertising	250	150	250	575	0
01-42-4-639	Internet Service Providers	26,878	26,878	26,878	23,108	21,424
01-42-4-640	IRMA-Workers Comp Premium	3,060	3,575	2,860	2,626	1,659
01-42-4-641	IRMA-Liability Premium	81,090	3,575	2,860	15,758	4,977
	Executive Outdoor Art Program					
01-42-4-642	IRMA Insurance Deductible Executive Outdoor Art Program	2,500	2,500	500	0	0
01-42-4-645	Website Hosting and Applications	3,460	3,460	3,460	749	4,009
01-42-4-652	Meetings and Events	1,500	1,500	1,500	1,433	1,718
	TOTAL CONTRACTUAL SERVICES	135,838	57,158	55,178	52,398	46,064

ACCOUNT #	TRAINING	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
01-42-5-660	Membership Dues ICMA ILCMA, Metro Managers, IAMMA, Women Legacy Project NPELRA, IPELRA Other Professional Associations, 3CMA Subscriptions	5,083	5,083	5,083	3,576	3,238
01-42-5-661	Training Various Seminars, Conferences and Auto Expense Reimbursement	7,500	5,000	7,500	4,551	815
	TOTAL TRAINING	12,583	10,083	12,583	8,127	4,053

ACCOUNT #	MAINTENANCE	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
01-42-6-670	Office Equipment Maintenance	500	250	500	141	0
01-42-6-671	Vehicle Maintenance & Supplies	200	100	200	37	204
01-42-6-672	Department IT Maintenance^	1,000	500	1,000	21	4,707
01-42-6-673	Village Shared IT Maintenance<	21,539	24,236	24,134	20,263	24,686
01-42-6-674	Website Maintenance	6,200	6,177	6,200		5,084
01-42-6-675	Laserfiche Software Maintenance	4,100	4,100	4,100	4,100	0
	TOTAL MAINTENANCE	33,539	35,363	36,134	24,562	34,681

EXECUTIVE

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-42-7-711	Laserfiche Software	0	0	0	8,750	0
01-42-7-712	Laserfiche Old Document Scanning	100,000	0	50,000	0	0
TOTAL CAPITAL OUTLAY/NON-OPERATING		100,000	0	50,000	8,750	0
<u>TRANSFERS</u>						
01-42-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(27,600)	(13,650)	(13,650)	(6,500)	(12,350)
01-42-9-907	Transfer from Storm Sewer	(3,864)	(3,314)	(3,314)	(2,960)	(2,931)
01-42-9-908	Transfer from Wat & Sew-Admin Transfer	(80,770)	(61,487)	(61,487)	(56,254)	(43,138)
01-42-9-916	Transfer to Capital Equipment Fund	11,392	33,312	33,312	51,326	672,925
01-42-9-940	Transfer from Municipal Parking	(1,032)	(1,200)	(1,200)	(1,167)	(1,118)
TOTAL TRANSFERS		(101,874)	(46,339)	(46,339)	(15,555)	613,388
TOTAL FUNCTION		979,832	788,341	843,732	781,931	1,311,273
TRANSFERS		101,874	46,339	46,339	15,555	(613,388)
GRAND TOTAL +/- TRANSFERS		1,081,706	834,681	890,071	797,486	697,885

^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 and Risk Management. 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.

FY25 ACHIEVEMENTS:

- Maintained high standard of daily operations; efficiency resulted in 0 management comments.
- Obtained GFOA Certificate of Achievement in Financial Reporting (COA).
- Implemented GASB 96 related to software subscription activities for FY 24 audit.
- Successfully onboarded a new Assistant Finance Director.
- Implement accounting and business operations for new TIF District, including all accounting, bank account setup, EAV reporting and County distribution set up.
- Implemented an online platform for vehicle stickers and pet tags.
- Implemented Employee Navigator for employee benefits.
- Implemented BSA Cloud Business Licensing to aid in business registration process.
- Obtained an Unmodified Opinion for the Village's first Single Audit in over a decade.
- Transitioned the annual vehicle sticker production and fulfillment process to Third Millennium, which provided an opportunity for online renewals.

FY26 GOALS:

- Submit application and Annual Comprehensive Financial Report to GFOA for COA award.
- Implement GASB 101 related to compensated absences activities for FY 25 audit.
- Implement BS&A Cloud modules and online payment system for all departments.
- Research and update the payroll timekeeping process.
- Begin evaluation project of Finance Dept. organization structure for potential re-organization.

FINANCE DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
	Full-Time Salaries					
01-43-1-510	Finance Director	163,158	152,380	152,380	171,713	151,189
01-43-1-511	Assistant Finance Director	133,923	121,678	121,678	112,505	129,050
01-43-1-512	Accounting Clerks	151,420	145,947	145,947	143,466	140,018
01-43-1-513	Cashier/Receptionist	65,636	63,264	63,264	61,934	59,862
01-43-1-516	General Finance Clerk	65,636	63,264	63,264	62,682	62,598
01-43-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	579,773	546,533	546,533	552,300	542,716
	Part-Time Salaries					
01-43-1-514	Part-Time Assistant	7,745	7,465	7,465	5,270	5,034
	TOTAL PART-TIME SALARIES	7,745	7,465	7,465	5,270	5,034
01-43-1-570	Sick Leave Buy Back	3,839	6,100	3,700	0	3,472
01-43-1-590	Overtime	9,043	8,590	8,716	3,428	2,257
	TOTAL PERSONNEL SERVICES	600,400	568,688	566,414	560,998	553,480
	FRINGE BENEFITS					
01-43-2-590	Health Insurance Premium	149,005	153,511	135,850	111,296	113,749
01-43-2-591	Life Insurance Premium	858	793	777	639	635
01-43-2-592	EAP and Wellness Incentive Programs	4,160	3,270	3,000	2,158	3,595
01-43-2-593	Unemployment Contributions	1,400	1,872	1,440	1,752	1,413
01-43-2-594	Village HSA Contributions	6,600	6,750	3,330	3,500	8,000
01-43-2-595	Village FICA Contributions	37,080	35,597	37,080	32,977	32,000
01-43-2-596	Village Medicare Contributions	8,800	8,448	8,800	7,862	7,581
01-43-2-597	Village IMRF Contributions	45,900	43,146	45,900	36,704	43,707
	TOTAL FRINGE BENEFITS	253,803	253,386	236,177	196,888	210,681
	COMMODITIES					
01-43-3-601	Office Supplies	2,900	2,200	2,900	3,449	3,265
01-43-3-602	Books and Maps	50	0	200	0	0
01-43-3-603	Postage	6,000	5,500	6,000	5,443	6,350
01-43-3-605	Other Operating Supplies	100	0	100	41	73
01-43-3-606	Office Equipment	3,000	3,420	1,500	3,308	593
01-43-3-607	Computer Equipment and Supplies	4,000	1,000	4,800	2,897	2,242
01-43-3-609	License and Permit Supplies	6,500	6,500	6,470	5,816	5,067
01-43-3-610	Miscellaneous	800	600	800	327	828
01-43-3-612	Uniforms and Related Supplies	1,000	806	1,000	0	657
01-43-3-614	Vehicle Sticker Compliance	20,750	0	0	0	0
	TOTAL COMMODITIES	45,100	20,026	23,770	21,281	19,075

FINANCE DEPARTMENT

<u>ACCOUNT #</u>	<u>CONTRACTUAL SERVICES</u>	<u>BUDGET</u>	<u>PROJ'D</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>25-26</u>	<u>24-25</u>	<u>24-25</u>	<u>23-24</u>	<u>22-23</u>
01-43-4-630	Professional Services	2,000	2,406	0	14,831	0
01-43-4-631	Tax Reporting Services	7,000	6,917	6,850	0	6,725
01-43-4-632	Actuary Services	10,800	10,800	8,400	8,400	10,100
01-43-4-633	Accounting and Audit Services	47,405	42,085	45,800	42,557	34,694
01-43-4-634	Miscellaneous Services	2,500	2,500	2,500	1,160	863
01-43-4-635	Printing	1,800	1,850	1,800	1,628	1,805
01-43-4-636	Pre-employment Physicals	500	200	500	158	0
01-43-4-637	Telephone	3,300	3,020	3,830	2,616	3,766
01-43-4-638	Advertising	1,800	1,764	1,950	1,261	2,009
01-43-4-640	IRMA: Worker's Compensation	3,060	3,608	2,860	2,626	1,659
01-43-4-641	IRMA: Liability Insurance	3,060	3,608	2,860	2,626	1,659
01-43-4-642	IRMA: Insurance Deductible	500	0	500	0	0
01-43-4-643	IRMA: Supplemental Insurance	900	850	900	850	1,700
01-43-4-644	Cyber Liability Insurance	18,500	17,721	18,100	17,520	16,886
01-43-4-655	Bank Service Charges	27,000	25,100	26,700	26,244	24,158
01-43-4-656	Collection Services	200	309	100	76	387
TOTAL CONTRACTUAL SERVICES		130,325	122,738	123,650	122,553	106,411
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<u>TRAINING</u>						
01-43-5-660	Dues and Subscriptions:					
	Miscellaneous memberships	2,750	2,200	2,750	1,604	2,216
01-43-5-661	Training:					
	GFOA, IGFOA, BS&A, Misc	5,200	2,000	5,200	4,430	2,601
01-43-5-663	Tuition & Fees	0	0	0	0	0
TOTAL TRAINING		7,950	4,200	7,950	6,034	4,817
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<u>MAINTENANCE</u>						
01-43-6-670	Office Equipment Maintenance	12,200	12,100	11,850	11,355	10,100
01-43-6-672	Department IT Maintenance^	10,000	14,778	14,500	14,078	21,786
01-43-6-673	Village Shared IT Maintenance<	10,769	12,751	12,727	11,040	20,913
TOTAL MAINTENANCE		32,969	39,629	39,077	36,473	52,799
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<u>CAPITAL OUTLAY/NON-OPERATING</u>						
TOTAL CAPITAL OUTLAY		0	0	0	0	0

FINANCE DEPARTMENT

<u>ACCOUNT #</u>	<u>TRANSFERS</u>	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
01-43-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(29,900)	(21,840)	(21,840)	(10,400)	(14,250)
01-43-9-907	Transfer from Storm Sewer	(20,517)	(20,584)	(20,584)	(20,664)	(21,153)
01-43-9-908	Transfer from Wat & Sew- Admin Transfer	(204,902)	(205,420)	(205,420)	(207,301)	(155,182)
01-43-9-916	Transfer to Capital Equipment Fund	38,697	0	0	16,385	0
01-43-9-940	Transfer from Municipal Parking	(21,664)	(34,809)	(34,809)	(33,857)	(32,435)
	TOTAL TRANSFERS	(238,286)	(282,653)	(282,653)	(255,837)	(223,020)
	TOTAL FUNCTION	832,261	726,014	714,385	688,390	724,242
	TRANSFERS	238,286	282,653	282,653	255,837	223,020
	GRAND TOTAL +/- TRANSFERS	1,070,547	1,008,667	997,038	944,227	947,262

^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 that is not covered by the Village's insurance coverage.

FY 25 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
- Worked with special counsel on the acquisition of available properties through Cook County's No Cash Bid Program.

LEGAL SERVICES

<u>ACCOUNT #</u>	<u>CONTRACTUAL SERVICES</u>	<u>BUDGET</u>	<u>PROJ'D</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>25-26</u>	<u>24-25</u>	<u>24-25</u>	<u>23-24</u>	<u>22-23</u>
01-44-4-630	Retainer for Village Attorney	148,893	144,556	144,556	142,830	138,000
01-44-4-643	Unplanned Litigation	8,000	16,000	8,000	6,491	3,911
01-44-4-644	Other Legal Services	40,000	30,000	40,000	59,814	51,119
01-44-4-646	Local Adjudication Services	18,000	16,500	20,000	16,056	13,935
TOTAL LEGAL SERVICES		214,893	207,056	212,556	225,191	206,965
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	<u>TRANSFERS</u>					
01-44-9-907	Transfer from Storm Sewer	(1,063)	(1,064)	(1,064)	(990)	(978)
01-44-9-908	Transfer from Wat & Sew - Admin Transfer	(21,257)	(21,284)	(21,284)	(19,801)	(14,671)
TOTAL TRANSFERS		(22,320)	(22,348)	(22,348)	(20,791)	(15,649)
TOTAL FUNCTION		192,573	184,708	190,208	204,400	191,316
TRANSFERS		22,320	22,348	22,348	20,791	15,649
GRAND TOTAL +/- TRANSFERS		214,893	207,056	212,556	225,191	206,965

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.

FY25 ACHIEVEMENTS:

- The Original Rainbow Cone has been completed and opened for business in June 2025
- Acquisition of multiple properties through the no cash bid process, including 18717 Dixie Highway and 3648 198th Street.
- Staff has been in ongoing discussions with potential developers for Village owned properties in southwest Flossmoor as well as Flossmoor Road and the south triangle and the Village has approved redevelopment agreements for Flossmoor Road and the former Sunnycrest Nursery properties.

FY26 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 with the needs and expectations of the Village of Flossmoor and its residents.
- Continue to seek properties through the no cash bid process provided that the program continues.

PLANNING AND ZONING

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
	Full-Time Salaries					
01-45-1-504	Department Secretary	34,716	32,872	32,872	31,646	30,042
01-45-1-509	Director of Building and Zoning (50/50 P&Z/Insp. Services)	81,623	77,338	77,338	74,107	63,204
	TOTAL FULL-TIME SALARIES	116,339	110,210	110,210	105,753	93,246
01-45-1-570	Sick Leave Buy Back	107	0	103	120	0
01-45-1-590	Overtime	215	0	207	0	0
	TOTAL PERSONNEL SERVICES	116,661	110,210	110,520	105,873	93,246
	FRINGE BENEFITS					
01-45-2-590	Health Insurance Premium	0	0	0	0	0
01-45-2-591	Life Insurance Premium	312	336	239	236	198
01-45-2-592	EAP and Wellness Incentive Programs	640	60	600	14	54
01-45-2-593	Unemployment Contributions	400	416	320	401	314
01-45-2-594	Village HSA Contributions	0	0	0	0	0
01-45-2-595	Village FICA Contributions	6,180	5,933	6,180	6,547	5,743
01-45-2-596	Village Medicare Contributions	2,200	1,056	1,100	1,517	1,343
01-45-2-597	Village IMRF Contributions	7,650	7,191	7,650	6,843	7,841
	TOTAL FRINGE BENEFITS	17,382	14,992	16,089	15,559	15,493
	COMMODITIES					
01-45-3-601	Office Supplies	600	297	600	360	401
01-45-3-602	Books and Maps	100	0	100	25	0
01-45-3-603	Postage	300	22	300	36	359
01-45-3-606	Office Equipment	200	0	200	0	0
01-45-3-607	Computer Equipment and Supplies	200	0	200	38	132
	TOTAL COMMODITIES	1,400	319	1,400	459	892
	CONTRACTUAL SERVICES					
01-45-4-630	Professional Services: Update zoning map, miscellaneous planning studies	10,000	0	10,000	4,600	6,100
01-45-4-635	Printing and Binding: Update zoning map, address map, comprehensive plan, etc.	100	0	100	0	2
01-45-4-636	Pre-employment Physicals & Backgrounds	0	0	0	0	0
01-45-4-637	Telephone	500	580	500	465	514
01-45-4-638	Advertising: Public Hearing notices	300	149	300	18	2,238
01-45-4-640	IRMA-Workers Comp Premium	3,060	3,575	2,860	2,626	1,659
01-45-4-641	IRMA-Liability Premium	3,060	3,575	2,860	2,626	1,659
01-45-4-642	IRMA Insurance Deductible	0	0	0	0	0
	TOTAL CONTRACTUAL SERVICES	17,020	7,879	16,620	10,335	12,172

PLANNING AND ZONING

<u>ACCOUNT #</u>	<u>TRAINING AND CONFERENCES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-45-5-660	Membership Dues:				0	
	Amer. Plan. Assoc., Newsletters, inc.	600	580	600	0	0
01-45-5-661	Training:				0	
	APA Annual Conference and other planning, land use law and economic development conferences	1,500	0	1,500	0	0
TOTAL TRAINING AND CONFERENCES		2,100	580	2,100	0	0
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<u>MAINTENANCE</u>						
01-45-6-672	Department IT Maintenance^	200	0	200	0	1,981
01-45-6-673	Village Shared IT Maintenance<	6,210	7,144	6,917	5,804	2,391
TOTAL MAINTENANCE		6,410	7,144	7,117	5,804	4,372
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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>						
01-45-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(4,600)	(4,095)	(4,095)	(1,950)	(1,900)
01-45-9-907	Transfer from Storm Sewer	(756)	(680)	(680)	(636)	(589)
01-45-9-908	Transfer from Water & Sewer - Admin Trans	(14,332)	(13,019)	(13,019)	(12,142)	(8,485)
TOTAL TRANSFERS		(19,688)	(17,794)	(17,794)	(14,728)	(10,974)
TOTAL FUNCTION		141,285	123,330	136,052	123,302	115,202
TRANSFERS		19,688	17,794	17,794	14,728	10,974
GRAND TOTAL +/- TRANSFERS		160,973	141,124	153,846	138,030	126,176

^Prior to FY 24, was titled Computer Software Maintenance

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BUDGET NOTES

POLICE DEPARTMENT

SERVICES PROVIDED:

The Flossmoor Police Department (FPD) is budgeted for twenty-one sworn officers staffed Patrol and Criminal Investigations. Other divisions include Support Services, and Records and Reception.

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, 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.

FY25 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 adjustments to our officer training program to be in compliance with the state mandates of the SAFE-T Act that governs training subject matter and frequency.
- A sign on bonus was approved by the board providing a range from \$5,000.00 to \$8,000.00 for newly hired police officers based on experience.
- One Police Chief and two new officers were hired.
- FFD participated in all outdoor village events including parades, festivals and special events like The Hidden Gem, Oaktoberfest and National Night Out.
- FFD purchased 11 License Plate Reader cameras and installed CCTV cameras at Village Hall, the Police Department, Fire Department and Village owned lots.
- Worked with the Assistant Village Manager to install cameras throughout the Village Hall Complex and downtown.
- FPD purchased two new squad cars in accordance with our vehicle replacement plan.

FY26 GOALS:

- Continue to strengthen our relationships and partnerships with all community stakeholders.
- Continue to 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.
- Temporarily hire ahead of department transition to ensure we have the requisite number of patrol officers necessary to address the law enforcement and community service needs.
- 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 one patrol vehicle in accordance with our vehicle replacement schedule.
- Complete the renovation of the Department Range
- Complete the purchase of Body worn Cameras and in car video systems to remain in compliance with the Illinois SAFE-T Act and compatible with our 911 Communications Center partners.

POLICE DEPARTMENT

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
ACCOUNT #	PERSONNEL SERVICES					
	Full-Time Salaries					
01-48-1-520	Chief	166,015	44,500	160,014	157,024	113,840
01-48-1-521	Deputy Chief	146,256	147,150	140,970	137,587	145,270
01-48-1-522	Sergeants (3)	413,823	395,000	394,464	374,555	360,634
01-48-1-523	Police Officers (15)	1,579,092	1,426,343	1,499,152	1,309,911	1,274,149
01-48-1-524	Community Service Officer (1)	79,142	76,300	76,281	75,584	73,873
01-48-1-526	Mechanic (50/45/5 Pol/Sts/Fire)	52,623	38,965	50,721	48,137	45,453
01-48-1-528	Police Commander	141,025	138,667	135,928	134,151	53,350
01-48-1-529	Director of Police Services	0	109,700	157,334	0	0
01-48-1-530	Field Officer Training Pay	3,431	1,380	3,307	7,909	2,689
01-48-1-531	Shift Leader Pay	18,778	20,430	18,099	20,644	18,234
01-48-1-532	Detective Pay	6,768	6,600	6,523	6,687	6,351
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	2,606,953	2,405,035	2,642,793	2,272,189	2,093,843
	Part-Time Salaries					
01-48-1-525	Part-Time Community Service Officer	47,193	57,440	45,487	48,241	48,452
01-48-1-527	Crossing Guards	23,400	23,300	23,400	22,228	21,831
	TOTAL PART-TIME SALARIES	70,593	80,740	68,887	70,469	70,283
01-48-1-533	Court Pay	10,712	7,000	10,325	4,667	4,303
01-48-1-570	Sick Leave Buy Back	19,668	8,615	18,957	8,765	13,388
01-48-1-590	Overtime	223,063	386,000	215,000	288,645	266,146
	TOTAL PERSONNEL SERVICES	2,930,989	2,887,390	2,955,962	2,644,735	2,447,962
	FRINGE BENEFITS					
01-48-2-590	Health Insurance Premium	640,722	600,087	531,050	488,979	427,550
01-48-2-591	Life Insurance Premium	2,263	1,892	1,855	1,670	1,615
01-48-2-592	EAP and Wellness Incentive Programs	16,000	12,426	11,400	8,558	11,337
01-48-2-593	Unemployment Contributions	6,800	7,280	5,600	7,225	5,652
01-48-2-594	Village HSA Contributions	18,000	18,000	15,540	16,680	13,500
01-48-2-595	Village FICA Contributions	12,360	14,832	15,450	12,059	11,917
01-48-2-596	Village Medicare Contributions	38,500	36,960	38,500	36,145	32,775
01-48-2-597	Village IMRF Contributions	12,750	14,382	15,300	10,987	13,476
01-48-2-598	Village Police Pension Contribution	1,479,035	1,379,233	1,379,223	1,196,183	672,427
01-48-2-599	Village PEHP Contribution	47,000	45,590	47,000	42,656	41,929
	TOTAL FRINGE BENEFITS	2,273,430	2,130,682	2,060,918	1,821,142	1,232,178

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-48-3-601	Office Supplies	3,200	3,200	3,200	1,160	2,405
01-48-3-602	Books and Maps	300	300	300	120	85
01-48-3-603	Postage	3,300	3,300	3,300	2,398	1,859
01-48-3-605	Operating Supplies: Crime Prev. Materials, D.A.R.E. Bike Rodeo, Incidental Sup.	3,500	3,500	3,500	944	1,571
01-48-3-606	Office Equipment	4,000	4,000	4,000	1,549	0
01-48-3-607	Computer Equipment and Supplies	1,000	1,000	1,000	2,664	530
01-48-3-608	Petroleum Products	45,000	48,000	35,000	41,100	37,011
01-48-3-611	Prisoner's Meals / Jail Supplies	2,000	5,000	5,000	5,233	4,080
01-48-3-612	Uniforms and Related Supplies (23 officers @ \$700) plus equipment	30,000	30,000	28,000	27,892	25,387
01-48-3-613	Photography Supplies	200	200	200	19	107
01-48-3-614	Vehicle Sticker Compliance	0	20,000	20,500	11,265	10,886
01-48-3-615	Small Tools and Equipment	10,000	10,000	10,000	5,608	9,451
01-48-3-616	Range Maintenance	5,000	0	0	0	0
01-48-3-620	Bicycle Patrol Program	1,000	1,000	1,000	1,694	0
01-48-3-621	Ammunition	20,350	18,500	18,500	27,388	17,631
	TOTAL COMMODITIES	128,850	148,000	133,500	129,032	111,003
	<u>CONTRACTUAL SERVICES</u>					
01-48-4-630	Professional Services	24,000	24,000	20,000	23,644	26,522
01-48-4-635	Printing (Station Comp. Books, Case, Report Form)	1,500	1,500	1,000	485	959
01-48-4-636	Pre-employment Physicals & Backgrounds	4,000	4,500	4,000	6,002	9,076
01-48-4-637	Telephones	8,000	8,300	8,000	7,781	7,781
01-48-4-638	Advertising	2,000	1,500	1,500	2,074	1,234
01-48-4-640	IRMA-Workers Comp Premium	91,800	139,425	111,540	108,989	58,898
01-48-4-641	IRMA-Liability Premium	16,830	26,813	21,450	19,697	9,125
01-48-4-642	IRMA Insurance Deductible	10,000	7,621	10,000	2,921	8,890
01-48-4-644	Lexipol Update and Daily Bulletin	9,300	8,700	8,200	8,156	7,552
01-48-4-645	Animal Control Services	1,500	1,500	1,500	1,040	500
01-48-4-648	South Suburban Major Crimes Task Force	2,000	2,000	2,000	2,000	2,000
01-48-4-649	South Suburban Emer. Resp. Team-annual fee	2,000	2,000	2,000	2,000	2,000
01-48-4-656	Ticket Collection Services	5,000	5,000	5,000	5,538	2,401
01-48-4-660	LPR Annual Contract	34,400	38,450	34,400	25,050	0
01-48-4-661	Axon - Tasers	16,130	15,686	0	0	0
01-48-4-662	Axon - Body Worn Cameras	44,027	0	0	0	0
01-48-4-663	Axon - In-Car Cameras	24,439	0	0	0	0
	TOTAL CONTRACTUAL SERVICES	296,926	286,995	230,590	215,377	136,939
	<u>TRAINING</u>					
01-48-5-660	Membership Dues & Subscriptions: Fire & Pol. Comm. Assn. Ill. Chiefs Association Intl. Assoc. Chiefs of Police Pol. Product News, etc.	3,000	3,000	3,000	3,373	1,857
01-48-5-661	Training	26,000	16,000	26,000	23,203	22,235
	TOTAL TRAINING	29,000	19,000	29,000	26,576	24,092

POLICE DEPARTMENT

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-48-6-670	Office Equipment Maintenance	5,400	1,500	5,400	4,312	2,166
01-48-6-671	Motor Equipment Maintenance Supplies	25,000	31,000	15,000	16,666	16,500
01-48-6-672	Department IT Maintenance^	3,000	2,516	3,841	0	14,871
01-48-6-673	Village Shared IT Maintenance<	58,155	64,066	63,560	53,139	34,374
01-48-6-674	Copier Maintenance	2,000	2,000	2,000	3,145	2,566
01-48-6-675	Range Maintenance	10,000	2,140	10,000	6,295	11,321
01-48-6-677	Taser Maintenance	500	500	500	0	379
01-48-6-678	Cloud Video Storage	0	16,500	16,500	33,835	0
TOTAL MAINTENANCE		104,055	120,222	116,801	117,392	82,177
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	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-48-7-720	Records Room Remodeling	0	25,000	25,000	0	0
TOTAL CAPITAL OUTLAY		0	25,000	25,000	0	0
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	<u>TRANSFERS</u>					
01-48-9-904	Transfer from Wat & Sew - FICA/Med/IMRF	(23,000)	(12,285)	(12,285)	(5,850)	(8,550)
01-48-9-907	Transfer from Storm Sewer	(1,014)	(982)	(982)	(954)	(909)
01-48-9-908	Transfer from Wat & Sew - Admin Transfer	(10,144)	(9,825)	(9,825)	(9,539)	(6,814)
01-48-9-916	Transfer to Capital Equipment Fund	249,182	274,822	274,822	221,192	0
01-48-9-940	Transfer from Municipal Parking	(60,864)	(60,016)	(60,016)	(58,374)	(55,924)
TOTAL TRANSFERS		154,160	191,714	191,714	146,475	(72,197)
TOTAL FUNCTION		5,917,410	5,809,003	5,743,485	5,100,729	3,962,153
TRANSFERS		(154,160)	(191,714)	(191,714)	(146,475)	72,197
GRAND TOTAL +/- TRANSFERS		5,763,250	5,617,289	5,551,771	4,954,254	4,034,350

^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 the public for 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.

FY25 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 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 two (2) part-time Record Clerks to assist with filling shift vacancies.
- Renewed DACRA Administrative Adjudication software contract to enhance innovative necessities of the Department.
 - Completed the records room renovation.

FY26 GOALS:

- Install new records software upon the completion of the ECOM and SOUTHCOM merge
- Continue with hiring part-time records clerks to fill shift vacancies.
- Increase training both in person and online.
- Explore the opportunity to enter the Cook County online system for paperless records for court hearings.

PUBLIC SAFETY RECEPTION AND RECORDS

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-50-1-534	Police Records Clerks	218,287	210,200	210,397	212,740	200,844
01-50-1-535	Administrative Assistant	80,954	78,030	78,028	76,416	72,160
01-50-1-543	Holiday Extra Pay	0	1,400	0	261	0
TOTAL FULL-TIME SALARIES		299,241	289,630	288,425	289,417	273,004
Part-Time Salaries						
01-50-1-591	Part-time Police Records Clerks supplement during vacation, sick leave, etc. 3500 hours	118,718	115,050	114,427	122,795	114,989
TOTAL PART-TIME SALARIES		118,718	115,050	114,427	122,795	114,989
01-50-1-570	Sick Leave Buy Back	4,461	1,568	4,300	1,567	2,537
01-50-1-590	Overtime	5,944	7,500	5,729	12,963	2,208
TOTAL PERSONNEL SERVICES		428,364	413,748	412,881	426,742	392,739
FRINGE BENEFITS						
01-50-2-590	Health Insurance Premium	104,304	97,689	86,450	79,750	73,611
01-50-2-591	Life Insurance Premium	624	488	478	452	408
01-50-2-592	EAP and Wellness Incentive Programs	1,280	2,289	2,100	577	1,521
01-50-2-593	Unemployment Contributions	1,200	1,248	960	1,204	942
01-50-2-594	Village HSA Contributions	3,000	3,000	5,500	83,333	5,500
01-50-2-595	Village FICA Contributions	27,810	26,698	27,810	25,396	22,941
01-50-2-596	Village Medicare Contributions	6,600	6,336	6,600	5,875	5,365
01-50-2-597	Village IMRF Contributions	22,950	21,573	22,950	20,242	22,527
TOTAL FRINGE BENEFITS		167,768	159,320	152,848	216,829	132,816
COMMODITIES						
01-50-3-601	Office Supplies	3,000	3,000	3,000	1,334	0
01-50-3-605	Operating Supplies	3,000	3,000	3,000	106	0
01-50-3-606	Office Equipment	5,000	5,000	5,000	699	0
01-50-3-607	Computer Equipment and Supplies	500	500	500	18	0
01-50-3-612	Uniforms and Related Supplies	3,000	3,000	3,000	2,603	0
01-50-3-615	Small Tools and Equipment	5,000	5,000	5,000	420	0
TOTAL COMMODITIES		19,500	19,500	19,500	5,180	0
CONTRACTUAL SERVICES						
01-50-4-630	Professional Services (Partial E-Com Payment)*	58,302	114,000	55,703	0	0
01-50-4-636	Pre-employment Physicals & Backgrounds	600	472	600	78	0
01-50-4-637	Telephone: Police and Fire Administrative Lines Cellular Telephones & Modems Verizon Cards	30,000	28,000	30,000	26,317	26,727
01-50-4-638	Advertising	200	0	200	0	0
01-50-4-640	IRMA-Workers Comp Premium	3,060	3,575	2,860	2,626	1,659
01-50-4-641	IRMA-Liability Premium	3,060	3,575	2,860	2,626	1,659
01-50-4-642	IRMA Insurance Deductible	500	0	500	0	0
TOTAL CONTRACTUAL SERVICES		95,722	149,622	92,723	31,647	30,045
TRAINING						
01-50-5-661	Training Other training/needed	200	0	200	106	152
TOTAL TRAINING		200	0	200	106	152

PUBLIC SAFETY RECEPTION AND RECORDS

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-50-6-670	Office Equipment Maintenance	400	157	400	149	71
01-50-6-672	Department IT Maintenance^	200	0	427	0	1,857
01-50-6-673	Village Shared IT Maintenance<	6,210	6,891	6,958	5,855	479
01-50-6-676	Radio System Maintenance	4,500	3,500	4,500	4,528	1,443
TOTAL MAINTENANCE		11,310	10,548	12,285	10,533	3,850
<u>TRANSFERS</u>						
01-50-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(20,700)	(12,285)	(12,285)	(5,850)	(8,550)
01-50-9-907	Transfer from Storm Sewer	(2,750)	(2,856)	(2,856)	(2,582)	(2,469)
01-50-9-908	Transfer from Wat & Sew-Admin Transfer	(55,001)	(57,123)	(57,123)	(51,638)	(37,027)
01-50-9-940	Transfer from Municipal Parking	(10,316)	(10,803)	(10,803)	(10,507)	(10,066)
TOTAL TRANSFERS		(88,767)	(83,067)	(83,067)	(70,577)	(58,112)
TOTAL FUNCTION		634,097	669,671	607,370	620,461	501,490
TRANSFERS		88,767	83,067	83,067	70,577	58,112
GRAND TOTAL +/- TRANSFERS		722,864	752,738	690,437	691,038	559,602

^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 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, hosting community risk reduction classes and an annual Visit with Santa at Celebrate the Season.

FY25 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.
- Maintained adequate daily staffing through increased recruitment and retention initiatives
- Restructured the POC program into an internship program to increase qualified part time personnel and train and certify the next generation of fire service professionals
- Replace existing extrication equipment, mobile data terminals, A19 and C19 through the capital equipment fund.
- Purchased public safety drone through Cook County grant funding.

FY26 GOALS:

- Continue perusing staffing models to provide adequate daily staffing needed to cover calls for service and day-to-day operations.
- Replace portable and mobile radios in preparation for the transition to the Cook County 800Mhz radio system, replace batteries used in rescue tools and vehicle stabilization equipment on Squad 19 through the Capital Replacement Fund
- Reduce the number of apparatuses by selling E19 and replacing with a smaller Engine that fits the community's needs. Upon arrival (24 months) selling E119.
- Continue to expand community risk reduction programs such as certified babysitter classes, CPR & First Aid and residential KNOX Box programs
- Deliver the highest level of service to our residents and guests through a culture of Service, Pride & Tradition

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
Full-Time Salaries						
01-49-1-504	Department Secretary	65,878	78,513	68,013	66,403	64,139
01-49-1-526	Mechanic (5/45/50 Fire/Sts/Pol)	5,262	4,033	5,072	4,814	4,545
01-49-1-540	Chief (In FY 23-24 100 % Fire Department)	166,015	160,014	160,014	151,033	100,984
01-49-1-541	Assistant Fire Chief	146,256	140,970	140,970	142,374	128,108
01-49-1-542	Shift Captains (3)	388,272	356,300	353,997	313,369	305,129
01-49-1-543	Captain Holiday Extra Pay	31,125	31,245	30,000	29,136	30,246
01-49-1-549	Captain FLSA Pay**	39,988	30,052	36,023	27,523	24,554
TOTAL FULL-TIME SALARIES		842,796	801,127	794,089	734,651	657,705
Part-Time Salaries						
01-49-1-514	Temporary Assistant	4,410	0	4,251	0	0
01-49-1-544	Fire & Paramedic Volunteer Calls and Training	0	0	0	159	7,707
01-49-1-545	Paramedic Incentive Pay Paramedic and EMT-B Incentives	59,775	52,435	57,614	42,848	44,846
01-49-1-546	Mechanic Helper	0	0	0	0	0
01-49-1-547	Duty Shift Pay Program	476,888	448,919	464,470	425,503	396,071
01-49-1-550	Photography Coordinator	3,871	3,731	3,731	3,614	3,509
01-49-1-567	Fire Inspector	28,000	22,213	28,000	22,117	20,589
01-49-1-591	Internship: MISC. station duties	35,538	32,000	35,538	5,551	4,209
TOTAL PART-TIME SALARIES		608,482	559,298	593,604	499,792	476,932
01-49-1-570	Sick Leave Buy Back	5,803	6,000	5,593	1,682	6,769
01-49-1-572	PLFAW Buy Out	5,000	0	0	0	0
01-49-1-590	Overtime	70,052	59,130	67,520	64,109	38,509
TOTAL PERSONNEL SERVICES		1,532,133	1,425,555	1,460,806	1,300,234	1,179,915
FRINGE BENEFITS						
01-49-2-590	Health Insurance Premium	163,906	153,511	135,850	130,433	106,033
01-49-2-591	Life Insurance Premium	858	549	538	640	451
01-49-2-592	EAP and Wellness Incentive Programs	2,240	3,270	3,000	1,089	2,083
01-49-2-593	Unemployment Contributions	4,200	3,952	3,040	3,666	2,826
01-49-2-594	Village HSA Contributions	12,600	12,750	12,210	12,000	15,750
01-49-2-595	Village FICA Contributions	80,340	77,126	80,340	76,939	68,868
01-49-2-596	Village Medicare Contributions	19,800	19,008	19,800	18,047	16,356
01-49-2-597	Village IMRF Contributions	5,100	4,794	5,100	4,807	5,699
01-49-2-598	Village Fire Pension Contributions	535,643	495,682	495,682	467,872	321,942
TOTAL FRINGE BENEFITS		824,687	770,642	755,560	715,493	540,009

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-49-3-601	Office Supplies	4,000	4,000	4,000	1,547	2,889
01-49-3-602	Books and Maps	500	500	500	535	138
01-49-3-603	Postage	350	350	350	410	674
01-49-3-605	Operating Supplies	4,000	3,350	4,000	2,338	2,872
01-49-3-606	Office Equipment	14,000	5,700	10,000	10,974	13,255
01-49-3-607	Computer Equipment and Supplies	2,500	2,000	2,500	1,631	334
01-49-3-608	Petroleum Products	30,000	29,500	25,000	27,709	30,212
01-49-3-611	Dormitory/Station Supplies	7,000	6,400	7,000	6,521	5,774
01-49-3-612	Uniforms and Related Supplies	100,000	25,062	66,000	33,874	43,450
01-49-3-613	Photography Supplies	4,000	4,400	4,400	3,533	500
01-49-3-615	Small Tools and Equipment	15,000	13,750	13,750	6,380	9,184
01-49-3-616	Cleaning Supplies	4,000	3,652	4,000	2,206	3,165
01-49-3-617	Hose and Pager Supplies	32,000	16,100	26,500	21,652	17,127
01-49-3-621	Communications Equipment	13,500	12,940	13,500	12,342	3,827
01-49-3-622	EMS Supplies and Equipment	15,400	14,000	14,000	10,250	12,913
TOTAL COMMODITIES		246,250	141,704	195,500	141,902	146,312

<u>CONTRACTUAL SERVICES</u>						
01-49-4-630	Professional Services	15,000	8,420	15,000	6,569	14,785
01-49-4-634	Miscellaneous Services	2,000	1,500	2,000	1,170	140
01-49-4-635	Printing	500	250	500	663	301
01-49-4-636	Pre-employment Physicals & Background	16,500	13,250	15,200	6,505	7,277
01-49-4-637	Telephones	5,500	4,228	8,000	4,228	4,252
01-49-4-640	IRMA-Workers Comp Premium	9,180	14,300	11,440	3,939	3,318
01-49-4-641	IRMA-Liability Premium	27,540	17,875	14,300	14,444	4,977
01-49-4-642	IRMA Insurance Deductible	4,000	3,240	2,500	3,761	8,873
01-49-4-648	MABAS Dues/Fees	8,100	7,500	8,100	7,322	7,757
01-49-4-650	Contract Personnel (6)	786,000	731,000	731,028	677,004	600,489
01-49-4-656	Ambulance Collection Services	27,950	30,000	35,000	35,133	13,717
01-49-4-657	Radio Subscription Fee	6,900	0	0	0	0
01-49-4-661*	GEMT Collection Fee	150,000	0	0	0	0
TOTAL CONTRACTUAL SERVICES		1,059,170	831,563	843,068	760,738	665,885

<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	3,100	3,052	2,500	3,034	1,583
01-49-5-661	Training: Int'l Chiefs' Conference, Nat'l Fire Academy IL Firefighters Conference (Fire Chief) Misc. seminars for volunteers	9,000	4,500	9,000	3,757	3,830
01-49-5-662	Physical Fitness and Inoculations	1,000	500	1,000	200	612
01-49-5-663	Tuition and Fees	20,000	11,388	20,000	12,308	11,105
01-49-5-664	Training Materials: Programs, materials, equipment, guest experts, etc.	9,000	7,875	9,000	8,095	6,171
01-49-5-665	Public Education	8,500	7,460	8,000	6,659	0
TOTAL TRAINING AND CONFERENCES		50,600	27,315	49,500	34,053	23,301

FIRE DEPARTMENT

<u>ACCOUNT #</u>	<u>MAINTENANCE</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-49-6-670	Office Equipment Maintenance	2,000	600	1,200	23	525
01-49-6-671	Vehicle Maintenance	62,000	57,500	62,000	73,616	52,378
01-49-6-672	Department IT Maintenance^	32,000	30,000	30,000	24,816	23,094
01-49-6-673	Village Shared IT Maintenance<	79,693	78,140	86,941	72,793	22,401
01-49-6-674	Equipment Maintenance and Supplies	8,500	8,000	8,000	5,773	7,158
01-49-6-675	EMS Equipment Maintenance	6,400	5,800	6,000	4,368	3,034
01-49-6-677	Equipment Service Contracts	19,000	18,000	17,000	15,786	28,667
TOTAL MAINTENANCE		209,593	198,040	211,141	197,175	137,257
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<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-49-7-735	OSFM-Small Equipment Grant Purchases	0	0	0	25,785	0
01-49-7-736	KeySecure System	0	0	0	14,008	0
01-49-7-737	Drone - UASI Grant Purchase	0	20,000	20,000	0	0
TOTAL CAPITAL OUTLAY		0	20,000	20,000	39,793	0
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<u>TRANSFERS</u>						
01-49-9-904	Transfer from Wat & Sew - FICA/Med/IMRF	(39,100)	(17,745)	(17,745)	(8,450)	(12,350)
01-49-9-907	Transfer from Storm Sewer	(7,398)	(5,191)	(5,191)	(5,099)	(5,253)
01-49-9-908	Transfer from Wat & Sew - Admin Transfer	(68,405)	(43,606)	(43,606)	(45,918)	(35,101)
01-49-9-916	Transfer to Capital Equipment Fund	117,706	224,854	224,854	131,077	0
TOTAL TRANSFERS		2,803	158,312	158,312	71,610	(52,704)
TOTAL FUNCTION		3,925,236	3,573,131	3,693,887	3,260,998	2,639,976
TRANSFERS		(2,803)	(158,312)	(158,312)	(71,610)	52,704
GRAND TOTAL +/- TRANSFERS		3,922,433	3,414,819	3,535,575	3,189,388	2,692,680

**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

*GEMT Expense previously was in summation with the GEMT revenues

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 coordinates the numerous requirements, restrictions and contingencies that affect 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.

FY25 ACHIEVEMENTS:

- Development of the Meijer Subdivision, the remainder of the former TIF area and the Governors/Kedzie triangle corridor.
STATUS: Rainbow Cone was completed and occupancy granted in June of 2024. Oasis/Goshen Hospice construction was completed and approved for final occupancy in November of 2024. Flossmoor Animal Hospital is currently in the final phase of construction for the addition and renovation project and is anticipated to be completed in spring/summer of 2025.
- Administered an aggressive campaign to identify property maintenance violations.
STATUS: Staff issued 433 written violation notices and adjudicated 121 citations in calendar year 2024.
- Building Permits and Inspections.
STATUS: Staff issued 881 total permits completed 1,159 inspections in calendar year 2024.

FY26 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.
- Adoption of the 2024 International Codes.

BUILDING DEPARTMENT

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
	Full-Time Salaries					
01-53-1-504	Department Secretary (50/50 /Ins.Svc./P&Z)	34,716	32,872	32,872	31,644	30,041
01-53-1-509	Director of Building and Zoning (50/50 Ins.Svc./P&Z)	81,623	77,338	77,338	74,109	60,826
01-53-1-510	Property Maintenance Inspector	55,791	26,360	26,279	0	0
01-53-1-540	Fire Chief (as of FY23-24 100% moved to Fire)	0	0	0	(299)	43,153
01-53-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	172,130	136,570	136,489	105,454	134,020
	Part-Time Salaries					
01-53-1-514	Temporary Assistant	4,773	4,473	4,193	4,803	3,739
01-53-1-561	Electrical Code Administrator	10,500	10,605	10,500	9,540	9,918
01-53-1-562	Plumbing Code Administrator	7,000	4,045	7,000	3,085	3,628
01-53-1-565	Building Inspector	10,745	5,530	10,357	6,905	6,830
01-53-1-567	Property Maintenance Inspectors	21,963	21,169	44,631	29,856	24,299
	TOTAL PART-TIME SALARIES	54,981	45,822	76,681	54,189	48,413
01-53-1-570	Sick Leave Buy Back	1,347	0	1,298	(171)	88
01-53-1-590	Overtime	100	0	100	0	0
	TOTAL PERSONNEL SERVICES	228,558	182,392	214,568	159,472	182,522
	FRINGE BENEFITS					
01-53-2-590	Health Insurance Premium	14,901	0	0	0	0
01-53-2-591	Life Insurance Premium	78	122	120	0	12
01-53-2-592	EAP and Wellness Incentive Programs	320	654	600	90	66
01-53-2-593	Unemployment Contributions	400	416	320	255	157
01-53-2-594	Village HSA Contributions	0	0	0	0	0
01-53-2-595	Village FICA Contributions	12,360	11,866	12,360	9,968	11,061
01-53-2-596	Village Medicare Contributions	2,200	3,168	3,300	2,303	2,587
01-53-2-597	Village IMRF Contributions	10,200	7,191	7,650	7,543	8,173
	TOTAL FRINGE BENEFITS	40,459	23,417	24,350	20,159	22,056

BUILDING DEPARTMENT

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-53-3-601	Office Supplies	1,000	650	1,000	620	778
01-53-3-602	Books and Maps	1,000	750	1,000	1,034	0
01-53-3-603	Postage	500	420	500	383	505
01-53-3-606	Office Equipment	1,000	570	1,000	576	790
01-53-3-607	Computer Equipment and Supplies	900	520	900	504	113
01-53-3-608	Petroleum Products	1,500	1,034	1,500	500	1,477
01-53-3-612	Uniforms & Related Supplies	750	450	750	467	551
TOTAL COMMODITIES		6,650	4,394	6,650	4,084	4,214
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<u>CONTRACTUAL SERVICES</u>						
01-53-4-630	Professional Services	0	0	0	0	0
01-53-4-634	Miscellaneous Services	250	0	250	0	119
01-53-4-635	Printing	500	140	500	218	533
01-53-4-636	Pre-employment Physicals & Backgrounds	400	0	400	0	153
01-53-4-637	Telephone	2,000	1,860	2,000	1,814	1,995
01-53-4-640	IRMA-Workers Comp Premium	3,060	3,575	2,860	2,626	1,659
01-53-4-641	IRMA-Liability Premium	3,060	62,563	50,050	38,081	12,443
01-53-4-642	IRMA Insurance Deductible	2,500	0	2,500	0	0
01-53-4-645	Architectural Advisory Review	0	0	0	0	0
01-53-4-653	Code Enforcement Mowing	2,500	2,640	2,500	0	0
01-53-4-656	Fee Collection Services	12,000	13,644	12,000	6,678	11,496
01-53-4-658	Elevator Inspection Services	1,750	1,536	1,750	3,097	1,977
01-53-4-659	Sanitarian Inspection Services	6,600	6,220	6,600	9,000	4,200
TOTAL CONTRACTUAL SERVICES		34,620	92,178	81,410	61,514	34,576
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<u>TRAINING AND CONFERENCES</u>						
01-53-5-660	Dues and Subscriptions:	600	369	600	520	213
01-53-5-661	Training	2,500	2,300	2,500	600	750
01-53-5-663	Tuition and Fees	550	0	550	0	0
TOTAL TRAINING AND CONFERENCES		3,650	2,669	3,650	1,120	963
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<u>MAINTENANCE</u>						
01-53-6-670	Office Equipment Maintenance	1,500	1,464	1,150	1,582	470
01-53-6-671	Vehicle Maintenance	900	630	900	0	209
01-53-6-672	Department IT Maintenance^	3,200	3,216	3,041	3,041	4,471
01-53-6-673	Village Shared IT Maintenance<	6,462	7,144	7,335	6,266	2,880
TOTAL MAINTENANCE		12,062	12,454	12,426	10,889	8,030
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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	(6,900)	(5,460)	(5,460)	(2,600)	(3,800)
01-53-9-907	Transfer from Storm Sewer	(1,909)	(862)	(862)	(1,148)	(783)
01-53-9-908	Transfer from Water and Sewer - Admin Transfer	(25,073)	(13,856)	(13,856)	(16,483)	(9,362)
01-53-9-916	Transfer to Capital Equipment Fund	0	0	0	0	0
TOTAL TRANSFERS		(33,882)	(20,178)	(20,178)	(20,231)	(13,945)
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TOTAL FUNCTION		292,117	297,325	322,876	237,007	238,416
TRANSFERS		33,882	20,178	20,178	20,231	13,945
GRAND TOTAL +/(-) TRANSFERS		325,999	317,503	343,054	257,238	252,361

^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.

FY25 ACHIEVEMENTS:

- Continued compliance with the Illinois Environmental Protection Agency's NPDES Phase II requirements.
- Continued compliance and coordination of activities in the FEMA Community Rating System as a Class 7 Community.
- Completed the Brookwood Bridge and Butterfield Road Culvert reconstruction project.
- Completed the Residential Water Meter Replacement with Radio Read project.
- Completed Phase 2 Engineering for the Central Business District Roadway, Pedestrian, & Streetscape Improvements Project.
- Completed construction of Phase 2 of Flossmoor Road Viaduct Drainage Improvement Project.
- Continued to pursue grant funding for the replacement of the Dartmouth Road Bicycle Bridge and Path.

FY26 GOALS:

- Continue to protect the Village's interest in the development and construction of public and quasi-public improvements throughout the Village.
- Complete Construction of Phases 3-5 of Flossmoor Road Viaduct Drainage Improvement Project.
- Complete construction of the Central Business District Roadway, Pedestrian, & Streetscape Improvements Project.
- Complete the Water System SCADA Improvements project.

PUBLIC WORKS ADMINISTRATION

<u>ACCOUNT #</u>		BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
	<u>PERSONNEL SERVICES</u>					
	Full-Time Salaries					
01-55-1-580	Public Works Director	166,015	160,014	160,014	154,745	151,432
01-55-1-504	Department Secretary	70,563	68,013	68,013	65,448	64,875
01-55-1-543	Holiday Extra Pay	0	0	0	0	0
	TOTAL FULL-TIME SALARIES	236,578	228,027	228,027	220,193	216,306
	Part-Time Salaries					
01-55-1-514	Temporary Assistant	7,476	11,000	7,206	10,717	7,940
	TOTAL PART-TIME SALARIES	7,476	11,000	7,206	10,717	7,940
01-55-1-570	Sick Leave Buy Back	3,562	3,577	3,433	3,576	3,472
01-55-1-590	Overtime	2,000	6,000	2,000	5,126	3,087
	TOTAL PERSONNEL SERVICES	249,616	248,604	240,666	239,613	230,805
	<u>FRINGE BENEFITS</u>					
01-55-2-590	Health Insurance Premium	44,702	27,911	24,700	38,465	36,722
01-55-2-591	Life Insurance Premium	468	366	359	324	308
01-55-2-592	EAP and Wellness Incentive Programs	640	981	900	282	499
01-55-2-593	Unemployment Contributions	600	208	160	749	628
01-55-2-594	Village H.S.A. Contributions	3,000	3,000	2,220	4,500	7,000
01-55-2-595	Village FICA Contributions	15,450	14,832	15,450	15,032	13,593
01-55-2-596	Village Medicare Contributions	4,400	4,224	4,400	3,480	3,267
01-55-2-597	Village IMRF Contributions	17,850	19,176	20,400	16,070	18,824
	TOTAL FRINGE BENEFITS	87,110	70,698	68,589	78,903	80,840
	<u>COMMODITIES</u>					
01-55-3-601	Office Supplies	1,200	1,200	1,200	1,290	1,747
01-55-3-602	Books and Maps (Reproductions & Purchases)	350	0	350	0	0
01-55-3-603	Postage	2,500	2,800	1,800	3,578	2,146
01-55-3-605	Operating Supplies	1,000	1,000	1,000	1,074	467
01-55-3-606	Office Equipment	800	800	800	1,784	52
01-55-3-607	Computer Equipment and Supplies	800	800	800	620	1,516
01-55-3-608	Petroleum Products	2,500	2,530	2,000	2,349	2,632
	TOTAL COMMODITIES	9,150	9,130	7,950	10,696	8,560
	<u>CONTRACTUAL SERVICES</u>					
01-55-4-630	Professional Services Consulting Engineers CAD Mapping Services	30,000	75,000	30,000	31,835	35,479
01-55-4-635	Printing	350	100	350	231	732
01-55-4-636	Pre-employment Physicals	500	0	500	0	853
01-55-4-637	Telephone	16,000	14,407	18,500	13,484	14,774
01-55-4-640	IRMA-Workers Comp Premium	3,060	3,575	2,860	2,626	1,659
01-55-4-641	IRMA-Liability Premium	3,060	3,575	2,860	2,626	1,659
01-55-4-642	IRMA Insurance Deductible	138	0	138	0	0
01-55-4-647	CDL Drug & Alcohol Testing	1,000	700	1,000	465	129
01-55-4-650	GIS Consortium	37,000	32,000	37,000	48,560	0
	TOTAL CONTRACTUAL SERVICES	91,108	129,357	93,208	99,828	55,285

PUBLIC WORKS ADMINISTRATION

<u>ACCOUNT #</u>		<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
<u>TRAINING</u>						
01-55-5-660	Dues and Subscriptions APWA, II Soc. Prof. Eng., etc.	1,500	1,500	1,500	1,620	1,556
01-55-5-661	Training APWA Conf. & Misc. Sem.	1,700	1,700	1,700	280	1,602
TOTAL TRAINING		3,200	3,200	3,200	1,900	3,158
<u>MAINTENANCE</u>						
01-55-6-670	Office Equipment Maintenance	1,535	1,535	1,535	1,460	1,666
01-55-6-671	Vehicle Maintenance and Supplies	400	400	400	2,435	0
01-55-6-672	Department IT Maintenance [^]	19,000	18,123	15,889	11,816	18,283
01-55-6-673	Village Shared IT Maintenance<	25,847	28,017	28,773	25,208	19,734
TOTAL MAINTENANCE		46,782	48,075	46,597	40,919	39,682
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-55-7-760	Brookwood Bridge - Engineering (25% GF/75% SS)	0	0	0	317	24,612
01-55-7-761	Brookwood Bridge - Reconstruction	0	0	1,000,000	0	0
01-55-7-762	CBD Streetscape Improvements Engineering	0	90,429	38,500	8,507	6,055
01-55-7-769	Brookwood Bridge - Construction Observation Services	12,000	87,459	85,000	20,607	0
01-55-7-770	Dartmouth Road Bicycle Bridge & Path	690,800	0	0	0	0
01-55-7-771	Water Meter Replacement Program	0	293,756	627,253	291,533	0
01-55-7-772	CBD Streetscape Improvements - Construction	783,144	0	1,333,570	0	0
01-55-7-773	CBD Streetscape Improvements - Const. Observ. Serv.	177,755	0	117,600	0	0
01-55-7-774	CBD Streetscape Improvements - Sign Kiosks	30,000	0	0	0	0
01-55-7-776	Hagen Ln/Douglas Ave Construction	0	0	0	0	85,616
01-55-7-777	Hagen Ln/Douglas Ave Construction Observation	0	0	0	0	14,814
01-55-7-779	Water Supply System Improvements	10,000	53,739	744,300	8,936	0
01-55-7-781	Flossmoor Rd Viaduct Improvements - Engineering	200,000	0	200,000	68,334	38,000
01-55-7-782	Flossmoor Rd Viaduct Improvements - Construction	2,000,000	0	1,500,000	0	0
01-55-7-783	1648 Western Avenue Floodprone Property Buyout	500,000	0	0	0	0
TOTAL CAPITAL OUTLAY		4,403,699	525,383	5,646,223	398,234	169,096
<u>TRANSFERS</u>						
01-55-9-904	Transfer from Wat & Sew-FICA/Med/IMRF	(13,800)	(8,190)	(8,190)	(3,900)	(5,700)
01-55-9-907	Transfer from Storm Sewer	(86,976)	(83,863)	(83,863)	(77,963)	(72,475)
01-55-9-908	Transfer from Wat & Sew-Admin Transfer	(181,274)	(174,829)	(174,829)	(163,008)	(113,168)
01-55-9-940	Transfer from Municipal Parking	(1,032)	(1,200)	(1,200)	(1,167)	(1,118)
TOTAL TRANSFERS		(283,082)	(268,082)	(268,082)	(246,038)	(192,461)
TOTAL FUNCTION		4,607,583	766,366	5,838,351	624,053	394,965
TRANSFERS		283,082	268,082	268,082	246,038	192,461
GRAND TOTAL +/- TRANSFERS		4,890,665	1,034,448	6,106,433	870,091	587,426

[^]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.

FY25 ACHIEVEMENTS:

- Completed replacement of flooring at the Village Hall Complex.
- Completed replacement of roof at the Kedzie Booster Station.
- Completed replacement of bay doors at the Fire Department.
- Completed scheduled interior painting at the Village Hall Complex and Public Works Service Center.
- Completed the Police Department women's locker room.
- Continue to maintain the fire alarm and suppression system throughout the Village Hall Complex and Public Works Facility.

FY26 GOALS:

- Complete the replacement of Public Works Service Center bay floor.
- Complete construction of Public Works salt storage bin.
- Continue Village Hall scheduled maintenance program by contracting for additional interior/exterior painting.
- Continue with the remodeling of the Village Hall Complex bathrooms and the Building Department front desk security improvements.

BUILDING MAINTENANCE

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
01-67-3-605	Operating Supplies					
	Light Bulbs, etc.	10,000	10,000	10,000	14,356	13,556
01-67-3-615	Small Tools and Equipment	150	146	150	656	170
01-67-3-616	Cleaning Supplies	10,000	8,000	10,000	9,155	9,439
01-67-3-620	Repair Supplies	3,000	3,000	2,200	4,384	1,469
	TOTAL COMMODITIES	23,150	21,146	22,350	28,552	24,634
	<u>CONTRACTUAL SERVICES</u>					
01-67-4-630	Cleaning Service	40,000	38,825	40,000	38,808	38,740
01-67-4-634	Miscellaneous Services	30,000	55,000	15,000	38,136	26,868
01-67-4-649	Water and Sewer Services	20,000	20,000	20,000	22,774	20,173
01-67-4-653	Gas, Energy/Pumps and Heating	15,000	10,000	15,000	4,994	15,372
01-67-4-654	Scavenger and Disposal Service	10,500	10,500	9,000	10,658	9,376
	TOTAL CONTRACTUAL SERVICES	115,500	134,325	99,000	115,369	110,528
	<u>MAINTENANCE</u>					
01-67-6-678	Building Repairs	25,000	35,000	25,000	24,993	21,953
01-67-6-679	General and Concrete Repairs		2,500		2,500	2,733
	Center and Buildings	1,500		1,500		
	Concrete Repairs	1,000		1,000		
01-67-6-680	Maintenance Contracts		60,000		57,716	70,480
	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		24,000		
	TOTAL MAINTENANCE	87,500	97,500	87,500	85,209	95,166
	<u>CAPITAL OUTLAY/NON-OPERATING</u>					
01-67-7-762	Demolition 3648 198th Street	25,000	0	0	0	0
01-67-7-764	VH Board & Committee Room Furniture	0	6,000	6,000	0	0
01-67-7-765	VH Municipal Complex Improvements	400,000	0	200,000	353,459	0
01-67-7-766	Public Works Service Center Security Fence	0	0	0	38,089	0
01-67-7-767	19725 Governors Hwy Clean Up	0	0	0	5,026	7,800
01-67-7-768	Public Works Salt Storage Bin	0	0	200,000	0	0
	TOTAL CAPITAL OUTLAY	425,000	6,000	406,000	396,573	7,800
	<u>TRANSFERS</u>					
01-67-9-907	Transfer from Storm Sewer	(15,371)	(14,576)	(14,576)	(8,495)	(6,678)
01-67-9-908	Transfer from Water and Sewer Fund	(61,485)	(58,306)	(58,306)	(33,981)	(20,035)
01-67-9-916	Transfer to Capital Equipment Fund	98,693	108,263	108,263	49,154	0
	TOTAL TRANSFERS	21,837	35,381	35,381	6,678	(26,713)
	TOTAL FUNCTION	672,987	294,352	650,231	632,381	211,415
	TRANSFERS	(21,837)	(35,381)	(35,381)	(6,678)	26,713
	GRAND TOTAL +/- TRANSFERS	651,150	258,971	614,850	625,703	238,128

STREETS AND GROUNDS

SERVICES PROVIDED:

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

FY25 ACHIEVEMENTS:

- Completed rotational tree trimming in the Old Flossmoor neighborhood.
- Completed landscaping beautification at Heather Hill Crescent and Mac Farlane traffic island.
- Continued the removal of dead and infested trees as part of the Parkway Tree Program.
- Coordinated set-up and clean-up for OAKtober Fest.
- Coordinated set-up for Holiday Light Parade.
- Completed Tree Planting Program with a total of 100 trees planted.
- Completed the roadway crack sealing program on various streets.
- Completed the Brumley Road Reconstruction project.

FY26 GOALS:

- Continue working to enhance the maintenance and appearance of numerous traffic islands, commuter lots, and other Village-owned landscaped areas.
- Continue coordinating with the Green Commission to promote an environmentally conscientious community
- Continue rotational tree trimming in the Park neighborhood.
- Continue the removal of dead and infested trees as part of the Parkway Tree Program.
- Continue the Tree Planting Program for fall plantings.
- Continue the Sidewalk Replacement Program throughout the Village.
- Continue to provide all maintenance activities for the annual OAKtober 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

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
Full-Time Salaries						
01-60-1-526	Mechanic (45/5/50 Sts/Fire/Pol)	47,360	37,091	45,648	45,661	45,883
01-60-1-543	Extra Holiday Pay	5,000	5,000	0	4,261	3,733
01-60-1-581	Assistant Public Works Director	146,256	140,970	140,970	137,711	124,879
01-60-1-582	Streets and Building Supervisor	111,013	44,033	0	0	0
01-60-1-583	Foreman	98,305	150,514	189,505	184,501	179,025
01-60-1-584	Utilities Maintenance Technician	108,938	97,908	92,284	89,739	88,201
01-60-1-585	Maintenance Workers (7)	582,650	557,130	557,130	548,195	460,526
01-60-1-586	Forestry Maintenance Technician	105,243	94,419	89,514	87,299	83,718
01-60-1-589	Pager Compensation	6,552	6,552	6,552	13,200	6,552
TOTAL FULL-TIME SALARIES		1,211,317	1,133,617	1,121,603	1,110,567	992,517
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	2,346	2,001	2,261	(1,987)	5,927
01-60-1-590	Overtime (Reg. employees)	15,927	25,351	15,351	13,200	20,134
TOTAL PERSONNEL SERVICES		1,229,590	1,160,969	1,139,215	1,121,779	1,018,578
FRINGE BENEFITS						
01-60-2-590	Health Insurance Premium	268,209	279,110	247,000	192,328	178,307
01-60-2-591	Life Insurance Premium	1,716	1,281	1,256	1,337	1,110
01-60-2-592	EAP and Wellness Incentive Programs	5,120	6,867	6,300	2,658	4,380
01-60-2-593	Unemployment Contributions	3,200	3,536	2,720	3,265	2,512
01-60-2-594	Village H.S.A. Contributions	7,800	7,500	8,880	8,000	7,000
01-60-2-595	Village FICA Contributions	74,160	71,194	74,160	68,814	62,218
01-60-2-596	Village Medicare Contributions	17,600	16,896	17,600	15,915	14,551
01-60-2-597	Village IMRF Contributions	91,800	83,895	89,250	75,584	84,793
TOTAL FRINGE BENEFITS		469,605	470,279	447,166	367,900	354,871
COMMODITIES						
01-60-3-601	Office Supplies	600	600	600	350	599
01-60-3-605	Operating Supplies	3,450	3,450	3,450	4,980	9,167
01-60-3-607	Computer Equipment and Supplies	2,500	2,500	2,500	0	0
01-60-3-608	Petroleum Products	23,000	23,000	20,000	22,513	26,693
01-60-3-612	Uniforms and Related Supplies	4,600	4,600	4,600	4,707	5,184
01-60-3-615	Small Tools and Equipment	4,450	4,450	4,450	5,755	3,741
01-60-3-618	Safety Equipment and Supplies	10,000	10,000	10,000	5,459	12,079
TOTAL COMMODITIES		48,600	48,600	45,600	43,764	57,462

STREETS AND GROUNDS

<u>ACCOUNT #</u>	<u>CONTRACTUAL</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-60-4-630	Professional Services	1,000	1,000	1,000	1,171	1,000
01-60-4-635	Annual Street Maintenance	80,000	0	0	150,893	0
01-60-4-636	Pre-employment Physicals	1,000	1,000	1,000	168	190
01-60-4-638	Advertising	2,000	2,000	2,000	1,713	4,003
01-60-4-640	IRMA-Workers Comp Premium	33,660	3,575	2,860	2,626	10,784
01-60-4-641	IRMA-Liability Premium	12,240	53,625	42,900	32,828	44,796
01-60-4-642	IRMA Insurance Deductible	2,614	2,500	2,614	3,024	9,682
01-60-4-650	Spoil Disposal	20,000	25,000	15,000	14,293	17,487
01-60-4-651	Equipment Rental	600	200	600	600	54
01-60-4-657	J.U.L.I.E. One-Call	825	780	825	768	881
TOTAL CONTRACTUAL		153,939	89,680	68,799	208,084	88,876
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<u>TRAINING AND CONFERENCES</u>						
01-60-5-660	Dues and Subscriptions	800	800	800	1,151	1,124
01-60-5-661	Training: Miscellaneous Training and Seminars	2,000	2,500	1,000	1,844	1,578
TOTAL TRAINING AND CONFERENCES		2,800	3,300	1,800	2,995	2,702
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<u>MAINTENANCE</u>						
01-60-6-671	Maintenance and Supplies	20,000	27,846	20,000	21,846	27,917
01-60-6-676	Radio System Maintenance	400	400	400	400	0
01-60-6-677	Repairs	2,505	2,505	2,505	2,852	755
01-60-6-678	Contract Landscape Maintenance	50,000	40,000	50,000	40,045	45,330
01-60-6-681	Art Program Maintenance	500	500	500	564	272
01-60-6-682	CBD Flags	3,000	3,000	3,000	3,000	3,260
TOTAL MAINTENANCE		76,405	74,251	76,405	68,707	77,534
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<u>CAPITAL OUTLAY/NON-OPERATING</u>						
01-60-7-706	Brumley Dr Reconstruction - Engineering	0	0	0	0	16,875
01-60-7-707	Brumley Dr Reconstruction - Construction	0	0	0	95,625	0
TOTAL CAPITAL OUTLAY		0	0	0	95,625	16,875
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<u>TRANSFERS</u>						
01-60-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(59,800)	(38,220)	(38,220)	(18,200)	(25,650)
01-60-9-907	Transfer from Storm Sewer	(332,683)	(315,766)	(315,766)	(302,776)	(282,937)
01-60-9-908	Transfer from Water & Sewer - Admin Transfer	(684,534)	(646,517)	(646,517)	(623,387)	(432,933)
01-60-9-916	Transfer to Capital Equipment Fund	333,217	191,542	191,542	335,884	0
01-60-9-940	Transfer from Municipal Parking	(8,253)	(12,003)	(12,003)	(11,675)	(11,184)
TOTAL TRANSFERS		(752,053)	(820,964)	(820,964)	(620,154)	(752,704)
TOTAL GENERAL OPERATING PROGRAM		1,228,886	1,026,115	958,021	1,193,076	847,319

STREETS AND GROUNDS

SNOW AND ICE CONTROL		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
ACCOUNT #	PERSONNEL SERVICES	25-26	24-25	24-25	23-24	22-23
01-61-1-590	Overtime (Reg. employees)	22,488	11,675	21,675	5,004	9,658
	TOTAL PERSONNEL SERVICES	22,488	11,675	21,675	5,004	9,658
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	FRINGE BENEFITS					
01-61-2-595	Village FICA Contributions	0	0	0	304	579
01-61-2-596	Village Medicare Contributions	0	0	0	71	135
01-61-2-597	Village IMRF Contributions	0	2,397	2,550	340	767
	TOTAL FRINGE BENEFITS	0	2,397	2,550	714	1,482
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	COMMODITIES					
01-61-3-615	Small Tools and Equipment	250	250	250	247	912
	TOTAL COMMODITIES	250	250	250	247	912
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	MAINTENANCE					
01-61-6-677	Program Maintenance	4,245	4,245	4,245	5,749	12,876
	TOTAL MAINTENANCE	4,245	4,245	4,245	5,749	12,876
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	TRANSFERS					
01-61-9-904	Transfer from Water & Sewer - FICA/Med/IMRF	(2,300)	(1,365)	(1,365)	(650)	(950)
	TOTAL TRANSFERS	(2,300)	(1,365)	(1,365)	(650)	(950)
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	TOTAL SNOW AND ICE PROGRAM	24,683	17,202	27,355	11,064	23,979

STREETS AND GROUNDS

HORTICULTURE MAINTENANCE

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
	Part-Time Salaries					
01-62-1-591	Seasonal Employees	0	0	0	0	0
01-62-1-593	Laborers	0	0	0	0	0
	TOTAL PART-TIME SALARIES	0	0	0	0	0
	FRINGE BENEFITS					
01-62-2-595	Village FICA Contributions	3,090	2,966	3,090	31	0
01-62-2-596	Village Medicare Contributions	1,100	1,056	1,100	0	0
	TOTAL FRINGE BENEFITS	4,190	4,022	4,190	31	0
	COMMODITIES					
01-62-3-615	Small Tools and Equipment	1,000	1,000	1,000	770	1,113
01-62-3-619	Program Commodities	3,635	3,635	3,635	4,391	2,291
	TOTAL COMMODITIES	4,635	4,635	4,635	5,162	3,403
	MAINTENANCE					
01-62-6-677	Program Maintenance	1,450	1,446	1,450	1,198	1,356
01-62-6-681	Art Landscaping Maintenance	1,000	1,000	1,000	1,367	239
	TOTAL MAINTENANCE	2,450	2,446	2,450	2,565	1,594
	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	11,103	11,275	7,757	4,997

STREETS AND GROUNDS

PARKWAY TREE MAINTENANCE

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
	Part-Time Salaries					
01-63-1-592	Laborers	0	0	0	0	0
	TOTAL PART-TIME SALARIES	0	0	0	0	0
01-63-1-590	Overtime (Storm Damage)	3,214	3,098	3,098	2,602	3,226
	TOTAL PERSONNEL SERVICES	3,214	3,098	3,098	2,602	3,226
	FRINGE BENEFITS					
01-63-2-595	Village FICA Contributions	0	157	0	167	245
01-63-2-596	Village Medicare Contributions	0	37	0	39	57
01-63-2-597	Village IMRF Contributions	0	176	0	187	362
	TOTAL FRINGE BENEFITS	0	369	0	393	665
	COMMODITIES					
01-63-3-615	Small Tools and Equipment	600	1,984	600	431	721
01-63-3-619	Tree Planting Program	10,000	10,000	10,000	13,015	10,510
	TOTAL COMMODITIES	10,600	11,984	10,600	13,446	11,231
	CONTRACTUAL SERVICES					
01-63-4-653	Parkway Tree Services:		215,645		131,898	196,870
	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	0	0	24,062	0
	TOTAL CONTRACTUAL SERVICES	157,500	215,645	157,500	155,960	196,870
	MAINTENANCE					
01-63-6-677	Program Maintenance	1,385	1,385	1,385	1,378	224
	TOTAL MAINTENANCE	1,385	1,385	1,385	1,378	224
	TOTAL PARKWAY TREE PROGRAM	172,699	232,481	172,583	173,779	212,217

STREETS AND GROUNDS

WEEDY LOT PROGRAM

<u>ACCOUNT #</u>	<u>COMMODITIES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
01-64-3-615	Small Tools and Equipment	0	0	0	945	940
	TOTAL COMMODITIES	0	0	0	945	940
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	<u>CONTRACTUAL SERVICES</u>					
01-64-4-653	Code Enforcement Mowing Services	0	0	0	2,556	2,040
	TOTAL CONTRACTUAL SERVICES	0	0	0	2,556	2,040
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	<u>MAINTENANCE</u>					
01-64-6-677	Program Maintenance	0	0	0	850	686
	TOTAL MAINTENANCE	0	0	0	850	686
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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	0	0	4,351	3,666

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>25-26</u>	<u>24-25</u>	<u>24-25</u>	<u>23-24</u>	<u>22-23</u>
01-65-3-615	Small Tools and Equipment	330	330	330	307	300
01-65-3-619	Program Commodities (See also MFT Budget)	1,450	2,200	1,500	2,090	3,059
01-65-3-627	Art Program Commodities	500	0	500	711	0
TOTAL COMMODITIES		2,280	2,530	2,330	3,109	3,359
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<u>MAINTENANCE</u>						
01-65-6-677	Program Maintenance	100	100	100	119	0
01-65-6-683	Sidewalk Replacement Program	200,000	0	100,000	176,433	0
TOTAL MAINTENANCE		200,100	100	100,100	176,552	0
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TOTAL CONCRETE REPAIR PROGRAM		202,380	2,630	102,430	179,661	3,359
(See also MFT budget)						

GENERAL CLEAN-UP

<u>PERSONNEL 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	149	100	80	0
TOTAL MAINTENANCE		100	149	100	80	0
TOTAL GENERAL CLEAN-UP PROGRAM		100	149	100	80	0

STREETS AND GROUNDS

ASPHALT MAINTENANCE

ACCOUNT #	COMMODITIES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
01-68-3-619	Program Commodities	4,000	4,500	4,000	3,739	3,940
TOTAL ASPHALT MAINTENANCE PROGRAM		4,000	4,500	4,000	3,739	3,940
TOTAL FUNCTION		2,398,376	2,116,509	2,098,093	2,289,936	1,870,005
TRANSFERS		(754,353)	(822,329)	(822,329)	(620,804)	(753,654)
GRAND TOTAL +/- TRANSFERS		1,644,023	1,294,180	1,275,764	1,669,132	1,116,351

Budget Salaries Total Full-Time	1,211,317	1,133,617	1,121,603	1,110,567	992,517
Budget Salaries Total Part-Time	0	0	0	0	0
Budget Sick Leave Buy Back Total	2,346	2,001	2,261	(1,987)	5,927
Budget Overtime Total	41,629	40,124	40,124	20,807	33,019
Budget PERSONNEL Services	1,255,292	1,175,742	1,163,988	1,129,386	1,031,463
Budget Fringe Benefits Total	473,795	477,068	453,906	369,038	357,018
Budget Commodities Total	70,365	72,499	67,415	70,411	81,247
Budget Contractual Total	311,439	305,325	226,299	366,600	287,786
Budget Training and Conferences Total	2,800	3,300	1,800	2,995	2,702
Budget Maintenance Total	284,685	82,576	184,685	255,882	92,914
Budget Capital Outlay/Non-Operating Total	0	0	0	0	0
Budget Transfers Total	(754,353)	(822,329)	(822,329)	(620,804)	(753,654)
Grand Total Function	1,644,023	1,294,180	1,275,764	1,573,507	1,099,476

BUDGET NOTES

WATER REVENUES

<u>ACCOUNT #</u>	<u>SOURCE</u>	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 24-23	ACTUAL 22-23
08-00-2-488	Water Meter Permit Fees	3,000	7,000	2,500	5,328	2,786
08-00-4-401	Water Sales (14.36 per 1,000 gallons)	3,460,160	3,461,152	3,349,235	2,946,047	2,986,297
08-00-4-402	Water Bill Assistance Credits	(8,000)	(13,000)	(7,500)	(8,583)	(8,534)
08-00-4-403	Water Tap Inspection Fees	50	100	50	75	225
08-00-4-404	Water New Account Fees	5,000	4,500	5,150	3,000	4,200
08-00-4-405	Penalties - Water	42,000	55,732	40,200	44,194	44,601
08-00-4-406	Shut-Off Notice Fees	40,000	44,930	39,750	39,433	38,809
08-00-4-407	Shut-Off List Fees	23,000	33,264	20,500	28,020	23,372
08-00-4-409	Water Construction Charges	0	0	0	0	0
08-00-6-480	Interest - Water (75/25 W/S)	38,800	47,665	38,800	27,488	13,137
08-00-6-482	NSF Fees	400	500	400	558	468
08-00-6-483	Payment Plan Fees	1,300	1,400	1,350	1,295	1,260
08-00-6-484	Equalization Fees (38% wat, 7% sew, 55% Gen. Fund)	250	250	250	1,231	484
08-00-6-486	Miscellaneous Revenue	3,000	2,500	3,000	1,535	2,709
08-00-6-487	Capital Contributions	0	0	0	0	415,827
08-00-6-488	Unrealized Gain/Loss	0	0	0	0	0
08-00-6-489	Sale of Village Property	0	0	0	0	0
TOTAL WATER REVENUES		3,608,960	3,645,993	3,493,685	3,089,621	3,525,642

SEWER REVENUES

<u>ACCOUNT #</u>	<u>SOURCE</u>	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
08-00-4-410	Sewer Service (4.93 per 1,000 gallons)	1,210,052	1,114,580	1,108,019	932,418	927,321
08-00-4-411	Sewer Bill Assistance Credits	(2,400)	(2,000)	(2,400)	(2,861)	(2,845)
08-00-4-412	Sewer Only Account Sales (\$60.00 per qtr.)	2,500	2,100	2,525	2,025	1,920
08-00-4-413	Sewer Tap Inspection Fees	50	100	50	75	225
08-00-4-414	Sewer New Account Fees	1,200	1,100	1,250	780	1,050
08-00-4-415	Penalties - Sewer	15,000	20,214	12,800	14,979	15,084
08-00-6-481	Interest - Sewer (75/25 W/S)	11,500	15,888	11,500	9,163	4,379
08-00-6-485	Equalization Fees (38% wat, 7% sewer, 55% Gen. Fund)	50	50	45	227	78
TOTAL SEWER REVENUES		1,237,952	1,152,032	1,133,789	956,806	947,212
TOTAL WATER AND SEWER REVENUES		4,846,912	4,798,025	4,627,474	4,046,426	4,472,854

WATER AND SEWER SUMMARY (PROJECTIONS FY25)

CATEGORY	WATER ADMINISTRATION	WATER DISTRIBUTION	SEWER ADMINISTRATION	SEWAGE COLLECTION	TOTALS WATER & SEWER
FULL TIME	0	0	0	0	0
PART TIME	3,966	5,600	1,322	5,450	16,338
OVERTIME	0	25,000	0	8,533	33,533
IMRF/SS	0	0	0	0	0
PERS. SERVICES	3,966	30,600	1,322	13,983	49,871
COMMODITIES	8,950	77,290	3,970	30,450	120,660
CONTRACTUAL	20,700	1,570,582	7,048	50,563	1,648,893
TRAINING	0	995	0	400	1,395
MAINTENANCE	0	190,881	0	67,781	258,662
CAPITAL OUTLAY/NON-OPERATING	0	200,000	0	28,500	228,500
DEBT SERVICE	0	0	0	0	0
TRANSFERS	980,828	0	790,822	0	1,771,650
TOTAL FUNCTION	1,014,444	2,070,348	803,162	191,677	4,079,631
TRANSFERS	(980,828)	0	(790,822)	0	(1,771,650)
GRAND TOTAL +/- TRANSFERS	33,616	2,070,348	12,340	191,677	2,307,981

WATER AND SEWER SUMMARY (BUDGETED FY26)

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	34,642	0	8,533	43,175
IMRF/SS	0	0	0	0	0
PERS. SERVICES	0	40,242	0	13,983	54,225
COMMODITIES	9,550	86,445	4,350	30,580	130,925
CONTRACTUAL	19,800	1,607,171	7,010	53,920	1,687,901
TRAINING	800	920	600	500	2,820
MAINTENANCE	1,000	193,700	900	293,400	489,000
CAPITAL OUTLAY/NON-OPERATING	0	680,561	0	460,000	1,140,561
DEBT SERVICE	0	0	0	0	0
TRANSFERS	1,098,607	0	856,111	0	1,954,718
TOTAL FUNCTION	1,129,757	2,609,039	868,971	852,383	5,460,150
TRANSFERS	(1,098,607)	0	(856,111)	0	(1,954,718)
GRAND TOTAL +/- TRANSFERS	31,150	2,609,039	12,860	852,383	3,505,432

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.

FY25 ACHIEVEMENTS:

- Maintained water collection rate at high percentage.
- Maintained high standard of daily operations; efficiency resulted in 0 management comments.
- Worked with Public Works and contractors to complete the Residential Water Meter Replacement Program

FY26 GOALS:

- Maintain collection rate at high percentage.
- Maximize online payment portal to allow direct debit for water and sewer billing
- Implement BS&A Cloud modules and online payment system for all departments.
- Automate Sensus Analytics Vflex file to integrate into BS&A Utility Billing.

WATER ADMINISTRATION

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
Part-Time Salaries						
08-10-1-501	Water Meter Reader (75/25 WA/SA)	0	3,966	0	8,129	7,874
TOTAL PART-TIME SALARIES		0	3,966	0	8,129	7,874
TOTAL PERSONNEL SERVICES		0	3,966	0	8,129	7,874
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<u>COMMODITIES</u>						
08-10-3-601	Office Supplies	300	300	400	415	315
08-10-3-602	Books and Maps	0	0	0	0	0
08-10-3-603	Postage	7,200	7,100	7,750	8,052	8,030
08-10-3-606	Office Equipment	500	350	500	0	296
08-10-3-607	Computer Equipment and Supplies	1,300	1,200	1,630	1,509	1,222
08-10-3-610	Miscellaneous	250	0	250	313	0
TOTAL COMMODITIES		9,550	8,950	10,530	10,290	9,863
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<u>CONTRACTUAL SERVICES</u>						
08-10-4-634	Miscellaneous Services	500	0	500	0	0
08-10-4-635	Printing	4,000	3,700	4,400	4,523	3,656
08-10-4-654	Invoice Cloud Customer Portal Service	1,000	2,380	2,350	2,105	1,867
08-10-4-655	Bank Service Charges	14,200	14,620	14,050	13,940	12,323
08-10-4-656	Collection Services	100	0	100	802	93
TOTAL CONTRACTUAL SERVICES		19,800	20,700	21,400	21,370	17,938
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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	700	0	1,350	651	604
TOTAL TRAINING AND CONFERENCES		800	0	1,450	651	604
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<u>MAINTENANCE</u>						
08-10-6-672	Department IT Maintenance^	1,000	0	2,970	0	2,107
TOTAL MAINTENANCE		1,000	0	2,970	0	2,107

WATER ADMINISTRATION

<u>ACCOUNT #</u>	<u>DEBT SERVICE</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
	None	0	0	0	0	0
TOTAL DEBT SERVICE		0	0	0	0	0
<hr/>						
<u>TRANSFERS</u>						
08-10-9-901	Transfer to General Fund - Admin Transfer	811,221	754,477	754,477	721,130	509,637
08-10-9-904	Transfer to General-FICA/Med/IMRF	170,000	101,000	101,000	48,000	80,000
08-10-9-916	Transfer to Capital Equipment	117,386	125,351	125,351	123,929	99,045
TOTAL TRANSFERS		1,098,607	980,828	980,828	893,059	688,682
TOTAL FUNCTION		1,129,757	1,014,444	1,017,178	933,499	727,069
TRANSFERS		(1,098,607)	(980,828)	(980,828)	(893,059)	(688,682)
GRAND TOTAL +/- TRANSFERS		31,150	33,616	36,350	40,440	38,387

^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.

FY25 ACHIEVEMENTS:

- Conducted leak detection program over entire system with repairs to all leaks discovered.
- Continued maintenance on Village's water distribution system, including repair and replacement work on fire hydrants and water main valves.
- Continued working with an on-line backflow device inspection and database program with BSI, Inc.
- Completed the Residential Water Meter Replacement with Radio Read Project.
- Submitted Lead Service Replacement Draft Plan to Illinois Environmental Protection Agency.

FY26 GOALS:

- Continue leak detection program to minimize system losses.
- Continue with the regular valve exercising and hydrant flushing program.

WATER DISTRIBUTION

<u>ACCOUNT #</u>		<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
<u>PERSONNEL SERVICES</u>						
<u>PART-TIME SALARIES</u>						
08-11-1-591	Laborer	0	0	0	0	0
	TOTAL PART-TIME SALARIES	0	0	0	0	0
08-11-1-590	Overtime	34,642	25,000	33,390	10,414	16,799
	TOTAL PERSONNEL SERVICES	34,642	25,000	33,390	10,414	16,799
<u>COMMODITIES</u>						
08-11-3-601	Office Supplies	595	595	595	298	286
08-11-3-605	Operating Supplies	1,970	1,970	1,970	1,583	3,478
08-11-3-608	Petroleum Products	14,000	14,000	14,000	12,650	14,826
08-11-3-615	Small Tools and Equipment	2,200	2,200	2,200	2,234	3,329
08-11-3-618	Safety Equipment and Supplies	3,465	3,465	3,465	3,452	5,868
	TOTAL COMMODITIES	22,230	22,230	22,230	20,217	27,786
<u>CONTRACTUAL</u>						
08-11-4-630	Equipment Rental	100	100	100	266	0
08-11-4-631	Electric, Power and Light	35,000	34,866	32,000	55,408	36,650
08-11-4-632	Leak Detection Program	17,000	17,000	17,000	22,115	20,670
08-11-4-634	Miscellaneous Services	5,500	5,500	5,500	6,191	7,942
08-11-4-635	Homewood - Lake Michigan Water	1,529,971	1,496,548	1,516,094	1,425,652	1,448,129
08-11-4-636	Homewood - Oper. and Maint. Charges	0	0	0	0	15,000
08-11-4-638	Advertising	275	0	275	0	0
08-11-4-650	GIS Consortium	18,500	15,788	18,500	0	0
08-11-4-657	J.U.L.I.E One-Call	825	780	825	768	881
	TOTAL CONTRACTUAL SERVICES	1,607,171	1,570,582	1,590,294	1,510,400	1,529,271
<u>TRAINING AND CONFERENCES</u>						
08-11-5-660	Dues and Subscriptions	120	120	120	278	341
08-11-5-661	Training	800	875	800	888	757
	TOTAL TRAINING AND CONFERENCES	920	995	920	1,166	1,098

WATER DISTRIBUTION

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
ACCOUNT #	MAINTENANCE					
08-11-6-671	Maintenance and Supplies	18,000	22,381	18,000	19,709	26,614
08-11-6-672	Water Meters and ROMs	10,000	10,000	10,000	13,816	24,452
08-11-6-673	Large Meter Testing and Repair (50/50 WD/SC)	5,000	5,000	5,000	5,300	7,715
08-11-6-675	System Maintenance and Repairs Valves, Hydrants, Clamps, etc.	55,000	58,000	55,000	53,552	63,710
08-11-6-676	Radio System Maintenance	800	800	800	800	0
08-11-6-677	Water Facility Maintenance	50,000	40,000	50,000	28,423	52,615
08-11-6-678	Fire Hydrant Flow Testing	40,000	40,000	40,000	37,288	51,398
08-11-6-679	Fire Hydrant Rehabilitation/Sandblast and Paint	0	0	0	0	39,298
08-11-6-680	Water Valve Contract Maintenance	13,500	13,500	13,500	14,999	10,865
	TOTAL MAINTENANCE	192,300	189,681	192,300	173,887	276,667
	CAPITAL OUTLAY/NON-OPERATING					
08-11-7-749	Water Meter Replacement Program	0	0	0	295,050	0
08-11-7-771	Water Supply System Improvements	680,561	0	0	0	0
	TOTAL CAPITAL OUTLAY	680,561	0	0	295,050	0
	GROUNDS REPAIR PROGRAM					
ACCOUNT #	PERSONNEL SERVICES					
	Part-Time Services					
08-12-1-592	Laborer (34/33/33 WD/SC/SSR)	5,600	5,600	5,600	1,857	2,731
	TOTAL PART-TIME SALARIES	5,600	5,600	5,600	1,857	2,731
	COMMODITIES					
08-12-3-615	Small Tools and Equipment	845	845	845	430	837
08-12-3-619	Program Commodities	5,000	5,000	5,000	5,703	7,195
	TOTAL COMMODITIES	5,845	5,845	5,845	6,133	8,032
	MAINTENANCE					
08-12-6-677	Program Maintenance	200	200	200	485	228
	TOTAL MAINTENANCE	200	200	200	485	228
	TOTAL GROUNDS REPAIR PROGRAM	11,645	11,645	11,645	8,475	10,991

WATER DISTRIBUTION

WATER SYSTEM IMPROVEMENT PROGRAM

ACCOUNT #	PERSONNEL SERVICES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
	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	1,311	1,741
08-13-3-619	Program Commodities	50,000	40,000	50,000	22,232	47,784
	TOTAL COMMODITIES	51,395	41,395	51,395	23,543	49,525
	MAINTENANCE					
08-13-6-677	Program Maintenance	1,000	1,000	1,000	735	1,030
	TOTAL MAINTENANCE	1,000	1,000	1,000	735	1,030
	TOTAL WATER SYSTEM IMPROVEMENT	52,395	42,395	52,395	24,278	50,555

STREET MAINTENANCE PROGRAM

	COMMODITIES					
08-14-3-611	Concrete	1,450	2,295	2,295	2,501	1,236
08-14-3-612	Asphalt Mix	4,000	4,000	4,000	3,459	3,634
08-14-3-613	Concrete Forms and Materials	600	600	600	1,760	680
08-14-3-614	Asphalt Materials	245	245	245	0	0
08-14-3-615	Small Tools and Equipment	680	680	680	576	641
	TOTAL COMMODITIES	6,975	7,820	7,820	8,296	6,191
	MAINTENANCE					
08-14-6-677	Program Maintenance	200	0	200	0	87
	TOTAL MAINTENANCE	200	0	200	0	87
	TOTAL STREET MAINTENANCE	7,175	7,820	8,020	8,296	6,278
	TOTAL FUNCTION	2,609,039	1,870,348	1,911,194	2,052,183	1,919,446
	TRANSFERS					
	GRAND TOTAL	2,609,039	1,870,348	1,911,194	2,052,183	1,919,446

TOTAL PART-TIME SALARIES	5,600	5,600	5,600	1,857	2,731
TOTAL OVERTIME	34,642	25,000	33,390	10,414	16,799
TOTAL PERSONNEL SERVICES	40,242	30,600	38,990	12,271	19,530
TOTAL COMMODITIES	86,445	77,290	87,290	58,189	91,534
TOTAL CONTRACTUAL	1,607,171	1,570,582	1,590,294	1,510,400	1,529,271
TOTAL TRAINING AND CONFERENCES	920	995	920	1,166	1,098
TOTAL MAINTENANCE	193,700	190,881	193,700	175,108	278,012
TOTAL CAPITAL OUTLAY/NON-OPERATING	680,561	200,000	0	295,050	-
TOTAL FUNCTION	2,609,039	2,070,348	1,911,194	2,052,183	1,919,446

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.

FY25 ACHIEVEMENTS:

- Maintained water collection rate at high percentage.
- Maintained high standard of daily operations; efficiency resulted in 0 management comments.
- Worked with Public Works and contractors to complete the Residential Water Meter Replacement Program

FY26 GOALS:

- Maintain collection rate at high percentage.
- Maximize online payment portal to allow direct debit for water and sewer billing
- Implement BS&A Cloud modules and online payment system for all departments.
- Automate Sensus Analytics Vflex file to integrate into BS&A Utility Billing.

SEWER ADMINISTRATION

<u>ACCOUNT #</u>	<u>PERSONNEL SERVICES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
Part-Time Salaries						
08-20-1-501	Water Meter Reader (25/75 SA/WA)	0	1,322	0	2,710	2,625
TOTAL PART-TIME SALARIES		0	1,322	0	2,710	2,625
TOTAL PERSONNEL SERVICES		0	1,322	0	2,710	2,625
COMMODITIES						
08-20-3-601	Office Supplies	250	200	250	271	241
08-20-3-603	Postage	2,300	2,220	2,590	2,929	2,877
08-20-3-606	Office Equipment	500	350	500	0	296
08-20-3-607	Computer Equipment and Supplies	1,300	1,200	1,570	1,267	1,207
TOTAL COMMODITIES		4,350	3,970	4,910	4,467	4,621
CONTRACTUAL SERVICES						
08-20-4-634	Miscellaneous Services	500	100	750	0	0
08-20-4-635	Printing	1,410	1,370	1,400	1,594	1,320
08-20-4-654	Invoice Cloud Customer Portal Service	250	778	750	702	622
08-20-4-655	Bank Service Charges	4,800	4,800	4,500	4,583	3,918
08-20-4-656	Collection Services	50	0	60	267	31
TOTAL CONTRACTUAL SERVICES		7,010	7,048	7,460	7,146	5,891
TRAINING AND CONFERENCES						
08-20-5-660	Dues and Subscriptions	100	0	100	0	0
08-20-5-661	Training	500	0	1,625	514	663
TOTAL TRAINING AND CONFERENCES		600	0	1,725	514	663
MAINTENANCE						
08-20-6-672	Department IT Maintenance^	900	0	990	0	1,132
TOTAL MAINTENANCE		900	0	990	0	1,132
TRANSFERS						
08-20-9-901	Transfer to General Fund-Admin Transfer	638,221	594,597	594,597	562,734	394,968
08-20-9-904	Transfer to General Fund-FICA/Med/IMRF	60,000	35,500	35,500	17,000	15,000
08-20-9-916	Transfer to Capital Equipment	157,890	160,725	160,725	152,752	116,144
TOTAL TRANSFERS		856,111	790,822	790,822	732,486	526,112
TOTAL FUNCTION		868,971	803,162	805,907	747,323	541,045
TRANSFERS		(856,111)	(790,822)	(790,822)	(732,486)	(526,112)
GRAND TOTAL +/- TRANSFERS		12,860	12,340	15,085	14,837	14,933

^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.

FY25 ACHIEVEMENTS:

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

FY26 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>		BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
<u>PERSONNEL SERVICES</u>						
Part-Time Salaries						
08-21-1-591	Laborers	0	0	0	0	0
	TOTAL PART-TIME SALARIES	0	0	0	0	0
08-21-1-590	Overtime	8,853	8,533	8,533	6,230	6,241
	TOTAL PERSONNEL SERVICES	8,853	8,533	8,533	6,230	6,241
<u>COMMODITIES</u>						
08-21-3-601	Office Supplies	595	595	595	109	199
08-21-3-605	Operating Supplies	1,995	1,300	1,995	312	2,548
08-21-3-608	Petroleum Products	14,000	14,000	14,000	12,675	15,253
08-21-3-615	Small Tools and Equipment	1,495	1,495	1,495	1,379	2,117
08-21-3-618	Safety Equipment and Supplies	3,465	3,465	3,465	3,470	5,818
	TOTAL COMMODITIES	21,550	20,855	21,550	17,946	25,935
<u>CONTRACTUAL</u>						
08-21-4-630	Equipment Rental	100	0	100	171	0
08-21-4-631	Electric, Power and Light	32,000	32,000	32,000	50,066	32,018
08-21-4-634	Miscellaneous Services (including emergency contract work)	1,495	1,495	1,495	1,494	4,996
08-21-4-638	Advertising	1,000	500	1,000	0	0
08-21-4-650	GIS Consortium	18,500	15,788	18,500	0	0
08-21-4-657	J.U.L.I.E. One-Call	825	780	825	768	881
	TOTAL CONTRACTUAL SERVICES	53,920	50,563	53,920	52,499	37,895
<u>TRAINING AND CONFERENCES</u>						
08-21-5-660	Dues and Subscriptions	100	0	100	0	0
08-21-5-661	Training	400	400	400	50	181
	TOTAL TRAINING AND CONFERENCES	500	400	500	50	181
<u>MAINTENANCE</u>						
08-21-6-671	Maintenance and Supplies	18,000	22,381	18,000	18,265	27,009
08-21-6-673	Large Meter Testing and Repair (50/50 SC/WD)	5,000	5,000	5,000	1,050	450
08-21-6-676	Radio System Maintenance	0	0	0	0	3,600
08-21-6-677	Sewer System Maintenance	270,000	40,000	231,500	0	31,346
	TOTAL MAINTENANCE	293,000	67,381	254,500	19,315	62,405
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
08-21-7-749	Water Meter Replacement Program	0	0	0	63,384	0
08-21-7-750	CBD Sanitary Sewer Relocation	460,000	28,500	38,500	0	0
	TOTAL CAPITAL OUTLAY	460,000	28,500	38,500	63,384	0

SEWAGE COLLECTION

GROUNDS REPAIR PROGRAM

ACCOUNT #	PERSONNEL SERVICES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
	Part-Time Salaries					
08-22-1-592	Laborers (34/33/33 WD/SC/SSR)	5,450	5,450	5,450	1,803	2,651
	TOTAL PART-TIME SALARIES	5,450	5,450	5,450	1,803	2,651
	COMMODITIES					
08-22-3-615	Small Tools and Equipment	890	890	890	894	828
08-22-3-619	Program Commodities	1,500	1,499	1,500	3,279	2,816
	TOTAL COMMODITIES	2,390	2,389	2,390	4,173	3,644
	MAINTENANCE					
08-22-6-677	Program Maintenance	200	200	200	200	150
	TOTAL MAINTENANCE	200	200	200	200	150
	TOTAL GROUNDS REPAIR PROGRAM	8,040	8,039	8,040	6,175	6,445

STREET MAINTENANCE PROGRAM

	COMMODITIES					
08-24-3-611	Concrete	1,450	1,866	1,000	1,560	1,236
08-24-3-612	Asphalt Mix	4,000	4,000	4,000	3,459	3,690
08-24-3-613	Concrete Forms and Materials	400	400	400	400	0
08-24-3-614	Asphalt Materials	50	200	50	0	0
08-24-3-615	Small Tools and Equipment	740	740	740	944	180
	TOTAL COMMODITIES	6,640	7,206	6,190	6,364	5,106
	MAINTENANCE					
08-24-6-677	Program Maintenance	200	200	200	410	0
	TOTAL MAINTENANCE	200	200	200	410	0
	TOTAL STREET MAINTENANCE	6,840	7,406	6,390	6,773	5,106
	TOTAL FUNCTION	852,703	191,678	391,933	172,374	144,207
	TRANSFERS	0	0	0	0	0
	GRAND TOTAL	852,703	191,678	391,933	172,374	144,207

	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
	25-26	24-25	24-25	23-24	22-23
Total Part-Time Salaries	5,450	5,450	5,450	1,803	2,651
Total Overtime	8,853	8,533	8,533	6,230	6,241
Total Personnel Services	14,303	13,983	13,983	8,033	8,892
Total Commodities	30,580	30,450	30,130	28,483	34,684
Total Contractual	53,920	50,563	53,920	52,499	37,895
Total Training and Conferences	500	400	500	50	181
Total Maintenance	293,400	67,781	254,900	19,925	62,555
Total Capital Outlay	460,000	28,500	38,500	63,384	0
Total Function	852,703	191,677	391,933	172,374	144,207

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.

FY25 ACHIEVEMENTS:

- Continue with the maintenance of the sewer system and lift stations.

FY2 GOALS:

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

SANITARY SEWER REHABILITATION

	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
Unrestricted Net Assets (Beginning)	1,285,589	568,467	482,575	1,279,436	217,612
<u>ACCOUNT # REVENUES</u>					
09-00-3-440	0	540,999	0	881,915	0
09-00-4-417	356,000	362,285	356,000	371,414	369,207
09-00-4-418	6,000	11,793	6,000	6,879	6,178
09-00-6-480	3,900	6,916	3,900	4,034	4,739
09-00-6-481	0	0	0	0	0
09-00-6-487	0	0	0	0	135,144
09-00-9-401	0	0	0	0	0
TOTAL REVENUES	365,900	921,992	365,900	1,264,243	515,268
<u>EXPENDITURES</u>					
<u>PERSONNEL SERVICES</u>					
<u>PART-TIME SALARIES</u>					
09-01-1-592					
Laborer					
Ground Repair	5,283	5,283	5,283	1,803	2,651
(34/33/33 WD/SC/SSR)					
TOTAL PART-TIME SALARIES	5,283	5,283	5,283	1,803	2,651
<u>COMMODITIES</u>					
09-01-3-615	245	245	245	460	0
09-01-3-620	1,500	1,500	1,500	3,279	2,655
TOTAL COMMODITIES	1,745	1,745	1,745	3,739	2,655
<u>MAINTENANCE</u>					
09-01-6-671	12,500	12,500	12,500	10,056	12,949
09-01-6-677	108,325	40,000	108,325	37,553	6,236
09-01-6-683	7,000	14,000	7,000	8,894	17,186
TOTAL MAINTENANCE	127,825	66,500	127,825	56,503	36,371
<u>CAPITAL OUTLAY/NON-OPERATING</u>					
09-01-7-714	29,000	29,292	29,000	33,424	28,353
TOTAL CAPITAL OUTLAY	29,000	29,292	29,000	33,424	28,353

SANITARY SEWER REHABILITATION

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
ACCOUNT #	DEBT SERVICE					
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	0
09-01-8-806	Debt Service - IEPA Loan 2003 - Phase III	0	0	0	3,169	7,401
09-01-8-807	Debt Service - IEPA Loan 2022 - Phase IV	115,050	102,049	116,155	16,979	0
	TOTAL DEBT SERVICE	115,050	102,049	116,155	20,148	7,401
	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	0	0	25,778	89,950
09-53-7-704	Construction	0	0	0	743,317	1,104,323
	TOTAL IEPA LOAN - 2022-23 - PHASE IV	0	0	0	769,095	1,194,273
	TOTAL EXPENDITURES	278,903	204,870	280,008	884,712	1,271,704
	Unrestricted Net Assets (Ending)	1,372,586	1,285,589	568,467	482,575	1,279,436

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.

FY25 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.
- Investigated numerous storm water drainage problems in the Residential Drainage Improvement Program. The program was developed to help residents keep their properties safe from potential flood damages and to mitigate issues associated with standing water on properties.

FY26 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.
- Continue Residential Drainage Improvement Program to address storm water drainage issues.

STORM SEWER

	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
Unrestricted Net Assets (Beginning)	312,056	296,417	296,417	156,108	243,782
ACCOUNT # REVENUES					
07-00-3-440	IDOT-Brookwood Bridge/Butterfield Crk Grant	0	0	0	0
07-00-4-407	Stormwater Utility Fees	587,430	570,482	587,430	473,881
07-00-4-408	Penalties	7,100	12,072	7,100	7,972
07-00-4-457	Storm Sewer Tap Fees	50	0	50	0
07-00-4-466	In Lieu of Detention Fees	0	0	0	0
07-00-6-480	Interest	2,900	9,707	2,900	2,298
07-00-6-487	Capital Contributions	0	0	0	305,078
	TOTAL REVENUES	597,480	592,260	597,480	847,432
EXPENDITURES					
COMMODITIES					
07-01-3-619	Program Commodities	5,000	5,000	5,000	4,919
	TOTAL COMMODITIES	5,000	5,000	5,000	4,919
CONTRACTUAL SERVICES					
07-01-4-630	Professional Services	0	0	0	1,000
07-01-4-631	Annual NPDES Fee	1,000	1,000	1,000	0
07-01-4-632	Street Sweeping	40,000	50,000	40,000	36,918
	TOTAL CONTRACTUAL SERVICES	41,000	51,000	41,000	37,918
TRAINING AND CONFERENCES					
07-01-5-661	Training	1,500	1,000	1,500	640
07-01-5-662	CRS Project Management	1,000	500	1,000	0
	TOTAL TRAINING AND CONFERENCES	2,500	1,500	2,500	640
MAINTENANCE					
07-01-6-671	Maintenance and Supplies	7,000	15,000	7,000	6,424
07-01-6-675	System Maintenance and Repairs	25,000	25,000	25,000	11,175
07-01-6-678	Contract Maintenance	25,000	25,000	25,000	5,624
	TOTAL MAINTENANCE	57,000	65,000	57,000	23,224
CAPITAL OUTLAY/NON-OPERATING					
07-01-7-760	Brookwood Bridge Engineering (25% GF/75% SS)	0	0	0	950
07-01-7-761	1344 Brassie Drainage Improvement	60,000	0	60,000	0
07-01-7-762	1413 Heather Hill Cr. Drainage Improvement	50,000	0	0	0
07-01-7-763	900 Western Avenue Drainage Improvement	15,000	0	0	0
	TOTAL CAPITAL OUTLAY	125,000	0	60,000	950
TRANSFERS					
07-01-9-901	Transfer to General Fund-Adm Transfer	478,529	454,121	454,121	428,708
	Transfer to General Fund-Adm Transfer	478,529	454,121	454,121	428,708
	TOTAL EXPENDITURES	709,029	576,621	619,621	496,359
07-01-7-790	Depreciation Expense	0	0	0	116,575
	Unrestricted Net Assets (Ending)	200,507	312,056	274,276	296,417

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 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
	Beginning Fund Balance	1,238,252	2,132,779	1,477,435	2,250,490	2,500,852
16-00-9-401	Transfer from General Fund	848,886	832,793	832,793	819,230	672,925
16-00-9-408	Transfer from Water Fund	117,386	125,351	125,351	123,929	99,045
16-00-9-409	Transfer from Sewer Fund	157,890	160,725	160,725	152,752	116,144
16-00-6-480	Interest	85,000	99,000	85,000	111,855	57,606
16-00-6-481	Unrealized Gain/Loss-Invest	0	0	0	0	0
16-00-6-486	Miscellaneous Income	0	0	0	0	0
16-00-6-487	Contributions/Donations	0	0	0	0	0
16-00-6-488	Sale of Village Property	0	0	0	0	0
16-00-6-489	Auction Proceeds	5,000	0	5,000	0	1,435
16-00-6-490	Trade-In Proceeds	40,000	35,000	40,000	28,000	0
	TOTAL REVENUES	1,254,162	1,252,869	1,248,869	1,235,766	947,155
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	EXPENDITURES					
16-01-7-742	Executive					
	Copier	21,000	0	21,000	0	0
	TOTAL EXECUTIVE	21,000	0	21,000	0	0
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16-01-7-743	Finance					
		0	0	0	0	0
	TOTAL FINANCE	0	0	0	0	0
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16-01-7-748	Police Department					
	Police Squads-Patrol 4 & 5	0	0	0	96,133	0
	Police Squads-Patrol 2 & 3	0	123,420	123,420	0	4,049
	Police Squad-Chief	65,000	0	0	0	0
	Portable Radios	0	0	0	15,226	0
	AED Units	0	6,100	5,000	0	0
	Breath Analysis Equipment	0	0	0	0	0
	Pistol Range Equip-Phase 1	400,000	0	400,000	0	0
	Pistol Range Equip-Phase 2	200,000	0	200,000	0	0
	Copier	0	0	0	10,684	0
	Rifles	0	0	0	22,255	0
	CCTV System & Cameras	0	164,000	164,000	0	0
	Lockers-Female Locker Room	0	6,000	6,000	0	0
	TOTAL POLICE DEPT.	665,000	299,520	814,420	144,298	4,049
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16-01-7-749	Fire Department					
	Copier	0	0	0	14,565	0
	Ambulance 119 (formely 1372)	0	326,611	322,000	60,000	0
	Car 19	0	69,128	65,000	0	0
	Computer Printer	0	1,500	1,500	0	0
	Mobile Data Terminals	0	82,000	94,000	0	0
	Vehicle Extrication Equipment	0	165,000	165,000	0	0
	Battery Replacement	15,000	0	0	0	0
	ECOM Radios	291,400	0	0	0	0
	Vehicle Stabilization Equipment	18,000	0	0	0	0
	TOTAL FIRE DEPT.	324,400	644,239	650,517	86,548	0

CAPITAL EQUIPMENT BUDGET

EXPENDITURES		BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
16-01-7-753	Building					
	Copier	0	0	0	11,106	0
	TOTAL INSPECT. SERV.	0	0	0	11,106	
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16-01-7-755	Public Works					
	Lg Dump 5yd w/ plow & spreader D-18	0	259,503	261,503	0	
	Lg Dump 5yd w/ plow & spreader D-19	0	257,432	265,000	0	
	Sm Dump 1 ton w/4x4 & Plow L-11	0	0	0	132,628	0
	Sm Dump 1 ton w/4x4 & Plow L-12	0	0	0	132,628	0
	Utility Vehicle A-14	0	0	0	54,471	0
	Tractor/Compact Loader T-22	0	176,200	176,200	0	0
	Public Works Service Center Generator	0	0	0	8,280	142,025
	Village Hall Generator	0	0	0	283,757	278,621
	Utility Vehicle A-16	0	55,000	55,000	0	0
	3/4 ton Pick-up w/ 4x4 & Plow P-26	0	70,000	70,000	0	0
	Butterfield Lift Station Generator	250,000	0	250,000	0	0
	Towable Standby Generator	180,000	0	180,000	0	0
	Asphalt Roller 3 Ton	30,000	0	0	0	0
	Step Van V-8	225,000	0	0	0	0
	Tractor/Backhoe/Loader T-21	145,000	0	0	0	0
	Pick up 3/4 ton w/ utility box & hoist P-25	90,000	0	0	0	0
	TOTAL PUBLIC WORKS	920,000	818,135	555,000	611,764	420,646
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16-01-7-730	Computer Equipment	137,150	45,502	96,000	117,912	21,910
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16-01-7-767	Municipal Building Maintenance	272,000	340,000	307,000	124,322	750,913
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	TOTAL EXPENDITURES	2,339,550	2,147,396	2,443,937	1,353,477	1,197,518
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	ENDING FUND BALANCE	152,863	1,238,252	282,365	2,132,779	2,250,490
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**CAPITAL EQUIPMENT SCHEDULE
FY2025-26 THROUGH FY2034-35**

<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	Copier	Exec	1	5	21,000	10,500	5,250	5,250
	Police Squad-Chief	Police	1	5	65,000	65,000		
	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		
	Fire Radios - ECOM Agreement	Fire	31	10	291,400	291,400		
	Battery Replacement	Fire	1	6	15,000	15,000		
	Vehicle Stabilization Equipment	Fire	1	15	18,000	18,000		
	Asphalt Roller 3 Ton	Pub Wks	1	10	30,000	15,000	7,500	7,500
	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	8	90,000		45,000	45,000
	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	Exec	1	5	26,500	21,200	2,650	2,650
	Laser Printer	Exec	1	5	2,500	2,000	250	250
	Laser Printer-Manager	Exec	1	5	1,500	1,200	150	150
	Financial system software	Finance	1	10	104,650	78,488	19,622	6,541
	Heavy duty laser printer - b & w	Finance	1	5	2,000	1,000	750	250
	Sub-total				137,150	103,888	23,422	9,841
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Health and Wellness Equipment	Vill Hall	1		10,000	10,000		
	Parking Lot	Vill Hall	1	15	15,000	15,000		
	HVAC	Vill Hall	1	15	120,000	120,000		
	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				272,000	210,000	31,000	31,000
	FY2025-2026 Totals				2,339,550	1,377,121	273,005	689,424
2026-27	Police Squads-Patrol 4 & 5	Police	2	3	123,420	123,420		
	Portable Radios	Police	30	5	162,000	162,000		
	Compressor For Air Packs	Fire	1	15	60,000	60,000		
	Fit Test Machine	Fire	1	10	14,000	14,000		
	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
	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
	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				40,500	27,750	6,375	6,375
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Health and Wellness Equipment	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				78,000	43,000	17,500	17,500
	FY2026-2027 Totals				730,920	618,170	56,375	56,375

**CAPITAL EQUIPMENT SCHEDULE
FY2025-26 THROUGH FY2034-35**

<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-SUV	Police	1	5	75,000	75,000			
	Utility Vehicle 19 (former 1380)	Fire	1	10	60,000	60,000			
	Car 119 (former 1394)	Fire	1	6	70,000	70,000			
	Mechanical CPR Machine	Fire	1	10	65,000	65,000			
	Engine 19	Fire	1	20	900,000	900,000			
	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					<u>11,000</u>	<u>7,750</u>	<u>1,938</u>	<u>1,313</u>
	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					<u>71,000</u>	<u>55,500</u>	<u>7,750</u>	<u>7,750</u>
	FY2027-2028 Totals					<u>1,671,560</u>	<u>1,515,310</u>	<u>78,438</u>	<u>77,813</u>
	2028-29	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 In Car Laptops (Chief, Dep Ch, Cmdr, CSO-2, Det-2, Adm Hrg-3, Squad Cars-6)		Police	15	5	37,500	37,500			
Computer Workstations (Chief, Asst Chief, Radio, Sec, Library-2, Tr Capt, EMS Capt, Fire Pr Capt)		Fire	9	5	22,000	22,000			
Computer Workstations-Training Room (4), Fire Inspector, Radio Room (2)		Fire	6	5	12,000	12,000			
Laptop Computer Prevention Captain, Floater (1)		Fire	1	5	3,000	3,000			
Computer Workstations(Sec, Adm/Insp, Dir, 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 Equip for Committee and Conference		Exec	2	5	13,500	10,800	1,350	1,350	
Sub-total						<u>214,100</u>	<u>191,295</u>	<u>12,321</u>	<u>10,484</u>
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						<u>10,000</u>	<u>7,500</u>	<u>1,250</u>	<u>1,250</u>
FY2028-2029 Totals						<u>516,600</u>	<u>450,495</u>	<u>36,571</u>	<u>29,534</u>

**CAPITAL EQUIPMENT SCHEDULE
FY2025-26 THROUGH FY2034-35**

<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 Pistols	Police	2	3	123,420	123,420		
		Police	30	12	20,000	20,000		
	Mobile Data Terminals	Fire	10	5	94,000	94,000		
	Ambulance 19 (former 1370)	Fire	1	12	417,000	417,000		
	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	5	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	1,500	1,500		
	Network Printer	Building	1	5	1,500	1,500		
	Sub-total				114,000	86,250	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				2,314,420	1,532,838	390,792	390,792
2030-31	Police Squads-Patrol 2 & 3	Police	2	3	123,420	123,420		
	Police Squad-Chief	Police	1	5	65,000	65,000		
	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		
	Car 19 (former 1390)	Fire	1	6	70,000	70,000		
	Utility Vehicle-APWD A-16	Pub Wks	1	6	55,000	18,333	18,333	18,333
	GPS Receiver	Pub Wks	1	5	8,000	2,667	2,667	2,667
	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
	Sub-total				18,000	13,000	3,790	1,210
	Municipal Building Maint.							
	Interior Paint	Vill Hall	1	5	5,000	5,000		
	Parking Lot	Vill Hall	1	15	100,000	100,000		
	Bay Doors	Vill Hall	1	7	150,000	150,000		
	Sub-total				255,000	255,000	0	0
	FY2030-2031 Totals				848,420	806,753	22,123	19,543

**CAPITAL EQUIPMENT SCHEDULE
FY2025-26 THROUGH FY2034-35**

<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 Squad 19 (former 1320)	Fire	1	6	15,000	15,000		
		Fire	1	20	1,000,000	1,000,000		
	Sewer Jetter/Vacuum Truck	Pub Wks	1	10	450,000	153,000	148,500	148,500
	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		
	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>88,000</u>	<u>74,000</u>	<u>7,000</u>	<u>7,000</u>
	FY2031-2032 Totals				<u>1,592,500</u>	<u>1,256,750</u>	<u>161,375</u>	<u>174,375</u>
	2032-33	Police Squad-Detective	Police	1	5	30,140	30,140	
Police Squad-SUV		Police	1	5	75,000	75,000		
CCTV System & Cameras		Police	1	8	150,000	150,000		
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
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
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		
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>16,000</u>	<u>11,500</u>	<u>2,250</u>	<u>2,250</u>	
FY2032-2033 Totals				<u>643,340</u>	<u>466,540</u>	<u>88,713</u>	<u>88,088</u>	

**CAPITAL EQUIPMENT SCHEDULE
FY2025-26 THROUGH FY2034-35**

2033-2034

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		
Truck 19 Refurbish	Fire	1	25	75,000	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	90,000		45,000	45,000
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	9	5	22,500	22,500		
Computer Workstations-Training Room (4), Fire Inspector, Radio Room (2)	Fire	6	5	12,000	12,000		
Laptop Computer Prevention Captain, Floater (1)	Fire	1	5	3,000	3,000		
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 Confer	Exec	2	5	13,500	10,800	1,350	1,350
Sub-total				<u>209,100</u>	<u>188,345</u>	<u>11,296</u>	<u>9,459</u>
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				<u>30,000</u>	<u>7,500</u>	<u>11,250</u>	<u>11,250</u>
FY2033-2034 Totals				<u>1,450,020</u>	<u>1,030,965</u>	<u>213,046</u>	<u>206,009</u>

**CAPITAL EQUIPMENT SCHEDULE
FY2025-26 THROUGH FY2034-35**

2034-2035 Copier	Exec	1	5	21,000	10,500	5,250	5,250
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		
Drone	Fire	1	5	20,000	20,000		
Air Packs	Fire	27	15	232,650	232,650		
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	70,000	70,000		
Sterling Station Generator	Pub Wks	1	20	60,000			60,000
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	1,500	1,500		
Network Printer	Building	1	5	1,500	1,500		
	Sub-total			<u>96,500</u>	<u>74,875</u>	<u>10,813</u>	<u>10,813</u>
Municipal Building Maint.							
Interior Paint	Vill Hall	1	5	5,000	5,000		
Parking Lot	PWSC	1	5	10,000	10,000		
HVAC	Misc Vill	1	15	2,000		1,000	1,000
	Sub-total			<u>17,000</u>	<u>15,000</u>	<u>1,000</u>	<u>1,000</u>
FY2034-2035 Totals				<u>981,150</u>	<u>827,025</u>	<u>46,063</u>	<u>106,063</u>

**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>
2035-36	Roof-Sterling Pump Station	Misc Vill	1	15	20,000		10,000	10,000
2035-36	Financial system software	Finance	1	10	230,000	172,500	43,125	14,375
2036-37	Ambulance 119 (former 1372)	Fire	1	12	417,000	417,000		
2037-38	Roof	Vill Hall	1	15	600,000	600,000		
2037-38	HVAC	Vill Hall	1	15	15,000	15,000		
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
2039-40	HVAC	Misc Vill	1	15	2,000		1,000	1,000
2039-40	Carpet	Vill Hall	1	15	100,000	100,000		
2039-40	Roof-Vollmer Reservoir	Misc Vill	1	15	20,000		10,000	10,000
2040-41	Pistol Range Equipment-Carrier System Phase 1	Police	1	15	400,000	400,000		
2040-41	Pistol Range Equipment-Carrier System Phase 2	Police	1	15	200,000	200,000		
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	60,000	60,000		
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		
2044-45	Lockers-Female Locker Room	Police	1	20	6,000	6,000		
2044-45	Butterfield Lift Station Generator	Pub Wks	1	20	250,000			250,000
2044-45	Towable Standby Generator	Pub Wks	1	20	180,000			180,000
Totals					<u>5,136,150</u>	<u>4,381,650</u>	<u>126,625</u>	<u>627,875</u>

**CALCULATION OF 2025-26 REVENUE CONTRIBUTIONS AND
10 YEAR PROJECTION OF CAPITAL EQUIPMENT FUND BUDGET**

Fiscal Year	No.	Expenditures Per Capital Equipment Schedule				Projected Revenues				Fund Balance			
		General Fund	Water Portion	Sewer Portion	Total	General Fund	Water Portion	Sewer Portion	Interest/Auct/Tr-In	Total	Excess/ (Deficit) proj 4-30-25	Balance 4-30	
2024-25	0											1,238,252	
2025-26	1	1,377,121	273,005	689,424	2,339,550	848,886	117,386	157,890	88,218	1,212,380	(1,127,170)	111,082	
2026-27	2	618,170	56,375	56,375	730,920	848,886	117,386	157,890	61,166	1,185,328	454,408	565,490	
2027-28	3	1,515,310	78,438	77,813	1,671,560	848,886	117,386	157,890	72,072	1,196,234	(475,326)	90,164	
2028-29	4	450,495	36,571	29,534	516,600	848,886	117,386	157,890	60,664	1,184,826	668,226	758,391	
2029-30	5	1,532,838	390,792	390,792	2,314,421	848,886	117,386	157,890	76,701	1,200,864	(1,113,557)	(355,167)	
2030-31	6	806,753	22,123	19,543	848,420	848,886	117,386	157,890	49,976	1,174,138	325,718	(29,449)	
2031-32	7	1,256,750	161,375	174,375	1,592,500	848,886	117,386	157,890	57,793	1,181,956	(410,544)	(439,993)	
2032-33	8	466,540	88,713	88,088	643,340	848,886	117,386	157,890	47,940	1,172,102	528,762	88,769	
2033-34	9	1,030,965	213,046	206,009	1,450,020	848,886	117,386	157,890	60,630	1,184,793	(265,227)	(176,458)	
2034-35	10	827,025	46,063	106,063	979,151	848,886	117,386	157,890	54,265	1,178,427	199,276	22,819	
		<u>9,881,967</u>	<u>1,366,501</u>	<u>1,838,014</u>	<u>13,086,482</u>	<u>8,488,862</u>	<u>1,173,859</u>	<u>1,578,901</u>	<u>629,426</u>	<u>11,871,049</u>			
Adjustments													
-fy24 bud fd bal to act ov/(un)		(1,393,104)	(192,642)	(259,113)	(1,844,859)	23-24 budgeted fund bal = 287,920; actual = 2,132,779; diff = (1,844,859)							
fy26 fd bal + to 0 or-to fy32 exp yr		0	0	0	0	34-35 fund bal = (59,631); deficit; subtract to high fund bal yr-high exp yr or add to 0 (if deficit) highest fund bal yr (fy 29) = 720,396; highest exp yr (fy 30) = 1,126,191; fy 26 deficit = 0							
Adj not needed; no deficit & high exp yr > high fund bal yr													
Adjusted Total		<u>8,488,862</u>	<u>1,173,859</u>	<u>1,578,901</u>	<u>11,241,623</u>								
Contribution-fy25		<u>848,886</u>	<u>117,386</u>	<u>157,890</u>	<u>1,124,162</u>								
		75.5%	10.4%	14.0%									

Assumptions:

- 4-30-25 estimated fund balance based on 23-24 audit bal and 24-25 projections per budget
- 2025-26 revenue based on annual average
- Over/Under based allocated based on total 10 yr. 25-26 sched exp %s; gen 75% wat 11% sew 14%
- Revenues for years 26-34 based on 26 level

BUDGET NOTES

MOTOR FUEL TAX

SERVICES PROVIDED:

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

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

FY25 ACHIEVEMENTS:

- Completed the FY25 annual street maintenance program.
- 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.

FY26 GOALS:

- Conduct the FY26 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 25-26</u>	<u>PROJ'D 24-25</u>	<u>BUDGET 24-25</u>	<u>ACTUAL 23-24</u>	<u>ACTUAL 22-23</u>
	BEGINNING FUND BALANCE	788,710	1,086,529	1,086,529	717,548	387,421
02-00-1-475	Motor Fuel Tax Allotments	400,000	376,946	400,000	426,198	392,856
02-00-6-480	Interest Earnings	10,000	56,800	250	48,807	18,164
	TOTAL REVENUES	410,000	433,746	400,250	475,005	411,019
<u>EXPENDITURES</u>						
CURB & SIDEWALK REPAIR AND REPLACEMENT						
<u>COMMODITIES</u>						
02-01-3-605	Concrete	1,450	1,000	1,000	1,560	1,236
	TOTAL CURB AND SIDEWALK PROGRAM	1,450	1,000	1,000	1,560	1,236
<u>ASPHALT MAINTENANCE</u>						
<u>COMMODITIES</u>						
02-01-3-604	LP Fuel	0	0	100	0	0
02-01-3-606	Asphalt Mix	4,000	3,000	4,000	3,459	3,690
02-01-3-607	Asphalt Materials	0	0	100	0	0
<u>CONTRACTUAL SERVICES</u>						
02-01-4-635	Annual Street Maintenance	500,000	526,688	500,000	0	0
02-01-4-636	Crack Sealing	50,000	49,984	50,000	0	0
02-01-4-645	Engineer and Architect	15,000	5,865	20,000	0	0
	TOTAL ASPHALT MAINTENANCE	569,000	585,537	574,200	3,459	3,690
<u>SNOW & ICE CONTROL</u>						
<u>COMMODITIES</u>						
02-01-3-602	Road Salt - Chemicals	40,000	20,541	53,122	37,360	28,987
02-01-3-619	LCC - Bulk Chemical Purchase	15,000	15,000	15,000	14,084	7,425
	SNOW & ICE PROGRAM TOTAL	55,000	35,541	68,122	51,444	36,412
<u>TRAFFIC CONTROL & REGULATION</u>						
<u>COMMODITIES</u>						
02-01-3-610	Street Signs	8,000	8,000	8,000	4,791	4,345
02-01-4-630	Electric, Power and Light	30,000	25,000	30,000	34,652	24,987
02-01-4-631	Street Striping	10,200	10,118	10,200	10,118	10,223
	TRAFFIC CONTROL TOTAL	48,200	43,118	48,200	49,561	39,555
<u>CAPITAL OUTLAY/NON-OPERATING</u>						
02-01-7-762	CBD Streetscape Improvements	0	66,370	66,370	0	0
	CAPITAL OUTLAY/NON-OPERATING TOTAL	0	66,370	66,370	0	0
	TOTAL EXPENDITURES	673,650	731,565	757,892	106,025	80,892
	ENDING FUND BALANCE	525,060	788,710	728,887	1,086,529	717,548

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.

FY25 ACHIEVEMENTS:

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

FY26 GOALS:

- Fund balance should be spent and complete by FY26.

REBUILD ILLINOIS BONDS FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
	BEGINNING FUND BALANCE	0	150,605	150,605	353,308	249,356
03-00-3-440	REBUILD Illinois Bond Allotments	0	0	0	0	103,952
	TOTAL REVENUES	0	0	0	0	103,952
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	<u>EXPENDITURES</u>					
03-01-7-701	Flossmoor Road Viaduct Engineering	0	150,605	297,148	202,703	0
03-01-7-702	Berry Ln Drainage Engineering	0	0	0	0	0
	TOTAL EXPENDITURES	0	150,605	297,148	202,703	0
	ENDING FUND BALANCE	0	0	(146,543)	150,605	353,308

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.

FY25 ACHIEVEMENTS:

- Fund balance was spent by FY25.

FY26 GOALS:

- Fund balance was spent by FY25.

AMERICAN RESCUE PLAN ACT FUND

		BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
BEGINNING FUND BALANCE		0	0	0	26,415	1,101
<u>ACCOUNT #</u>	<u>REVENUES</u>					
04-00-3-440	ARPA Allotments^	0	0	0	952,929	81,851
04-00-6-480	Interest	0	0	0	43,332	25,958
TOTAL REVENUES		0	0	0	996,261	107,809
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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	0	82,494
04-01-7-702	Water Meter Replacement Program	0	0	0	1,022,677	0
TOTAL CAPITAL OUTLAY/NON-OP		0	0	0	1,022,677	82,494
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<u>TRANSFERS</u>						
04-01-9-940*	Transfer to Municipal Parking Lots	0	0	0	0	0
TOTAL TRANSFERS		0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	1,022,677	82,494
ENDING FUND BALANCE		0	0	0	0	26,415

*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

DOWNTOWN TAX INCREMENT FINANCING

SERVICES PROVIDED:

The Tax Increment Financing (TIF) Fund accounts for the increment in property tax collections from the TIF District located in downtown Flossmoor which was established by the Village in 2023. The purpose of a TIF District is to encourage development and improvement of “blighted” areas through the use of incentives. The TIF Fund is the accounting mechanism for collecting the increment in property tax base over the years, interest income generated by these funds, as well as providing the ability for the Village to execute the incentive-related expenditures.

The approved Project Area includes the parcels of property located adjacent to the north side of Flossmoor Road from 2713 Flossmoor Road east to Sterling Avenue; those parcels of property adjacent to the south side of Flossmoor Road from 2640 Flossmoor Road to Sterling Avenue; and, parcels of property fronting Sterling Avenue from Flossmoor Road to Park Drive. The Project Area covers 9.8 acres including roadways and 5.5 acres excluding roadways. The project area includes nineteen (19) buildings and seven (7) vacant parcels.

The TIF eligibility report concludes that the area qualifies as a “conservation area.” The vacant area also qualifies as a blighted area under the TIF Act due to the discharge of surface water contributing to the flooding along Flossmoor Road and especially at the viaduct. All property in the area, including the taxing districts, would substantially benefit by the redevelopment project improvements. Finally, the report concludes that the investment of public funds is needed to redevelop this area.

FY25 ACHIEVEMENTS:

- Receipt of three development projects for the vacant land at 2611-2633 Flossmoor Road.
- Entered into a Redevelopment Agreement with BG Park Centre LLC for the development of a mixed use development of townhomes and a café.

FY26 GOALS:

- Continue to fulfill the Redevelopment Agreement with BG Park Centre LLC for the development of a mixed use development of townhomes and a café.

DOWNTOWN TIF

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
	BEGINNING FUND BALANCE	115,708	0	0	0	0
05-00-1-414	Property Tax	117,000	115,708	115,000	0	0
05-00-6-480	Interest	1,000	0	0	0	0
05-00-6-489	Sale of Village Property	0	0	0	0	0
	TOTAL REVENUE	118,000	115,708	115,000	0	0
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	<u>EXPENDITURES</u>					
05-01-3-603	Postage	100	0	0	0	0
05-01-4-630	Professional Services	0	0	0	0	0
05-01-4-633	Accounting and Audit Service	3,000	0	0	0	0
05-01-4-634	Miscellaneous Services	500	0	0	0	0
05-01-4-653	TIF Planning and Promotion	0	0	0	0	0
	TOTAL FUNCTION	3,600	0	0	0	0
05-01-9-908	Transfer To Water Fund	0	0	0	0	0
	ENDING FUND BALANCE	230,108	115,708	115,000	0	0

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, 2025 will be \$8,855,000.

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, 2025 will be \$1,540,000. 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, 2025 will be \$2,460,000.

DEBT SERVICE

	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
Beginning Fund Balance	(5,699)	(3,199)	45,792	48,711	27,694
<u>ACCOUNT # REVENUES</u>					
06-00-1-401 Property Taxes-2013 GO Issue	0	0	0	0	0
06-00-1-402 Property Taxes-2014 GO Issue	251,050	245,850	245,850	233,464	250,208
06-00-1-403 Property Taxes-2017 GO Refunding	0	0	0	0	0
06-00-1-404 Property Taxes-2021 GO Issue	668,319	662,377	662,377	631,679	682,005
06-00-1-405 Property Taxes-2021 GO Refunding	212,350	220,792	220,792	203,415	208,273
TOTAL REVENUES	1,131,719	1,129,019	1,129,019	1,068,558	1,140,486
<u>EXPENDITURES</u>					
06-01-8-835 Debt Serv-2014 GO Issue-Principal	170,000	160,000	160,000	155,000	150,000
06-01-8-836 Debt Serv-2014 GO Issue-Interest	80,504	85,850	85,850	90,500	95,000
06-01-8-837 Agent Fees-2014 GO Issue	500	500	500	500	500
06-01-8-840 Debt Serv-2017 GO Refund-Principal	0	0	0	0	0
06-01-8-841 Debt Serv-2017 GO Refund-Interest	0	0	0	0	0
06-01-8-845 Debt Serv-2021 GO Issue-Principal	420,000	400,000	400,000	380,000	365,000
06-01-8-846 Debt Serv-2021 GO Issue-Interest	248,319	268,319	268,318	287,319	305,569
06-01-8-847 Agent Fees-2021 GO Issue	500	500	500	275	275
06-01-8-850 Debt Serv-2021 GO Refund-Principal	155,000	150,000	150,000	135,000	125,000
06-01-8-851 Debt Serv-2021 GO Refund-Interest	57,350	65,850	64,850	71,600	77,850
06-01-8-852 Agent Fees-2021 GO Refund Issue	500	500	500	275	275
TOTAL EXPENDITURES	1,132,673	1,131,519	1,130,518	1,120,469	1,119,469
Ending Fund Balance	(6,653)	(5,699)	44,293	(3,199)	48,711

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>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
10-00-6-480	Interest	144,400	125,600	210,000	122,160	205,665
10-00-6-481	Unrealized Gain/(Loss)-Investments	866,300	753,600	110,000	(12,047)	505,196
10-00-6-482	Realized Gain/(Loss)-Sale of Investments	288,800	251,200	150,000	240,746	(816,591)
10-00-6-483	Emp. Pension Cont. - PPRT	10,000	6,910	10,700	11,819	16,465
10-00-6-484	Emp. Pension Cont. - Property Tax	1,400,000	1,046,000	1,046,464	1,184,364	656,853
10-00-6-485	Member Contributions	221,196	214,754	218,296	214,490	199,622
10-00-6-486	Miscellaneous Revenue	0	0	0	0	50
10-00-6-487	Contributions/Donations	0	0	0	0	0
10-00-6-489	Dividends	144,400	125,600	205,000	89	168,116
10-00-6-490	Other Police Pens. Funds-Portability	0	0	0	0	466,887
10-00-6-491	Realized Gain/(Loss)-Transfer Mkt Val Adj			20,000	0	16,984
	TOTAL REVENUES	3,075,096	2,523,664	1,970,460	1,761,622	1,419,246
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	<u>EXPENDITURES</u>					
10-01-2-592	Pension Benefit Payments	1,458,500	1,416,000	1,366,330	1,109,738	1,232,417
10-01-2-593	Disability Benefit Payments	277,551	277,551	333,953	148,932	139,249
10-01-2-595	Member Contribution Refunds	30,000	11,330	30,000	0	0
10-01-3-610	Miscellaneous	14,800	14,400	1,000	16,856	16,397
10-01-3-620	Investment Expenses	11,100	10,800	500	146	417
10-01-4-630	Department of Insurance Fees	0	0	4,200	0	3,952
10-01-4-633	Accounting Services	14,100	13,700	42,000	11,700	12,905
10-01-4-634	Actuary Services	0	0	0	0	0
10-01-4-644	Legal Services	8,100	7,900	10,000	21,035	9,121
10-01-4-650	Investment Manager Fees	0	0	10,000	0	10,544
10-01-4-651	Medical Expenses	15,000	12,450	15,000	0	0
10-01-5-661	Training	4,000	3,300	4,000	2,445	3,870
	TOTAL EXPENDITURES	1,833,151	1,767,431	1,816,983	1,310,852	1,428,873

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 four 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

ACCOUNT #	REVENUES	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24.25	24-25	23-24	22-23
11-00-6-480	Interest	6,200	5,400	0	8,553	1,748
11-00-6-481	Unrealized Gain/Loss-Investments	0	0	0	108,188	38,327
11-00-6-482	Unrealized Gain/Loss-ITT Hartford	35,100	147,616	27,400	218,535	(70,364)
11-00-6-483	Unrealized Gain/Loss-Aviva/Athene	11,700	11,700	11,700	0	9,858
11-00-6-484	Emp. Pension Cont. - Property Tax	584,576	536,249	495,682	415,270	322,283
11-00-6-485	Member Contributions	80,200	77,885	67,800	67,526	61,466
11-00-6-486	Unrealized Gain/Loss-Mutuals	0	0	0	0	0
11-00-6-487	Contributions/Donations	0	0	0	0	0
11-00-6-488	Unrealized Gain/Loss-Pacific Life	7,300	7,200	7,200	5,535	4,226
11-00-6-489	Realized Gain/Loss on Sale	24,900	21,800	14,700	(1,686)	(33,795)
11-00-6-490	Dividends	6,200	5,400	0	4,419	5,734
11-00-6-491	Northern Trust Unrealized Gain/Loss	74,600	65,400	44,000	0	0
TOTAL REVENUES		830,776	878,650	668,482	826,341	339,481
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	EXPENDITURES					
11-01-2-592	Pension Benefit Payments	415,600	392,388	398,500	291,061	373,216
11-01-4-630	Department of Insurance Fees	0	0	0	0	0
11-01-4-632	Actuary Services	0	0	0	0	0
11-01-4-633	Accounting Services	11,600	11,290	11,300	8,940	10,595
11-01-4-634	Miscellaneous Services	9,300	9,000	6,500	3,119	3,940
11-01-4-644	Legal Services	2,575	2,500	3,200	2,500	2,600
11-01-4-650	Investment Manager Fees	1,000	900	2,500	0	0
11-01-4-655	Bank Service Charges	100	100	700	35	57
11-01-5-660	Dues and Subscriptions	0	0	1,000	0	0
11-01-5-661	Training	1,500	1,500	1,500	782	125
TOTAL EXPENDITURES		441,675	417,678	425,200	306,436	390,532

2021 STREETS AND STORM SEWER IMPROVEMENT FUND

SERVICES PROVIDED:

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

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

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

FY25 ACHIEVEMENTS:

- Completed construction of Phase 2 of Flossmoor Road Viaduct Drainage Improvement Project.
- Completed the Brumley Road Reconstruction Project.

FY26 GOALS:

- Complete Construction of Phases 3-5 of Flossmoor Road Viaduct Drainage Improvement Project.

2021 STREETS AND STORM SEWER IMPROVEMENT FUND

	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
BEGINNING FUND BALANCE	2,434,408	6,640,233	6,640,233	6,691,691	9,140,206
<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	124,304	48,000	114,950	49,041
17-00-6-481 Unrealized Gain/Loss	0	0	0	116,535	22,290
17-00-6-482 Interest-Certificates of Deposit	0	0	525	94	868
17-00-6-483 Interest-US Treasuries	0	0	4,000	(76,652)	47,524
17-00-6-484 Interest-US Agencies	0	0	0	0	0
TOTAL REVENUES	48,000	124,304	52,525	154,928	119,723
<u>EXPENDITURES</u>					
<u>ENGINEERING SERVICES</u>					
17-01-1-701 Streets Phase 1 Engineering	0	0	0	0	2,928
17-01-1-702 Streets Phase 2 Engineering	0	0	0	0	0
17-01-1-703 Flossmoor Rd Viaduct Engineering	59,712	0	60,318	0	0
17-01-1-704 Brumley Dr Engineering	0	0	0	41,842	25,283
TOTAL ENGINEERING SERVICES	59,712	0	60,318	41,842	28,211
<u>CONSTRUCTION</u>					
17-01-4-730 Streets Phase 1 Construction	0	0	0	0	1,864,960
17-01-4-731 Streets Phase 2 Construction	0	0	0	0	0
17-01-4-732 Flossmoor Rd Viaduct Construction	1,291,186	2,989,972	4,607,717	0	0
17-01-4-733 Berry Lane Drainage Construction	0	0	0	(28,400)	393,513
17-01-4-734 Berry Lane Drainage Construction Observation Services	0	0	0	2,389	144,142
17-01-4-740 Streets Phase 1 Const. Observation Services	0	0	0	0	135,912
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	373,440	133,960	350,000	0	0
17-01-4-745 Brumley Dr Construction	0	704,957	798,340	150,393	0
17-01-4-746 Brumley Dr Const. Observ. Services	0	70,295	120,000	38,662	0
17-01-4-747 1439 Lawrence Crescent	0	429,445	425,000	0	0
TOTAL CONSTRUCTION	1,664,626	4,328,630	6,301,057	163,043	2,538,527
<u>BOND ISSUE COSTS</u>					
17-01-8-772 Arbitrage Rebate Services	1,500	1,500	1,500	1,500	1,500
TOTAL BOND ISSUE COSTS	1,500	1,500	1,500	1,500	1,500
TOTAL EXPENDITURES	1,725,838	4,330,130	6,362,875	206,385	2,568,238
ENDING FUND BALANCE	756,570	2,434,408	329,883	6,640,233	6,691,691

FEMA FIRE STATION ALERTING GRANT FUND

SERVICES PROVIDED:

In Fiscal Year 2021, 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).

FY25 ACHIEVEMENTS:

- Successfully closed out 2018 FEMA Assistance to Firefighters Grant.

FEMA FIRE STATION ALERTING GRANT FUND

		BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
BEGINNING FUND BALANCE		9,457	6,292	6,292	6,292	6,292
<u>ACCOUNT #</u>	<u>REVENUES</u>					
	<u>GRANT REVENUES</u>					
22-00-3-440	FEMA Fire Assistance to Firefighters Grant	0	0	0	0	0
22-00-3-441	Local Share (Community Members) - Grant	0	0	0	0	0
22-00-9-428	Transfer from Foreign Fire Insurance Fund (Flossmoor Local Share) - Grant	0	0	0	0	0
	<u>NON-GRANT REVENUES</u>					
22-00-3-442	Local Share (Community Members) - Non-Grant	0	0	0	0	0
22-00-9-429	Transfer Foreign Fire Insurance Fund (Flossmoor Local Share) Non-Grant	0	0	0	0	0
22-00-3-449	Administrative Cost Reimbursements	0	3,165	0	0	509
TOTAL REVENUES		0	3,165	0	0	509
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	<u>EXPENDITURES</u>					
22-01-7-701	FEMA Fire Assistance Grant Purchases	0	0	0	0	0
22-01-7-702	Fire Station Alerting Non-Grant Purchases	0	0	0	0	0
22-01-7-703	Administrative Costs	0	0	0	0	0
22-01-9-901	Transfer to General Fund	0	0	0	0	509
TOTAL EXPENDITURES		0	0	0	0	509
ENDING FUND BALANCE		9,457	9,457	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.

PUBLIC SAFETY DONATIONS

ACCOUNT #	BEGINNING FUND BALANCE	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
	Miscellaneous Police	937	937	987	928	1,654
	Special Police Equipment Fund	12,580	18,955	18,805	18,500	21,721
	Miscellaneous Fire & EMS	950	550	550	450	200
	Hendrickson Fire Par Equip FD	32,801	28,950	28,950	28,950	28,950
	TOTAL BEGINNING FUND BALANCE	47,268	49,392	49,292	48,828	52,525
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	REVENUES					
24-00-6-485	Miscellaneous Police Donations	100	100	100	100	100
24-00-6-486	Special Police Equipment Fund Donations	800	1,125	0	1,150	800
24-00-6-490	Miscellaneous Fire and EMS Donations	250	500	0	100	250
24-00-6-491	Hendrickson Fire Par Equip FD	250	3,951	0	0	0
	TOTAL REVENUES	1,400	5,676	100	1,350	1,150
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	EXPENDITURES					
24-01-7-770	Miscellaneous Police	100	100	100	91	826
24-01-7-771	Special Police Equipment Fund	4,000	7,500	4,000	695	4,021
24-01-7-780	Miscellaneous Fire and EMS	100	100	0	0	0
24-01-7-781	Hendrickson Fire Par Equip FD	100	100	2,500	0	0
	TOTAL EXPENDITURES	4,300	7,800	6,600	786	4,847
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	ENDING FUND BALANCE					
	Miscellaneous Police	937	937	987	937	928
	Special Police Equipment Fund	9,380	12,580	14,805	18,955	18,500
	Miscellaneous Fire & EMS	1,100	950	550	550	450
	Hendrickson Fire Par Equip FD	32,951	32,801	26,450	28,950	28,950
	TOTAL ENDING FUND BALANCE	44,368	47,268	42,792	49,392	48,828

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.

11-501 "J" FUND

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u> <u>25-26</u>	<u>PROJ'D</u> <u>24-25</u>	<u>BUDGET</u> <u>24-25</u>	<u>ACTUAL</u> <u>23-24</u>	<u>ACTUAL</u> <u>22-23</u>
	BEGINNING FUND BALANCE	9,431	9,481	9,431	9,481	9,481
25-00-5-470	Fines and Forfeitures	250	250	250	0	0
	TOTAL REVENUE	250	250	250	0	0
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	<u>EXPENDITURES</u>					
	<u>Commodities</u>					
25-01-3-610	D.U.I. Enforcement and Educational	300	300	300	0	0
	<u>Training</u>					
25-01-5-661	DARE Training	2,000	0	2,000	0	0
	TOTAL FUNCTION	2,300	300	2,300	0	0
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	ENDING FUND BALANCE	7,381	9,431	7,381	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.

FY25 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.

FY26 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 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
BEGINNING FUND BALANCE		33,643	34,243	33,176	33,176	32,630
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ACCOUNT #	REVENUES					
26-00-6-480	Interest Earnings	1,000	1,000	1,000	1,838	1,022
26-00-6-486	Forfeitures	0	0	0	0	712
26-00-6-489	Auction Proceeds	0	0	0	0	0
TOTAL REVENUE		1,000	1,000	1,000	1,838	1,734
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EXPENDITURES						
Commodities						
26-01-3-610	Miscellaneous	100	100	100	0	0
26-01-5-661	Training	0	0	0	0	0
Capital Outlay/Non-Operating						
26-01-7-701	So. Sub Emer. Res. Tm. Equip.	1,500	1,500	1,500	771	1,188
EXPENDITURES		1,600	1,600	1,600	771	1,188
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ENDING FUND BALANCE		33,043	33,643	32,576	34,243	33,176

PUBLIC ART PROGRAM

SERVICES PROVIDED:

The Public Art Program has been created to enhance the Village by placing outdoor sculpture in public areas. The program has been 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:

- To enhance the appearance of the Village by placing outdoor sculpture 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.

FY25 ACHIEVEMENTS:

- Placed one rotational sculpture: *Eternal Flame*
- Coordinated placement of *Centennial*, rotational sculpture made by H-F students
- Received and coordinated the donation & installation of *Paradise*, and grouping of three donated sculptures: *Purple Rising, Blue Moon; Spine, Spindle, Heart*
- Added rotational sculpture, *Reaching for the Sky*, to permanent collection
- Performed conservation on *Minions* and *Red Cross Lines*
- Performing conservation, plus repainting and relocation of *Kinetic Vision*
- Managed online Garden Art auction of Garden Art, featuring 35 unique works
- Coordinated plein air painting fundraiser as part of the IPO Chamber Night
- Coordinated mailings related to the Public Art Fund in water bills
- Conducted two walking sculpture tours for the community
- Continued to promote the engraved brick & bench plaque campaign

FY26 GOALS:

- Pursue additional sculptures for the rotational program
- Evaluate and complete necessary conservation needs of sculptures
- Research sculpture signage and lighting options

PUBLIC ART PROGRAM

	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
ACCOUNT # BEGINNING FUND BALANCE					
	31,879	33,378		27,376	35,381
	26,308	32,180		30,702	33,316
TOTAL BEGINNING FUND BALANCE	58,187	65,558	0	58,078	68,697
REVENUES					
27-00-4-450	0	1,860	2,000	0	0
27-00-6-480	1,200	2,700	1,200	2,795	1,621
27-00-6-486	0	0	0	250	0
27-00-6-487	8,000	14,500	7,500	9,732	8,146
TOTAL REVENUES	9,200	19,060	10,700	12,777	9,767
EXPENDITURES					
COMMODITIES					
27-01-3-619	500	406	500	2,212	438
TOTAL COMMODITIES	500	406	500	2,212	438
CONTRACTUAL SERVICES					
27-01-4-630	0	0	0	0	0
27-01-4-634	500	2,328	400	0	427
27-01-4-635	300	0	300	85	322
27-01-4-638	100	100	100	0	0
27-01-4-645	500	725	1,000	0	0
27-01-4-646	250	0	500	0	0
27-01-4-650	6,000	3,000	3,000	3,000	8,800
TOTAL CONTRACTUAL SERVICES	7,650	6,153	5,300	3,085	9,548
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	3,500	7,300	4,500	0	3,400
Capital Outlay/Non-Operating					
27-01-7-715	0	7,000	7,000	0	7,000
TOTAL CAPITAL/NON-OPERATING	0	7,000	7,000	0	7,000
TOTAL FUNCTION	11,650	27,859	24,300	5,297	20,386
ENDING FUND BALANCE					
	32,929	31,879		33,378	27,376
	23,443	26,308		32,180	30,702
TOTAL ENDING FUND BALANCE	56,372	58,187	0	65,558	58,078

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 providing 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 department thus the project list and priorities for budgeted items may change at any time during a given fiscal year.

FY25 ACHIEVEMENTS:

- Completed Tool Storage update on all fire apparatus.
- Continued to support modernization projects in the fire station. Men's locker room sink completed.

FY26 GOALS:

- In FY 26, continue to support modernization projects in the fire station. Projects may include but are not limited to updating the Fire Department Communications Room.
- Support equipment upgrades as needed.

FOREIGN FIRE INSURANCE

	BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
Beginning Fund Balance	94,244	72,025	72,740	72,025	76,965
<u>ACCOUNT # REVENUES</u>					
28-00-1-407 Foreign Fire Insurance Taxes	28,000	28,719	25,000	25,915	25,071
28-00-6-480 Interest	500	500	500	0	979
TOTAL REVENUES	28,500	29,219	25,500	25,915	26,050
<u>EXPENDITURES</u>					
<u>COMMODITIES</u>					
28-01-3-605 Kitchen Supplies	2,000	1,000	2,000	2,251	1,290
28-01-3-615 Tools and Equipment	2,500	1,000	2,500	13,738	150
TOTAL COMMODITIES	4,500	2,000	4,500	15,989	1,440
<u>TRAINING</u>					
28-01-5-664 Training Materials	1,000	0	1,000	0	0
TOTAL TRAINING	1,000	0	1,000	0	0
<u>CONTRACTUAL SERVICES</u>					
28-01-4-634 Miscellaneous Services	500	500	500	284	273
28-01-4-639 Comcast	1,400	1,000	1,200	963	404
TOTAL CONTRACTUAL SERVICES	1,900	1,500	1,700	1,247	677
<u>CAPITAL OUTLAY/NON-OPERATING</u>					
28-01-7-707 Training Facility	30,000	0	20,000	0	0
28-01-7-708 Kitchen Remodel	0	0	0	0	28,872
28-01-7-709 Station Improvements	7,500	3,500	7,500	6,600	0
TOTAL CAPITAL OUTLAY	37,500	3,500	27,500	6,600	28,872
TOTAL EXPENDITURES	44,900	7,000	34,700	23,836	30,990
ENDING FUND BALANCE	77,844	94,244	63,540	74,104	72,025

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.

The Village's 9-1-1 monies are now controlled by our Public Safety Answering Point (PSAP) partners which is E-COM.

9-1-1 FUND

(EMERGENCY TELEPHONE SYSTEM)

		BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL
		25-26	24-25	24-25	23-24	22-23
<u>ACCOUNT #</u>	<u>REVENUES</u>					
30-00-1-416	Telephone Surcharge		196,062	194,000	196,062	195,899
	TOTAL REVENUES	0	196,062	194,000	196,062	195,899
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	<u>EXPENDITURES</u>					
30-01-4-650	E-Com Budget Contribution		196,062	194,000	196,062.4	195,899
	TOTAL EXPENDITURES	0	196,062	194,000	196,062	195,899

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.

FY25 ACHIEVEMENTS:

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

FY26 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.
- Complete seal coating of Village Hall lot and Merchant lot
- Complete annual parking lot striping on all commuter parking lots.

MUNICIPAL PARKING LOTS FUND

	BUDGET	PROJ'D	BUDGET	ACTUAL	ACTUAL	
	25-26	24-25	24-25	23-24	22-23	
BEGINNING UNRESTRICTED NET ASSETS*	64,227	170,290	170,290	211,079	256,931	
<u>ACCOUNT # REVENUES</u>						
<u>North Parking Lot</u>						
40-00-7-450	Commuter Parking - 84 spaces	25,000	26,470	25,000	27,248	25,410
40-00-7-451	Merchant/Individual Parking Space Rental	10,810	5,400	10,810	5,393	6,484
Total North Lot Revenues		35,810	31,870	35,810	32,641	31,894
<u>South Parking Lot</u>						
40-00-8-450	Commuter Parking - 218 spaces	60,000	57,233	60,000	59,694	58,055
40-00-8-451	Merchant/Individual Parking	1,000	500	1,000	(1,528)	770
Total South Lot Revenue		61,000	57,733	61,000	58,166	58,825
<u>Central Drive, Library & Merchant Parking Lots</u>						
40-00-9-451	Merchant/Individual Parking Space Rental	7,500	7,320	7,500	10,615	4,624
Total Central/Library/Merchant Lot Revenues		7,500	7,320	7,500	10,615	4,624
<u>Miscellaneous</u>						
40-00-6-480	Interest	5,500	4,276	5,500	9,340	6,430
TOTAL REVENUES		109,810	101,199	109,810	110,762	101,773
<u>EXPENDITURES</u>						
<u>North Parking Lot</u>						
40-30-4-634	Miscellaneous Services	2,600	1,000	2,600	0	2,372
40-30-6-677	Maintenance and Repairs	1,750	1,750	1,750	680	2,009
40-30-6-682	CBD Flags	1,500	1,500	1,500	1,548	0
40-30-9-901	Transfer to General Fund	10,316	12,003	12,003	11,675	11,184
Total North Lot		16,166	16,253	17,853	13,902	15,565

MUNICIPAL PARKING LOTS FUND^

<u>ACCOUNT #</u>		BUDGET 25-26	PROJ'D 24-25	BUDGET 24-25	ACTUAL 23-24	ACTUAL 22-23
	<u>South Parking Lot</u>					
40-31-4-634	Miscellaneous Services	1,000	1,270	1,000	1,235	0
40-31-6-677	Maintenance and Repairs	1,000	1,567	1,000	2,091	1,000
40-31-9-901	Transfer to General Fund	92,844	108,029	108,029	105,072	100,661
	Total South Lot	94,844	110,865	110,029	108,398	101,661
	<u>Central Drive, Library & Merchant Parking Lots</u>					
40-32-4-634	Miscellaneous Services	2,800	4,688	2,800	2,618	7,275
40-32-6-677	Maintenance and Repairs	250	250	250	583	316
40-32-7-703	North Commuter Lot Patching and Seal Coating	0	18,039	25,000	0	0
40-32-7-704	South Commuter Lot Seal Coating	0	25,000	25,000	0	0
40-32-7-705	Library Lot Seal Coating	0	10,000	10,000	0	0
40-32-7-706	Merchant Lot Seal Coating	5,000	0	0	0	0
	Total Central Drive/Library/Merchant Lots	8,050	57,978	63,050	3,201	7,591
	<u>Commuter Access-C.B.D.</u>					
40-33-1-590	Overtime - Central Business District	6,034	5,816	5,816	5,096	5,487
40-33-1-591	Part-Time Employees	0	0	0	0	0
40-33-3-615	Small Tools and Equipment	250	250	250	1,427	227
40-33-4-634	Miscellaneous Services	5,100	5,100	5,100	4,947	6,712
40-33-6-671	Maintenance and Supplies	10,000	11,000	10,000	14,579	10,382
	Total Commuter Access-C.B.D.	21,384	22,166	21,166	26,050	22,809
	TOTAL EXPENDITURES	140,444	207,262	212,098	151,551	147,625
40-33-7-790	Depreciation Expense	0	0	0	10,142	10,142
	ENDING UNRESTRICTED NET ASSETS	33,593	64,227	68,002	170,290	211,079

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. We plan to use these grant funds to increase senior programming and field trips, such as our Architectural Boat Tour or trip downtown Chicago to watch Into the Woods at the Chopin Theater.

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	ACCOUNT #	TAXES	APPROVED				
			BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
			FY25-26	FY'24-25	FY'23-24	22-23	21-22
	50-00-1-401	Property Taxes	1,417,700	1,457,755	1,281,027	304,393	1,316,060
	50-00-1-402	Property Tax - Soc Sec	63,000	57,184	51,355	12,884	55,395
	50-00-1-403	Property Tax - IMRF	50,000	45,000	44,285	15,007	66,815
	50-00-1-415	Personal Property Repl Tax	23,000	23,000	33,079	24,662	31,612
		TOTAL TAXES	1,553,700	1,582,939	1,409,746	356,946	1,469,882
<u>INTERGOVERNMENTAL AND GRANTS</u>							
	50-00-3-440	Per Capita Grant	14,000	14,265	14,313	14,313	13,960
	50-00-3-441	Other Grants	5,000	7,500	7,500	7,500	28,654
		TOTAL GRANTS	19,000	21,765	21,813	21,813	42,614
<u>CHARGES FOR SERVICES</u>							
	50-00-4-450	Program fees	0	0	0	0	250
		PROGRAM FEES				0	250
<u>FINES AND FEES</u>							
	50-00-5-471	Fines and Fees	2,000	2,200	2,042	2,465	4,386
		TOTAL FINES AND FEES	2,000	2,200	2,042	2,465	4,386
<u>MISCELLANEOUS REVENUES</u>							
	50-00-6-480	Interest	35,000	20,000	78,571	16,396	3,151
	50-00-6-483	Copier Income	7,000	8,500	8,529	6,525	8,328
	50-00-6-485	Private Contributions	500	1,250	38,541	531	975
	50-00-6-486	Miscellaneous Income	2,000	2,000	4,208	4,044	4,352
	50-00-6-487	Designated Gifts	5,000	5,000	6,539	1,457	5,885
		TOTAL MISC. REVENUES	49,500	36,750	136,387	28,952	22,691
		TOTAL REVENUES	1,624,200	1,643,654	1,569,989	410,176	1,539,823

FLOSSMOOR PUBLIC LIBRARY

EXPENDITURES	ACCOUNT #	PERSONNEL SERVICES	APPROVED					
			BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	
			FY 25-26	FY'24-25	FY'23-24	22-23	21-22	
		Salaries						
50-01-1-501		Library Salaries	815,000	760,000	757,297	527,564	713,224	
		Fringe Benefits						
50-01-2-590		Health Ins Prem/EAP	110,000	97,000	88,430	62,538	86,371	
50-01-2-591		Life Insurance Premium	1,500	1,500	1,259	875	1,252	
50-01-2-593		Unemployment Comp	3,000	3,000	2,701	1,291	2,347	
50-01-2-595		Library FICA Contributions	51,000	48,000	45,709	32,165	43,266	
50-01-2-596		Library Medicare Contr	12,000	11,500	10,690	7,523	10,119	
50-01-2-597		Library IMRF Contributions	57,000	45,000	43,544	42,696	66,498	
		TOTAL PERSONNEL SERV	1,049,500	966,000	949,629	674,651	923,077	
		COMMODITIES						
50-01-3-601		Office Supplies	3,000	2,500	2,670	1,563	2,308	
50-01-3-602		Books	80,210	80,210	69,921	35,943	64,313	
50-01-3-603		Postage	3,500	3,000	2,268	1,444	1,863	
50-01-3-604		Leased Books	0	0		0	4,255	
50-01-3-605		Periodicals	11,000	10,800	9,809	6,193	10,041	
50-01-3-606		Electronic Resources	14,000	14,000	9,104	9,209	9,230	
50-01-3-607		Audio Visual	22,900	22,900	21,527	9,919	22,382	
50-01-3-610		ILL Charges	300	300		238	28	
50-01-3-611		Circulation Supplies	3,700	3,700	1,444	1,357	2,201	
50-01-3-612		Technical Service Supplies	6,500	6,500	6,457	3,786	5,693	
50-01-3-614		Building Supplies	9,700	9,700	8,032	4,318	5,711	
50-01-3-615		Programming	39,500	39,500	40,978	17,221	32,652	
50-01-3-616		Printer Supplies	4,000	4,000	5,080	2,961	3,353	
50-01-3-617		Software and Updates	18,500	17,940	12,195	12,047	8,876	
		TOTAL COMMODITIES	216,810	215,050	189,485	106,198	172,906	

FLOSSMOOR PUBLIC LIBRARY

EXPENDITURES	ACCOUNT #	CONTRACTUAL SERV	APPROVED				
			BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
			FY 25-26	FY'24-25	FY'23-24	22-23	21-22
	50-01-4-633	Auditing Service	8,900	8,500	8,950	6,500	8,000
	50-01-4-635	Printing and Advertising	12,150	8,000	7,652	7,077	7,472
	50-01-4-637	Telecommunications	13,000	13,000	12,064	7,447	11,382
	50-01-4-640	Workmen's Compensation	2,100	3,000	1,855	0	2,751
	50-01-4-641	Ins-Prop/Casualty/Liability	18,920	17,270	16,377	2,752	14,575
	50-01-4-644	Legal Services	2,500	2,500	971	632	1,304
	50-01-4-645	Consultants	2,000	2,000	1,195	1,135	1,070
	50-01-4-646	Security	10,500	7,000	276	0	133
	50-01-4-647	Janitorial Services	45,600	43,800	42,000	23,170	38,920
	50-01-4-648	Computer Technical Serv	10,000	6,000	4,326	0	0
	50-01-4-649	Water and Sewer Service	3,500	3,000	2,557	1,421	2,040
	50-01-4-650	Gas Energy/Heating	20,000	20,000	14,298	18,034	23,054
	50-01-4-651	Equipment rental	5,115	7,000	6,035	3,681	6,284
	50-01-4-655	Payroll Services/Fees	6,900	6,000	5,585	2,371	3,334
	50-01-4-656	Village Accounting Serv	3,500	3,500		0	3,220
	50-01-4-659	SWAN/Data Entry	27,500	27,500	26,676	17,189	25,074
		TOTAL CONTRACTUAL SERV	192,185	178,070	150,818	91,408	148,613
		<u>STAFF DEVELOPMENT</u>					
	50-01-5-661	Staff Development	14,000	9,000	13,479	8,563	12,860
		TOTAL STAFF DEVELOPMENT	14,000	9,000	13,479	8,563	12,860
		<u>MAINTENANCE</u>					
	50-01-6-670	Equipment Maint/setup	27,400	27,400	15,989	3,490	25,871
	50-01-6-676	Building and Grounds Maint	120,000	120,000	92,277	77,029	109,163
	50-01-6-677	Emergency and Contingency	10,000	10,000	8,998	0	0
		TOTAL MAINTENANCE	157,400	157,400	117,265	80,519	135,034
		<u>CAPITAL OUTLAY/NON-OPERATING</u>					
	50-01-7-701	Equipment and Furnishings	5,000	5,000	0	0	4,983
	50-01-7-702	Remodel Project	100,000	0	0	202,396	4,614
	50-01-7-703	Heavy Equipment Replacemer	70,000	272,556	237,305		
		TOTAL CAPITAL OUTLAY	175,000	277,556	237,305	202,396	9,597
		TOTAL EXPENDITURES	1,804,895	1,803,076	1,657,981	1,163,735	1,402,087
		SURPLUS/(DEFICIT)	(180,695)	(159,422)	(87,992)	(753,559)	137,736

FLOSSMOOR PUBLIC LIBRARY
 GASB 54 FUND BALANCE DISTRIBUTION
 FY24-25
 (for inclusion with FY25-26Budget)

	General Projected FY24-25
PROJ FUND BALANCE TOTAL 4/30/24	\$ 1,979,178.00
FUND BALANCE CLASSIFICATIONS	
RESTRICTED FUND BALANCE	\$ -
COMMITTED FUND BALANCE	
Private Donations-Special Acquisitions	\$ 360,000.00
Building- major exterior repair/maint	\$ 599,215.58
Building- major interior repair/maint	\$ 272,820.82
Building- heavy equipment replace	\$ 170,000.00
ASSIGNED FUND BALANCE	
Technology projects	\$ 60,000.00
"Green" initiatives	\$ 4,000.00
Security upgrades	\$ 10,500.00
UNASSIGNED FUND BALANCE	
Reserves ⁴	\$ 502,641.60
TOTAL	0

BUDGET NOTES

Village of Flossmoor

CAPITAL PROGRAM

for

Infrastructure Rehabilitation, Maintenance, and Improvements

For the past 34 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 was developed to keep Village streets in “good to excellent” condition at all times using primarily funding from Motor Fuel Taxes (MFT). The program goal is 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. In Fiscal Years 2019-2021, and 2024, the Village Board supplemented MFT funds with a General Fund contribution to complete more street maintenance at a cost of \$137,481, \$250,000, \$11,137, and \$150,893 respectfully. 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. By Fiscal Year 2022, MFT fund balances dropped to a point where it could only support approximately \$300,000 for the program. That year, Staff recommended that the MFT Street Rehabilitation be deferred while the approved bond funded Street Rehabilitation Program work was completed. Staff recommended that the MFT Street Rehabilitation be deferred again in Fiscal Years 2023 and 2024 while the bond/grant funded Street Rehabilitation Program work continued 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 greater funding level following the bond funded program. In Fiscal Year 2025, Staff continued with the annual street resurfacing program, using funds from the MFT Fund. Below is a summary of the previous years of the street resurfacing program.

- Fiscal Year 2016 – Resurfaced 1.34 miles at cost of \$264,636 (MFT)
- Fiscal Year 2017 – Resurfaced 1.15 miles at cost of \$227,925 (MFT)
- Fiscal Year 2018 – Resurfaced 1.11 miles at cost of \$188,685 (MFT)
- Fiscal Year 2019 – Resurfaced 1.38 miles at cost of \$288,494 (MFT & General Fund)
- Fiscal Year 2020 – Resurfaced 1.55 miles at cost of \$451,367 (MFT & General Fund)
- Fiscal Year 2021 – Resurfaced 0.69 miles at cost of \$450,000 (MFT & General Fund)

- Fiscal Year 2022 – Program Deferred
- Fiscal Year 2023 – Resurfaced 3.19 miles at cost of \$2,022,760 (2021 Streets G.O. Bond)
- Fiscal Year 2024 – Program Deferred
- Fiscal Year 2025 – Resurfaced 1.15 miles at cost of \$526,688 (MFT)

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. In Fiscal Year 2025, approximately 5.51 miles of streets were crack filled at a cost of \$49,984. 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 is finalized and grant funding is received, 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 based on shrinking funding levels. In recent years, the Sidewalk Replacement Program work had coincided with the Street Rehabilitation Program streets; sidewalk along the resurfacing routes had been replaced at the same time as the streets have been resurfaced. However, due to funding limitations

in the street resurfacing program, the sidewalk replacement work has been removed from that program. Below is a summary of the sidewalk replacement program over the previous years.

- 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 approximately 300 defective squares on Flossmoor Road and other various locations in the Village in CY2025. This project was contracted in 2024, but work will not begin until the spring of 2025.
- Fiscal Year 2026 – Continued planned replacement of approximately 300 defective squares on Flossmoor Road and other various locations in the Village in CY2025. This project will be bid in the spring of 2025.

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 2,983 new trees have been planted on Village parkways and public properties. This includes 100 new trees that were planted in 2024 in recognition of the Village's Centennial celebration.
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
- Fiscal Year 2025 – Old Flossmoor Neighborhood

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.

More than ten years have passed since the Village has been able to invest in the water main distribution system. With the new water supply contract, various capital improvements are planned for the next few years. However, there is still a growing need to replace deteriorated water main throughout the Village as indicated by the list of projects at the end of this document.

Another large investment that is needed in the water supply system is the Lead Service Line Replacement Program. This program includes the replacement of an estimated 400 lead water service lines or galvanized requiring replacement (GRR) water service lines in the Village as required by the IEPA and USEPA. The project will begin by 2027 and is estimated to be completed as a phased program over four years pending available funding. This project may also include water main replacements since some the subject lead or GRR water services are connected to rear yard water mains that are also in need of replacement and relocation to the public right-of-way in the front of residences. The project will also include design engineering and construction engineering services to manage the project. The Village is seeking grant funding to help support this initiative.

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 2026, Public Works will be completing the engineering and construction of a large-scale emergency back-up portable generator project for the Butterfield Lift Station, Dartmouth Lift Station, Sylvan Lift Station, Heather Lift Station, Commons Lift Station, Meinheit Water Booster Station, and Kedzie Water Booster Station. These sanitary lift stations and water booster stations are critical facilities and are in need of an emergency back-up power source in the event of power outages.

Contract Sanitary Sewer Cleaning and Televising Program

The Village will continue to implement 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 sanitary and storm sewers in the Central Business District will be cleaned and televised in preparation for the upcoming streetscape improvements project in Fiscal Year 2026. In Fiscal Year 2026, 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. This improvement provided significant relief to the Oak Court area.

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, 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 as well as residences upstream in Heather Hill. This is a very serious issue because private property has been damaged, and 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 viable alternative includes constructing a relief storm sewer flowing south on Sterling Avenue, to the Heather Hill Elementary School where a detention basin has been constructed this past year 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. Additional storm sewer improvements between the basin and the viaduct will be completed

over this next as outlined below.

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. Small residential drainage improvements impacting multiple properties have been identified, rated and funded as outlined below using available storm sewer fund balance.

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. 1413 Heather Hill Crescent Rear Yard Drainage Improvements (\$50,000, Score – 75)
6. 18727 Springfield Avenue Drainage Ditch Improvements (Cost TBD, Score – 65)
7. 900 Western Avenue Front Yard Drainage Improvements (\$15,000, Score – 60)
8. 1213 Berry Lane Rear Yard Drainage Improvements (\$50,000, Score – 55)
9. 1110 Western Avenue Rear Yard Drainage Improvement (\$40,740, Score – 55)
10. 1255 Berry Lane Rear Yard Drainage Improvement (\$10,000, Score – 55)
11. 1029 Hamlin Avenue Rear Yard Drainage Improvement (\$15,000, Score – 55)
12. 1329 – 1345 Bunker Avenue Rear Yard Drainage Improvement (\$30,000, Score – 50)
13. 724 Central Park Avenue Rear Yard Drainage Improvement (Cost TBD, Score – 45)
14. 2925 MacFarlane Crescent Rear Yard Drainage Improvement (\$10,000, Score – 40)
15. 740 Sterling Avenue Side Yard Drainage Improvement (\$20,000, Score – 40)

A combination of a high rating score and available fund balance determines the ability to move these projects forward. The Fiscal Year 2026 budget includes 1344 Brassie Avenue, 1413 Heather Hill Crescent and 900 Western Avenue Drainage Improvements projects.

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.

- 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.
- In Fiscal Year 2025, the Fire Department bay doors and openers were replaced.
- In Fiscal Year 2025, the Village Hall Complex flooring replacement project was completed.

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. Fiscal Year 2025 projects still currently underway include the installation of front desk security improvements in the Building Department and the renovation of a women’s locker room in the lower level of the Police Department. Both of these projects will carryover into Fiscal Year 2026.

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.

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 & Patching (FY25) -	\$60,000
Merchant Lot Seal Coating and Patching (FY26) -	\$ 5,000
Village Hall Lot Seal Coating and Patching (FY26) -	\$15,000
Central Drive Lot Resurfacing (FY27) -	\$50,000

The health of the Municipal Parking Lots fund has suffered since the pandemic. The reduction in the commuter population has resulted in a lack of revenue to sustain the fund and support resurfacing and maintenance. Staff suggests using established planning monies to ascertain future commuter parking needs and whether portions of the lots need to be repurposed.

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.

For several years, the Village has also had a priority to replace the residential (small) meters with the newer technology. Considering high water rates and the community-wide impact of accounting for unbilled water, the replacement of water meters to improve the equitable accounting of water usage was the next logical step. 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 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 was completed by the fall of 2024 at a cost of \$2,007,841. This project has resulted 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:

- Central Business District Roadway, Pedestrian and Streetscape Improvements (Cook County, IDOT)
- Flossmoor Road Viaduct Drainage Improvements (DCEO, FEMA)
- Dartmouth Pedestrian Bridge Replacement and Streambank Stabilization Project (IEPA)

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
- Brumley Drive Reconstruction Project

Proposed Future Projects

As part of the Fiscal Year 2026 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 2026

- **Water Supply System Improvements – Phase 1 Water SCADA System Improvements**
Projected Budget: \$744,300 (General Fund and Water & Sewer Fund) – The Water Supply System Improvements Program includes the upgrade of the Water SCADA System (\$744,300, FY25 and FY26), Sterling Avenue Pump Station Improvements (\$361,700, FY27), demolition of the Sterling Avenue Water Tower (\$208,700, FY27), and the Vollmer Road Pump Station and Reservoir Improvements (\$1,613,800, FY28). 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 phase includes the implementation of the Water SCADA System improvements, which started in FY25 and will be completed in FY26.

- **Flossmoor Road Viaduct Drainage Improvements Phases 3 - 5**
Projected Budget: \$4,091,666 (General Fund, DCEO Grants, 2021 Streets and Storm Sewer Improvement Fund) – This portion of the project includes the construction and construction engineering of Phases 3 – 5 of the overall project. 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 by the spring of 2026, depending on timelines set by the various grant agencies.

- **Central Business District Roadway, Pedestrian and Streetscape Improvements – Phase 3 Construction**
Projected Budget: \$1,031,202* (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 up to the ITEP grant amount of \$1,184,456. The project was bid on the March 7, 2025 State IDOT letting and construction will be completed in the summer of 2025. ***IDOT ITEP construction funds not included in this budget since construction contract will be managed through IDOT.**

- **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.

- **1413 Heather Hill Crescent Rear Yard Drainage Improvement**
Projected Budget: \$50,000 (Storm Sewer Fund) - This project includes a storm sewer improvement to the rear yard area of 1413 Heather Hill Crescent. The rear yard area of this residence does not have a positive gravity outfall away from the rear lower level of the home. A

storm sewer installation will solve the issue and provide positive drainage away from the home. The project is included in the Village's Residential Drainage Improvement Project list with a score of 75.

- **900 Western Avenue Front Yard Drainage Improvement**
Projected Budget: \$15,000 (Storm Sewer Fund) The front yard of this property has a small detention basin that is dewatered by electric sump pumps. When power is out, the basin backs up and water enters the residential structure in heavy rain events. The improvement includes connecting IDOT storm sewer system in the west parkway of Western Avenue to a storm basin with storm sewer. The project is included in the Village's Residential Drainage Improvement Project list with a score of 60.

- **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 2024, the Village was awarded a Section 319 Grant from the IEPA for the streambank stabilization portion of the project that has an estimated cost of \$186,000. The Section 319 Grant would cover 60% of this portion of the project, or \$111,600. The total estimated cost of the project, which includes the streambank stabilization and the bridge reconstruction, is \$690,800. The project will be designed and constructed in Fiscal Year 2026.

FISCAL YEAR 2027

- **Water Supply System Improvements – Phase 2 Improvements**
Projected Budget: \$570,400 (IEPA loan*) – The Water Supply System Improvements Program includes the upgrade of the Water SCADA System (\$759,300, FY25 and FY26), Sterling Avenue Pump Station Improvements (\$361,700, FY27), demolition of the Sterling Avenue Water Tower (\$208,700, FY27), and the Vollmer Road Pump Station and Reservoir Improvements (\$1,613,800, FY28). 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.)**

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

- **Lead Service Line Replacement Program – Phase 1**
Projected Budget: \$1,125,000 (Water & Sewer Fund*) - This program includes the replacement of an estimated 400 lead water service lines or galvanized requiring replacement (GRR) water service lines in the Village as required by the IEPA and USEPA at an estimated cost of \$4,500,000. The project will begin by 2027 and is estimated to be completed as a phased program over four years pending available funding (100 service replacements per year). At a minimum, the Village will need to replace 28 of the services per year over a 15 year period (\$315,000 annually) to be in compliance with the IEPA requirements. The project will also include design engineering and construction engineering services to manage the project. *** Project is contingent on receiving grant funding to support project at this annual cost level. If grant funding is not received, project will be completed over 15 years using local funding.**

FISCAL YEAR 2028

- **Water Supply System Improvements – Phase 3 Engineering and Construction**
Projected Budget: \$1,613,800 (IEPA Loan*) – The Water Supply System Improvements Program includes the upgrade of the Water SCADA System (\$759,300, FY25 and FY26), Sterling Avenue Pump Station Improvements (\$361,700, FY27), demolition of the Sterling Avenue Water Tower (\$208,700, FY27), and the Vollmer Road Pump Station and Reservoir Improvements (\$1,613,800, FY28). 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.)**

- **Lead Service Line Replacement Program – Phase 2**
Projected Budget: \$1,125,000 (Water & Sewer Fund*) - The project is Phase 2 of the overall Lead Service Line Replacement Program and includes the replacement of 100 service lines. *** Project is contingent on receiving grant funding to support project at this annual cost level. If grant funding is not received, project will be completed over 15 years using local funding.**

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

SUMMARY OF CAPITAL PROJECTS:

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

Fiscal Year 2026

▪ Water Supply System Improvements – Phase 1 Construction	\$744,300
▪ Flossmoor Road Viaduct Drainage Improvements Phase 3-5	\$4,091,666
▪ Public Works Salt Storage Building Reconstruction	\$200,000
▪ CBD Roadway, Pedestrian and Streetscape Improvements – Phase 3 Const.	\$1,031,202
▪ 1344 Brassie Avenue Rear Yard Drainage Improvement	\$60,000
▪ 1413 Heather Hill Crescent Rear Yard Drainage Improvement	\$50,000
▪ 900 Western Avenue Front Yard Drainage Improvement	\$15,000
▪ Dartmouth Bike Bridge Replacement Project – Engineering and Construction	\$690,800

Fiscal Year 2027

▪ Water Supply System Improvements – Phase 2 Engineering and Construction	\$570,400
▪ Central Drive Lot Resurfacing	\$50,000
▪ Lead Service Line Replacement Program – Phase 1	\$1,125,000

Fiscal Year 2028

▪ Water Supply System Improvements – Phase 3 Engineering and Construction	\$1,613,800
▪ Lead Service Line Replacement Program – Phase 2	\$1,125,000
▪	

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.

▪ Lead Water Service Line Replacement Program (Phases 3 & 4)	\$2,250,000
▪ Latimer Lane Drainage Improvement (MWRD FLON2)	\$1,706,400
▪ Heather Road Drainage Improvement	\$1,000,000
▪ 18727 Springfield Avenue Drainage Ditch Improvement	TBD
▪ 1213 Berry Lane Rear Yard Drainage Improvement	\$50,000
▪ 1110 Western Avenue Rear Yard Drainage Improvement (MWRD FLON1)	\$40,740
▪ 1255 Berry Lane Rear Yard Drainage Improvement	\$10,000
▪ 1029 Hamlin Avenue Rear Yard Drainage Improvement	\$15,000
▪ 1329-1345 Bunker Avenue Rear Yard Drainage Improvement	\$30,000
▪ 724 Central Park Avenue Rear Yard Drainage Improvement	TBD
▪ 2925 MacFarlane Crescent Rear Yard Drainage Improvement	\$10,000
▪ 740 Sterling Avenue Side Yard Drainage Improvement	\$20,000
▪ Public Works Service Center Lot Resurfacing (FY30)	\$120,000
▪ Village Hall Lot Resurfacing (FY31)	\$100,000
▪ North Commuter Lot Resurfacing (FY29)	\$80,000
▪ South Commuter Lot Resurfacing (FY30)	\$150,000
▪ Flossmoor Library Lot Resurfacing (FY35)	\$60,000
▪ Central Drive Lot Resurfacing (FY27)	\$50,000
▪ Merchant Lot Resurfacing (FY36)	\$40,000

▪ Western Avenue Tower Painting and Repairs	\$500,000
▪ 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
▪ 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
PROJECTED MAY 1, 2025**

<u>Designation</u>	Projected Balance <u>5/1/25</u>
Fund Balance	\$7,622,688
FY 26 Budget Operating Deficit	\$1,454,159
Reserves	4,576,756
Village Hall Municipal Complex Improvements	200,000
Local Share - CBD Streetscape Grants	788,299
Local Share - Dartmouth Bike Bridge Grant	<u>579,200</u>
Balance Available For Allocation	<u>\$ 24,274</u>

**WATER & SEWER FUND
FINANCE AND FACILITIES PLAN
PROJECTED MAY 1, 2025**

<u>Designation</u>	Projected Balance <u>5/1/25</u>
Net Unrestricted Assets*	\$2,655,474
Reserves	1,260,407
CBD Sanitary Sewer Relocation	450,000
Water Supply System Improvements	<u>680,561</u>
Balance Available For Allocation	<u><u>264,506</u></u>

*Does not include depreciation which posts to Net Capital Assets;
FY 24 depreciation expense = \$145,164; includes costs impacting NUA only.

SANITARY SEWER REHABILITATION FUND
FINANCE AND FACILITIES PLAN
PROJECTED MAY 1, 2025

<u>Designation</u>	Projected Balance <u>5/1/25</u>
Net Unrestricted Assets*	\$658,698
IEPA Loan Repayment-Dedicated Repayment Source	115,050
IEPA Loan-Dedicated to Sanitary Sewer System Maintenance	<u>108,500</u>
Balance Available For Allocation	<u>\$435,148</u>

*Does not include depreciation which posts to Net Capital Assets;
FY 24 depreciation expense = \$149,268.

MFT FUND
FINANCE AND FACILITIES PLAN
PROJECTED MAY 1, 2025

<u>Designation</u>	Projected Balance <u>5/1/25</u>
Fund Balance	\$788,710
No Projects Allocated	<u> -</u>
Balance Available For Allocation	<u><u>\$788,710</u></u>

MUNICIPAL PARKING LOTS FUND
FINANCE AND FACILITIES PLAN
PROJECTED MAY 1, 2025

<u>Designation</u>	Projected Balance <u>5/1/25</u>
Net Unrestricted Assets*	\$64,226
No Projects Allocated	<u> -</u>
 Balance Available For Allocation	 <u><u>\$64,226</u></u>

*Does not include depreciation which posts to Net Capital Assets
FY 24 depreciation expense = \$10,142

**VILLAGE OF FLOSSMOOR
FUND BALANCE DISCLOSURES
FY 26 BUDGET
PAGE 1 OF 3**

FUND BALANCE CHART

Projected and budgeted fund balances and net unrestricted assets (enterprise funds) for FY 25 and FY 26, 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, 2025 in conjunction with the approval of the FY 26 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 26 budget as committed fund balances at April 30, 2025.

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 26 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 26 BUDGET
PAGE 2 OF 3**

GOVERNMENTAL FUND FLOW ASSUMPTIONS

The Village's flow assumptions are stated in the FY 26 budget document to allow for application of GASB 54 in FY 25. 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 26 budget document to allow for application of GASB 54 in FY 25. Authority to determine assigned fund balances is conveyed to both the Finance Director and Village Manager/Treasurer.

**VILLAGE OF FLOSSMOOR
FUND BALANCE DISCLOSURES
FY 26 BUDGET
PAGE 3 OF 3**

GOVERNMENTAL FUNDS

<u>Fund</u>	Fund Balance 5/1/2024	Projected Surplus/ (Deficit) FY 25	Projected Fund Balance 4/30/2025	Budgeted Surplus/ (Deficit) FY 26	Budgeted Fund Balance 4/30/2026
General	\$ 8,322,025	\$ (699,337)	\$ 7,622,688	\$ (3,194,057)	\$ 4,428,631
Motor Fuel Tax	1,086,529	(297,819)	788,710	(263,650)	525,060
Rebuild Illinois Bonds	150,606	(150,606)	-	-	-
American Rescue Plan Act	-	-	-	-	-
TIF	-	115,708	115,708	114,400	230,108
Debt Service	(3,200)	(2,500)	(5,700)	(954)	(6,654)
Capital Equipment	2,132,779	(894,527)	1,238,252	(1,085,388)	152,864
2021 Streets & Storm Sewer Improve	6,640,234	(4,205,826)	2,434,408	(1,677,838)	756,570
FEMA Fire Station Alerting Grant	1,661	3,165	4,826	-	4,826
Public Safety Donations	49,391	(2,124)	47,267	(2,900)	44,367
11-501 (J)	9,481	(50)	9,431	(2,050)	7,381
Drug Forfeiture	34,244	(600)	33,644	(600)	33,044
Public Art Program	65,558	(8,799)	56,759	(2,450)	54,309
Foreign Fire Insurance	74,104	22,219	96,323	(16,400)	79,923

FIDUCIARY FUNDS

<u>Fund</u>	Net Position 5/1/2024	Projected Surplus/ (Deficit) FY 25	Projected Net Position 4/30/2025	Budgeted Surplus/ (Deficit) FY 26	Budgeted Net Position 4/30/2026
Police Pension	\$ 19,643,168	\$ 726,233	\$ 20,369,401	\$ 1,241,945	\$ 21,611,346
Fire Pension	3,468,279	460,972	3,929,251	389,101	4,318,352

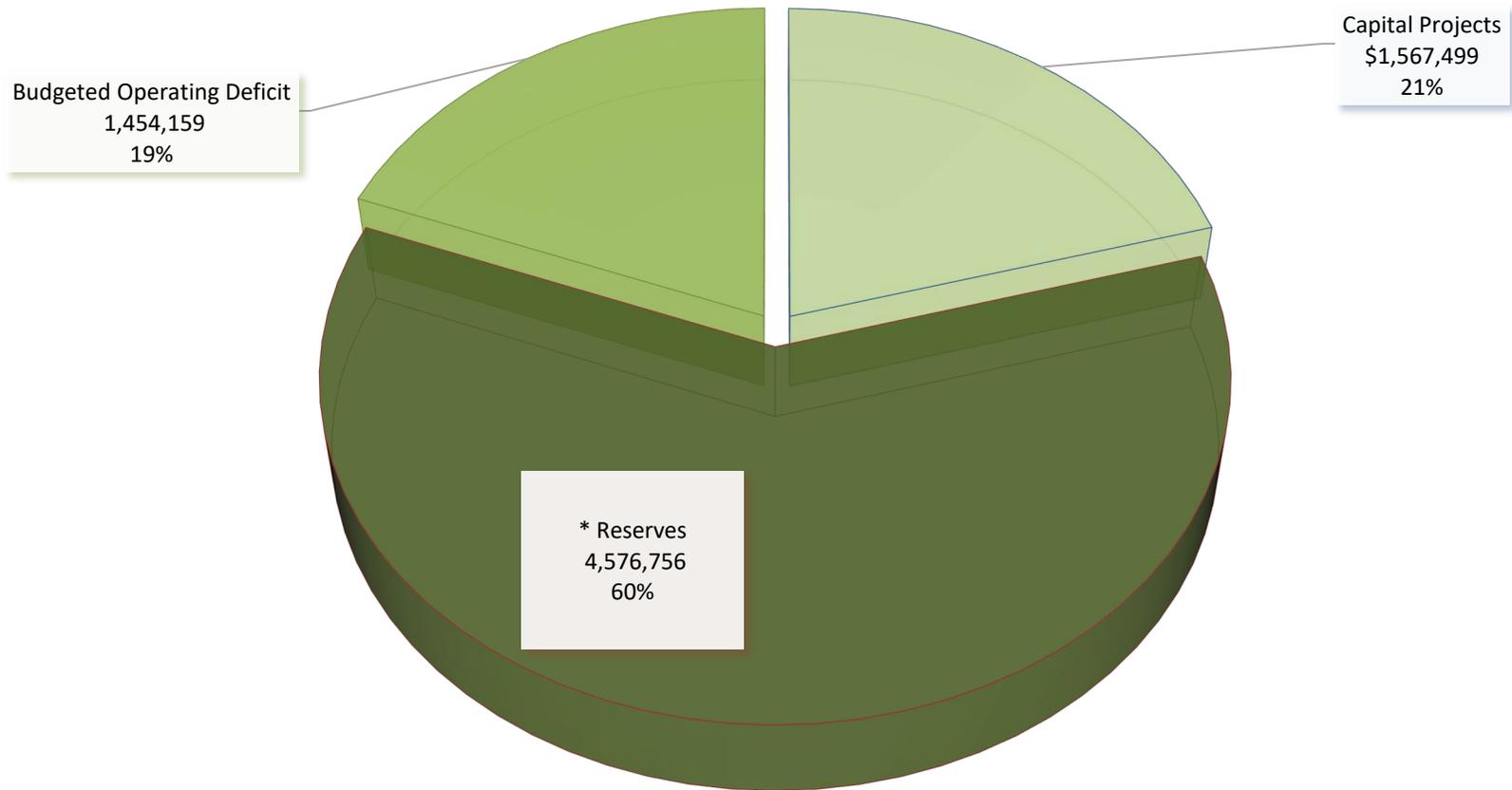
ENTERPRISE FUNDS

<u>Fund</u>	Net Unrestricted Assets 5/1/2024	Projected Surplus/ (Deficit) FY 25	Net Unrestricted Assets 4/30/2025	Budgeted Surplus/ (Deficit) FY 26	Net Unrestricted Assets 4/30/2026
Water & Sewer	\$ 1,937,080	\$ 718,394	\$ 2,655,474	\$ (613,238)	\$ 2,042,236
Sanitary Sewer Rehabilitation*	482,575	717,122	1,199,697	86,997	1,286,694
Storm Sewer	296,417	15,639	312,056	(111,549)	200,507
Municipal Parking Lots	170,289	(106,063)	64,226	(30,634)	33,592

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 26 draft budget document and FY 24 ACFR.

GENERAL FUND FUND BALANCE ALLOCATION FY 2026



TOTAL: \$7,622,688

*Non-audited figures as approved in the Finance and Facilities Plan in the FY 2026 Budget
Identified needs in FY 26 - FY 28 are greater than available allocation amounts.
Actual spending will need to be further prioritized.

VILLAGE OF FLOSSMOOR
FRINGE BENEFIT ALLOCATIONS
FY 26 BUDGET

Description	Account Number	Total Budget FY 26	Total Budget FY 26														
			Legislative 41	Executive 42	Finance 43	PI & Zon 45	Police 48	Fire 49	PSRR 50	Building 53	PW Adm 55	PW Str 60	PW Snow 61	PW Hort 62	PW Tree 63	PW Wlot 64	
Health Insurance	01-xx-2-590	1,490,050	-	104,304	149,005	-	640,722	163,906	104,304	14,901	44,702	268,209	-	-	-	-	1,490,050
Allocation %		100%	0%	7%	10%	0%	43%	11%	7%	1%	3%	18%	0%	0%	0%	0%	
Life Insurance	01-xx-2-591	7,800	-	624	858	312	2,263	858	624	78	468	1,716	-	-	-	-	7,800
Allocation %		100%	0%	8%	11%	4%	29%	11%	8%	1%	6%	22%	0%	0%	0%	0%	
EAP & Wellness	01-xx-2-592	32,000	-	1,600	4,160	640	16,000	2,240	1,280	320	640	5,120	-	-	-	-	32,000
Allocation %		100%	0%	5%	13%	2%	50%	7%	4%	1%	2%	16%	0%	0%	0%	0%	
Unemployment	01-xx-2-593	20,000	200	1,600	1,400	400	6,800	4,200	1,200	400	600	3,200	-	-	-	-	20,000
Allocation %		100%	1%	8%	7%	2%	34%	21%	6%	2%	3%	16%	0%	0%	0%	0%	
Vill HSA Contrib	01-xx-2-594	60,000	-	9,000	6,600	-	18,000	12,600	3,000	-	3,000	7,800	-	-	-	-	60,000
Allocation %		100%	0%	15%	11%	0%	30%	21%	5%	0%	5%	13%	0%	0%	0%	0%	
Vill FICA Contrib	01-xx-2-595	309,000	3,090	37,080	37,080	6,180	12,360	80,340	27,810	12,360	15,450	74,160	-	3,090	-	-	309,000
Allocation %		100%	1%	12%	12%	2%	4%	26%	9%	4%	5%	24%	0%	1%	0%	0%	
Vill Med Contrib	01-xx-2-596	110,000	1,100	7,700	8,800	2,200	38,500	19,800	6,600	2,200	4,400	17,600	-	1,100	-	-	110,000
Allocation %		100%	1%	7%	8%	2%	35%	18%	6%	2%	4%	16%	0%	1%	0%	0%	
Vill IMRF Contrib	01-xx-2-597	255,000	-	40,800	45,900	7,650	12,750	5,100	22,950	10,200	17,850	91,800	-	-	-	-	255,000
Allocation %		100%	0%	16%	18%	3%	5%	2%	9%	4%	7%	36%	0%	0%	0%	0%	
Vill Pol Pen Cont	01-xx-2-598	1,479,035	-	-	-	-	1,479,035	-	-	-	-	-	-	-	-	-	1,479,035
Allocation %		100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Vill Fire Pen Cont	01-xx-2-598	535,643	-	-	-	-	-	535,643	-	-	-	-	-	-	-	-	535,643
Allocation %		100%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	
Vill PEHP Cont	01-xx-2-599	47,000	-	-	-	-	47,000	-	-	-	-	-	-	-	-	-	47,000
Allocation %		100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

VILLAGE OF FLOSSMOOR
 IRMA PREMIUM ALLOCATIONS
 FY 26 BUDGET

Description	Account Number	Total	Executive	Finance	PI & Zon	Police	Fire	PSRR	Building	PW Adm	PW Str	
		Budget FY 26										
Work Comp	01-xx-4-640	153,000	3,060	3,060	3,060	91,800	9,180	3,060	3,060	3,060	33,660	153,000
Allocation %		100%	2%	2%	2%	60%	6%	2%	2%	2%	22%	
Liab Insurance	01-xx-4-641	153,000	81,090	3,060	3,060	16,830	27,540	3,060	3,060	3,060	12,240	153,000
Allocation %		100%	53%	2%	2%	11%	18%	2%	2%	2%	8%	
Total		306,000	84,150	6,120	6,120	108,629	36,721	6,120	6,120	6,120	45,900	306,000

**VILLAGE OF FLOSSMOOR
FULL-TIME POSITION SALARY RANGES
MAY 1, 2025 (3.75%)**

	<u>Position</u>	<u>Entry Level Salary</u>	<u>Maximum Salary (Goal)</u>	<u>Number</u>
	<u>Village Manager's Office</u>			
**	Village Manager	160,069	200,086	1
	Village Mgr Vehicle Allowance	9,000	9,000	
**	Assistant Village Manager	132,811	166,015	1
**	Assistant to the Village Manager - Communications Manager	83,555	104,444	1
**	Community Engagement Manager	67,633	84,542	1
	<u>Finance Department</u>			
**	Finance Director	132,811	166,015	1
**	Assistant Finance Director	117,005	146,256	1
	Accounting Clerk	60,574	75,717	2
	General Finance Clerk	52,509	65,636	1
	Cashier/Receptionist	52,509	65,636	1
	<u>Fire Department</u>			
**	Fire Chief	132,811	166,015	1
**	Assistant Fire Chief	117,005	146,256	1
	Shift Captain	103,538	129,423	3
	Department Secretary (Fire)	56,450	70,563	1
	<u>Building Department</u>			
**	Director of Building & Zoning	132,811	166,015	1
	Department Secretary	56,450	70,562	1
	Property Maintenance Inspector	52,509	65,636	1
	<u>Police Department</u>			
**	Police Chief	132,811	166,015	1
**	Deputy Chief	117,005	146,256	1
**	Police Commander	112,820	141,025	1
	Sergeant	109,764	137,205	3
	Patrol Officer-Detective	70,195	112,940	2
	Detective Clothing Allowance		700	
	Patrol Officer-Shift Leader	70,195	112,940	3
	Patrol Officer-Acting Shift Leader	67,563	110,308	3
	Patrol Officer	66,841	109,586	7
	Community Service Officer	63,313	79,141	1
	<u>Public Safety Reception & Records</u>			
	Civilian Administrative Assistant	64,763	80,954	1
	Police Records Clerk	58,210	72,762	3
	<u>Public Works Department</u>			
**	Director of Public Works	132,811	166,015	1
**	Assistant Public Works Director	117,005	146,256	1
	Streets and Building Supervisor	88,810	111,013	1
	Forestry Maintenance Technician	84,194	105,243	1
	Mechanic	84,194	105,243	1
	Foreman	78,644	98,305	1
	Utility Maintenance Technician	87,150	108,938	1
	Maintenance Worker	68,387	85,484	7
	Department Secretary	56,450	70,563	<u>1</u>
				<u>60</u>
**	Exempt Position - not eligible for overtime 5/1/25 FOP pay plan			

VILLAGE OF FLOSSMOOR

PART-TIME SALARIES

MAY 1, 2025

(3.75%)

<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 25-26</u>	<u>Dept. Totals</u>
<u>Executive</u>							
Temporary Assistant	1	Yes	Hourly	22.41	103	2,297	
Administrative Assistant	1	Yes	Hourly	33.10	1,508	49,916	52,213
<u>Finance</u>							
Part-Time Assistant	2	Yes	Hourly	22.41	173	7,754	7,754
<u>Police</u>							
Comm Serv Offr-A -3 yrs (imrf)	1	Yes	Hourly	26.07	1,180		
Comm Serv Offr-A -2 yrs (imrf)	0	Yes	Hourly	23.97			
Comm Serv Offr-A -1 yr (imrf)	1	Yes	Hourly	21.86			
Comm Serv Offr-B - 3 yrs	0	Yes	Hourly	26.07			
Comm Serv Offr-B - 2 yrs	1	Yes	Hourly	23.97			
Comm Serv Offr-B - 1 yr	0	Yes	Hourly	21.86	600	47,193	
Crossing Guards	2	No	Daily	33.50	180		
Crossing Guards	2	No	Daily	30.00	180		
Crossing Guards	2	No	Daily	above rates	180	23,400	70,593
<u>Pub. Safety Records & Rec.</u>							
Records Clerk-A -> 5 yrs (imrf)	1	Yes	Hourly	33.82	1,000		
Records Clerk-A -3-5 yrs (imrf)	0	Yes	Hourly	30.42			
Records Clerk-A -< 3 yrs (imrf)	0	Yes	Hourly	27.03			
Records Clerk-A -training (imrf)	0	Yes	Hourly	20.29			
Records Clerk-B -> 5 yrs	5	Yes	Hourly	33.82			
Records Clerk-B -3-5 yrs	1	Yes	Hourly	30.42			
Records Clerk-B -up to 3 yrs	1	Yes	Hourly	26.85			
Records Clerk-B -in training	0	Yes	Hourly	20.29	2,500		118,718
<u>Fire</u>							
Duty Shift-Plan I Commander	10	Yes	Hourly	30.00			
Duty Shift-Plan II (FF/PM or Eng)	28	Yes	Hourly	26.39			
Duty Shift-Plan III (FF/EMT or PM)	5	Yes	Hourly	20.65			
Duty Shift-Plan IV (FF or EMT)	3	Yes	Hourly	16.93			
Duty Shift-Plan V (Candidates)	1	Yes	Hourly	15.56	6,264	481,888	
Mechanic	0	Yes	Hourly	43.23			0
Mechanic Helper	1	Yes	Hourly	40.58	77	3,124	
Temporary Assistant	1	Yes	Hourly	22.41	197	4,415	
Fire Inspector	2	Yes	Hourly	29.80	999	29,772	

5-1-25

<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	3,871.63	1	3,872	
							580,684
<u>Inspectional Services</u>							
Temporary Assistant	1	Yes	Hourly	22.41	194	4,348	
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	1	Yes	Hourly	23.23	463	10,753	
		No	Hourly	35.00			
		Yes	Admin asst	23.23			
Property Maint Inspectors	1	Yes	Hourly	26.78	865	23,152	
Back-up Inspectors & Administrators	1		(At above part-time rates)				
							55,753
<u>Public Works</u>							
Temporary Assistant	1	Yes	Hourly	22.41	334	7,485	
Horticult. Workers-Seasonal	2	Yes	Hourly	16.27-22.83	1,250	0	
Laborer - WD/SC/SSR (6 month)	1	No	Hourly	15.00-18.00	999	14,985	
							22,470

^Position paid from more than one department