

VILLAGE OF LA GRANGE PARK



FISCAL YEAR 24/25 BUDGET

May 1, 2024 - April 30, 2025



**Village of La Grange Park
Fiscal Year 2024/25 Budget**

TABLE OF CONTENTS

INTRODUCTION

Transmittal Memo i

ORGANIZATION & STATISTICS

Mission Statement 1
Organizational Chart 2
Budget Calendar 3
Table 1 Revenues by Fund 4
Chart 1 Revenues by Fund 5
Table 2 Expenditures by Fund 6
Chart 2 Expenditures by Fund 7
Table 3 Expenditures by Classification 8
Chart 3 Expenditures by Classification 9
Table 4 Projected Fund Balance Summary 10
Table 5 Authorized Full-Time Positions 11
Table 6 Authorized Part-Time Positions 12
Table 7 Position Cost Allocation by Fund 13
Retirement and Health Benefits Summary 14

BUDGET

General Fund – Summaries and Charts 17
General Fund – Expenditures
 Administration & Finance 24
 Building Department 29
 Police Department 33
 Fire Department 40
 Public Works Department 47
Water Fund 53
 Administration 57
 Distribution 61
Sewer Fund 67
 Administration 70
 Operations & Maintenance 76
Motor Fuel Tax Fund 81
Risk Management Fund 84
Capital Projects Fund 87
Road Bond Fund 92
Fire Equipment Bond Fund 94
Debt Service Fund 96
Village Market TIF Fund 99
31st / Barnsdale TIF Fund 102
Village Market Business District Fund 105
31st / North La Grange Business District Fund 108
31st / Maple Business District Fund 111
31st / Barnsdale Business District Fund 114
Police Pension Fund 117
ARPA Fund 119
Cannabis Use Tax Fund 122
Foreign Fire Insurance Fund 124



Date: April 17, 2024
To: Village President and Board of Trustees
From: Julia Cedillo, Village Manager
Larry Noller, Finance Director
RE: **FY 24/25 Budget Transmittal**

BACKGROUND

The FY 24/25 Budget is transmitted for your review and consideration. The Village is required to adopt a budget before the beginning of each fiscal year, which runs from May 1st to April 30th. As proposed, the FY 24/25 Budget projects Village revenues in all funds to total \$23,794,890 (net of transfers) with overall expenditures (net of transfers) to total \$24,820,920. While expenditures exceed revenues, certain large expenditures for equipment and capital projects are dependent on the building of cash reserves over time. This memo outlines the objectives and goals of this year's process and the highlights of each fund.

This document could not have been prepared without the direction and assistance of the Village's Finance Director Larry Noller and the diligence of Department Managers to meet necessary spending targets. Additionally, this document could not have been assembled without Sandy Bakalich's hard work and attention to detail. Finally, this budget would not have been possible without the diligent review of the Finance Committee, and the Village President and Board of Trustees.

BUDGET GOAL

In developing the FY 24/25 Budget, we recognize (1) the achievement of some of our planned goals, (2) enhanced capacity to meet future goals, as well as (3) growth in reserves and general fund revenue. With such potential, we must ensure that the Village is positioned well to continue the momentum and that the budget is aligned for that purpose. Even with a positive outlook, we have a number of challenging priorities and they include:

- Implementing a Lead Service Line Replacement Fee to fund the State's unfunded mandate, the Lead Service Line Replacement and Notification Act (LSLRNA).
- Continuing the Road Bond Fund through a future referendum to ensure the proper maintenance of our roads and a strong comprehensive road condition rating.
- Evaluate staff workspace and conduct a space needs analysis to address current limitations and plan for a more productive work environment.
- Continuation of streetscape improvement plans and economic development strategies.
- Secure funding for the Central Area Sewer Separation Project.
- Implement administrative adjudication to ensure compliance and promote a fair and efficient resolution of certain legal matters within our jurisdiction.
- Engaging IDOT to develop workable traffic calming measures on La Grange Road.

These challenges necessitate our ability to act proactively and plan accordingly. The goal for the FY 23/24 Budget was *"Continued financial sustainability and making it happen!"* with an emphasis on

working towards results. The goal for our new budget year is *“Promoting Excellent Stewardship of our Village Resources”* with a focus on responsibly investing in the people and infrastructure needed to continue providing high quality services to our residents. Our budget is the backbone of accountability in governance. It ensures that Village funds are used efficiently, services are provided effectively, and the long-term sustainability and prosperity of the community are safeguarded.

BUDGET OBJECTIVES

Each year, the budget process focuses on meeting a set of objectives that once met, ensures that the Village is responsibly planning for the future. The FY 24/25 Budget objectives are as follows:

1. Leverage resources (expertise, data, grants and feedback) to develop and execute plans and projects.
2. Adhere to the Village Board’s priorities for the Village.
3. Maintain our focus on financial sustainability.
4. Provide structure for the accountability of the Village’s resources, including the TIF and Business Development District funds, and grant dollars to help fund necessary projects.
5. Seek greater capacity for infrastructure needs as (1) the Tax Increment Financing (TIF) and Business Development Districts (BDDs) provide support for public improvements, (2) the American Rescue Plan Act (ARPA) funding allows the Village to dedicate other resources for the Central Area Sewer Separation project, and (3) the Motor Fuel Tax (MFT) Fund continues to support necessary street maintenance.
6. Meet planning goals with enhanced staff support for departments.
7. Achieve or exceed compliance with the Village’s Fund Balance Policy where the unassigned fund balance for the General Fund, Water Fund and Sewer Fund will be maintained at a minimum level equal to 25% of annual expenditures.

The budget meets these objectives and links us back to both the budget goal and the Village’s Core Mission of *“providing its citizens effective and efficient government services in a fiscally responsible manner.”* Consistent with these objectives, the Village strives to remain vigilant and flexible to changing financial conditions.

FY 24/25 BUDGET THEMES

With the budget goal *“Promoting Excellent Stewardship of our Village Resources”* there are a few themes that stand out in supporting that effort. Last year’s budget themes included People, Proactive Planning, and High Priority Needs. For the FY 24/25 Budget, there is one major change – Stewardship replaces Proactive Planning as a theme. They are as follows:

1. People: Prioritize people to get the job done
2. Stewardship: Comply with mandates, leverage opportunities and preserve assets
3. High Priority Needs: Fund high priority needs

In recent years, the Village has made substantial strides in technology to improve systems and processes, resulting in greater efficiencies. The list below illustrates recent advancements in the Village’s technological capabilities, all implemented in a relatively short period of time (2017-2024). The most recent items are highlighted in green.

<p><u>LTACC 911</u></p> <ul style="list-style-type: none"> • State of the art technology • Emergency Medical Dispatch • New records management system & CAD • Emergency notification systems • Starcomm interoperable radios for Police & Fire Departments <p><u>Police Department</u></p>	<p><u>Fire Department</u></p> <ul style="list-style-type: none"> • 2nd power cot for ambulance • 2 automated compression devices for the ambulances • 2 new thermal imaging cameras • New mobile data terminals • Starcomm radios • New training tracking software • Replaced UPS at FS2
---	--

<ul style="list-style-type: none"> • New Lexipol policies and training • Leads Online – database tracking • Beast software to track evidence • Mobile data terminals • Mobile electronic ticketing and printers • In car video cameras • Body worn cameras • 2 license plate readers (LPRs) • Several new video cameras in the community and at village facilities (more at DPW refuse site and Village Hall recently added) • Implement Power DMS in Police • Transitioned to DACRA (improved ticketing and related processing) • PACE web based scheduling software • New speed signs for data analytics • Interview room – new audio and video recording equipment (state mandate) • Replaced UPS <p><u>Information Technology</u></p> <ul style="list-style-type: none"> • New VOIP phone system • New dedicated fiber and fiber internet • Server room improvements • CIJIS Compliance (mandate for police) • Transitioned SCADA and non-emergency PD and FD lines to POTs alternative • New network switch for increased capacity • New network firewall with enhanced security features • New network server • Deployed EDR – endpoint detection response • New backup server for security/redundancy 	<ul style="list-style-type: none"> • New patient reporting care reporting software through Loyola • Started FLOW MSP – pre-fire incident planning • Key box conversion to wireless technology <p><u>Village Wide</u></p> <ul style="list-style-type: none"> • New Enterprise Software System (BS&A) • Building Department transitioned permits to BS&A & portable printer • Enhanced data security • Water billing to an online platform • Paperless billing and pay by text • Know B4 Data Security Training • New vehicle license management system • New Rear entry door with key code entry <p><u>Public Works</u></p> <ul style="list-style-type: none"> • Addition of GIS (Geographical Information System), to collect and store data, utilities, zoning, and public safety boundaries. • GIS data collection and dashboards to tell stories, communicate updates and streamline workflows in each department • GIS consortium membership with onsite analyst • New PAVER software for street condition prioritization • New Village-wide (online) Tree Inventory • Camera installation for facility security • New large screen monitor for training room • Upgraded controllers in 2 trucks • Online survey for lead line inventory • New commercial water meters (for accuracy)
---	--

The Village continues its work in researching technological tools to enhance program effectiveness, streamline operations and improve efficiencies. At this time, we have our focus on: (1) elevating cyber security infrastructure, (2) enriching resident communications, and (3) streamlining enforcement of certain provisions of our code. In the coming months we will also take a closer look at how municipalities engage artificial intelligence (AI) to improve services and work functionality. While technology remains a priority and is integrated into process considerations of what we do and how we do it, it is not a theme of this year’s budget. The FY 24/25 Budget focuses more on people as an asset in achieving our goals, stewardship and progress on high priority projects.

Prioritize People Theme: Build Capacity

The FY 23/24 Budget included two new positions in the Administration Department, a part-time Communications Specialist and a part-time Senior Planner / Project Coordinator. With the positions filled, we see great strides in community messaging and the La Grange Road Streetscape Improvement Plan. The FY 23/24 Budget also included \$80,000 for additional accounting services provided by a consultant, outside of the organization. These services provided supplemental assistance due to increased reporting and project work in the Finance Department. Finally, the FY 23/24 Budget included funding for a new Director of Building and Inspectional Services, separate from the Fire Chief and Director of Emergency Services. This new position replaced the vacant Building Official position and supervised contracted services. The new Director has been focused on evaluating departmental operations, customer service enhancements and building related fees.

The FY 24/25 Budget proposes the following additions in personnel to improve operations:

1. Accountant (part-time, 25 hours per week): This position will provide additional accounting resources needed to support continually increasing reporting mandates, add backup for water billing and enhance internal controls as recommended by the Village auditors. With this addition, the budget includes reducing the cost of the outside accounting consultant by half.
2. Building Specialist (full-time): With the impending retirement of the Building & Fire Specialist, the budget separates the position into two separate positions in those departments: a full-time Building Specialist and a part-time Fire Department Administrative Assistant. The Building Specialist will be able to spend more time on application and permit assistance, communications and reports.
3. Administrative Assistant (part-time 22-28 hours per week): This individual will provide various administrative duties to the Fire Chief, including payroll, training tracking entry, record keeping, statistics, correspondence and other support duties.

Prioritize People Theme: Retention

The FY 24/25 Budget includes a combination COLA adjustment for nonunion employees considering inflationary factors, as well as wage range adjustment to keep our wage plan on par with other public sector entities and area communities. The Village explored the wage rates in other communities and determined that the proposed increases would be consistent with the market.

The Village values employee development by providing training and promotional opportunities. The FY 23/24 Budget provided a promotion of the Assistant Village Manager to the Deputy Village Manager role, a new position for the Village but consistent with surrounding communities. The FY 24/25 Budget includes funding to provide for further opportunities to leverage current employees in the Finance Department.

This year's budget includes a 6.5% cost increase to the Village's contract for six (6) full-time shift Paramedic/Firefighter personnel from Paramedic Services of Illinois, Inc. (PSI). Our current contract expires in April 2024. This is a preliminary figure based on comparable data of wages in other PSI communities. In 2021, the Village experienced staffing shortages, placing a burden on our Fire Department staff. This situation is not unique to La Grange Park, as there is currently a crisis in EMS staffing nation-wide. Previously when recruiting, we often lost the opportunity to attract new hires as they chose municipalities and fire districts offering higher salaries, along with a pension. To achieve a higher level of competitiveness in hiring, the Village Board previously approved adjustments to our paramedic contract, which included higher starting salaries and the potential for increases for incumbent personnel. A new contract with new pricing and wages will go before the Village Board at the March 2024 Board Meeting, with wages and costs to be determined.

The FY 24/25 Budget includes the costs to conduct a space needs study and a lower level office expansion. The space needs study will look at short, medium and long term needs with an emphasis on the immediate short term, with workspace for new part-time staff in the basement, some of whom do not have a dedicated workspace. Medium to long term needs will focus on Mechanic's bay enhancements, safety enhancements at the Police Department and Public Works equipment storage. Long term plans will focus on the potential for a building addition to Village Hall. At this time, several employees and much of the Fire Department have their offices in the basement where work flow is less than ideal, and airflow is limited. Maintaining and updating workspace ensures that staff have a positive experience. Comfortable, clean, and well-functioning facilities can enhance the quality of services provided and contribute to a positive image of the Village and the greater community.

Prioritize People Theme: Community Planning & Public Engagement

Last year, the Village engaged residents, businesses, and other community stakeholders on a wide range of planning and development topics, including the addition of Andy's Frozen Custard and ALDI to the Village Market area, Plymouth Place's approval for a new Planned Unit Development, and the redevelopment of the American Nuclear Society property, just to name a few. In particular, the Village has relied heavily on public input for the creation of its Lead Service Line Inventory, as well as the Village Market Streetscape Improvement Plan. Engaging the entire community was critical to developing a plan for projects in these areas. Through the planning process, staff learned that a multi-pronged approach to engagement has become the standard, as feedback is derived from online surveys, public workshops, one-on-one meetings, and other correspondence. Residents and community stakeholders are instrumental in charting the Village's plans for the future, and the Village needs staff and contractors to inform them, gather input, and offer insights. Ultimately, community planning reflects the Village's values and increases support for the plan.

Conducting comprehensive and meaningful public engagement is crucial, and requires strong communication, organization and project management. The recently created Senior Planner / Project Coordinated position is responsible for coordinating implementation of the recommendations of the Village Market Streetscape Improvement Plan and in FY 24/25 will facilitate the process and engagement for the next streetscape planning project for 31st Street. With this new position, the Village has the additional capacity it needs to bring the community together, ensure that public input is integrated into the vision and plan, and prioritize strategies that support thriving commercial areas and enhance quality of life for residents.

Prioritize People Theme: Accreditation Planning and Community Input

The FY 23/24 Police Department budget included costs for a Power Document Management System (DMS) to assist the Police Department in its efforts to achieve ILEAP accreditation. The Illinois Association of Chiefs of Police Illinois Law Enforcement Accreditation Program (ILEAP) accreditation is the ongoing process whereby agencies evaluate policy and procedure against established criteria, and have compliance with those criteria verified by an independent and authoritative body, the Illinois Law Enforcement Accreditation Council. The standards are policy development guidelines that represent a level of quality service delivery. The Police Department is nearing the completion of this process and before accreditation (anticipated in early FY 24/25), requires collaboration with the community with resident input.

Stewardship Theme: LSLRNA Unfunded Mandate

The Lead Service Line Replacement and Notification Act (LSLRNA) seeks to remove all lead water services in a municipal water system. Staff anticipates 2,000 to 3,000 lead services to be replaced within 17 years, once an inventory is complete. The Act requires a final inventory, the development of a plan and policy for replacement, and completion of replacements.

The FY 23/24 Budget included funding to specifically plan for and meet the requirements of the Act. Village staff and engineers meet weekly to ensure that we are progressing the collection of data and meeting our targets towards the full inventory and plan completion. Based upon the data thus far, the Village anticipates about 2,500 lead service lines with an estimated cost totaling \$30 Million or \$1.9 Million each year from 2027 through 2044.

The Village is planning for a separate fee structure for this mandate as La Grange Park is not currently eligible for grant funding through the Illinois EPA. This new fee will be a separate line item on the water bill and separate from the water fee (which incorporates funding for non-lead related capital improvements). In looking at options for funding, the Village has determined that water utilization based funding (rather than a flat capital fee) is the most equitable approach because the largest water users will carry a greater responsibility of the overall cost. The Village will continue to seek out grants and IEPA loan opportunities to support the cost of replacement. Additionally, the Village has proposed state

legislation (HB 4752) to provide an additional 10% to the timeline (above the 20%) to the Act's extension provision, for eligible applicants. Communities that receive an extension to the 17 year timeline will be able to smooth the costs over more time and the corresponding rate impacts to the consumer.

Stewardship Theme: Paid Leave Unfunded Mandate

Effective January 1, 2024, the Paid Leave for All Workers Act (the "Act") entitles Illinois workers to receive up to a minimum of 40 hours of paid leave each year, which they can use in their discretion, with certain limited exceptions. The Village reviewed its current policies to ensure compliance under the Act. Municipalities are required to adopt leave policies by ordinance prior to January 1, 2024 or strict adherence to the Act applies.

The Village's Employee Personnel Manual includes provisions for paid vacation and sick leave for all full-time employees. However, since there were no provisions for paid leave for part-time employees, including paid on call firefighters, temporary or seasonal employees, the Village amended its current policy, by ordinance. The budget provides funding for the new paid leave for all part-time employees.

Stewardship Theme: ADA Unfunded Mandate

In 2023, the Chicago Metropolitan Agency for Planning (CMAP) awarded the Village of La Grange Park a technical assistance project through its annual Call for Projects. CMAP will provide assistance for a consult-led project to develop a Self-Evaluation and Transition Plan.

CMAP will work with the Village to develop a plan that complies with the Title II obligations of the Americans with Disabilities Act (ADA). With this assistance, CMAP will develop a public right-of-way self-evaluation and transition plan of non-compliant assets, helping communities identify improvements that can make sidewalks, crosswalks, curb ramps, and landings along with parking lots and structures, transit stops, stations and shelters accessible and easier to navigate. CMAP will also encourage local staff to go beyond the base level of compliance and integrate key principles of universal design into their planning processes. The start date for this project has been pushed to April 2024 due to a delay in consultant selection/procurement last year. The expected project duration is 12 months. There is no local contribution or match requirement for this project

Stewardship Theme: Grants

The Village works to leverage available grant funding when possible to bring state and federal grant dollars back to our community. This budget reflects a number of projects that are funded in part by grant dollars. Due to the administration of these grants, project timelines can be a moving target. Several state capital bill grants require rewriting due to textual errors and must be further processed by the state. Additionally, state and MWRD grants have a number of policy requirements that must be met.

- State Capital Bill: \$75,000 for Village Hall Server Room
- State Capital Bill: \$75,000 for roof repairs for Fire Station No. 2
- State Capital Bill: \$100,000 for parking lot improvements at Public Works
- MWRD: \$240,000 for two green alleys
- WCCA: \$32,000 for Village Board Room cameras
- FEMA: Radios for Fire Department
- Cook County Subrecipient ARPA: funds for sewer back up prevention (coverages budget overages)
- CMAP: in kind grant for technical assistance for ADA Transition Plan

For the following budget year (FY 25/26)

- State Capital Bill: \$75,000 for Road Improvements (will add to the Park Road project)
- State Capital Bill: \$500,000 for Park Road roadway improvements
- State Capital Bill: \$100,000 for Road Improvements (will add to Park Road Project)

Stewardship Theme: Public Buildings

Public buildings are valuable assets owned by the community. Proper maintenance ensures that these assets are preserved for current and future generations. Neglecting maintenance can lead to deterioration, reducing the building's lifespan and requiring more costly repairs or replacements in the future. The budget includes funds for a space needs study, lower level office expansion, server room remodel, maintenance of Walk of Life pavers, flooring replacement at Village Hall, updates to front desk workspaces, toilet replacements, new dumpster enclosure, Police records office remodel, Fire station 2 roof replacement, and parking lot improvements at Public Works. Maintaining public buildings is essential for good stewardship because it ensures preservation, promotes safety and health, saves costs in the long run, enhances user experience, and ensures legal compliance.

Stewardship Theme: Fleet Needs

The FY 24/25 Budget includes a number of replacements to the Village's fleet. The Police Department budgeted for one squad and the Public Works Department budgeted for a dump/plow truck and a new pickup truck. Additionally, Public Works budgeted for a new sidewalk maintenance machine for much more efficient snow removal from what is done currently.

Stewardship Theme: Lobbyist

In 2023 the Village Board approved the addition of a Lobbyist for state matters. The Lobbyist will focus on our Village's high priority goals which include: (1) funding or legislative support for the Lead Service Line Replacement and Notification Act (LSLRNA), (2) funding support for the Central Area Sewer Separation Project; and (3) Assistance with IDOT in seeking traffic calming measures on La Grange Road. To date, the Village's lobbyist, Mike Zalewski has been effective at providing advocacy, information, regulatory assistance, strategic guidance, and efficiency in navigating state-level affairs.

Stewardship Theme: Streetscape Improvement Plans

In 2017, the Village implemented a Tax Increment Financing (TIF) District and Business Development District to promote investment in the Village's commercial areas. The TIF Redevelopment Plan designates the Village Market area and the 31st Street / Barnsdale Road areas as "conservation areas" and recommends implementing public improvement projects that will create a more conducive environment for new development. New developments oftentimes provide additional revenue generation, allowing for a more diversified revenue, alleviating the tax burden to residential homeowners. Additionally, public improvement projects send a message that the public sector is willing to invest in the area, and public improvements can also motivate existing building owners to improve their properties, benefitting local business owners.

Stewardship Theme: Water and Sewer Infrastructure and Rate Study

In 2017, the Village engaged the services of a consulting firm to complete a full analysis of the Village's water and sewer rates and its systems' capital needs. The purpose of the study was to provide alternatives for utility rates to pay for operating, debt service and capital improvement expenses. Records demonstrated a declining trend in water usage, which results in less funding to maintain the system. Additionally, the Village experienced a significant increase in the cost of purchasing water from the BNRWC (water commission). The Village also has aging infrastructure. The Rate Study reported that the water main break rate for the Village was more than twice the industry standard. This high rate is attributable to the age of the system and indicates that much of the system is reaching the end of its useful life. The study demonstrates that a planned series of rate increases for both water and sewer is necessary to maintain well-functioning, reliable water and sewer systems. The Village's preferred rate option was the "pay as you go" approach because it avoids increasing the Village's debt and the associated borrowing costs while maintaining a consistent infrastructure replacement schedule. Due to an increase in water usage during the pandemic and favorable pricing on recent projects, the Village was

able to hold its rates for three additional years (to 2022). Due to necessary capital projects, the Village recently revisited the 2017 Study, and in January 2023, Hancock Engineering completed an analysis and update to the rates. Hancock Engineering also completed the necessary computation to help the Village determine the best approach to fund lead replacement with a separate line item amount on the water bill. The FY 24/25 Budget includes a 4.4% increase to the water and a 3.1% increase to sewer fee. The Village anticipates that the lead service line replacement fee will first appear on the water bill in early 2025.

High Priority Needs: Central Area Sewer Separation Project

The Central Area Sewer Separation Program is a critically needed project to provide flood relief to the area of the Village bounded by 31st Street on the north, La Grange Road on the west, Homestead Road on the south and the IHB Railroad on the east. In 2021, the Village Board approved \$420,000 in engineering costs to develop engineering plans in preparation for the 2022 MWRD Stormwater Partnership Program (cost share) Call for Projects, and the application was submitted in January 2023 and ultimately rejected. The project is currently planned in year two of the proposed Five Year Plan.

In FY 23/24, the Village budgeted \$35,000 in the Sewer Fund, to complete the IEPA loan application. The Village is currently pursuing three grant opportunities to assist with the costs of this project. In late 2023, the Village submitted a grant application to FEMA in the amount of \$7 Million. The Village is pursuing a new and updated funding request with MWRD in the amount of \$5 Million. Additionally, the Village has reengaged with Congressman Garcia’s office for funding in the amount of \$5 Million. The Village’s goal is that the project will be built through some combination of FEMA, Congressional Appropriations (Congressman Chuy Garcia), an IEPA Loan, the MWRD Stormwater Partnership and Village funds. The Village continues to seek out all funding opportunities that are available.

High Priority Needs: Traffic Calming Measures with IDOT (La Grange Road)

First and foremost, the Village is looking for IDOT’s support for reducing the speed limit on La Grange Road from 30 mph to 25 mph based on geometric alignment and the number of residential driveways accessing La Grange Road. Additionally, the Village is looking for IDOT’s support for installing a new signalized intersection at Woodlawn and La Grange Road, among other roadway design improvements:

Homestead & La Grange Road Intersection:

- Convert the striped median on the south side of La Grange Road to a raised planted median with a pedestrian refuge created on the south crossing of La Grange Road, which aligns with existing PACE bus stop.
- Modify the traffic signal timing to allow for Leading Pedestrian Interval (LPI) timing.

Woodlawn & La Grange Road Intersection:

- Complete a preliminary Intersection Design Study (IDS) to have either a full traffic signal or a signal activated by Emergency Vehicle Preemption (EVP) device installed at Woodlawn to allow police and fire more direct access to La Grange Road.
- Widen the roadway between Homestead and Woodlawn to allow for pedestrian refuge by creating a raised median on the north side of La Grange

The budget includes Phase 1 engineering in the Village Market TIF District Fund.

FUNDS & BUDGET STRUCTURE

Governments are required to use fund accounting, emphasizing accountability rather than profitability. Each fund is segregated for specific purposes in accordance with laws, regulations or limitations. The Village’s Budget is composed of governmental funds (General, Capital Projects, Debt Service, Motor Fuel, TIF and Business Districts), proprietary funds (Water and Sewer) and fiduciary funds (Police Pension). This year’s budget includes sixteen funds that account for the revenues received and proposed

expenditures that allow the Village to provide services to residents. In FY 24/25, we are adding the Cannabis Use Tax Fund to account for the Cannabis Use Tax allocated to the Village by the State Cannabis Regulation and Tax Act. These funds are restricted to crime prevention programs, training, and interdiction efforts, including detection, enforcement, and prevention efforts, relating to the illegal cannabis market and driving under the influence of cannabis.

Although the General Fund and Capital Projects Fund are separate funds, General Fund cash reserves are the primary funding source for the Capital Projects Fund. Utilizing a separate Capital Projects Fund provides the Village the ability to program and track large capital expenses.

FY 23/24 PROJECTED BUDGET PERFORMANCE

The General Fund is projected to end FY 23/24 with revenues over budget by 7.3%. State shared revenues have continued to perform stronger than budgeted over the past year. General Fund expenditures are projected to end slightly over budget due to increased personnel costs from employee turnover, both of which are offset by additional revenues. The General Fund is projected to end the year with an increase in fund balance of \$1.34 million after a \$500,000 transfer to Capital Projects Fund.

In the Water and Sewer Funds, revenues are projected to finish the current fiscal year below budget. Water and sewer rates were increased in July 2023, however water usage was lower than projected.

Motor fuel tax revenue is projected to exceed budget by about 5%. While motor fuel consumption continues to decline, the tax is increased annually based on CPI.

The property tax revenue for the Village's two Tax Increment Financing funds is below budget, but higher than the prior year. TIF revenue is dependent of the growth in property value within the districts and can vary significantly.

Business District sales tax continued to increase overall compared to the prior year. The 31st/Barnsdale business district is projected to be below budget but higher than the prior year.

FY 24/25 REVENUES

Table 1 provides a historical summary of all revenues by fund and includes the major revenue categories of the General Fund. For FY 24/25, revenues for the General Fund are budgeted to increase 2.3% compared to FY 23/24 projected. This is due primarily to continued growth in property, sales and income tax revenue.

The budget assumes both a water and sewer rate increase, as recommended in Hancock Engineering's update to the 2017 Water & Sewer Rate Study. The proposed water sales revenue is based on a rate increase from the current \$12.40 per 100 cubic feet to \$12.95 per 100 cubic feet. This increase will allow the Village to support the costs associated with the purchase of water, maintenance, operations, major capital (at \$1.2 million per year). By comparison, the 2017 Rate Study previously programmed a \$14.25 rate for the same fiscal year. The budget also includes a new fee beginning in January 2025 to support the Lead Service Line Replacement and Notification Act (LSLRNA) work, as required by the state mandate.

The proposed sewer fee revenue is based on a rate increase from the current \$3.25 per 100 cubic feet to \$3.35 per 100 cubic feet. This increase will allow the Village to support the costs associated with: (1) maintaining reserves of \$500,000 (25% of sewer system's operating costs), (2) maintaining additional reserves equal to the annual bond payment amount, (3) working towards a capital improvement rate of \$400,000 per year, (4) costs associated with planning for the Central Area Sewer Separation Project. By comparison, the 2017 Rate Study previously programmed a \$3.95 rate for the same fiscal year.

FY 24/25 EXPENDITURES

Table 2 summarizes expenditures by fund. Total FY 24/25 Budgeted expenditures net of interfund transfers for the General Fund are anticipated to increase 7.5% compared to FY 23/24 projections.

The budget includes funding for the Lyons Township Area Communications Center (LTACC) in the General Fund Police and Fire Department budgets. The FY 24/25 Budget anticipates that the annual contribution will see a small decrease due to LTACC's strong financial condition.

Table 3 summarizes expenditures by category. The FY 24/25 Budgeted expenditures net of interfund transfers in the area of Capital Outlay are anticipated to increase 50.2% compared to FY 23/24 projections, illustrating the significant impact that infrastructure replacement projects have on the overall budget.

Fund Balances and Cash Reserves

Table 4 summarizes projected changes in ending fund balances and cash reserves for each fund. The budget projects a fund balance increase for the General Fund, even with the use of \$1,000,000 in cash reserves for funding the Capital Projects Fund. Water Fund cash reserves are projected to decrease due to the Park Road Water Main project. Sewer Fund cash reserves are budgeted to decrease due to continued capital project investment (sewer lining, televising and point repairs). All operating fund cash reserves are projected to remain above their target level of 25% of revenues.

PERSONNEL AND BENEFITS

Tables 5 and 6 show historical and budgeted authorized staffing levels for full-time and part-time employees. The FY 24/25 Budget includes a new part-time accountant position in the Finance Department. This role will provide additional accounting support needed to support continually increasing reporting mandates, add backup for water billing and enhance internal controls as recommended by the Village auditors. Due to the anticipated retirement of the Village's long term Building and Fire Specialist, the budget includes the addition of a part-time administrative assistant in the Fire Department. This will allow the Village to reclassify the full-time position fully within the Building Department.

The budgeted costs for personnel include salaries, wages, taxes, health insurance and pension contributions, and factors in pay increases for those employees eligible to progress through the Village's pay plan. The Village's compensation plan is designed to attract and retain the skilled personnel required to provide quality services including police protection, firefighting and ambulance service and the maintenance of the Village's road, water and sewer systems. This budget includes cost of living adjustments (COLA) for all positions that are based on the following.

- The provisions of the appropriate labor agreement for all employees covered by such agreements including IUOE Local 150 Public Works (2.5%) and the FOP Patrol Officers (contract currently in negotiation).
- For non-union employees not covered by labor agreements, the Village's Personnel Manual provides that COLA increases may be based on the higher of the Chicago-U Consumer Price Index for the twelve months ending in December of the previous year or the average percent increases of all collective bargaining agreements in effect. The Village's Pay Plan policy is to provide an annual COLA based upon the average of the union contracts or the CPI, whichever is higher. Due to the CPI, the FY 24/25 Budget proposes a 3.3% COLA for non-union employees, while additionally including funds for range adjustments consistent with the CPI in order for the Village to remain on par with the comparable external market. Any movements within the ranges will be based on performance and effective on employee anniversaries.

THE VILLAGE'S PRIORITIES

The FY 24/25 Budget is well aligned with the priority goals as identified by the Village Board.

- (1) Maintain Fiscal Responsibility with Sound Budget Practices. The budget includes costs for the annual Police Pension payment in accordance with the Pension Funding Policy. This ensures that the Village responsibly funds its pension obligations now, instead of placing the burden onto future generations. The budget is flexible to changing conditions as it includes a proposed fee starting in January 2025 to fund lead service line replacements on the private property side as mandated by the State. Additionally, the Village continues to pursue State and Federal funding for the lead service line replacement.
- (2) Improve and Maintain Infrastructure and Roads. The budget maintains and accommodates a focus on infrastructure, with the replacement of the water main on Edgewood, new water main along Richmond for enhanced capacity, the first phase of resurfacing Park Road, a green alley project along 31st Street, as well as pavement patching and sewer point repairs at various locations. The budget also includes funding for the annual maintenance and replacement of trees in the Village's urban forest, as well as funding for public sidewalks.
- (3) Attract, Retain and Expand Business. The Tax Increment Financing Districts and Business Development Districts established in 2017 provide funding to promote further economic development in the Village. The FY 24/25 Budget provides for continued development assistance to local businesses along with funding for public improvements as part of the Streetscape Improvement Plan. 2023 welcomed Andy's frozen custard and 2024 included the opening of the extensive expansion at Plymouth Place and will welcome an Aldi grocery store.
- (4) Broaden Communication Practices, Methods & Outreach. The FY 24/25 Budget continues the success of the Administration Department's part-time Communications Specialist. This position provides communications support of about 10 hours per week dedicated to the weekly e-briefs, the website, the Roseclippings, special messaging and social media outreach.
- (5) Pro-Actively Plan for Our Future While Honoring our Community History, Character & Quality of Life. The budget includes funding for implementing the Village's Streetscape Improvement Plans. The planning process will engage the community with regard to design elements that provide a sense of place and reflect the character of the community. The budget also includes funding to renovate the Walk of Life paver area, and enhance with new stormwater management permeable qualities. Lastly, the budget includes funding to continue renovating certain areas at Village Hall, maintaining our building as a viable centerpiece for community.
- (6) Leverage Staff, Equipment and Technology Resources to Maintain & Enhance Services. The budget includes funding for a new part-time accountant and a part-time administrative assistant to provide additional capacity to the Finance and Fire Departments. The budget includes funding for the BS&A Human Resources module which will provide greater efficiencies for personnel records processing. The budget includes funding for a new drone to enhance public safety for pre-event surveillance. The budget includes funding for additional ballistic protection equipment for members of the Fire Department.

FLEXIBILITY – MONITOR AND RESPOND

The FY 24/25 General Fund budget leverages new revenue capacity with a 7.4% increase in expenditures (budget over budget), and anticipates a 6.0% growth in reserves at year's end. This growth allows the Village to provide additional support for future capital projects and much needed infrastructure, as well as expand staff capacity to meet growing service and project demands. The General Fund is the primary source of revenue to the Capital Projects Fund.

The FY 24/25 Water Fund budget includes \$424,000 for replacing the private side of lead service lines along Edgewood coinciding with the water main replacement project.

The Motor Fuel Tax Fund allows for the programming of projects related to the remaining Rebuild Illinois Funds allocation and other road maintenance expenses. This year, the budget will focus on the street resurfacing of Park Road.

In the coming year, the Village will need to remain watchful and flexible to respond to any economic and other fiscal conditions beyond the Village's control. This could include fluctuations in the general economy, such as inflation and supply chain challenges, as well as conditions that may arise from the state and greater world events. The Village will continue its work in identifying potential revenue enhancements, impacts from state and federal unfunded mandates (i.e. lead service line replacement costs), and the development of economic development incentives. Options and outcomes in these areas will be considered as we further evaluate impacts to Village finances and future budgets. As the Village moves forward, we will continue to balance services with available resources.

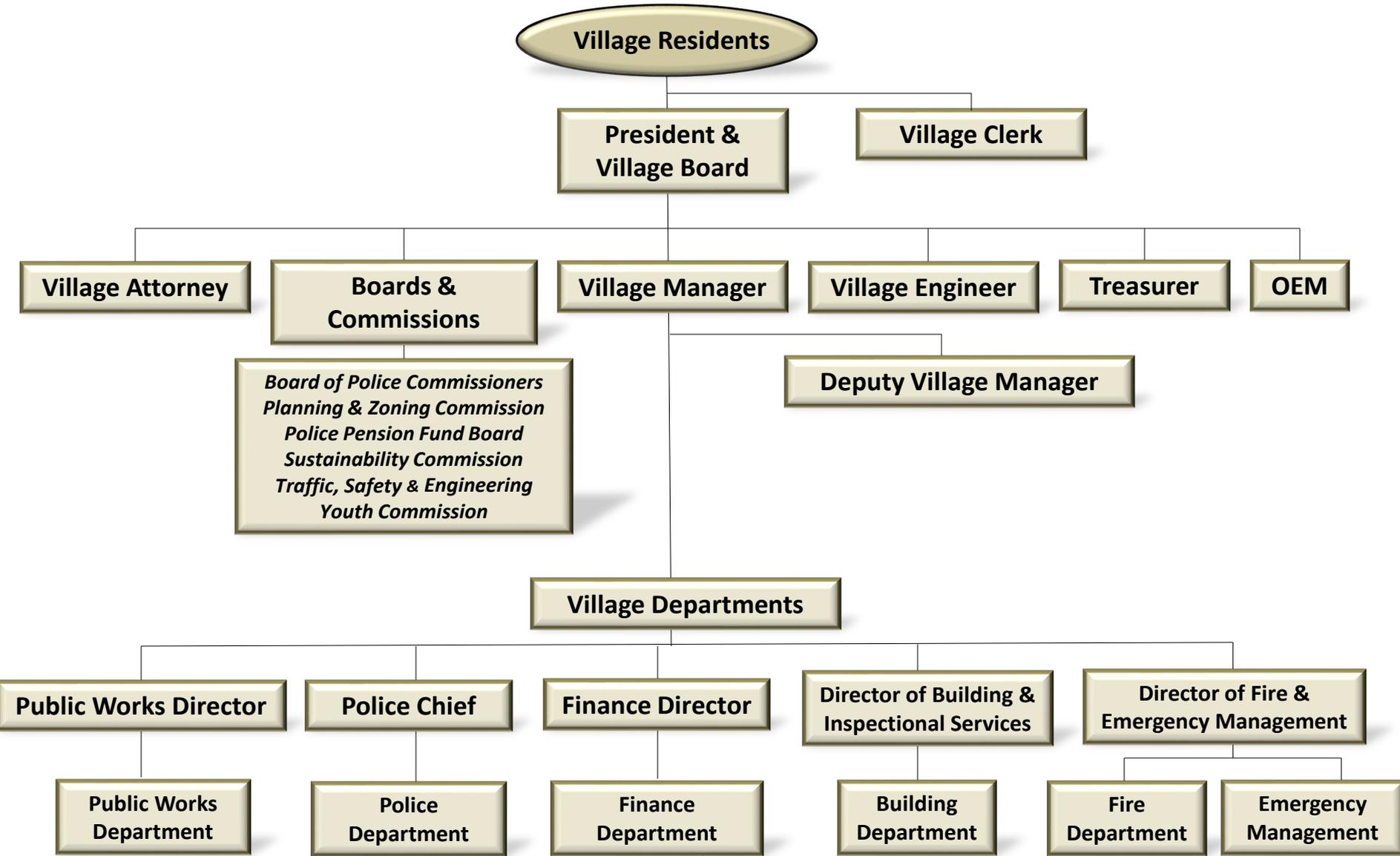


The ***Village of La Grange Park*** is committed to providing its citizens effective and efficient government services in a fiscally responsible manner.

The Village encourages cooperation among its staff, Board, and other units of government in order to assess community needs and to determine the most effective manner in which to meet those needs.

While committed to maintaining a professional and responsive atmosphere, the Village must weigh individual needs against community standards and resources and determine what is in the best interests of all its residents.

Village of La Grange Park Organizational Chart



**VILLAGE OF LA GRANGE PARK
BUDGET PREPARATION SCHEDULE
FISCAL YEAR 2025**

Wednesday, November 1, 2023	Departments may begin entering budget in ERP system
Thursday, December 7, 2023	Departments submit five year capital requests
Friday, January 5, 2024	Departments finish entering budget in ERP system
Friday, January 12, 2024	Preliminary budget to Village Manager
Wednesday, January 17, 2024	Department budget review meetings begin
Thursday, February 22, 2024	Distribution of draft budget to Department Directors
Tuesday, March 5, 2024	Distribution of draft budget and five year plan to Village Board
Tuesday, March 12, 2024	Finance Committee budget meeting Village Board budget update
Tuesday, March 26, 2024	Finance Committee budget meeting Village Board budget update
Thursday, March 28, 2024	Publication of public hearing notice in newspaper Budget available for public inspection
Tuesday, April 9, 2024	Budget public hearing Village Board discussion of budget and five year plan Village Board discussion of pay plan Village Board discussion of current fiscal year budget amendments
Tuesday, April 23, 2024	Village Board approval of budget and five year plan Village Board approval of pay plan Village Board approval of current fiscal year budget amendments
Tuesday, April 30, 2024	File budget ordinance and estimated revenues with County Clerk

Table 1
VILLAGE OF LA GRANGE PARK
REVENUES BY FUND (Net of Interfund Transfers)
5 YEAR HISTORY

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	\$ Change FY	% Change
	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	2024/25	FY 2024/25
								Budget vs FY	Budget vs
								2023/24	FY 2023/24
								Projected	Projected
General Fund									
Local Taxes	\$ 4,751,533	\$ 4,737,241	\$ 4,729,159	\$ 5,037,517	\$ 5,046,714	\$ 5,159,650	\$ 5,368,240	\$ 208,590	4.0%
Intergovernmental	2,445,005	2,515,467	3,422,247	3,346,364	3,905,869	3,951,780	4,119,530	167,750	4.2%
Licenses	323,116	313,884	308,868	301,192	300,689	305,350	305,350	-	0.0%
Permits	350,850	253,057	332,327	482,560	979,031	506,280	419,000	(87,280)	-17.2%
Charges for Service	879,928	852,836	819,247	994,480	1,007,050	981,500	992,000	10,500	1.1%
Fines & Forfeitures	161,366	166,342	163,088	133,072	93,827	68,000	85,000	17,000	25.0%
Miscellaneous	305,668	342,869	169,136	33,523	209,845	468,790	418,410	(50,380)	-10.7%
	<u>9,217,466</u>	<u>9,181,696</u>	<u>9,944,072</u>	<u>10,328,708</u>	<u>11,543,025</u>	<u>11,441,350</u>	<u>11,707,530</u>	<u>266,180</u>	<u>2.3%</u>
Water Fund	4,011,530	4,521,652	4,881,660	4,688,525	4,649,939	4,818,800	5,051,590	232,790	4.8%
Sewer Fund	1,247,629	1,171,505	1,245,751	1,415,455	1,450,620	1,272,570	1,351,090	78,520	6.2%
Motor Fuel Tax Fund	359,664	518,061	936,191	841,657	773,427	712,580	660,880	(51,700)	-7.3%
Cannabis Use Tax Fund	-	2,222	11,099	21,214	21,215	19,940	24,130	4,190	21.0%
ARPA Fund	-	-	-	896,949	930,741	52,200	28,900	(23,300)	-44.6%
Risk Management Fund	142,395	63,413	514,889	(286,152)	116,536	151,300	102,590	(48,710)	-32.2%
Debt Service Fund	1,304,068	1,305,238	1,096,961	1,281,556	1,264,162	1,277,800	1,254,200	(23,600)	-1.8%
Capital Projects Fund	61,354	73,259	10,955	227,477	215,562	141,950	559,760	417,810	294.3%
Road Bond Fund	125,248	21,221	36	7	56	100	-	(100)	-100.0%
Fire Equipment Bond Fund	325	-	-	-	-	-	-	-	-100.0%
Village Market TIF Fund	344,171	218,088	225,139	490,229	276,879	416,770	407,030	(9,740)	-2.3%
31St/Barnsdale TIF Fund	460,735	188,825	237,189	531,019	456,720	522,100	518,090	(4,010)	-0.8%
Village Market BD Fund	111,909	116,425	118,672	143,996	169,808	202,420	217,600	15,180	7.5%
31St / N La Grange BD Fund	55,871	56,222	42,632	64,100	76,563	80,920	78,780	(2,140)	-2.6%
31St / Maple BD Fund	22,590	23,212	24,040	23,369	29,303	34,000	34,370	370	1.1%
31St / Barnsdale BD Fund	103,667	134,786	206,328	203,674	196,595	212,660	212,440	(220)	-0.1%
Foreign Fire Insurance Fund	13,875	16,190	16,971	19,759	22,626	23,570	24,000	430	1.8%
Police Pension Fund	1,210,137	(245,160)	4,781,276	(835,487)	753,363	1,468,390	1,561,910	93,520	6.4%
Total All Funds	<u>\$18,792,634</u>	<u>\$17,366,855</u>	<u>\$24,293,861</u>	<u>\$20,056,055</u>	<u>\$22,947,140</u>	<u>\$22,849,420</u>	<u>\$23,794,890</u>	<u>\$ 945,470</u>	<u>4.1%</u>

Chart 1
Village of La Grange Park
Revenues by Fund (Net of Interfund Transfers)
FY 2024/25

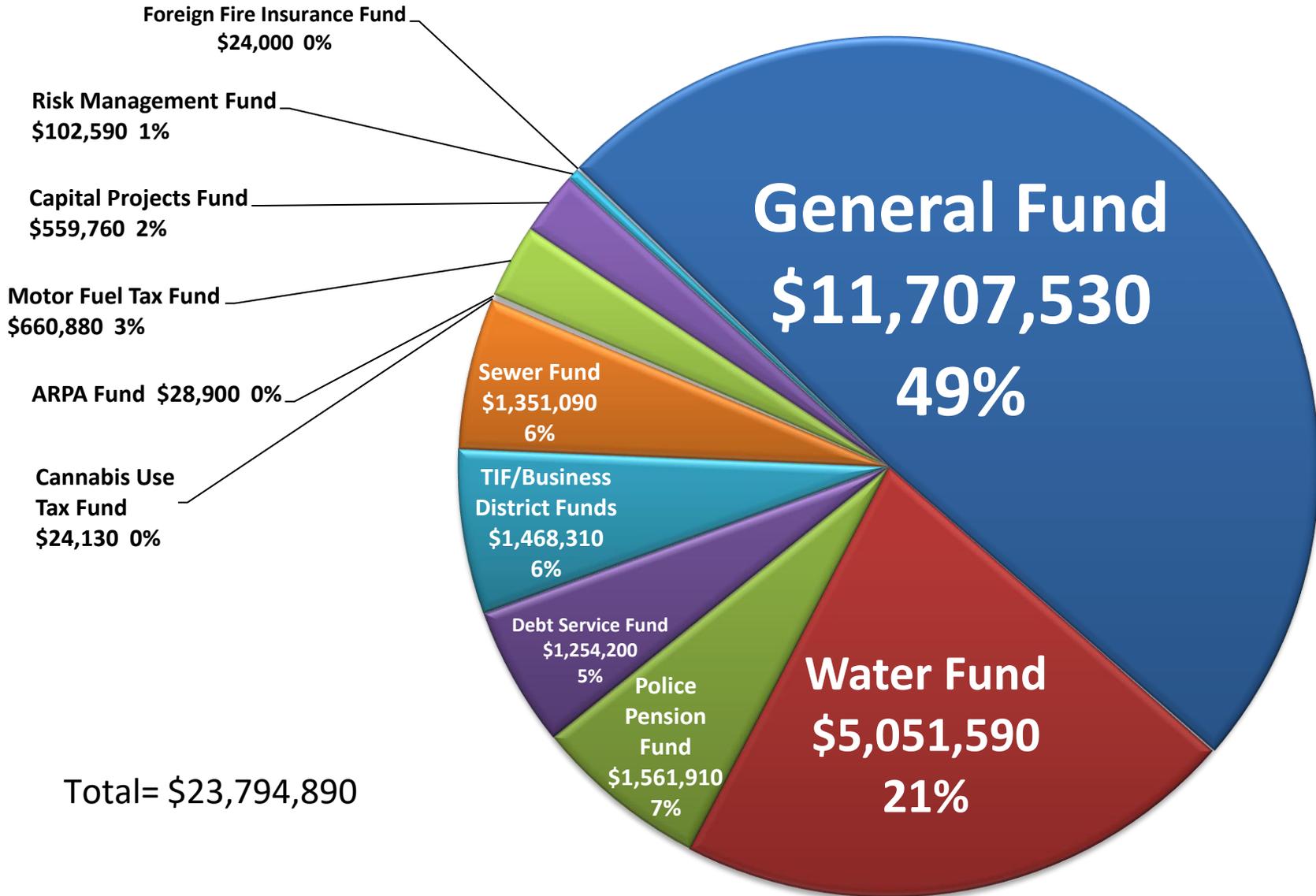
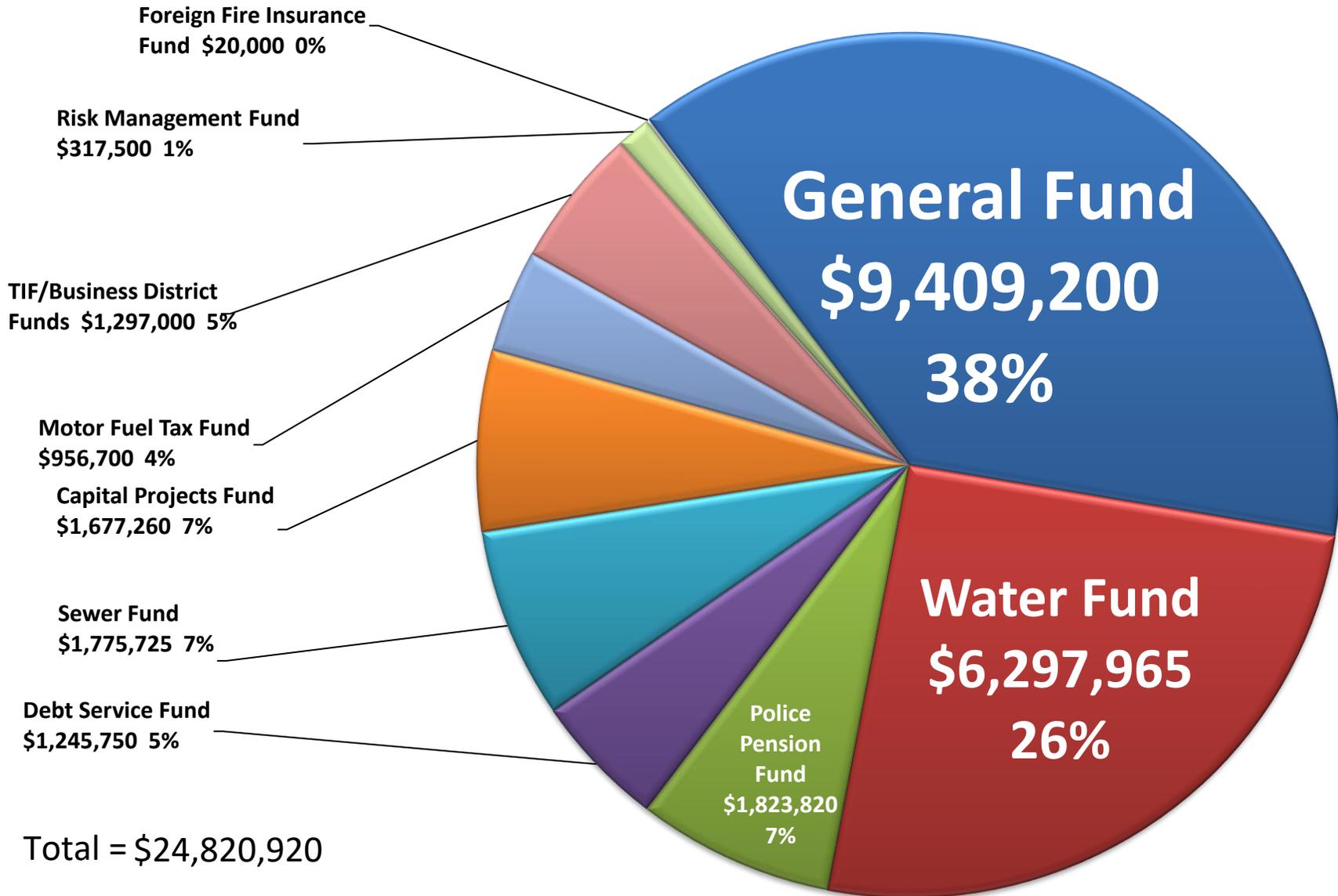


Table 2
VILLAGE OF LA GRANGE PARK
EXPENDITURES BY FUND (Net of Interfund Transfers)
5 YEAR HISTORY

	Actual FY 2017/18	Actual FY 2018/19	Actual FY 2019/20	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2024/25	\$ Change FY 2024/25 Budget vs FY 2023/24 Projected	% Change FY 2024/25 Budget vs FY 2023/24 Projected
General Fund										
Administration & Finance	\$ 925,066	\$ 886,915	\$ 902,180	\$ 860,438	\$ 904,442	\$ 993,644	\$ 1,194,415	\$ 1,409,030	\$ 214,615	18.0%
Building	294,855	296,568	328,286	338,842	362,502	600,086	469,815	535,835	66,020	14.1%
Police	4,115,304	4,338,385	4,658,088	4,536,330	4,842,238	4,805,295	5,175,160	5,317,820	142,660	2.8%
Fire	1,669,644	1,790,395	1,784,514	1,811,249	1,852,917	2,094,022	2,218,075	2,372,345	154,270	7.0%
Public Works	1,179,511	1,178,519	1,019,774	995,988	1,082,094	1,195,546	1,204,970	1,336,500	131,530	10.9%
Debt Service	12,500	-	-	-	-	-	-	-	-	-
LTACC Capital	-	-	-	-	-	-	-	-	-	-
(Less Risk Management Transfer)	(186,300)	(177,370)	(147,110)	(150,830)	(138,340)	(138,340)	(118,350)	(137,330)	(18,980)	16.0%
(Less Police Pension Transfer)	(853,918)	(1,046,893)	(1,203,549)	(1,307,121)	(1,385,946)	(1,315,599)	(1,393,450)	(1,425,000)	(31,550)	2.3%
	<u>7,156,662</u>	<u>7,266,519</u>	<u>7,342,183</u>	<u>7,084,896</u>	<u>7,519,908</u>	<u>8,234,654</u>	<u>8,750,635</u>	<u>9,409,200</u>	<u>658,565</u>	<u>7.5%</u>
Water Fund										
Administration	167,680	164,694	185,049	165,433	93,616	187,825	229,045	311,460	82,415	36.0%
Distribution	3,126,712	3,233,586	3,769,160	4,423,170	3,991,397	3,245,951	5,749,533	6,009,975	260,442	4.5%
(Less Risk Management Transfer)	(33,100)	(32,140)	(27,040)	(24,270)	(24,985)	(24,985)	(21,050)	(23,470)	(2,420)	11.5%
	<u>3,261,292</u>	<u>3,366,140</u>	<u>3,927,169</u>	<u>4,564,333</u>	<u>4,060,028</u>	<u>3,408,791</u>	<u>5,957,528</u>	<u>6,297,965</u>	<u>340,437</u>	<u>5.7%</u>
Sewer Fund										
Administration	197,629	323,186	180,784	216,335	161,398	204,785	233,140	360,040	126,900	54.4%
Operations & Maintenance	497,189	185,700	595,247	574,643	520,496	614,158	729,905	1,029,085	299,180	41.0%
Debt Service	385,675	381,911	387,875	383,513	383,937	384,063	388,200	392,850	4,650	1.2%
(Less Risk Management Transfer)	(11,000)	(10,490)	(8,850)	(7,900)	(8,675)	(8,675)	(7,050)	(6,250)	800	-11.3%
	<u>1,069,493</u>	<u>880,307</u>	<u>1,155,056</u>	<u>1,166,591</u>	<u>1,057,156</u>	<u>1,194,331</u>	<u>1,344,195</u>	<u>1,775,725</u>	<u>431,530</u>	<u>32.1%</u>
Motor Fuel Tax Fund	162,327	189,895	166,405	313,021	535,992	828,493	909,330	956,700	47,370	5.2%
Cannabis Use Tax Fund	-	-	-	2,141	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-	-	-
Risk Management Fund	102,919	224,129	256,570	215,253	254,193	219,238	305,414	317,500	12,086	4.0%
Emergency Telephone Fund	33,603	-	-	-	-	-	-	-	-	0.0%
Debt Service Fund	1,243,551	1,248,475	1,248,225	1,245,975	1,246,725	1,245,300	1,246,475	1,245,750	(725)	-0.1%
Capital Projects Fund	138,256	212,995	464,229	200,250	566,667	1,175,686	857,480	1,677,260	819,780	95.6%
Road Bond Fund	3,174,004	2,470,307	1,384,176	441,599	88,135	-	1,512	-	(1,512)	-100.0%
Fire Equipment Bond Fund	1,191,929	18,174	-	-	-	-	-	-	-	0.0%
Village Market TIF Fund	1,623	15,654	4,730	1,640	92,207	76,180	37,250	572,500	535,250	1436.9%
31St/Barnsdale TIF Fund	112,022	4,182	13,547	95,862	58,819	18,086	52,250	464,500	412,250	789.0%
Village Market BD Fund	-	14,768	3,329	170	3,692	6,969	6,500	97,500	91,000	1400.0%
31St / N La Grange BD Fund	715	132	-	5,830	31,060	-	65,000	27,500	(37,500)	-57.7%
31St / Maple BD Fund	-	-	49	38	-	-	-	27,500	27,500	-
31St / Barnsdale BD Fund	102,336	10,860	16,609	7,864	13,543	80,291	73,230	107,500	34,270	46.8%
Foreign Fire Insurance Fund	5,219	12,124	10,161	11,218	31,486	32,838	20,000	20,000	-	0.0%
Police Pension Fund	1,457,647	1,562,319	1,673,803	1,768,144	1,830,142	1,925,836	1,768,980	1,823,820	54,840	3.1%
Total All Funds	<u>\$ 19,213,598</u>	<u>\$ 17,496,980</u>	<u>\$ 17,666,241</u>	<u>\$ 17,124,825</u>	<u>\$ 17,389,753</u>	<u>\$ 18,446,693</u>	<u>\$ 21,395,779</u>	<u>\$ 24,820,920</u>	<u>3,425,141</u>	<u>16.0%</u>

Chart 2
Village of La Grange Park
Expenditures by Fund (Net of Interfund Transfers)
FY 2024/25



**Table 3
VILLAGE OF LA GRANGE PARK
EXPENDITURES BY CLASSIFICATION (Net of Interfund Transfers)
5 YEAR HISTORY**

	Actual FY 2018/19	Actual FY 2019/20	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2024/25	\$ Change FY 2024/25 Budget vs FY 2023/24 Projected	% Change FY 2024/25 Budget vs FY 2023/24 Projected
Salaries & Wages									
General Fund	\$ 4,116,613	\$ 4,161,562	\$ 4,187,163	\$ 4,416,143	\$ 4,487,815	\$ 5,025,740	\$ 5,401,500	\$ 375,760	7.5%
Water Fund	280,770	341,021	340,746	369,179	372,796	414,568	453,520	38,952	9.4%
Sewer Fund	131,995	153,953	154,595	159,960	167,844	185,730	208,410	22,680	12.2%
	<u>4,529,378</u>	<u>4,656,536</u>	<u>4,682,504</u>	<u>4,945,282</u>	<u>5,028,455</u>	<u>5,626,038</u>	<u>6,063,430</u>	<u>437,392</u>	<u>7.8%</u>
Pension & Benefits									
General Fund	1,955,709	2,080,882	2,179,169	2,261,866	2,111,224	2,251,190	2,390,450	139,260	6.2%
Water Fund	110,661	110,074	59,520	(96,577)	107,492	130,860	127,205	(3,655)	-2.8%
Sewer Fund	43,179	53,544	32,379	(51,806)	37,980	44,895	53,705	8,810	19.6%
Police Pension Fund	1,450,024	1,562,148	1,644,156	1,695,900	1,814,654	1,663,980	1,743,820	79,840	4.8%
Less Police Pension Contribution	(1,046,893)	(1,203,549)	(1,307,121)	(1,385,946)	(1,315,599)	(1,393,450)	(1,425,000)	(31,550)	2.3%
	<u>2,512,680</u>	<u>2,603,099</u>	<u>2,608,103</u>	<u>2,423,437</u>	<u>2,755,751</u>	<u>2,697,475</u>	<u>2,890,180</u>	<u>192,705</u>	<u>7.1%</u>
Professional Services									
General Fund	1,469,281	1,521,599	1,437,079	1,503,579	2,042,177	1,900,330	2,034,775	134,445	7.1%
Water Fund	58,425	82,972	133,278	156,923	310,723	233,430	220,300	(13,130)	-5.6%
Sewer Fund	36,616	34,679	37,097	51,527	70,036	72,340	81,680	9,340	12.9%
Motor Fuel Tax Fund	28,500	-	3,309	136,553	62,355	66,000	84,200	18,200	27.6%
Risk Management Fund	192,839	208,218	200,433	206,474	197,787	236,494	265,000	28,506	12.1%
Capital Funds	383,088	159,043	74,238	-	84,120	126,180	9,000	(117,180)	-92.9%
Economic Development Funds	35,346	13,547	20,688	26,991	82,063	145,630	343,000	197,370	135.5%
Police Pension Fund	112,295	111,655	123,988	134,242	111,182	105,000	80,000	(25,000)	-23.8%
Less Risk Management Fund Transfers	(220,000)	(183,000)	(183,000)	(172,000)	(172,000)	(146,450)	(167,050)	(20,600)	14.1%
	<u>2,096,390</u>	<u>1,948,713</u>	<u>1,847,110</u>	<u>2,044,289</u>	<u>2,788,443</u>	<u>2,738,954</u>	<u>2,950,905</u>	<u>211,951</u>	<u>7.7%</u>
Services									
General Fund	697,413	645,727	483,481	574,549	664,304	638,455	687,440	48,985	7.7%
Water Fund	256,389	195,196	165,543	272,838	255,196	412,610	387,670	(24,940)	-6.0%
Sewer Fund	226,435	73,555	79,130	121,483	118,190	164,690	210,960	46,270	28.1%
Motor Fuel Tax Fund	88,337	63,931	245,628	230,799	249,776	263,180	279,500	16,320	6.2%
Risk Management Fund	28,095	22,777	14,820	23,459	11,687	35,000	26,000	(9,000)	-25.7%
Debt Service Fund	475	475	475	475	550	475	1,000	525	110.5%
Economic Development Funds	650	571	114	376	5,108	6,000	-	(6,000)	-100.0%
	<u>1,297,794</u>	<u>1,002,232</u>	<u>989,191</u>	<u>1,223,979</u>	<u>1,304,811</u>	<u>1,520,410</u>	<u>1,592,570</u>	<u>72,160</u>	<u>4.7%</u>
Water	2,020,236	1,981,529	2,204,784	2,169,797	2,162,335	2,198,000	2,292,000	94,000	4.3%
								-	-100.0%
Supplies									
General Fund	203,999	210,214	215,500	240,239	291,456	374,920	370,720	(4,200)	-1.1%
Water Fund	103,791	112,992	97,947	160,412	161,771	148,250	154,800	6,550	4.4%
Sewer Fund	4,593	11,615	11,309	11,634	13,505	30,190	31,280	1,090	3.6%
Motor Fuel Tax Fund	53,558	82,975	39,595	48,567	45,535	15,000	15,000	-	0.0%
Risk Management Fund	3,195	25,575	-	758	-	-	-	-	-100.0%
	<u>369,136</u>	<u>443,371</u>	<u>364,351</u>	<u>461,610</u>	<u>512,267</u>	<u>568,360</u>	<u>571,800</u>	<u>3,440</u>	<u>0.6%</u>
Capital									
General Fund	30,638	56,010	34,916	28,432	52,548	52,800	67,645	14,845	28.1%
Water Fund	567,483	1,130,181	1,586,638	1,052,126	63,135	2,440,360	2,684,940	244,580	10.0%
Sewer Fund	25,303	424,331	401,129	320,386	362,884	428,950	702,590	273,640	63.8%
Motor Fuel Tax Fund	19,500	19,499	24,489	120,073	470,827	565,150	578,000	12,850	2.3%
Risk Management Fund	-	-	-	23,502	9,764	33,920	26,500	(7,420)	-21.9%
Capital Funds	2,318,388	1,689,362	567,611	654,802	1,091,566	732,812	1,668,260	935,448	127.7%
Economic Development Funds	-	-	74,440	130,201	9,947	23,600	699,000	675,400	2861.9%
	<u>2,961,312</u>	<u>3,319,383</u>	<u>2,689,223</u>	<u>2,329,522</u>	<u>2,060,671</u>	<u>4,277,592</u>	<u>6,426,935</u>	<u>2,149,343</u>	<u>50.2%</u>
Debt Service									
Sewer Fund	381,911	387,875	383,513	383,937	384,063	388,200	392,850	4,650	1.2%
Debt Service Fund	1,248,000	1,247,750	1,245,500	1,246,250	1,244,750	1,246,000	1,244,750	(1,250)	-0.1%
	<u>1,629,911</u>	<u>1,635,625</u>	<u>1,629,013</u>	<u>1,630,187</u>	<u>1,628,813</u>	<u>1,634,200</u>	<u>1,637,600</u>	<u>3,400</u>	<u>0.2%</u>
Other									
General Fund	17,129	16,848	7,680	19,387	39,069	19,000	19,000	-	0.0%
Water Fund	525	244	147	315	328	500	1,000	500	100.0%
Sewer Fund	40,765	24,354	75,339	68,710	48,504	36,250	100,500	64,250	177.2%
Economic Development Funds	9,600	24,146	16,162	41,753	84,408	59,000	255,000	196,000	332.2%
Foreign Fire Fund	12,124	10,161	11,218	31,486	32,838	20,000	20,000	-	0.0%
	<u>80,143</u>	<u>75,753</u>	<u>110,546</u>	<u>161,651</u>	<u>205,147</u>	<u>134,750</u>	<u>395,500</u>	<u>260,750</u>	<u>193.5%</u>
Total All Funds	\$ 17,496,980	\$ 17,666,241	\$ 17,124,825	\$ 17,389,753	\$ 18,446,693	\$ 21,395,779	\$ 24,820,920	\$ 3,425,141	16.0%

Chart 3
Village of La Grange Park
Expenditures by Classification - All Funds (Net of Interfund Transfers)
FY 2024/25

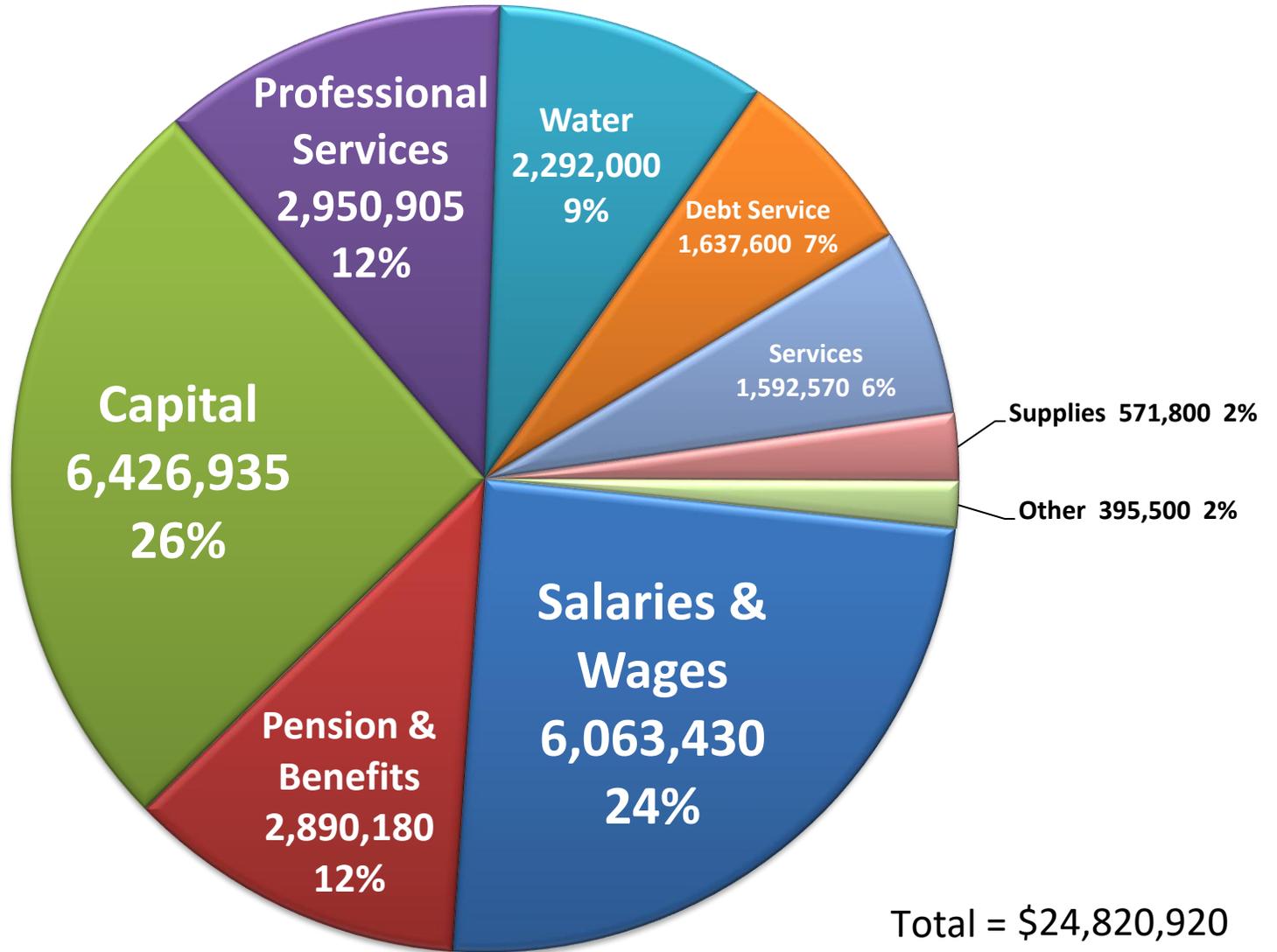


Table 4
VILLAGE OF LA GRANGE PARK
PROJECTED FUND BALANCE SUMMARY
FISCAL YEAR 2024/25

	<u>Beginning</u>			<u>Other</u>	<u>Increase/</u>	<u>Ending</u>	<u>Available</u>	<u>Cash Reserves</u>	<u>Over/</u>
	<u>Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Inflows/(Outflows)</u>	<u>(Decrease)</u>	<u>Fund Balance</u>	<u>Cash¹</u>	<u>Minimum</u>	<u>(Under)</u>
								<u>Standard²</u>	
General Fund	\$ 10,675,191	\$ 11,707,530	\$ 10,971,530	\$ (173,810)	\$ 562,190	\$ 11,237,381	\$ 9,883,613	\$ 2,925,633	\$ 6,957,981
Water Fund	15,398,411	5,051,590	6,321,435	-	(1,269,845)	14,128,566	2,450,044	1,262,898	1,187,147
Sewer Fund	9,839,281	\$ 1,351,090	\$ 1,781,975	-	(430,885)	9,408,396	806,849	325,273	481,577
Motor Fuel Tax Fund	1,774,984	660,880	956,700	-	(295,820)	1,479,164	1,627,345	165,220	1,462,125
Risk Management Fund	1,179,857	269,640	317,500	-	(47,860)	1,131,997	85,059	50,000	35,059
Debt Service Fund	799,342	1,254,200	1,245,750	-	8,450	807,792	-	-	-
Capital Projects Fund	503,630	559,760	1,677,260	1,000,000	(117,500)	386,130	386,130	-	-
ARPA Fund	679,890	28,900	-	(708,790)	(679,890)	-	-	-	-
Village Market TIF Fund	1,671,243	407,030	572,500	(58,700)	(224,170)	1,447,073	1,447,073	-	-
31St/Barnsdale TIF Fund	2,001,428	518,090	464,500	(24,980)	28,610	2,030,038	2,026,122	-	-
Village Market BD Fund	884,533	217,600	97,500	(11,240)	108,860	993,393	954,815	-	-
31St / N La Grange BD Fund	291,685	78,780	27,500	(5,620)	45,660	337,345	320,920	-	-
31St / Maple BD Fund	156,258	34,370	27,500	(5,620)	1,250	157,508	151,148	-	-
31St / Barnsdale BD Fund	784,438	212,440	107,500	(11,240)	93,700	878,138	840,807	-	-
Foreign Fire Insurance Fund	27,922	24,000	20,000	-	4,000	31,922	-	-	-
Police Pension Fund	19,008,462	1,755,910	1,823,820	1,231,000	1,163,090	20,171,552	-	-	-

1. Excludes receivables and deposits not available for spending as of year end and any reserved or assigned amounts.

2. Minimum standard for operating funds is 25% of revenues excluding transfers in, grants, and bond proceeds.

Minimum standard for the Risk Management Fund will be set based on deductible level.

Debt service, Capital and Special Revenue funds do not have a minimum reserve level.

The Village Board does not have authority over the Foreign Fire and Police Pension Fund. As such there is no available cash and these funds are not subject to a minimum reserve policy.

Table 5
VILLAGE AUTHORIZED PERSONNEL
FULL-TIME POSITIONS
5 YEAR HISTORY

	AUTHORIZED FY 2020/21	AUTHORIZED FY 2021/22	AUTHORIZED FY 2022/23	AUTHORIZED FY 2023/24	AUTHORIZED FY 2024/25
ADMINISTRATION DEPARTMENT					
Village Manager	1	1	1	1	1
Deputy Village Manger	0	0	0	1	1
Assistant Village Manager	1	1	1	0	0
Executive Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	3	3	3	3	3
FINANCE DEPARTMENT					
Finance Director	1	1	1	1	1
Finance and Human Resources Manager ¹	0	0	0	0	1
Accounting Specialist	1	1	1	1	0
Fiscal Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
	3	3	3	4	4
BUILDING DEPARTMENT					
Director of Building & Inspectional Services	0	0	0	1	1
Building Official/Deputy Commissioner	1	1	1	0	0
Building Services Coordinator ²	0	0	0	0	1
Building & Fire Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
	2	2	2	2	2
POLICE DEPARTMENT					
Police Chief	1	1	1	1	1
Deputy Police Chief	1	1	1	1	1
Commander	1	1	1	1	1
Sergeant	4	4	4	4	4
Police Officer	14	14	14	14	14
Administrative Assistant of Police Services	1	1	1	1	1
Records Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	23	23	23	23	23
FIRE DEPARTMENT					
Director of Fire & Emergency Management	1	1	1	1	1
PUBLIC WORKS DEPARTMENT					
Public Works Director	1	1	1	1	1
Public Works Superintendent	0	0	1	1	1
Crew Foreman	1	1	1	1	1
Water Operator	1	1	1	1	1
Mechanic	1	1	1	1	1
Maintenance Worker	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
	9	9	10	10	10
TOTAL FULL-TIME POSITIONS	41	41	42	43	43

1. Accounting Specialist position was reclassified to Finance and Human Resources Manager.

2. Building and Fire Specialist position was reclassified to Building Services Coordinator. Fire duties will now be assigned to part-time Fire Administrative Assistant.

Table 6
VILLAGE AUTHORIZED PERSONNEL
PART-TIME POSITIONS
5 YEAR HISTORY

	Authorized FY2020/21	Authorized FY2021/22	Authorized FY2022/23	Authorized FY2023/24	Authorized FY2024/25
ADMINISTRATION DEPARTMENT					
Senior Planner	0	0	0	1	1
Admin Support	0	0	1	0	0
Communications Specialist	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
	0	0	2	2	2
<i>Full Time Equivalents (FTEs)</i>	0.0	0.0	0.5	1.0	1.2
FINANCE DEPARTMENT					
Accountant ¹	0	0	0	0	1
Fiscal Assistant	3	3	3	1	1
Seasonal Assistance	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	4	3	3	1	2
<i>Full Time Equivalents (FTEs)</i>	2.1	1.9	1.9	0.6	1.3
POLICE DEPARTMENT					
Police Officer	3	3	3	3	3
Auxiliary Officer	4	4	4	4	4
Crossing Guard	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
	14	14	14	14	14
<i>Full Time Equivalents (FTEs)</i>	2.8	2.8	2.8	2.8	2.8
FIRE DEPARTMENT					
Deputy Chief	0	1	1	1	1
Division Chief	2	0	0	0	0
Captain	3	3	3	3	3
Lieutenant	4	5	5	5	5
Fire Prevention Coordinator	1	1	1	1	1
Fire Inspector	2	2	2	2	2
Firefighter	40	40	40	40	40
Administrative Assistant ¹	0	0	0	0	1
	52	52	52	52	53
<i>Full Time Equivalents (FTEs)</i>	8.9	8.9	8.9	8.9	8.9
PUBLIC WORKS DEPARTMENT					
Seasonal Worker	5	5	5	5	4
Auxiliary Worker ²	0	0	0	0	1
Executive Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	6	6	6	6	6
<i>Full Time Equivalents (FTEs)</i>	1.9	1.9	1.9	1.9	1.8
TOTAL PART-TIME POSITIONS	76.0	75.0	77.0	75.0	77.0
<i>TOTAL FULL-TIME EQUIVALENTS</i>	15.7	15.5	16.0	15.2	16.0

1. New position proposed for FY24/25.
2. Reclassified seasonal snow plow positon.

Table 7
VILLAGE OF LA GRANGE PARK
PERSONNEL COST ALLOCATION BY FUND
Fiscal Year 2024/25 Budget

Position	General Fund Administration & Finance	General Fund Police	General Fund Fire	General Fund Public Works	General Fund Building	Water Fund Administration	Water Fund Distribution	Sewer Fund Administration	Sewer Fund Operations
<i>Full-time</i>									
Village Manager	78%					12%		10%	
Deputy Village Manager	78%					12%		10%	
Executive Assistant	78%					12%		10%	
Finance Director	78%					12%		10%	
Finance and Human Resources Manager	78%					12%		10%	
Fiscal Assistant	78%					12%		10%	
Police Chief		100%							
Deputy Police Chief		100%							
Commander		100%							
Sergeant		100%							
Police Officer		100%							
Administrative Assistant of Police Services		100%							
Police Records Clerk		100%							
Director of Fire & Emergency Management	30%		66%			2%		2%	
Public Works Director				60%			30%		10%
Public Works Superintendent				60%			30%		10%
Public Works Foreman				60%			30%		10%
Water Operator				60%			30%		10%
Mechanic				60%			30%		10%
Maintenance Worker				60%			30%		10%
Director of Building & Inspectional Services					100%				
Building Services Coordinator					100%				
<i>Part-time</i>									
Village Clerk	78%					12%		10%	
Village Treasurer	78%					12%		10%	
Admin Support/Communications Specialist	78%					12%		10%	
Accountant	78%					12%		10%	
Fiscal Assistant-Utility Billing	10%					45%		45%	
Senior Planner	100%								
Police Officer		100%							
Auxiliary Officer		100%							
Crossing Guard		100%							
Deputy Fire Chief			100%						
Fire Captain			100%						
Fire Lieutenant			100%						
Fire Prevention Coordinator			100%						
Fire Inspector			100%						
Firefighter			100%						
Fire Administrative Assistant			100%						
Public Works Executive Assistant				60%			30%		10%
Public Works Auxiliary Worker				60%			30%		10%
Public Works Seasonal Worker				60%			30%		10%

Retirement and Health Benefits Summary

Non-Union Full-time Employees

Retirement: State mandated participation in the Illinois Municipal Retirement Fund (IMRF).

- Village contributes a percentage of total salary as set each calendar year by IMRF. The Village's 2024 contribution rate is 0.88% of employee earnings.
- Employees contribute fixed rate of 4.5% of earnings.

Mandatory participation in Social Security and Medicare.

Voluntary participation in 457(b) plan.

- No Village contribution.
- Employees may contribute up to amount allowed by law each year.

Health Insurance: Voluntary participation in Village sponsored plan through the Intergovernmental Public Benefits Cooperative pool.

- The employee contribution is 18% of the premium.
- Village offers two HMO plans.

Plan	2023/24 Plan Year Village Monthly Cost	
	Single	Family
HMO	\$567.93	\$1,670.10
BAHMO	\$455.43	\$1,339.25

- The total premium amount for the 2024/25 plan year is not yet determined, but is expected to increase 4.2%.

Dental Insurance: Voluntary participation in Village sponsored plan with employee paying 100% of coverage.

Life Insurance: 1.5 times annual salary plus \$6,000 with maximum of \$150,000.

Public Works Full-time Employees in Midwest Operating Engineers Union

Retirement: State mandated participation in the Illinois Municipal Retirement Fund (IMRF).

- Village contributes a percentage of total salary as set each calendar year by IMRF. The Village's 2024 contribution rate is 0.88% of employee earnings.
- Employees contribute fixed rate of 4.5% of earnings.

Mandatory participation in Social Security and Medicare.

Voluntary participation in 457(b) plan.

- No Village contribution.
- Employees may contribute up to amount allowed by law each year.

Health Insurance: Voluntary participation in Union sponsored health plan.

- The Village contributes a fixed monthly amount set by the collective bargaining agreement. For FY 2024, \$974/month for single coverage, \$1,948/month for single+1, and \$2,971 per month for family coverage.

Life Insurance: 1.5 times annual salary plus \$6,000 with maximum of \$150,000.

Sworn Full-time Police Officers

Retirement: State mandated participation in the Village Police Pension Fund.

- Village levies property tax as determined by pension actuary. For FY 2024, amount was \$1,393,446.
- Employees contribute fixed rate of 9.91% of base salary.

Sworn officers do not participate in Social Security, but may participate in Medicare based on hire date.

Voluntary participation in 457(b) plan.

- No Village contribution.
- Employees may contribute up to amount allowed by law each year.

Health Insurance: Voluntary participation in Village sponsored plan through the Intergovernmental Public Benefits Cooperative pool.

- The employee contribution is 18% of the premium.
- Village offers two HMO plans.

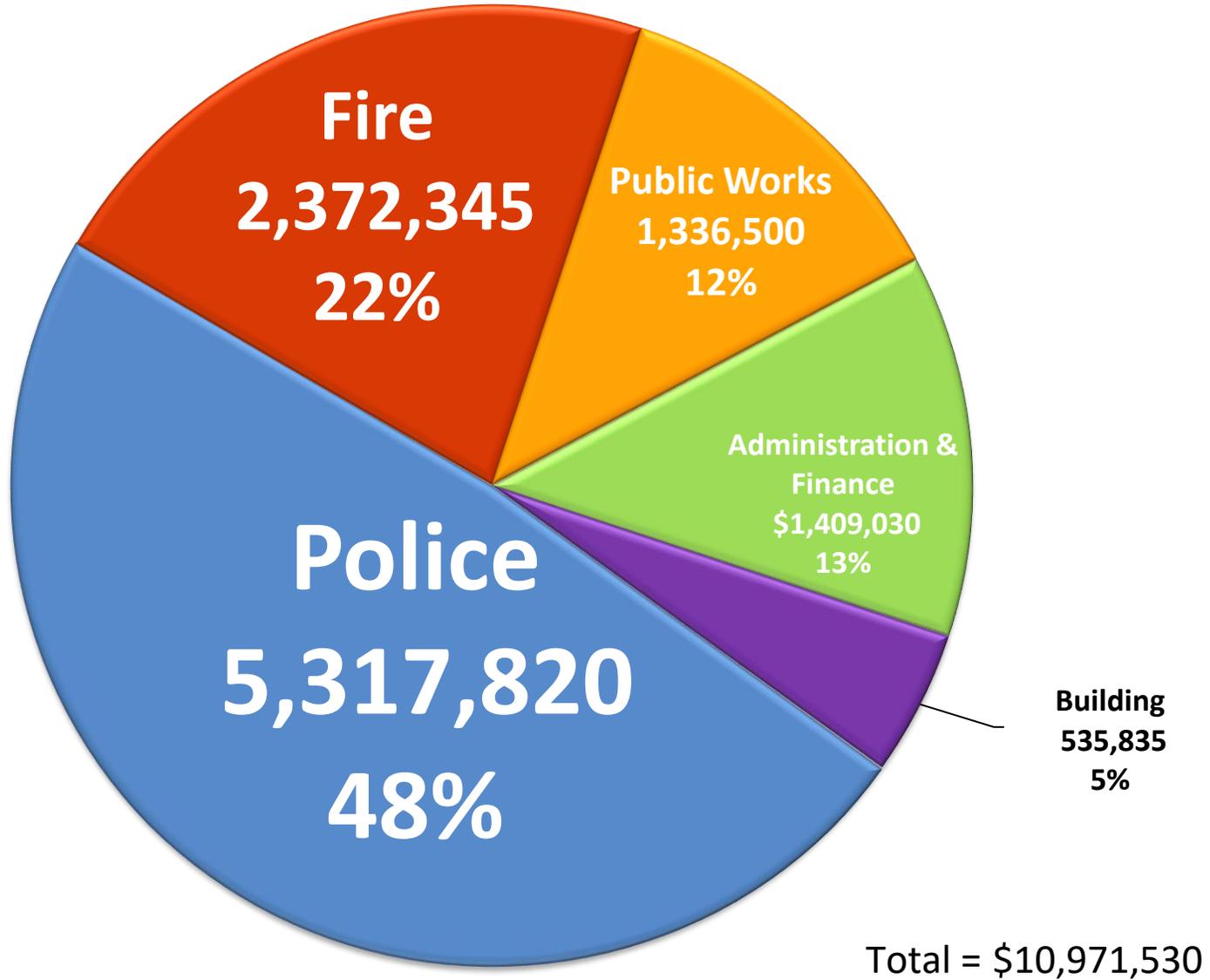
Plan	2023/24 Plan Year Village Monthly Cost	
	Single	Family
HMO	\$567.93	\$1,670.10
BAHMO	\$455.43	\$1,339.25

- The total premium amount for the 2024/25 plan year is not yet determined, but is expected to increase 4.2%.

Dental Insurance: Voluntary participation in Village sponsored plan with employee paying 100% of coverage.

Life Insurance: 1.5 times annual salary plus \$6,000 with maximum of \$150,000.

**General Fund Chart 1
Village of La Grange Park
Expenditures by Department
FY 2024/25**



GENERAL FUND SUMMARY 1
EXPENDITURES BY DEPARTMENT
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Revenues						
Local Taxes	\$ 4,729,159	\$ 5,037,517	\$ 5,046,714	\$ 5,159,650	\$ 5,025,200	\$ 5,368,240
Intergovernmental	3,422,247	3,346,364	3,905,869	3,951,780	3,706,888	4,119,530
Licenses	308,868	301,192	300,689	305,350	318,250	305,350
Permits	332,327	482,560	979,031	506,280	407,000	419,000
Charge For Services	819,247	994,480	1,007,050	981,500	958,500	992,000
Fines & Forfeitures	163,088	133,072	93,827	68,000	140,750	85,000
Miscellaneous	169,136	33,523	209,845	468,790	108,250	418,410
Total Revenues	\$ 9,944,072	\$ 10,328,708	\$ 11,543,025	\$ 11,441,350	\$ 10,664,838	\$ 11,707,530
Expenditures						
Administration & Finance	\$ 860,438	\$ 904,442	\$ 993,644	\$ 1,194,415	\$ 1,230,385	\$ 1,409,030
Building	338,842	362,502	600,086	469,815	435,065	535,835
Police	4,536,330	4,842,238	4,805,295	5,175,160	5,095,780	5,317,820
Fire	1,811,249	1,852,917	2,094,022	2,218,075	2,211,505	2,372,345
Public Works	995,988	1,082,094	1,195,546	1,204,970	1,246,485	1,336,500
Total Expenditures	\$ 8,542,847	\$ 9,044,194	\$ 9,688,593	\$ 10,262,435	\$ 10,219,220	\$ 10,971,530
Other Financing Sources/(Uses)						
Transfer from ARPA Fund	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 708,790
Transfer from TIF & BD Funds	-	-	18,696	65,200	110,200	117,400
Transfer to Capital Projects Fund	(250,000)	(770,600)	(1,000,000)	(500,000)	(500,000)	(1,000,000)
Total Other Financing Sources/(Uses)	\$ (250,000)	\$ (770,600)	\$ (381,304)	\$ 165,200	\$ 210,200	\$ (173,810)
Fund Balance Increase/(Decrease)	\$ 1,151,225	\$ 513,914	\$ 1,473,128	\$ 1,344,115	\$ 655,818	\$ 562,190
Beginning Fund Balance	6,192,809	7,344,034	7,857,948	9,331,076	9,331,076	10,675,191
Ending Fund Balance	\$ 7,344,034	\$ 7,857,948	\$ 9,331,076	\$ 10,675,191	\$ 9,986,894	\$ 11,237,381
Available Cash at Fiscal Year End¹	\$ 5,846,848	\$ 6,544,543	\$ 7,977,308	\$ 9,321,423	\$ 8,633,126	\$ 9,883,613
Minimum Cash Reserve Level²	\$ 2,395,049	\$ 2,575,197	\$ 2,881,131	\$ 2,856,703	\$ 2,647,460	\$ 2,925,633
Cash Reserves Above Minimum	\$ 3,451,799	\$ 3,969,346	\$ 5,096,177	\$ 6,464,721	\$ 5,985,667	\$ 6,957,981

1. Excludes receivables and deposits as of year end.

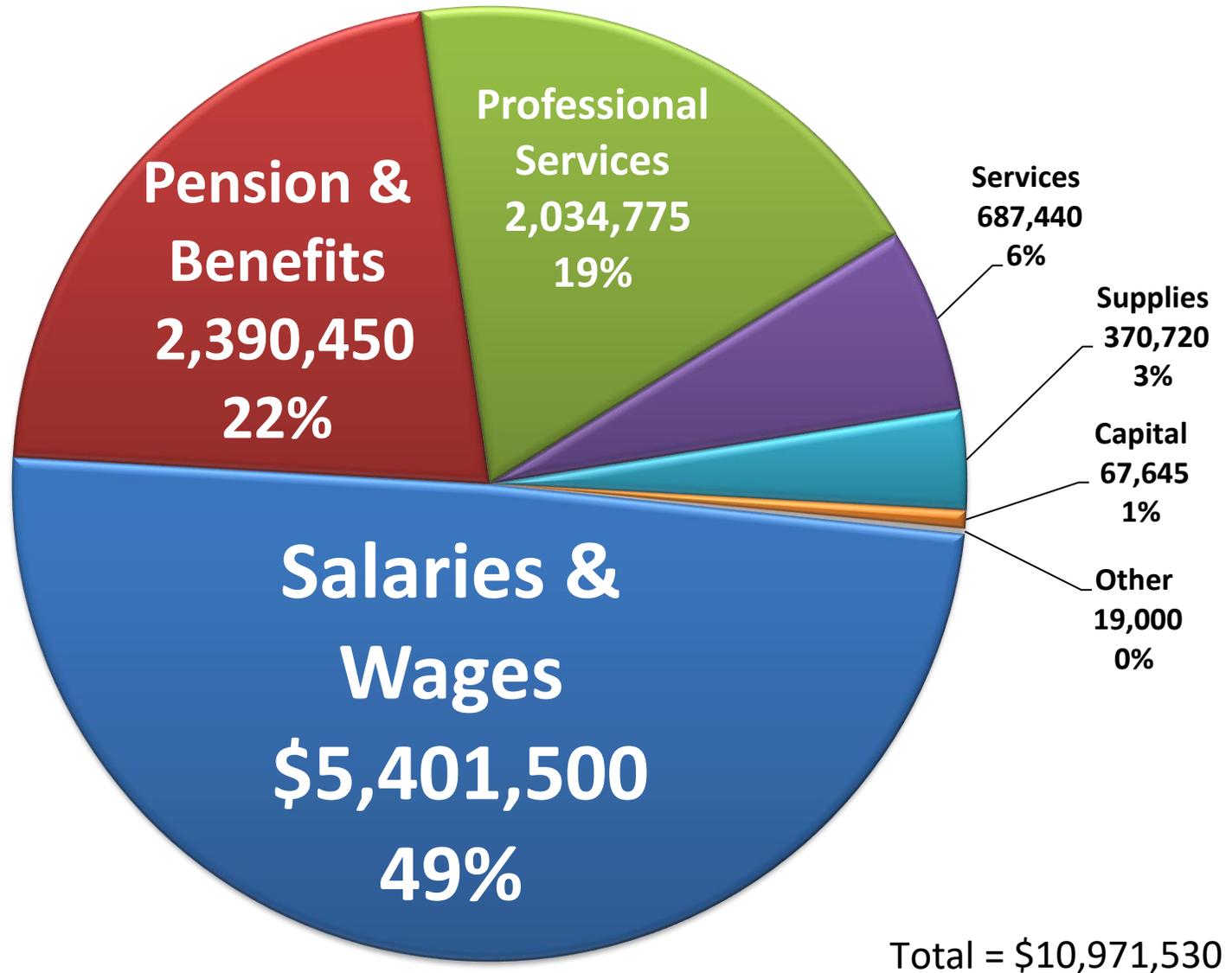
2. 25% of revenues excluding grants.

GENERAL FUND SUMMARY 2
EXPENDITURES BY CLASSIFICATION
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

	Actual <u>FY 2020/21</u>	Actual <u>FY 2021/22</u>	Actual <u>FY 2022/23</u>	Projected <u>FY 2023/24</u>	Budget <u>FY 2023/24</u>	Budget <u>FY 2024/25</u>
Revenues						
Local Taxes	\$ 4,729,159	\$ 5,037,517	\$ 5,046,714	\$ 5,159,650	\$ 5,025,200	\$ 5,368,240
Intergovernmental	3,422,247	3,346,364	3,905,869	3,951,780	3,706,888	4,119,530
Licenses	308,868	301,192	300,689	305,350	318,250	305,350
Permits	332,327	482,560	979,031	506,280	407,000	419,000
Charge For Services	819,247	994,480	1,007,050	981,500	958,500	992,000
Fines & Forfeitures	163,088	133,072	93,827	68,000	140,750	85,000
Miscellaneous	169,136	33,523	209,845	468,790	108,250	418,410
Total Revenues	\$ 9,944,072	\$ 10,328,708	\$ 11,543,025	\$ 11,441,350	\$ 10,664,838	\$ 11,707,530
Expenditures						
Salaries & Wages	\$ 4,187,163	\$ 4,416,143	\$ 4,487,815	\$ 5,025,740	\$ 4,969,650	\$ 5,401,500
Pension & Benefits	2,179,169	2,261,866	2,111,224	2,251,190	2,298,940	2,390,450
Professional Services	1,434,938	1,503,579	2,042,177	1,900,330	1,918,725	2,034,775
Services	483,481	574,549	664,304	638,455	614,665	687,440
Supplies	215,500	240,239	291,456	374,920	347,440	370,720
Capital	34,916	28,432	52,548	52,800	50,800	67,645
Other	7,680	19,387	39,069	19,000	19,000	19,000
Total Expenditures	\$ 8,542,847	\$ 9,044,194	\$ 9,688,593	\$ 10,262,435	\$ 10,219,220	\$ 10,971,530
Other Financing Sources/(Uses)						
Transfer from ARPA Fund	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 708,790
Transfer from TIF & BD Funds	-	-	18,696	65,200	110,200	117,400
Transfer to Capital Projects Fund	(250,000)	(770,600)	(1,000,000)	(500,000)	(500,000)	(1,000,000)
Total Other Financing Sources/(Uses)	\$ (250,000)	\$ (770,600)	\$ (381,304)	\$ 165,200	\$ 210,200	\$ (173,810)
Fund Balance Increase/(Decrease)	\$ 1,151,225	\$ 513,914	\$ 1,473,128	\$ 1,344,115	\$ 655,818	\$ 562,190
Beginning Fund Balance	6,192,809	7,344,034	7,857,948	9,331,076	9,331,076	10,675,191
Ending Fund Balance	\$ 7,344,034	\$ 7,857,948	\$ 9,331,076	\$ 10,675,191	\$ 9,986,894	\$ 11,237,381
Available Cash at Fiscal Year End¹	\$ 5,846,848	\$ 6,544,543	\$ 7,977,308	\$ 9,321,423	\$ 8,633,126	\$ 9,883,613
Minimum Cash Reserve Level²	\$ 2,395,049	\$ 2,575,197	\$ 2,881,131	\$ 2,856,703	\$ 2,647,460	\$ 2,925,633
Cash Reserves Above Minimum	\$ 3,451,799	\$ 3,969,346	\$ 5,096,177	\$ 6,464,721	\$ 5,985,667	\$ 6,957,981

1. Excludes receivables and deposits as of year end.
2. 25% of revenues excluding grants.

**General Fund Chart 2
Village of La Grange Park
Expenditures by Classification
FY 2024/25**



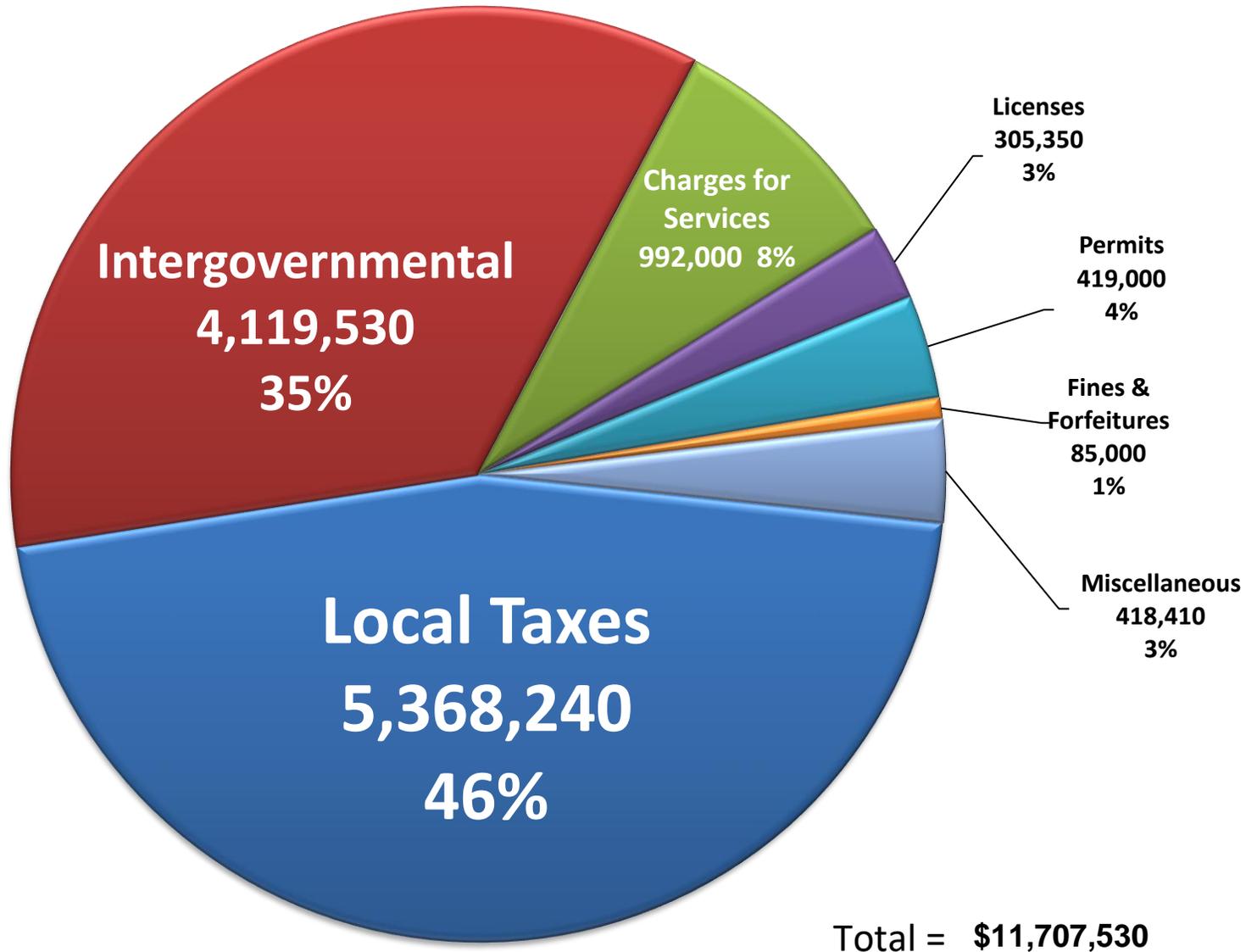
GENERAL FUND SUMMARY 3
REVENUES BY CLASSIFICATION
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

Account Number	Description	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Local Taxes							
100-00-30000	Property Tax	\$ 3,696,711	\$ 3,919,563	\$ 3,833,819	\$ 4,148,000	\$ 3,900,000	\$ 4,371,800
100-00-30020	Property Tax - Prior Years	(60,314)	(29,575)	(30,451)	(30,000)	-	(30,000)
100-00-30090	Payments in Lieu of Taxes	204,673	205,991	205,991	196,600	200,000	206,440
100-00-30320	Utility Tax - Natural Gas	177,255	274,124	318,073	200,000	240,000	180,000
100-00-30340	Utility Tax - Electricity	339,186	339,268	322,545	320,000	330,000	320,000
100-00-30360	Telecom Tax	163,891	156,425	150,343	135,000	150,000	130,000
100-00-30380	Cable Television Franchise Fee	207,527	171,572	246,268	190,000	205,000	190,000
100-00-30800	Amusement Rental Tax	230	149	126	50	200	-
Total Local Taxes		\$ 4,729,159	\$ 5,037,517	\$ 5,046,714	\$ 5,159,650	\$ 5,025,200	\$ 5,368,240
Intergovernmental							
100-00-31100	Sales Tax	\$ 745,020	\$ 939,824	\$ 978,376	\$ 1,038,790	\$ 900,000	\$ 1,109,570
100-00-31200	LGDF (Income Tax)	1,648,250	1,719,745	2,177,270	2,225,530	2,102,100	2,304,220
100-00-31220	Use Tax	605,424	521,904	552,692	541,420	518,788	568,370
100-00-31300	Personal Property Replacement Tax	58,633	136,297	178,665	131,500	110,000	132,370
100-00-31820	Federal Grants	357,977	20,000	-	4,560	-	-
100-00-31840	State Grants	-	6,020	6,500	-	-	-
100-00-31880	Other Grants	5,900	1,900	12,000	9,980	75,000	5,000
100-00-31900	Other Intergovernmental	1,043	674	366	-	1,000	-
Total Intergovernmental		\$ 3,422,247	\$ 3,346,364	\$ 3,905,869	\$ 3,951,780	\$ 3,706,888	\$ 4,119,530
Licenses & Registrations							
100-00-32100	Vehicle Licenses	\$ 212,375	\$ 203,782	\$ 197,692	\$ 200,000	\$ 220,000	\$ 200,000
100-00-32120	Senior Vehicle Licenses	20,837	20,436	20,531	21,000	21,000	21,000
100-00-32140	Motorcycle Licenses	1,470	1,106	1,206	1,200	2,000	1,200
100-00-32160	Dog Licenses	5,926	8,441	9,525	9,500	8,900	9,500
100-00-32180	Business Licenses	28,403	15,112	14,810	18,000	25,000	18,000
100-00-32190	Liquor Licenses	12,900	14,100	17,275	17,000	13,000	17,000
100-00-32200	Vehicle Penalties	14,104	14,277	17,608	15,000	12,000	15,000
100-00-32220	Senior Vehicle Penalties	470	\$ 823	792	800	400	800
100-00-32240	Motorcycle Penalties	58	140	35	50	150	50
100-00-32260	Dog Penalties	190	405	95	300	300	300
100-00-32900	Miscellaneous Licenses	35	195	45	500	500	500
100-00-33000	Contractor Registrations	12,100	22,375	21,075	22,000	15,000	22,000
Total Licenses		\$ 308,868	\$ 301,192	\$ 300,689	\$ 305,350	\$ 318,250	\$ 305,350
Permits							
100-00-33100	New Construction Permits	\$ 32,033	\$ 50,455	\$ 497,784	\$ 118,860	\$ 191,000	\$ 60,000
100-00-33120	Alteration / Addition Permits	140,625	256,697	212,265	185,120	70,000	180,000
100-00-33140	Garage Permits	10,622	8,244	12,800	7,990	7,000	8,900
100-00-33160	Electrical Permits	11,220	6,989	9,960	8,970	9,000	9,000
100-00-33180	Plumbing Permits	30,600	22,437	16,273	15,640	20,000	22,900
100-00-33200	Repair Permits	90,506	111,246	146,932	82,920	85,000	94,900
100-00-33900	Miscellaneous Permits	16,721	26,492	83,017	86,780	25,000	43,300
Total Permits		\$ 332,327	\$ 482,560	\$ 979,031	\$ 506,280	\$ 407,000	\$ 419,000
Charges For Services							
100-00-34240	Planning & Zoning Fees	\$ 4,650	\$ 8,600	\$ 5,496	\$ 2,500	\$ 5,000	\$ 5,000
100-00-34400	Inspection Fees	7,500	7,700	5,178	8,000	7,000	8,000
100-00-34540	Fingerprinting Fees	1,244	2,020	2,443	2,000	2,000	2,000
100-00-34560	Accident Reports	1,230	2,020	1,705	2,000	1,500	2,000
100-00-34580	Police Detail	10,300	10,950	11,363	22,000	11,000	20,000
100-00-34600	Ambulance Service	408,355	564,401	575,944	570,000	570,000	570,000
100-00-34800	Lease and Rental Fees	385,968	398,789	404,921	375,000	362,000	385,000
Total Charges For Services		\$ 819,247	\$ 994,480	\$ 1,007,050	\$ 981,500	\$ 958,500	\$ 992,000

GENERAL FUND SUMMARY 3
REVENUES BY CLASSIFICATION
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
<i>Fines & Forfeitures</i>							
100-00-35100	Parking & Compliance Tickets	\$ 147,466	\$ 114,107	\$ 78,540	\$ 55,000	\$ 125,000	\$ 75,000
100-00-35300	False Alarm Violations	940	200	1,600	-	750	-
100-00-35400	Court Fines	13,632	18,765	13,687	13,000	15,000	10,000
100-00-35500	DUI Fines	1,050	-	-	-	-	-
Total Fines & Forfeitures		\$ 163,088	\$ 133,072	\$ 93,827	\$ 68,000	\$ 140,750	\$ 85,000
<i>Miscellaneous</i>							
100-00-38000	Interest	\$ 9,987	\$ 5,966	\$ 189,922	444,140	\$ 85,000	396,160
100-00-39000	Miscellaneous Revenue	138,469	(480)	(3,094)	10,000	10,000	10,000
100-00-39500	Police Contributions	6,620	5,875	13,927	2,500	2,500	2,500
100-00-39520	Ambulance Contributions	250	-	850	1,000	750	750
100-00-39580	Other Contributions	50	50	50	-	-	-
100-00-39710	Sidewalk Replacement Program	-	13,317	-	4,000	10,000	4,000
100-00-39720	Parkway Tree Program	13,760	8,795	8,190	7,150	-	5,000
Total Miscellaneous		\$ 169,136	\$ 33,523	\$ 209,845	\$ 468,790	\$ 108,250	\$ 418,410
Total Revenues		\$ 9,944,072	\$ 10,328,708	\$ 11,543,025	\$ 11,441,350	\$ 10,664,838	\$ 11,707,530

**General Fund Chart 3
Village of La Grange Park
Revenues by Classification
FY 2024/25**



ADMINISTRATION & FINANCE



The Administration Department, under the direction of the Village Manager, implements the programs and policies established by the Village Board and coordinates the operations of all Village departments. The Department is responsible for planning and zoning, human resources, information technology and risk management activities. Administration staff also coordinates the Village's communication programs including e-briefs, Rose Clippings, the Village website and the Village cable channel.

The Administration Department currently consists of three (3) full time employees; the Village Manager, Deputy Village Manager and Executive Assistant and two (2) part time employees; the Communications Specialist and the Senior Planner.

Primary responsibilities of the Finance Department include cashiering, accounts payable, payroll processing, utility billing, financial reporting, budgeting, cash management and investments.

The Finance Department includes four (4) full-time employees; the Finance Director, Finance and Human Resources Manager, two (2) Fiscal Assistants, and one (1) part-time Fiscal Assistant. A part-time Accountant is proposed beginning in FY 24/25.

Budget Notes

- Total proposed expenditures for FY 24/25 are \$1,409,030 and 14.5% greater than the prior year budget.
- Salaries and wages are increasing due to planned COLA and merit adjustments, and the addition of a part-time accountant.
- The budget includes a new part-time accountant position in the Finance Department. This role will provide additional accounting resources needed to support continually increasing reporting mandates, add backup for water billing and enhance internal controls as recommended by the Village auditors. The budget also includes reclassifying the Accounting Specialist position to Finance and Human Resources Manager.
- Professional services are budgeted at a lower level than the prior year due to reduced outsourced accounting made possible by the addition of the part-time accountant position. Outsourced accounting will still support audit preparation and special projects as needed.
- Information Technology is increasing due to higher costs for services such as cybersecurity. Additionally, recurring services will now be contained in the Administrative budgets rather than spread across other departments for more efficient accounting.
- Other Professional Services is budgeted at an increased level due to the addition of lobbyist services.

ADMINISTRATION & FINANCE

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Salaries & Wages							
100-20-40100	Full-time Salaries	\$ 445,309	\$ 465,447	470,287	617,260	\$ 607,235	\$ 696,420
100-20-40500	Part-time Wages	35,682	49,750	28,316	72,510	107,620	149,130
100-20-41100	Overtime	360	224	411	500	2,000	2,000
Total Salaries & Wages		481,351	515,421	499,014	690,270	716,855	847,550
Pension & Benefits							
100-20-44100	FICA	33,634	36,789	35,944	52,810	54,900	64,900
100-20-45100	IMRF	35,992	30,755	16,577	8,910	17,900	26,200
100-20-46000	Health & Life Insurance	70,749	69,851	63,459	72,730	76,215	88,260
100-20-49000	Employee Programs	1,371	560	2,568	3,085	3,085	3,110
Total Pension & Benefits		141,746	137,955	118,548	137,535	152,100	182,470
Professional Services							
100-20-50000	Legal	66,527	69,156	69,671	70,000	79,890	72,230
100-20-52000	Financial Reporting	20,717	25,363	38,971	90,000	95,130	61,690
100-20-52700	Banking Services	4,274	6,240	12,599	15,000	10,000	15,000
100-20-53000	Information Technology	41,664	50,822	38,211	57,300	57,300	76,190
100-20-56000	Risk Management	3,940	3,535	3,535	1,800	1,800	5,810
100-20-59000	Other Professional Services	15,949	1,566	108,872	17,000	3,000	33,540
Total Professional Services		153,071	156,683	271,859	251,100	247,120	264,460
Services							
100-20-60100	Building Maintenance	3,084	3,820	4,146	7,050	7,050	5,000
100-20-60400	Equipment Maintenance	1,228	1,798	2,442	1,500	1,500	1,500
100-20-62200	Janitorial Service	5,110	2,326	2,112	5,000	5,000	5,000
100-20-63000	Printing	11,091	16,210	16,234	19,800	19,800	17,800
100-20-63100	Notices	944	1,127	449	1,000	1,000	1,000
100-20-63800	Postage	8,194	8,241	8,821	10,500	9,500	10,750
100-20-64200	Telecom	9,731	7,033	5,030	4,650	4,650	4,730
100-20-65000	Equipment Rental	5,043	4,387	3,961	5,500	5,500	5,360
100-20-67000	Dues & Subscriptions	19,603	19,062	20,760	20,970	20,970	21,640
100-20-68000	Training	1,796	4,542	3,954	5,000	7,800	8,580
100-20-68500	Travel, Meals & Lodging	27	1,436	3,007	5,850	5,850	7,020
100-20-69000	Miscellaneous Services	1,526	1,307	3,062	2,000	2,000	2,000
Total Services		67,377	71,289	73,978	88,820	90,620	90,380
Supplies							
100-20-70100	Building & Landscape Materials	2,395	1,661	2,162	3,000	3,000	3,000
100-20-72200	Janitorial Supplies	548	396	281	600	600	780
100-20-73000	Office Supplies	3,534	2,044	3,136	4,000	4,000	4,000
100-20-73300	Books & Maps	119	195	161	390	390	390
100-20-74000	Uniforms	386	641	234	500	500	500
100-20-75000	Food	1,477	2,846	3,222	2,200	2,200	2,500
Total Supplies		8,459	7,784	9,196	10,690	10,690	11,170
Capital							
100-20-86100	Office Equipment	4,687	2,278	1,623	3,000	3,000	3,000
Total Capital		4,687	2,278	1,623	3,000	3,000	3,000
Other Expenses							
100-20-91000	Official Functions	954	2,252	2,423	1,000	3,000	3,000
100-20-91400	Zoning	2,009	8,962	14,132	10,000	5,000	5,000
100-20-92000	Community Events	784	1,817	2,871	2,000	2,000	2,000
Total Other Expenses		3,747	13,032	19,426	13,000	10,000	10,000
Total Expenditures		\$ 860,438	\$ 904,442	\$ 993,644	\$ 1,194,415	\$ 1,230,385	\$ 1,409,030

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
Salaries & Wages				
100-20-40100	Full-time Salaries	Village Manager (78%) Deputy Village Manager (78%) Executive Assistant (78%) Finance Director (78%) Accounting Specialist (78%) Fiscal Assistants (2) (78%) Director of Fire and Emergency Management (30)%	\$ 696,420	\$ 696,420
100-20-40500	Part-time Wages	Village Clerk (78%) Communications Specialist (78%) Senior Planner (100%) Accountant (78%) Fiscal Assistant-UB (10%)	149,130	149,130
100-20-41100	Overtime		2,000	2,000
Pension & Benefits				
100-20-44100	FICA	Social Security Medicare	52,600 12,300	64,900
100-20-45100	IMRF	Employer Contribution	26,200	26,200
100-20-46000	Health & Life Insurance	IPBC	88,260	88,260
100-20-49000	Employee Programs	Tuition Reimbursement Employee Events Holiday Gifts Service Awards	1,560 1,250 200 100	3,110
Professional Services				
100-20-50000	Legal	Village Attorney Retainer Personnel & Labor Other	63,650 4,680 3,900	72,230
100-20-52000	Financial Reporting	Annual Audit Accounting Services OPEB Report GFOA Award Program	27,850 31,200 2,250 390	61,690
100-20-52700	Banking Services		15,000	15,000
100-20-53000	Information Technology	IT Services IT Support BS&A Software Support Website Support Vehicle Sticker Software Support Digital Communications	39,690 14,040 12,200 7,800 2,000 460	76,190
100-20-56000	Risk Management	Risk Management Fund Allocation	5,810	5,810
100-20-59000	Other Professional Services	Lobbyist Services State of the Village Other	28,080 3,120 2,340	33,540

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Services</u>				
100-20-60100	Building Maintenance		5,000	5,000
100-20-60400	Equipment Maintenance		1,500	1,500
100-20-62200	Janitorial Service		5,000	5,000
100-20-63000	Printing	Village Newsletter Vehicle Sticker Applications Vehicle Sticker Reminders Vehicle Stickers Dog Tags Checks and Deposit Slips Other	6,000 6,000 1,500 1,800 500 1,000 1,000	17,800
100-20-63100	Notices	Legal and Personnel Annual Treasurer's Report	500 500	1,000
100-20-63800	Postage	Village Newsletter Vehicle Sticker Applications Metered Mail Vehicle Sticker Reminders Postal Permits	3,750 3,000 2,500 1,000 500	10,750
100-20-64200	Telecom	Phone System Mobile Internet	2,340 1,220 1,170	4,730
100-20-65000	Equipment Rental	Copier Postal Machine	3,480 1,880	5,360
100-20-67000	Dues & Subscriptions	American Planning Association American Payroll Association Chamber of Commerce Chicago Metropolitan Agency for Planning Government Finance Officers Association International City Managers Association Illinois Government Finance Officers Association Illinois City/County Management Association Illinois Municipal Treasurers Association Illinois Tax Increment Association Illinois Municipal League Metropolitan Mayors Caucus Municipal Clerks Proviso Municipal League West Central Municipal Conference West Suburban Chamber of Commerce Newspaper subscriptions Other	80 280 170 590 200 1,070 200 660 80 650 1,010 530 30 350 12,330 2,660 250 500	21,640
100-20-68000	Training	Village Manager Deputy Village Manger Finance Director Other Training	2,730 1,950 1,950 1,950	8,580

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
100-20-68500	Travel, Meals & Lodging	Village Board	1,950	
		Village Manager	1,560	
		Deputy Village Manger	1,560	
		Finance Director	1,560	
		Other	390	7,020
100-20-69000	Miscellaneous Services		2,000	2,000
<u>Supplies</u>				
100-20-70100	Building & Landscape Materials		3,000	3,000
100-20-72200	Janitorial Supplies		780	780
100-20-73000	Office Supplies		4,000	4,000
100-20-73300	Books & Maps		390	390
100-20-74000	Uniforms		500	500
100-20-75000	Food		2,500	2,500
<u>Capital</u>				
100-20-86100	Office Equipment		3,000	3,000
<u>Other Expenses</u>				
100-20-91000	Official Functions		3,000	3,000
100-20-91400	Zoning		5,000	5,000
100-20-92000	Community Events		2,000	2,000
	Total Budget			\$ 1,409,030

BUILDING DEPARTMENT

Mission Statement

The Village of La Grange Park Building Department is staffed by a combination of committed Village and contracted employees, maintaining high moral and ethical standards. Our primary responsibility is to provide for the safety of all persons and structures within our village. This is accomplished by operating an efficient permit process, conducting thorough plan-reviews and by conducting quality inspections. We enforce adherence to established building and zoning codes, while still being responsive and compassionate to property owner's rights and concerns. Through effective code enforcement, we increase the appearance and quality of life within the Village, and for our residents.



Building Department staffing consists of the Director of Building and Inspectional Services and the Building Services Coordinator. Additional plan reviews, inspectional services, and property maintenance code enforcement are contracted as needed.

Budget Notes

- Expenditures in the Building Department for FY 24/25 are budgeted to be \$535,835, which is a 23.2% increase compared to the FY 23/24 budget.
- Expenditures will be allocated to support the Building Department activities provided by the internal staff and third-party contractors. The current Building & Fire Specialist is planning to retire midyear. A new Building Services Coordinator position will be created and address future department needs and be used to recruit a candidate for the vacated position. During this budget year the current group of third-party contractors will closely be evaluated.
- This budget includes estimates for expenditures for professional services related to third-party plan reviews and inspections. The additional cost impacts under Plan Review & Inspections will likely be balanced by permit fee revenue or pass-through charges. We have recently been notified by our third-party consultants that a price increase should be expected this fiscal year as the result of rising costs due to inflation. On a separate but related topic, we have partnered with six (6) neighboring communities to gather data and benchmark local permit fees. We will evaluate the data collected and determine if our current permit fees schedule should be adjusted. La Grange Park has not increased permit fees since 2014.
- During this fiscal year a majority of the Building Department activity will support permits for Alterations, Additions, and Repairs. We do not anticipate any New Construction Projects or Subdivisions at this time, but there has been some interest in the Jewel-Osco out-lots and Village United Community Church.

BUILDING DEPARTMENT
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2024/25 Budget

Account Number	Description	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Salaries & Wages							
100-40-40100	Full-time Salaries	\$179,853	\$190,051	\$164,560	\$168,510	\$ 166,000	\$ 222,870
100-40-41100	Overtime	30	-	14	-	-	-
Total Salaries & Wages		179,883	190,051	164,574	168,510	166,000	222,870
Pension & Benefits							
100-40-44100	FICA	13,173	13,883	12,048	12,900	12,800	17,060
100-40-45100	IMRF	13,886	11,663	6,454	2,180	4,200	6,890
100-40-46000	Health & Life Insurance	26,817	29,980	27,766	25,520	34,020	26,820
100-40-49000	Employee Programs	189	94	99	1,200	1,200	1,200
Total Pension & Benefits		54,065	55,620	46,367	41,800	52,220	51,970
Professional Services							
100-40-50000	Legal Services	1,612	-	-	500	500	500
100-40-51400	Plan Review & Inspections	65,852	79,000	289,151	186,500	144,600	181,000
100-40-53000	Information Technology	334	4,135	5,785	7,370	7,370	7,320
100-40-56000	Risk Management	1,745	1,590	1,590	1,800	1,800	8,400
100-40-59000	Other Professional Services	24,141	21,781	82,445	40,600	40,600	40,600
Total Professional Services		93,684	106,506	378,971	236,770	194,870	237,820
Services							
100-40-60100	Building Maintenance	1,062	1,086	1,211	4,125	4,125	4,125
100-40-60200	Vehicle Maintenance	-	16	-	500	500	500
100-40-60400	Equipment Maintenance	414	951	1,569	1,500	1,500	1,500
100-40-62200	Janitorial Service	602	662	600	750	750	750
100-40-63000	Printing	80	169	592	1,500	1,500	1,500
100-40-63800	Postage	200	300	330	400	400	400
100-40-64200	Telecom	5,000	4,166	1,790	1,850	1,850	1,850
100-40-65000	Equipment Rental	518	8	21	500	500	500
100-40-67000	Dues & Subscriptions	145	145	145	1,060	300	1,500
100-40-68000	Training	-	-	-	1,500	1,500	1,500
100-40-68500	Travel, Meals & Lodging	-	-	-	2,000	2,000	2,000
100-40-69000	Miscellaneous Services	1,314	976	1,225	1,000	1,000	1,000
Total Services		9,335	8,479	7,483	16,685	15,925	17,125
Supplies							
100-40-70100	Building & Landscape Materials	28	85	223	100	100	100
100-40-70200	Vehicle Parts & Supplies	274	46	648	500	500	500
100-40-72200	Janitorial Supplies	96	88	79	200	200	200
100-40-73000	Office Supplies	449	200	146	1,000	1,000	1,000
100-40-73300	Books & Maps	-	-	-	1,250	1,250	1,250
100-40-74000	Uniforms	-	-	-	500	500	500
100-40-76000	Fuel	810	1,352	1,553	2,000	2,000	2,000
Total Supplies		1,657	1,771	2,649	5,550	5,550	5,550
Capital							
100-40-86100	Office Equipment	218	75	42	500	500	500
Total Capital		218	75	42	500	500	500
Total Expenditures: Building Department		\$ 338,842	\$ 362,502	\$ 600,086	\$ 469,815	\$ 435,065	\$ 535,835

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Building

Account Number	Description	Detail	Amount	Total
Salaries & Wages				
100-40-40100	Full-Time Salaries	Director of Building & Inspection Services (100%) Building Services Coordinator (100%)	\$ 222,870	\$ 222,870
Pension & Benefits				
100-40-44100	FICA	Social Security Medicare	13,820 3,240	17,060
100-40-45100	IMRF	Employer Contribution	6,890	6,890
100-40-46000	Health & Life Insurance	IPBC	26,820	26,820
100-40-49000	Employee Programs	Service Awards Tuition Reimbursement Holiday Gifts	150 1,000 50	1,200
Professional Services				
100-40-50000	Legal	Review of Building Code Issues	500	500
100-40-51400	Plan Review & Inspections	Contract Plan Review Contract Plumbing Elevator Inspections Engineering Fire Safety Plan Review Health Inspections Contract Inspections	63,000 17,000 3,500 10,000 10,000 7,500 70,000	181,000
100-40-53000	Information Technology	IT Support BS&A Software Support	3,000 4,320	7,320
100-40-56000	Risk Management	Risk Management Fund Allocation	8,400	8,400
100-40-59000	Other Professional Services	Contracted Code Enforcement	40,600	40,600
Services				
100-40-60100	Building Maintenance	Village Hall HVAC Maintenance Other	3,125 1,000	4,125
100-40-60200	Vehicle Maintenance		500	500
100-40-60400	Equipment Maintenance		1,500	1,500
100-40-62200	Janitorial Service		750	750
100-40-63000	Printing	Business Cards, Inspection Reports, Permit Applications	1,500	1,500
100-40-63800	Postage		400	400
100-40-64200	Telecom	Phone System Mobile Phones Internet Access	900 600 350	1,850
100-40-65000	Equipment Rental	Copier Floor Mats	400 100	500
100-40-67000	Dues & Subscriptions	ICC Municipal Dues Illinois Architect License NCARB Architect AIA SBOC	200 100 300 800 100	1,500

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Building

Account Number	Description	Detail	Amount	Total
100-40-68000	Training	SBOC Training, U of W, Misc.	1,500	1,500
100-40-68500	Travel, Meals & Lodging		2,000	2,000
100-40-69000	Miscellaneous Services		1,000	1,000
<u>Supplies</u>				
100-40-70100	Building and Landscape Materials		100	100
100-40-70200	Vehicle Parts & Supplies		500	500
100-40-72200	Janitorial Supplies		200	200
100-40-73000	Office Supplies		1,000	1,000
100-40-73300	Books & Maps	Code Books, Technical Manuals, etc.	1,250	1,250
100-40-74000	Uniforms		500	500
100-40-76000	Fuel		2,000	2,000
<u>Capital</u>				
100-40-86100	Office Equipment		500	500
	Total Budget			\$ 535,835

POLICE DEPARTMENT

Statement of Purpose

The purpose of the La Grange Park Police Department is to keep the peace and maintain order in La Grange Park; to safeguard the community and prevent crime; to uphold the law and bring to justice those who break the law; to help the public, educate the community and encourage compliance with the law; and in fulfilling this purpose to exercise appropriate discretion and sound judgment based on the best interests of the community.



The Police Department consists of twenty-three (23) authorized full-time positions. The Department also includes fourteen (14) authorized part-time positions.

Budget Notes

- Total expenditures of \$5,317,820 are proposed for FY 24/25 or 4.4% higher than the prior year budget.
- The Police Department continues its engagement with Chaplain Tim Perry and 10-41 Incorporated. 10-41 Incorporated will assist the Police Department with Chaplain services along with Officer wellness and 24-hour crisis care. This cost is minimal and budgeted under Other Professional Services.
- The Police Department continues to utilize technology to aid in investigations. In this year's budget the Police Department will add two (2) additional License Plate Readers (LPR's) bringing the total to four (4) throughout town along with the implementation of License Plate Readers in five (5) of the patrol vehicles already equipped with AXON Fleet III in car cameras.
- Also under the Other Professional Services account is a recurring cost of \$12,000 for Lexipol and a \$19,200 recurring cost for DACRA, which is our citation and adjudication software. \$43,980 has been budgeted for the AXON Body Worn Cameras, Fleet III in car cameras and Interview Room audio/video recording equipment. New this year is software by Frontline to aid in the tracking of training, professional standards and evaluations.
- \$6,000 has been budgeted under the Training and Travel, Meals & Lodging line item for the Chief of Police along with a member of the command staff to attend the International Association of Chiefs of Police Conference.

POLICE DEPARTMENT
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Salaries & Wages							
100-50-40200	Sworn Full-Time Salaries	\$1,873,539	\$2,083,012	\$2,086,288	\$2,166,240	\$ 2,220,475	\$ 2,330,120
100-50-40250	Administrative Salaries	106,620	106,969	96,068	123,830	125,500	136,980
100-50-40500	Sworn Part-Time Wages	-	-	-	2,500	10,000	10,000
100-50-40600	Crossing Guard Wages	80,599	87,022	73,966	82,000	92,500	92,500
100-50-40610	Auxiliary Officer Wages	7,109	7,763	28,674	9,000	8,000	9,000
100-50-41100	Overtime	122,317	71,246	65,177	220,000	70,000	80,000
100-50-41500	Holiday Pay	63,018	66,213	67,393	64,000	70,000	70,000
100-50-41520	Court	690	3,828	10,270	18,000	18,000	20,000
100-50-41540	Officer in Charge	12,806	19,635	17,481	16,000	18,000	18,000
100-50-41550	Field Training Officer	-	-	1,662	5,700	2,500	2,500
100-50-41590	Detail Pay	8,034	11,831	6,416	22,000	20,000	20,000
Total Salaries & Wages		2,274,732	2,457,519	2,453,395	2,729,270	2,654,975	2,789,100
Pension & Benefits							
100-50-44100	FICA	43,908	46,958	46,883	52,890	52,500	55,100
100-50-45100	IMRF	8,184	6,600	3,332	1,600	3,200	4,400
100-50-45200	Police Pension	1,307,121	1,385,946	1,315,599	1,393,450	1,350,000	1,425,000
100-50-46000	Health & Life Insurance	360,512	371,477	338,674	364,740	407,135	383,080
100-50-49000	Employee Programs	5,635	4,022	3,836	4,350	4,350	6,500
Total Pension & Benefits		1,725,360	1,815,003	1,708,324	1,817,030	1,817,185	1,874,080
Professional Services							
100-50-50000	Legal Services	23,489	25,084	24,094	35,000	30,000	36,000
100-50-53000	Information Technology	14,549	33,355	42,974	43,180	43,175	59,050
100-50-55000	Dispatch Services	198,756	178,403	185,443	165,130	185,000	174,450
100-50-56000	Risk Management	88,845	80,275	80,275	41,000	41,000	43,150
100-50-59000	Other Professional Services	29,528	24,502	32,197	76,870	75,870	84,880
Total Professional Services		355,167	341,618	364,983	361,180	375,045	397,530
Services							
100-50-60100	Building Maintenance	15,654	33,846	23,120	30,130	24,125	20,130
100-50-60200	Vehicle Maintenance	15,215	12,889	14,423	21,000	18,000	18,000
100-50-60400	Equipment Maintenance	1,510	4,613	1,907	4,000	6,000	6,000
100-50-62200	Janitorial Service	10,025	11,299	10,525	12,000	10,500	10,500
100-50-63000	Printing	1,483	1,421	1,147	2,000	2,000	2,000
100-50-63800	Postage	610	969	977	1,100	1,100	1,100
100-50-64200	Telecom	26,745	20,897	27,523	25,000	25,000	25,000
100-50-65000	Equipment Rental	5,105	4,916	4,212	5,000	5,000	5,000
100-50-67000	Dues & Subscriptions	4,487	5,665	9,307	7,000	7,000	8,280
100-50-68000	Training	14,515	16,556	20,529	29,470	16,000	20,000
100-50-68500	Travel, Meals & Lodging	-	368	3,869	5,500	4,000	7,000
100-50-69000	Miscellaneous Services	2,266	1,677	2,542	6,600	7,400	7,400
Total Services		97,615	115,116	120,081	148,800	126,125	130,410

POLICE DEPARTMENT
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Supplies							
100-50-70100	Building & Land Maintenance M	816	1,638	3,000	1,500	1,500	1,500
100-50-70200	Vehicle Parts & Supplies	7,506	11,826	12,676	10,000	13,000	13,000
100-50-70400	Equipment Parts & Supplies	2,391	4,293	3,502	5,500	2,500	6,500
100-50-72200	Janitorial Supplies	1,887	1,296	1,088	1,600	1,600	1,600
100-50-73000	Office Supplies	2,376	4,504	2,946	4,500	4,500	4,500
100-50-73300	Books & Maps	-	-	-	150	600	600
100-50-73500	Ammunition & Targets	2,853	4,113	3,635	4,000	4,000	7,000
100-50-73800	Medical Supplies	-	-	-	-	-	2,000
100-50-74000	Uniforms	26,568	24,631	30,069	33,000	28,000	28,000
100-50-75000	Food	700	537	699	1,400	750	1,500
100-50-76000	Fuel	28,222	40,599	50,277	42,730	50,000	45,000
Total Supplies		73,319	93,437	107,892	104,380	106,450	111,200
Capital							
100-50-86100	Office Equipment	4,256	4,618	814	6,000	5,500	5,500
100-50-86900	Equipment	1,948	8,571	30,163	2,500	1,500	1,000
Total Capital		6,204	13,189	30,977	8,500	7,000	6,500
Other Expenses							
100-50-90500	Special Programs	3,933	6,355	19,643	6,000	9,000	9,000
Total Other Expenses		3,933	6,355	19,643	6,000	9,000	9,000
Total Expenditures: Police Department		\$ 4,536,330	\$ 4,842,238	\$ 4,805,295	\$ 5,175,160	\$ 5,095,780	\$ 5,317,820

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Police

Account Number	Description	Detail	Amount	Total
Salaries & Wages				
100-50-40200	Sworn Full-Time Salaries	Chief Deputy Chief Commander Sergeants (4) Officers (14)	\$ 2,330,120	\$ 2,330,120
100-50-40250	Administrative Salaries	Administrative Assistant of Police Services Records Clerk	136,980	136,980
100-50-40500	Sworn Part-Time Wages	Part Time Officers	10,000	10,000
100-50-40600	Crossing Guard Wages		92,500	92,500
100-50-40610	Auxiliary Officer Wages		9,000	9,000
100-50-41100	Overtime	Shift Overtime Prisoner Watch	60,000 20,000	80,000
100-50-41500	Holiday Pay		70,000	70,000
100-50-41520	Court		20,000	20,000
100-50-41540	Officer in Charge		18,000	18,000
100-50-41550	Field Training Officer		2,500	2,500
100-50-41590	Detail Pay	Reimbursed Events	20,000	20,000
Pension & Benefits				
100-50-44100	FICA	Social Security Medicare	14,800 40,300	55,100
100-50-45100	IMRF	Employer Contribution	4,400	4,400
100-50-45200	Police Pension	Village Contribution	1,425,000	1,425,000
100-50-46000	Health & Life Insurance	IPBC	383,080	383,080
100-50-49000	Employee Programs	Service Awards Tuition Reimbursement Holiday Gifts	500 4,000 2,000	6,500
Professional Services				
100-50-50000	Legal	Village Prosecutor Local Adjudication Other	25,000 3,500 7,500	36,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Police

Account Number	Description	Detail	Amount	Total
100-50-53000	Information Technology	IT Support	14,800	
		Ticket Software	19,200	
		E-Ticketing	2,400	
		License Plate Reader	10,000	
		Axon LPR	7,000	
		CJIS	2,500	
		Evidence Software	675	
		E-Lineup	375	
		Pace Scheduling Software	2,100	
100-50-55000	Dispatch Services	LTACC Annual Contribution	174,450	174,450
100-50-56000	Risk Management	Risk Management Fund Allocation	43,150	43,150
100-50-59000	Other Professional Services	Axon Body Cameras and Storage	29,050	
		Axon Fleet Care Cameras and Storage	10,140	
		Ticket Collections	9,000	
		Lexipol	12,000	
		Frontline Services	7,000	
		Axon Interview Room Audio/Video	4,790	
		Pension Actuary	3,800	
		LEADS Online	2,800	
		Promotional/Entry Level Testing	2,500	
		Ticket Credit Card Fees	1,200	
		10-41 Inc	1,000	
		AVA Cloud Storage ROW Cameras	1,000	
		Background Checks	600	
<u>Services</u>				
100-50-60100	Building Maintenance	HVAC Maintenance	11,630	
		Annual Maintenance Contracts	4,000	
		Other	4,500	
				20,130
100-50-60200	Vehicle Maintenance		18,000	18,000
100-50-60400	Equipment Maintenance	Cook County Livescan Maintenance	1,000	
		Other	5,000	
				6,000
100-50-62200	Janitorial Service		10,500	10,500
100-50-63000	Printing	Citation Printing	1,000	
		Report Forms, Case Folders	500	
		Business Cards	500	
				2,000
100-50-63800	Postage		1,100	1,100
100-50-64200	Telecom	Phone System	7,540	
		Mobile Devices	8,000	
		LTACC Lines	1,500	
		Data Cards for CCTV	3,360	
		Internet Access	4,600	
				25,000
100-50-65000	Equipment Rental	Copier Lease	3,500	
		Other	1,500	
				5,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Police

Account Number	Description	Detail	Amount	Total
100-50-67000	Dues & Subscriptions	West Suburban Investigate Task Force NIPAS Major Case Assistance Team International Association of Chiefs of Police Illinois Association of Chiefs of Police Other West Suburban Chiefs of Police	3,000 2,000 1,200 1,000 600 300 180	8,280
100-50-68000	Training	In-Service Training Days NEMRT Miscellaneous NIPAS International Association of Chiefs of Police Firing Range Rental Fees	10,000 4,000 3,000 1,500 1,000 500	20,000
100-50-68500	Travel, Meals & Lodging	International Association of Chiefs of Police Other	5,000 2,000	7,000
100-50-69000	Miscellaneous Services	Kennel/Vet Fees Newspaper Ads/Legal Notices Medical Examiner Transports Towing Fees	6,000 150 1,000 250	7,400
<u>Supplies</u>				
100-50-70100	Building & Landscape Materials		1,500	1,500
100-50-70200	Vehicle Parts & Supplies	Parts and Supplies for Police Fleet	13,000	13,000
100-50-70400	Equipment Parts & Supplies		6,500	6,500
100-50-72200	Janitorial Supplies		1,600	1,600
100-50-73000	Office Supplies		4,500	4,500
100-50-73300	Books & Maps	Criminal Code Updates Uniform Complaint Manuals	350 250	600
100-50-73500	Ammunition & Targets	Firearms Supplies	7,000	7,000
100-50-73800	Medical Supplies	AED Pads	2,000	2,000
100-50-74000	Uniforms	Quartermaster Program Body Armor Replacement (Partially offset by grant funding)	21,000 7,000	28,000
100-50-75000	Food		1,500	1,500
100-50-76000	Fuel		45,000	45,000
<u>Capital</u>				
100-50-86100	Office Equipment		5,500	5,500
100-50-86900	Equipment		1,000	1,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Police

Account Number	Description	Detail	Amount	Total
<u>Other Expenses</u> 100-50-90500	Special Programs (Partially supported with donations and contributions)	National Night Out Department Giveaways Shop With A Cop Citizens Police Academy Crime Prevention Materials	3,000 4,000 1,000 500 500	9,000
	Total Budget			\$ 5,317,820

FIRE DEPARTMENT

Mission Statement

The Village of La Grange Park Fire Department is a combination fire department, staffed predominantly by dedicated paid-on-call personnel, along with contracted full-time personnel.

Our primary responsibility is to protect the public from the effects of illness, injury, fire and disaster. This is accomplished through educating the public on fire prevention, injury prevention, and health risks, conducting effective code enforcement, and by providing excellent and efficient emergency response. Personnel are committed to being well trained and prepared for all emergencies, while maintaining the spirit of volunteerism.

We are ever focused on the needs of those we serve, while conducting ourselves at the highest level of moral and ethical standards.



Fire Department staffing consists of the Fire Chief, who also serves as the Director of Emergency Management, a part-time Administrative Assistant and 50 paid-on-call firefighters and officers, nearly all of which are EMT-B's, or Paramedics. Staffing also includes the use of a contractual paramedic service, who provides licensed paramedics to provide Advanced Life Support EMS response from our Fire Station 1, utilizing Village-owned ambulance and supplies. Contract personnel also wear our Fire Department uniforms, and are integrated into our Fire Department as one.

The Fire Department currently operates three engines, one quint ladder truck, two advanced life support equipped ambulances, one command vehicle, and two staff cars. The Fire Department is a member of MABAS (Mutual Aid Box Alarm System) Division 10 and supports MABAS specialty teams such as Haz-Mat, Technical Rescue and Origin & Cause. In addition to providing emergency medical services and fighting fires, the Fire Department provides a variety of other emergency and non-emergency services.

Budget Notes

- Expenditures in the Fire Department for FY 24/25 are budgeted to be \$2,372,345. This is 7.3% higher as compared to the department's budgeted amount for FY 23/24.
- Items of note in the proposed budget include the following: funding for a new Part-Time Administrative Assistant position in the Fire Department in response to the proposed structural position changes due to the pending retirement of our combined Building & Fire Specialist; an increase in the PSI contract to account for additional wage adjustments for retention, and increases in both part-time wages and EMT wages due to increased call volume and callback response numbers.
- Additional items of note include an increase in Information Technology partially due to the need to move IT equipment at Station 2, an increase in vehicle and equipment maintenance due mostly to cost increases, and funds to help offset costs related to recognizing the Fire Department's 125th Anniversary in February of 2025.

FIRE DEPARTMENT
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Salaries & Wages							
100-60-40100	Full-Time Salaries	\$ 110,644	\$ 111,598	\$ 117,120	\$ 124,880	\$ 122,650	\$ 116,820
100-60-40500	Part-Time Wages	283,247	283,860	307,657	319,350	302,950	348,250
100-60-40700	EMT Wages	161,063	159,223	174,580	170,000	177,000	200,500
100-60-40710	Mutual Aid Pay	82,642	71,151	76,665	58,000	70,000	65,000
100-60-40760	Fire Prevention Pay	8,970	9,986	27,452	42,000	62,000	60,000
100-60-40780	Training Pay	108,182	109,670	125,743	140,200	115,800	136,900
Total Salaries & Wages		754,748	745,488	829,217	854,430	850,400	927,470
Pension & Benefits							
100-60-44100	FICA	50,842	49,643	53,414	65,370	65,200	71,100
100-60-45100	IMRF	14,155	11,974	7,350	5,000	5,000	7,000
100-60-46000	Health & Life Insurance	15,143	14,427	13,082	14,925	14,925	14,050
100-60-46300	Accident Insurance	1,188	1,188	1,188	1,200	1,200	1,200
100-60-49000	Employee Programs	2,690	4,050	1,829	3,200	3,075	3,000
Total Pension & Benefits		84,018	81,283	76,863	89,695	89,400	96,350
Professional Services							
100-60-52800	Ambulance Billing	25,572	24,175	26,880	25,650	27,500	25,650
100-60-53000	Information Technology	5,051	11,657	23,142	18,000	15,000	18,225
100-60-54000	Occupational Health	13,798	13,780	13,257	20,000	16,600	19,000
100-60-55000	Dispatch Services	198,756	193,270	201,128	183,140	195,000	193,490
100-60-55200	Paramedic Service	527,724	574,783	685,080	706,000	706,000	751,610
100-60-56000	Risk Management	26,350	25,675	25,675	55,200	55,200	52,770
100-60-59000	Other Professional Services	-	457	294	-	-	-
Total Professional Services		797,251	843,796	975,456	1,007,990	1,015,300	1,060,745
Services							
100-60-60100	Building Maintenance	7,349	11,597	14,003	28,430	27,475	20,500
100-60-60200	Vehicle Maintenance	21,968	25,453	29,871	26,000	24,500	29,850
100-60-60400	Equipment Maintenance	11,248	13,467	11,057	13,450	14,950	19,125
100-60-62200	Janitorial Service	3,024	3,331	3,024	3,600	2,500	3,500
100-60-63000	Printing	311	566	521	2,000	1,500	1,500
100-60-63800	Postage	151	221	729	250	250	250
100-60-64200	Telecom	8,552	17,640	18,104	16,020	17,320	15,940
100-60-65000	Equipment Rental	112	1,081	120	900	200	750
100-60-67000	Dues & Subscriptions	10,852	11,117	10,479	12,460	12,460	13,570
100-60-68000	Training	28,698	25,039	24,006	55,450	40,000	50,050
100-60-68500	Travel, Meals & Lodging	226	2,828	678	4,500	4,000	5,000
100-60-69000	Miscellaneous Services	305	68	1,295	500	2,000	500
100-60-69950	Special Programs Services	-	-	-	-	-	5,000
Total Services		92,796	112,407	113,887	163,560	147,155	165,535
Supplies							
100-60-70100	Building & Landscape Materials	2,523	1,333	2,819	1,800	2,300	2,000
100-60-70200	Vehicle Parts & Supplies	14,462	7,568	25,339	9,000	13,000	10,000
100-60-70400	Equipment Parts & Supplies	8,313	10,290	7,993	11,400	11,400	11,900
100-60-72200	Janitorial Supplies	1,293	1,760	660	1,700	2,000	2,000
100-60-73000	Office Supplies	2,400	686	1,054	2,500	2,500	4,500
100-60-73300	Books & Maps	1,138	1,375	1,695	2,500	2,500	1,800
100-60-73800	Medical Supplies	9,399	12,233	8,833	13,000	10,000	12,000
100-60-74000	Uniforms	6,800	7,997	5,631	4,500	5,000	5,000
100-60-75000	Food	83	-	196	700	250	1,000
100-60-76000	Fuel	17,055	20,700	25,945	24,000	22,000	22,000
100-60-79950	Special Programs Services	-	-	-	-	-	7,800
Total Supplies		63,466	63,943	80,165	71,100	70,950	80,000

FIRE DEPARTMENT
 VILLAGE OF LA GRANGE PARK
 Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Capital							
100-60-86100	Office Equipment	860	1,022	700	1,100	1,100	3,500
100-60-86900	Equipment	18,110	4,979	17,734	30,200	37,200	38,745
Total Capital		18,970	6,001	18,434	31,300	38,300	42,245
Total Expenditures: Fire Department		\$ 1,811,249	\$ 1,852,917	\$ 2,094,022	\$ 2,218,075	\$ 2,211,505	\$ 2,372,345

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Fire

Account Number	Description	Detail	Amount	Total
<u>Salaries & Wages</u>				
100-60-40100	Full-Time Salaries	Director of Fire and Emergency Management (66)%	\$ 116,820	\$ 116,820
100-60-40500	Part-Time Wages	POC Fire Response	150,000	
		POC Duty Officer Standby	35,000	
		POC Misc. Duties	5,000	
		Admin - Deputy Chief	81,000	
		Admin - Administrative Assistant	26,000	
		Admin - Safety Committee	250	
		Admin - EMA Support	2,000	
		Admin - Misc. Captain Duties	25,000	
		Admin - Misc. Lieutenant Duties	20,000	
		SCBA Maintenance	1,000	
		Vehicle Maintenance	2,500	
		LTACC Support	500	348,250
100-60-40700	EMT Wages	POC EMS Standby & Response	141,000	
		Admin - EMS Captain	20,000	
		Continuing Education	7,000	
		Community CPR	1,500	
		New Hire Training	31,000	200,500
100-60-40710	Mutual Aid Pay	Automatic-Aid & Mutual-Aid	65,000	65,000
100-60-40760	Fire Prevention Pay	Admin - FP Captain	25,500	
		Admin - FPB Coordinator	14,000	
		Part-time Fire Inspectors	10,000	
		Fire Drills	1,000	
		Open Houses	4,000	
		Block Parties	3,000	
		Misc. Public Education Events	2,500	60,000
100-60-40780	Training Pay	Admin - Training Captain	30,000	
		Weekly Training	50,000	
		Advanced Firefighter Class (In-House)	11,000	
		Training Officer Assistance	1,500	
		Specialty Team Continuing Ed	2,800	
		State Certification Courses	7,200	
		Fire Officer Courses	5,000	
		MABAS Division 10 & Misc. Classes	2,500	
		NIMS Compliance	1,500	
		Candidate Training	22,400	
		Hose Testing	3,000	136,900
<u>Pension & Benefits</u>				
100-60-44100	FICA	Social Security	57,600	
		Medicare	13,500	71,100
100-60-45100	IMRF	Employer Contribution	7,000	7,000
100-60-46000	Health & Life Insurance	IPBC	14,050	14,050
100-60-46300	Accident Insurance	POC Firefighter Coverage	1,200	1,200
100-60-49000	Employee Programs	Holiday Gifts	1,500	
		Service Awards	1,000	
		Tuition Reimbursement	500	3,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Fire

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
100-60-52800	Ambulance Billing	Contracted Billing Service	25,650	25,650
100-60-53000	Information Technology	IT Support	3,000	
		IT Repairs	1,500	
		Knox Cloud Annual Subscription	725	
		Station 1 Bay WAP	500	
		Software/Program Upgrades	1,000	
		Training Tracking Software	5,500	
		Medical Software Maintenance	3,000	
		Relocate Station 2 IT Rack	3,000	18,225
100-60-54000	Occupational Health	New Hire Physicals	5,000	
		Existing Personnel Physicals	14,000	19,000
100-60-55000	Dispatch Services	LTACC Operating Contribution	193,490	193,490
100-60-55200	Paramedic Service	Contract (Six Shift PM/Firefighters)	751,610	751,610
100-60-56000	Risk Management	Risk Management Fund Allocation	52,770	52,770
<u>Services</u>				
100-60-60100	Building Maintenance	Village Hall HVAC	7,500	
		Elevator Testing	200	
		Fire Extinguisher Maintenance	300	
		Fire Station Carpet Cleaning	2,000	
		Station 2 Hose Tower Ceiling	3,000	
		Station 2 Carpet, Flooring, Paint	2,500	
		Other	5,000	20,500
100-60-60200	Vehicle Maintenance	Ambulance Safety Lane	200	
		Chief 1201 - Pm/Misc	250	
		Duty Officer 1218 - Pm/Misc	800	
		Fire Prevention 1228 - Pm/Misc	1,000	
		Amb 1214 - Pm/Misc	3,000	
		Amb 1215 - Pm/Misc	3,000	
		Eng 1211 - Pm/Misc	2,500	
		Eng 1211 - Pump Service Test	750	
		Eng 1221 - Pm/Misc	2,500	
		Eng 1221 - Pump Service Test	750	
		Trk 1219 - Pm/Misc	3,000	
		Trk 1219 - Pump Service Test	750	
		Trk 1219 - UI Aerial Testing	1,800	
		Soap, Wax	300	
		Repairs - Lights, Sirens, Etc.	1,500	
		Eng /SQD 1226 - PM/Misc	2,500	
		Eng /SQD 1226 - Pump Service Testing	750	
		Eng /SQD 1226 - Upholstery Repair	2,000	
		Miscellaneous	2,500	29,850

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Fire

Account Number	Description	Detail	Amount	Total			
100-60-60400	Equipment Maintenance	SCBA Flow Testing	2,500	19,125			
		SCBA Repairs	1,000				
		Base Radio Maintenance	1,200				
		Rescue System Contract	1,400				
		Rescue System Repair	600				
		Cardiac Monitor Maintenance Contract	2,200				
		Stretcher Maintenance Contract	2,675				
		SCBA Compressor Maintenance	1,800				
		SCBA Quarterly Air Test	750				
		Ground Ladder Testing (Bi-Annual)	2,000				
		Misc Radio and Tool Repair	3,000				
		100-60-62200	Janitorial Service			3,500	3,500
100-60-63000	Printing	EMS, HIPAA, Misc.	1,500	1,500			
		Business Cards, Forms, Occupancy					
100-60-63800	Postage		250	250			
100-60-64200	Telecom	Phone System	4,720	15,940			
		LTACC Lines	1,500				
		Mobile Devices	5,400				
		Internet Access	4,320				
100-60-65000	Equipment Rental	Copier	750	750			
100-60-67000	Dues & Subscriptions	MABAS 10 / MABAS II Dues	8,000	13,570			
		IDPH Ambulance & Personnel Licenses	1,200				
		NFPA Membership	400				
		IL Fire Chiefs	450				
		Metro Chiefs	60				
		International Chiefs	300				
		IL Fire Inspectors	110				
		IL Fire Service Instructors	150				
		NFPA Code Subscriptions	1,900				
		Misc	1,000				
		100-60-68000	Training		Specialty Teams Continuing Education	750	50,050
State Certification Courses	2,400						
Fire Officer Courses	2,400						
Fire College Tuition	1,750						
Haz-Mat Technician Course	1,200						
Outside Instructors	1,000						
EMT Tuition (5)	12,800						
Basic Operations Fire Academy Tuition (5)	20,050						
Fire Prevention Code Course	500						
New Recruit Additional Training (5)	1,000						
FDIC, IAFC, IFCA, IFSTA	1,500						
FDIC, IFCA (Misc Personnel)	2,200						
Tyler Technologies	500						
Miscellaneous	2,000						
100-60-68500	Travel, Meals & Lodging				5,000	5,000	
100-60-69000	Miscellaneous Services				500	500	
100-60-69950	Special Programs Services	125th Anniversary	5,000	5,000			

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Fire

Account Number	Description	Detail	Amount	Total
<u>Supplies</u>				
100-60-70100	Building and Landscape Materials	HVAC Parts, Building Bulbs, etc.	2,000	2,000
100-60-70200	Vehicle Parts & Supplies		10,000	10,000
100-60-70400	Equipment Parts & Supplies	Training Supplies	1,000	
		Helmets	2,400	
		Boots	2,000	
		Gloves	2,200	
		Hoods	1,800	
		Batteries	1,500	
		Misc	1,000	11,900
100-60-72200	Janitorial Supplies		2,000	2,000
100-60-73000	Office Supplies		4,500	4,500
100-60-73300	Books & Maps	Code Books & Training Manuals	1,800	1,800
100-60-73800	Medical Supplies	Oxygen (ambus, apparatus, police)	5,200	
		EMS Consumables	6,800	12,000
100-60-74000	Uniforms	POC New & Replacements, Chief Uniform Allowance, Misc. Patches, etc.	5,000	5,000
100-60-75000	Food		1,000	1,000
100-60-76000	Fuel		22,000	22,000
100-60-79950	Special Programs Supplies	125th Anniversary	5,000	
		Public Education Supplies	2,000	
		Community CPR Program	800	7,800
<u>Capital</u>				
100-60-86100	Office Equipment		3,500	3,500
100-60-86900	Equipment	Pager Annual Replacement Program	2,500	
		Turnout Gear	18,000	
		Hose & Nozzle Replacement	-	
		Gas Detector And Meter Calibration Kits	2,945	
		Knox Box Replacement Program	7,000	
		Knox Box Secure 6 Control and Key Defender	4,750	
		Station 2 CAD Monitor	1,000	
		Misc Small Tools	2,550	38,745
	Total Budget			\$ 2,372,345



PUBLIC WORKS

The Public Works Department is charged with the responsibility of maintaining Village streets and property, parkway & tree maintenance, the Village's water system, and associated equipment, and the Village's storm, sanitary and combined sewers, and the Village's fleet. The costs attributed to the Village's water and sewer systems are budgeted in the Water and Sewer Funds. The Public Works Department also manages the Village's brush and leaf removal services.

The Public Works Department consists of ten (ten) full-time personnel, one (1) part-time Executive Assistant, and four (4) seasonal positions.

Budget Notes

- Total expenditures are proposed to be \$1,336,500 in FY 24/25 or 7.2% greater than the prior year's budget.
- The engineering services budget is increased to incorporate crack sealing, pavement patching, and sidewalk replacement programs. The Village's engineering consultant provides project specifications, bid documents, and final closeout of each project. Public Works oversees the locations and inspects completed work.
- A total of \$50,000 is budgeted for GIS across the General, MFT, Water, and Sewer Funds.
- The tree maintenance budget will substantially increase in FY24/25. The upcoming trimming cycle includes all trees north of 31st, between the IHB and Maple. This section is our second largest section to trim. In addition, due to the damage these trees took during the severe storms in May of 2022. These trees will require extra trimming now that they have healed themselves properly.
- The resident sidewalk participation program is reduced to \$4,000 as an expenditure, but reimbursements for this program are offsetting as revenue.
- The General Fund has absorbed Road Salt and Brine from the MFT fund for \$75,000. Removing these materials from the MFT fund allows that fund to contribute to rising costs for larger road projects.

PUBLIC WORKS
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Salaries & Wages							
100-70-40100	Full-time Salaries	\$ 412,326	\$ 430,733	\$ 475,921	\$ 486,630	\$ 492,000	\$ 516,680
100-70-40500	Part-time Wages	27,520	32,392	32,755	51,380	44,170	52,580
100-70-41100	Overtime	56,603	44,540	32,939	43,000	43,000	43,000
100-70-41700	Certification Pay	-	-	-	2,250	2,250	2,250
Total Salaries & Wages		496,449	507,665	541,615	583,260	581,420	614,510
Pension & Benefits							
100-70-44100	FICA	37,886	38,767	41,184	44,620	44,900	47,500
100-70-45100	IMRF	37,338	30,166	18,925	7,530	14,500	19,000
100-70-46000	Health & Life Insurance	97,410	102,053	99,286	111,180	126,835	117,280
100-70-49000	Employee Programs	1,346	1,017	1,727	1,800	1,800	1,800
Total Pension & Benefits		173,980	172,004	161,122	165,130	188,035	185,580
Professional Services							
100-70-51000	Engineering	-	17,955	9,687	14,900	58,000	32,000
100-70-53000	Information Technology	5,740	9,546	11,975	8,640	8,640	10,220
100-70-54000	Occupational Health	75	210	1,981	1,200	1,200	2,000
100-70-56000	Risk Management	29,950	27,265	27,265	18,550	18,550	27,200
100-70-59000	Other Professional Services	-	-	-	-	-	2,800
Total Professional Services		35,765	54,976	50,908	43,290	86,390	74,220
Services							
100-70-60100	Building Maintenance	3,380	11,851	9,753	9,400	9,400	9,400
100-70-60150	Landscaping	21,238	22,604	35,776	38,700	43,500	30,000
100-70-60200	Vehicle Maintenance	22,052	27,922	16,614	30,000	30,000	32,000
100-70-60400	Equipment Maintenance	1,990	4,573	2,756	12,000	5,000	7,500
100-70-60500	Tree Maintenance	98,715	105,874	207,572	61,900	67,000	135,500
100-70-61700	Sidewalk Maintenance	2,324	29,122	190	4,000	10,000	4,000
100-70-62100	Laundry Service	6,283	7,207	7,942	6,500	6,500	6,500
100-70-62200	Janitorial Service	4,929	2,599	2,650	4,000	4,000	4,000
100-70-62300	Refuse Collection & Disposal	38,796	32,006	31,400	39,700	40,000	37,000
100-70-64200	Telecom	1,963	6,620	6,192	4,500	3,850	5,600
100-70-65000	Equipment Rental	4,546	4,720	12,091	3,350	6,350	4,350
100-70-67000	Dues & Subscriptions	1,374	2,101	1,481	1,040	1,040	1,040
100-70-68000	Training	493	1,402	7,136	3,750	3,750	4,250
100-70-68500	Travel, Meals & Lodging	23	1,208	966	1,750	1,750	1,850
100-70-69000	Miscellaneous Services	8,252	7,449	6,356	-	2,700	1,000
Total Services		216,358	267,257	348,875	220,590	234,840	283,990
Supplies							
100-70-70100	Building & Landscape Materials	8,216	9,097	10,976	7,000	7,000	7,600
100-70-70200	Vehicle Parts & Supplies	19,151	18,738	22,246	30,000	20,000	25,000
100-70-70400	Equipment Parts & Supplies	6,226	8,442	8,647	7,500	8,000	8,000
100-70-70800	Road Salt	-	-	-	75,000	75,000	75,000
100-70-72200	Janitorial Supplies	1,595	1,638	1,255	1,500	1,500	1,500
100-70-73000	Office Supplies	1,660	1,523	2,364	2,000	2,000	2,000
100-70-73700	Traffic Control Supplies	6,181	6,247	3,838	22,000	4,000	5,000
100-70-74000	Uniforms	3,648	2,802	7,048	5,100	5,100	5,100
100-70-75000	Food	149	171	509	400	200	400
100-70-76000	Fuel	21,120	24,508	34,485	32,200	30,000	32,200
100-70-76200	Chemicals	653	139	186	500	1,000	1,000
100-70-77100	Materials for Streets	-	-	-	-	-	-
Total Supplies		68,599	73,304	91,554	183,200	153,800	162,800

PUBLIC WORKS
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Capital							
100-70-82900	Other Public Improvements	-	5,325	-	-	-	-
100-70-82950	Leased Property	-	-	-	-	-	3,000
100-70-86100	Office Equipment	1,353	403	1,472	4,400	1,000	2,000
100-70-86900	Equipment	1,749	1,160	-	5,100	1,000	10,400
100-70-86920	Small Tools	1,735	-	-	-	-	-
Total Capital		4,837	6,888	1,472	9,500	2,000	15,400
Total Expenditures: Public Works Department		\$ 995,988	\$ 1,082,094	\$ 1,195,546	\$ 1,204,970	\$ 1,246,485	\$ 1,336,500

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Public Works

Account Number	Description	Detail	Amount	Total
Salaries & Wages				
100-70-40100	Full-Time Salaries	Public Works Director (60%) Superintendent (60%) Foreman (60%) Water Operator (60%) Mechanic (60%) 5 Maintenance Workers (60%)	\$ 516,680	\$ 516,680
100-70-40500	Part-Time Wages	Executive Assistant (60%) 3 Seasonal Worker (60%) Auxiliary Worker (60%)	52,580	52,580
100-70-41100	Overtime Pay	Includes Snow Operations	43,000	43,000
100-70-41700	Certification Pay	Arborist Certifications Pesticide Certifications	1,650 600	2,250
Pension & Benefits				
100-70-44100	FICA	Social Security Medicare	38,500 9,000	47,500
100-70-45100	IMRF	Employer Contribution	19,000	19,000
100-70-46000	Health & Life Insurance	IPBC MOE	18,390 98,890	117,280
100-70-49000	Employee Programs	Service Awards Tuition Reimbursement Holiday Gifts	50 1,500 250	1,800
Professional Services				
100-70-51000	Engineering	Pavement Patching Sidewalks Crack sealing	17,000 10,000 5,000	32,000
100-70-53000	Information Technology	IT Support Asset Management (GIS) BS&A Software Support	3,500 6,000 720	10,220
100-70-54000	Occupational Health		2,000	2,000
100-70-56000	Risk Management	Risk Management Fund Allocation	27,200	27,200
100-70-59000	Other Professional Services	Weather Forecasting	2,800	2,800
Services				
100-70-60100	Building Maintenance	Pest Control, HVAC, Lighting, Garage Doors, Extinguishers, Access System	9,400	9,400
100-70-60150	Landscaping	Landscape Contract Tub Grinding Brush Other	20,000 9,700 300	30,000
100-70-60200	Vehicle Maintenance	Contracted Repairs to PW Vehicles	32,000	32,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Public Works

Account Number	Description	Detail	Amount	Total
100-70-60400	Equipment Maintenance	Two-Way Eqpt., Trailers, Backhoe Loader, Annual Maint., Copier	7,500	7,500
100-70-60500	Tree Maintenance	Tree Planting Resident Tree Program Stump Removal & Restoration Emergency Tree Trimming Tree Trimming Program East/North of 31st Forestry Consultant	30,000 5,000 15,000 10,000 75,000 500	135,500
100-70-61700	Sidewalks	Resident Sidewalk Replacement (Funded by resident payments)	4,000	4,000
100-70-62100	Laundry Service	Uniform Cleaning	6,500	6,500
100-70-62200	Janitorial Service	PW Facility Cleaning	4,000	4,000
100-70-62300	Refuse Collection & Disposal	Leaf Removal - Hauling Other	36,000 1,000	37,000
100-70-64200	Telecom	Phone System Mobile Phones Camera Data Cards Internet Access	1,600 1,800 1,000 1,200	5,600
100-70-65000	Equipment Rental	Copier Barricades Other	1,150 1,200 2,000	4,350
100-70-67000	Dues & Subscriptions	AWWA APWA Miscellaneous	220 120 700	1,040
100-70-68000	Training	IPSI PWX APWA Road Scholar Program 150 Training (50% Water) 2 Staff Employee Safety Training	750 500 500 1,000 1,500	4,250
100-70-68500	Travel, Meals & Lodging	IPSI PWX (50% Water Fund) APWA Road Scholar Program	750 800 300	1,850
100-70-69000	Miscellaneous Services		1,000	1,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: General

Department: Public Works

Account Number	Description	Detail	Amount	Total
<u>Supplies</u>				
100-70-70100	Building and Landscape Materials	Landscape Materials (Poet's Corner)	2,000	
		Holiday Decorations	1,000	
		Landscape Materials (31St Street)	2,000	
		Building Supplies	2,000	
		Flags	600	7,600
100-70-70200	Vehicle Parts & Supplies	Tires, Filters, Oil, Wipers, Belts, Fluids	25,000	25,000
100-70-70400	Equipment Parts		8,000	8,000
100-70-70800	Road Salt	Salt	65,000	
		Brine	10,000	75,000
100-70-72200	Janitorial Supplies		1,500	1,500
100-70-73000	Office Supplies		2,000	2,000
100-70-73700	Traffic Control Supplies		5,000	5,000
100-70-74000	Uniforms	Boots	1,300	
		Outerwear	1,300	
		Safety Equipment, Vests, Ear Protection	2,500	5,100
100-70-75000	Food		400	400
100-70-76000	Fuel	Gasoline and Diesel	30,000	
		Torch Fuel	2,200	32,200
100-70-76200	Chemicals		1,000	1,000
<u>Capital</u>				
100-70-82950	Leased Property	Storage Lease Agreement	3,000	3,000
100-70-86100	Office Equipment		2,000	2,000
100-70-86900	Equipment	Welder Fume Extractor	5,400	
		Other	5,000	10,400
	Total Budget			\$ 1,336,500

WATER FUND

The Water Fund is an enterprise fund that accounts for the operation and maintenance of the Village's water system. The Village purchases its Lake Michigan water from the Brookfield North Riverside Water Commission (BNRWC).

Administration Budget

The Water Fund Administration budget includes the costs of administrative support functions.

Distribution Budget

The Water Fund Distribution budget consists of the operational activities of the water system, including a portion of public works salaries and associated benefits, equipment and system repairs, and replacement of pipes and equipment as necessary. The single largest expense in the Water Fund Distribution budget is the purchase of water from the BNRWC.

Budget Notes

- Water sales revenue is budgeted at \$4,609,000. This projection assumes the Village Board approves the water rate increase recommendation included in Hancock Engineering's 2022 Update to the 2017 Water & Sewer Rate Study and would become effective July 1st, 2024. The 2017 Study recommended a series of water and sewer rate increases beginning FY18/19 in order to provide sufficient funding for sustainable infrastructure replacement. The Covid-19 pandemic significantly impacted water utilization and rates, where the Village diverted from the Study and held water and sewer rates for three additional years. In the years 2020 through 2022, the amount of water sold was significantly higher than the 2017 Study projected, which allowed the Village to hold the rates for its residents.
- The proposed water sales revenue is based on a 4.4% rate increase from the current \$12.40 per 100 cubic feet to \$12.95 per 100 cubic feet. This increase will allow the Village to support the costs associated with the purchase of water, maintenance, operations, major capital (at \$1.2 million per year). By comparison, the 2017 Rate Study previously programmed a \$14.25 rate for the same fiscal year.
- The budget includes new revenue for Lead Service Line Replacement (LSLR) work, as required by state law.
- A total of \$6,321,435 in expenditures is proposed for FY 24/25, a decrease of 1.8% from the prior year.

Administration

- Total proposed expenditures for FY 24/25 are \$311,460 and 16.8% higher than the prior year budget.



- Salaries and wages are increasing due to planned COLA and merit adjustments and the addition of a proposed part-time accountant position. This role will provide additional accounting resources needed to support continually increasing reporting mandates, add backup for water billing and enhance internal controls as recommended by the Village auditors.
- Banking services, printing and postage are increased to allow for moving to monthly billing.
- \$40,680 is budgeted for the Water Fund allocation for Village Hall improvements. The total budget for the projects is \$348,000, which is allocated across the Capital Projects, Water and Sewer Funds. \$200,000 is budgeted for beginning an expansion of office space in the lower level of Village Hall, depending on the results of the space needs study. Additional work includes replacing aged flooring and workspaces in the Administration and Finance areas. \$54,000 is also included for the removal of the Walk of Life pavers, excavating the soil and filling with permeable material and then re-installing the pavers with a defined perimeter. The resulting project area will have new and improved storm water management capabilities.

Distribution

- Total proposed expenditures for FY 24/25 is \$6,009,975 or 2.6% lower than the prior-year budget.
- \$1,557,900 is budgeted for the Edgewood (300-400 blocks) water main replacement project. Also included, is the installation of a new water main on Richmond between Park and Edgewood. Edgewood consists of replacing the existing 6" water main with a 10" main with new valves, fire hydrants and restoration. The Richmond new main consist installing a 10" transmission main to assist with low volume in this area, which includes new isolation valves and restoration. Construction engineering for this project is included in the budget as well at \$180,000.
- \$214,200 is budgeted for design engineering services for a proposed water main project, which consist of Robinhood Lane from 31st to 26th, including Castle Circle and Kings Court for replacement in FY25/26.
- In this year's budget, and moving forward in subsequent years, a new line item was created for Lead Service Line Replacements. Having this new line item assists tracking expenses in the event additional funding mechanisms become available that are reimbursable. \$424,000 is budgeted to fund the Lead Service Line Replacements associated with the Edgewood Water Main Project.
- On January 1, 2022, the Lead Service Line Replacement and Notification Act became law as Public Act 102-0613 requires all community water supplies to remove lead water services within their distribution system. La Grange Park is an older community with approximately 3,000 lead service lines. This significant undertaking has several vital components, including creating an inventory of known materials for all water services, creating project plans for lead service line removals, submitting plans for potential funding through the State, creating design plans, bidding, awarding the project, and constructing the projects. Due to this

workload, staff is including \$50,000 in FY 24/25 budget for consultant services to assist with managing this project.

- \$12,000 is budgeted to have the Village's overhead and underground water storage facilities inspected.
- \$40,000 is budgeted for concrete restorations due to increased Lead service line replacements. Many concrete curbs, aprons, and sidewalks must be removed to make these repairs. An additional \$20,000 is also budgeted for these pavement repairs.
- \$30,000 is included to install new concrete barrier walls at the Village dump facility to separate out piles of debris, including spoils, concrete, and asphalt during utility restorations.
- \$99,000 for improvements to the Public Works parking lot. A total of \$440,000 is budgeted across the Capital Projects, Water and Sewer funds. \$110,000 will be covered by one of the Village's State capital grants.
- \$25,500 for Public Works equipment. \$9,000 is allocated across the Capital Projects, Water and Sewer funds for a welder fume extractor for safety at the Public Works facility and \$15,000 is allocated across the Capital Projects, Water and Sewer funds for replacing the current diesel fuel management system, which has failed and is costly to repair. \$6,000 is included to replace one 1998 Wanco directional arrow board. This purchase is split between the water and sewer funds equally at 50%. \$18,000 is included in the budget to purchase a new pipe-cutting saw. Currently, we use gas-powered rotary saws to cut water main for routine repairs. This new saw will greatly reduce the dangerous fumes created using a gas powered saw. This new saw will run off hydraulic units, which we already use for our trash pumps and are much safer for staff.
- \$79,500 for replacing Public Works vehicles. \$65,000 is allocated across the Capital Projects, Water and Sewer funds for replacing a pickup truck used in the water department as a customer service truck up fitted with lights and a small service body to carry tools and equipment needed for water operations and meter appointments, etc. \$300,000 is allocated across the Capital Projects, Water and Sewer funds for replacing a five yard dump truck. This vehicle was previously used as a frontline snow & ice vehicle. For the last several years, this vehicle was primarily used for utility excavations, brush pick-up, leaf hauling, and asphalt work. The proposed new snow and ice vehicle will be equipped with a dump body, salt spreader, and anti-ice tank.

WATER FUND
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

Account Number	Description	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Charges For Services							
500-00-34700	Water Service Charges	4,801,429	4,634,185	4,485,399	4,538,000	4,870,000	4,609,000
500-00-34710	Lead Service Line Replacement Fee	-	-	-	-	-	195,000
500-00-34730	Late Penalties	34,893	34,161	45,413	36,000	36,000	36,000
500-00-34740	Shut Off Fees	300	400	100	200	500	200
500-00-34760	Meter Sales & Service	7,750	3,638	4,000	4,000	8,000	4,000
Total Charges For Services		4,844,372	4,672,384	4,534,912	4,578,200	4,914,500	4,844,200
Miscellaneous							
500-00-38000	Interest	5,990	3,553	119,597	236,100	35,900	207,390
500-00-39800	Sale of Village Property	18,000	12,588	-	-	-	-
500-00-39000	Miscellaneous Revenue	13,298	-	(4,570)	4,500	-	-
Total Miscellaneous		37,288	16,141	115,027	240,600	35,900	207,390
Total Revenues		\$ 4,881,660	\$ 4,688,525	\$ 4,649,939	\$ 4,818,800	\$ 4,950,400	\$ 5,051,590
Expenditures							
	Salaries & Wages	\$ 340,746	\$ 369,179	\$ 372,796	\$ 414,568	\$ 430,090	\$ 453,520
	Pension & Benefits	59,520	(96,577)	107,492	130,860	119,915	127,205
	Professional Services	133,278	156,923	310,723	233,430	269,310	220,300
	Services	165,543	272,838	255,196	412,610	437,285	387,670
	Water	2,204,784	2,169,797	2,162,335	2,198,000	2,300,000	2,292,000
	Supplies	97,947	160,412	161,771	148,250	149,730	154,800
	Other	147	315	328	500	1,000	1,000
		3,001,965	3,032,887	3,370,641	3,538,218	3,707,330	3,636,495
	Capital Engineering	183,344	100,425	11,846	286,200	272,500	395,000
	Capital	1,403,294	951,701	51,289	2,154,160	2,454,460	2,289,940
		1,586,638	1,052,126	63,135	2,440,360	2,726,960	2,684,940
Total Expenditures		\$ 4,588,603	\$ 4,085,013	\$ 3,433,776	\$ 5,978,578	\$ 6,434,290	\$ 6,321,435
Net Position Increase/(Decrease)		\$ 293,057	\$ 603,512	\$ 1,216,163	\$ (1,159,778)	\$ (1,483,890)	\$ (1,269,845)
Beginning Net Position		\$10,713,036	\$12,242,872	\$13,583,886	\$14,513,844	\$14,513,844	\$15,398,411
	Capitalized Assets	1,533,520	1,049,313	55,580	2,440,360	2,726,960	2,684,940
	Depreciation Expense	(296,741)	(311,811)	(341,785)	(396,015)	(372,410)	(401,450)
Ending Net Position		\$12,242,872	\$13,583,886	\$14,513,844	\$15,398,411	\$15,384,503	\$16,412,055
Available Cash at Fiscal Year End¹		\$ 3,199,031	\$ 3,628,523	\$ 4,879,667	\$ 3,719,889	\$ 3,395,777	\$ 2,450,044
Minimum Cash Reserve Level²		\$ 1,220,415	\$ 1,172,131	\$ 1,162,485	\$ 1,204,700	\$ 1,237,600	\$ 1,262,898
Cash Reserves Above Minimum		\$ 1,978,616	\$ 2,456,392	\$ 3,717,182	\$ 2,515,189	\$ 2,158,177	\$ 1,187,147

1. Cash and investment balance less payables.

2. 25% of revenues excluding grants.

WATER FUND ADMINISTRATION

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Salaries & Wages							
500-20-40100	Full-time Salaries	\$ 71,566	74,222	\$ 75,274	\$ 90,870	\$ 106,830	\$ 102,810
500-20-40500	Part-time Wages	16,850	19,479	17,908	18,390	18,030	27,480
500-20-41100	Overtime	53	35	66	500	500	500
Total Salaries & Wages		88,469	93,736	93,248	109,760	125,360	130,790
Pension & Benefits							
500-20-44100	FICA	6,352	6,759	6,788	8,400	9,600	10,010
500-20-45100	IMRF	6,755	5,632	3,044	1,420	3,100	5,600
510-20-45920	Pension Expense	(18,652)	(49,829)	1,986	-	-	-
500-20-46000	Health & Life Insurance	11,193	11,005	9,988	11,725	12,000	13,130
510-20-46920	OPEB Expense	17,531	(28,268)	-	-	-	-
500-20-48900	Compensated Absences	1,072	-	45	-	-	-
500-20-49000	Employee Programs	180	194	395	510	490	490
Total Pension & Benefits		24,431	(54,507)	22,246	22,055	25,190	29,230
Professional Services							
500-20-50000	Legal	3,535	8,127	10,566	10,760	10,760	11,120
500-20-52000	Financial Reporting	3,187	3,933	7,187	14,620	14,620	9,510
500-20-52700	Banking Services	2,871	4,445	6,660	10,000	8,000	16,000
500-20-53000	Information Technology	6,261	9,258	7,871	10,000	26,880	13,940
500-20-56000	Risk Management	2,105	2,205	2,205	1,550	1,550	2,450
500-20-59000	Other Professional Services	2,435	237	16,122	3,000	1,000	9,960
Total Professional Services		20,394	28,205	50,611	49,930	62,810	62,980
Services							
500-20-60100	Building Maintenance	647	560	783	1,500	4,315	4,000
500-20-60400	Equipment Maintenance	189	277	1,455	500	2,250	2,250
500-20-62200	Janitorial Service	850	330	300	800	800	800
500-20-63000	Printing	4,586	3,628	4,696	3,000	3,900	4,970
500-20-63100	Notices	119	254	69	300	300	200
500-20-63800	Postage	3,986	4,259	2,546	4,000	4,000	14,080
500-20-64200	Telecom	1,886	1,514	783	1,500	725	730
500-20-65000	Equipment Rental	720	489	563	740	680	830
500-20-67000	Dues & Subscriptions	2,911	2,933	3,194	3,280	3,170	3,260
500-20-68000	Training	276	699	608	760	760	1,320
500-20-68500	Travel, Meals & Lodging	10	162	463	100	900	1,080
500-20-69000	Miscellaneous Services	222	193	196	250	500	500
Total Services		16,402	15,298	15,656	16,730	22,300	34,020
Supplies							
500-20-70100	Building & Landscape Materials	49	87	193	250	250	250
500-20-72200	Janitorial Supplies	79	62	43	100	50	120
500-20-73000	Office Supplies	518	308	457	840	840	840
500-20-73300	Books & Maps	18	30	25	60	60	60
500-20-74000	Uniforms	42	99	36	-	-	-
500-20-75000	Food	235	445	496	300	330	330
Total Supplies		941	1,031	1,250	1,550	1,530	1,600
Capital							
500-20-82000	Buildings and Grounds	-	2,521	-	22,800	22,800	40,680
500-20-86100	Office Equipment	1,166	348	255	320	320	320
500-20-86800	Information Technology	13,483	6,669	4,231	5,400	5,400	10,840
Total Capital		14,649	9,538	4,486	28,520	28,520	51,840
Other Expenses							
500-20-91000	Official Functions	147	315	328	500	1,000	1,000
Total Other Expenses		147	315	328	500	1,000	1,000
Total Expenditures		\$ 165,433	93,616	\$ 187,825	\$ 229,045	\$ 266,710	\$ 311,460

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Water

Department: Administration

Account Number	Description	Detail	Amount	Total
<u>Salaries & Wages</u>				
500-20-40100	Full-time Salaries	Village Manager (12%) Director of Fire and Emergency Management (2)% Deputy Village Manager (12%) Executive Assistant (12%) Finance Director (12%) Accounting Specialist (12%) 2 Fiscal Assistants (12%)	\$ 102,810	\$ 102,810
500-20-40500	Part-time Wages	Village Clerk (12%) Admin Support (12%) Account (12%) Fiscal Assistant-UB (45%)	27,480	27,480
500-20-41100	Overtime		500	500
<u>Pension & Benefits</u>				
500-20-44100	FICA	Social Security Medicare	8,110 1,900	10,010
500-20-45100	IMRF	Employer Contribution	5,600	5,600
500-20-46000	Health & Life Insurance	IPBC	13,130	13,130
500-20-49000	Employee Programs	Tuition Reimbursement Employee Events Holiday Gifts Service Awards	240 200 30 20	490
<u>Professional Services</u>				
500-20-50000	Legal	Village Attorney Retainer Personnel & Labor Other	9,800 720 600	11,120
500-20-52000	Financial Reporting	Annual Audit Accounting Services OPEB Report GFOA Award Program	4,290 4,800 360 60	9,510
500-20-52700	Banking Services		16,000	16,000
500-20-53000	Information Technology	IT Services IT Support BS&A Software Support Website Support Digital Communications	6,110 2,160 4,400 1,200 70	13,940
500-20-56000	Risk Management	Risk Management Fund Allocation	2,450	2,450
500-20-59000	Other Professional Services	Space Needs Study Lobbyist Services State of the Village Other	4,800 4,320 480 360	9,960
<u>Services</u>				
500-20-60100	Building Maintenance		4,000	4,000
500-20-60400	Equipment Maintenance		2,250	2,250
500-20-62200	Janitorial Service		800	800

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Water

Department: Administration

Account Number	Description	Detail	Amount	Total
500-20-63000	Printing	Utility Bills Village Newsletter Other	3,600 870 500	4,970
500-20-63100	Notices	Legal and Personnel Annual Treasurer's Report	100 100	200
500-20-63800	Postage	Utility Bills Village Newsletter Metered Mail	13,000 580 500	14,080
500-20-64200	Telecom	Phone System Mobile Phones Internet Access	360 190 180	730
500-20-65000	Equipment Rental	Copier Postal Machine	540 290	830
500-20-67000	Dues & Subscriptions	American Planning Association American Payroll Association Chamber of Commerce Chicago Metropolitan Agency for Planning Government Finance Officers Association International City Managers Association Illinois Government Finance Officers Association Illinois City/County Management Association Illinois Municipal Treasurers Association Illinois Municipal League Metropolitan Mayors Caucus Municipal Clerks Proviso Municipal League West Central Municipal Conference West Suburban Chamber of Commerce Newspaper subscriptions Other	20 50 30 90 30 170 30 110 20 160 90 10 60 1,900 410 40 40	3,260
500-20-68000	Training	Village Manager Assistant Village Manager Finance Director Other Training	420 300 300 300	1,320
500-20-68500	Travel, Meals & Lodging	Village Board Village Manager Assistant Village Manager Finance Director Other	300 240 240 240 60	1,080
500-20-69000	Miscellaneous Services		500	500
<u>Supplies</u>				
500-20-70100	Building & Landscape Materials		250	250
500-20-72200	Janitorial Supplies		120	120
500-20-73000	Office Supplies		840	840
500-20-73300	Books & Maps		60	60
500-20-75000	Food		330	330

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Water

Department: Administration

Account Number	Description	Detail	Amount	Total
<u>Capital</u>				
500-20-82000	Buildings and Grounds	Lower Level Office Expansion	24,000	
		Walk of Life Permeable Pavers	5,400	
		Flooring Replacement	4,200	
		Front Desk Workspaces	3,600	
		Toilet Replacements	1,800	
		Dumpster Enclosure Replacement	1,680	40,680
500-20-86100	Office Equipment		320	320
500-20-86800	Information Technology	BS&A Human Resources Module	6,000	
		Computer Replacement	3,240	
		Network Equipment Replacement	1,600	10,840
<u>Other Expenses</u>				
500-20-91000	Official Functions		1,000	1,000
	Total Budget			\$ 311,460

WATER FUND DISTRIBUTION

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

Account Number	Description	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Salaries & Wages							
500-70-40100	Full-time Salaries	\$ 206,574	\$ 220,459	\$ 239,408	\$ 243,320	\$ 244,540	\$ 258,340
500-70-40500	Part-time Wages	13,760	16,196	16,377	24,350	22,090	26,290
500-70-41100	Overtime	31,943	38,788	23,763	35,000	35,000	35,000
500-70-41700	Certification Pay	-	-	-	2,138	3,100	3,100
Total Salaries & Wages		252,277	275,443	279,548	304,808	304,730	322,730
Pension & Benefits							
500-70-44100	FICA	19,113	20,967	21,337	23,320	23,400	24,800
500-70-45100	IMRF	19,104	16,320	9,753	29,170	7,100	13,800
500-70-45920	Pension Expense	(53,088)	(128,131)	1,986	-	-	-
500-70-46000	Health & Life Insurance	48,646	47,539	49,503	55,590	63,500	58,650
500-70-46920	OPEB Expense	2,167	-	-	-	-	-
500-70-48900	Compensated Absences	(1,558)	-	1,910	-	-	-
500-70-49000	Employee Programs	705	1,235	757	725	725	725
Total Pension & Benefits		35,089	(42,070)	85,246	108,805	94,725	97,975
Professional Services							
500-70-51000	Engineering	183,344	100,425	11,846	286,200	272,500	395,000
500-70-51100	LSLR Services	-	20,517	175,334	100,000	100,000	50,000
500-70-53000	Information Technology	37,516	56,905	41,402	47,500	47,500	47,500
500-70-54000	Occupational Health	-	105	428	500	500	800
500-70-56000	Risk Management	22,165	22,780	22,780	19,500	19,500	21,020
500-70-59000	Other Professional Services	53,203	28,411	20,168	16,000	39,000	38,000
Total Professional Services		296,228	229,143	271,958	469,700	479,000	552,320
Services							
500-70-60100	Building Maintenance	4,463	7,255	4,368	15,000	15,000	15,000
500-70-60200	Vehicle Maintenance	8,602	8,861	10,544	30,000	30,000	30,000
500-70-60400	Equipment Maintenance	2,187	5,011	10,430	8,000	4,000	8,700
500-70-60600	Water System Maintenance	77,001	167,934	142,219	178,820	172,500	203,500
500-70-62100	Laundry Service	3,141	3,603	3,971	4,000	4,000	4,000
500-70-62200	Janitorial Service	2,462	1,298	1,325	1,000	1,000	1,000
500-70-62400	Dumping Fees	7,550	21,548	21,881	97,500	122,500	22,500
500-70-64000	Utilities	34,183	33,957	24,703	33,000	33,000	33,000
500-70-64200	Telecom	1,028	2,849	3,093	3,020	3,020	3,020
500-70-65000	Equipment Rental	728	-	391	880	880	880
500-70-67000	Dues & Subscriptions	518	372	576	500	4,000	4,000
500-70-68000	Training	305	804	2,336	4,385	5,310	6,125
500-70-68500	Travel, Meals & Lodging	4	604	484	3,575	3,575	2,725
500-70-69000	Miscellaneous Services	6,969	3,444	13,219	16,200	16,200	19,200
Total Services		149,141	257,540	239,540	395,880	414,985	353,650
Supplies							
500-70-70100	Building & Landscape Materials	900	2,180	926	600	600	600
500-70-70200	Vehicle Parts & Supplies	8,617	12,545	17,386	17,000	15,000	20,000
500-70-70400	Equipment Parts & Supplies	3,922	6,778	6,715	3,000	2,500	2,500
500-70-70600	Materials for Water Mains	68,593	120,716	110,557	96,000	96,000	96,000
500-70-70650	LSLR Supplies	-	-	-	1,000	5,000	5,000
500-70-72200	Janitorial Supplies	511	96	526	350	350	350
500-70-73000	Office Supplies	631	1,103	930	750	750	750
500-70-73700	Traffic Control Supplies	-	-	2,364	3,000	3,000	3,000
500-70-74000	Uniforms	1,212	1,060	1,730	2,000	2,000	2,000
500-70-75000	Food	74	75	240	200	200	200
500-70-76000	Fuel	10,318	12,635	16,900	20,000	20,000	20,000
500-70-76200	Chemicals	2,228	2,193	2,247	2,800	2,800	2,800
500-70-78000	Water	2,204,784	2,169,797	2,162,335	2,198,000	2,300,000	2,292,000
Total Supplies		2,301,790	2,329,178	2,322,856	2,344,700	2,448,200	2,445,200

WATER FUND DISTRIBUTION

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Capital							
500-70-80500	Water System	1,205,028	800,865	27,960	2,015,000	2,325,000	1,557,900
500-70-80550	Lead Service Line Replacements	-	-	-	-	-	424,000
500-70-82000	Buildings and Grounds	-	-	-	27,000	27,000	129,000
500-70-86000	Equipment	11,158	-	1,293	-	-	25,500
500-70-86100	Office Equipment	669	192	715	2,200	1,500	1,500
500-70-86740	Vehicles	151,053	63,128	-	53,740	53,740	79,500
500-70-86750	Water Meters	16,267	77,978	16,835	25,000	16,000	18,000
500-70-86920	Small Tools	3,435	-	-	-	-	-
500-70-86800	Information Technology	1,035	-	-	2,700	2,700	2,700
Total Capital		1,388,645	942,163	46,803	2,125,640	2,425,940	2,238,100
Total Expenditures		\$ 4,423,170	\$ 3,991,397	\$ 3,245,951	\$ 5,749,533	\$ 6,167,580	\$ 6,009,975

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Water

Department: Water Distribution

Account Number	Description	Detail	Amount	Total
Salaries & Wages				
500-70-40100	Full-Time Salaries	Public Works Director (30%) Superintendent (30%) Foreman (30%) Water Operator (30%) Mechanic (30%) 5 Maintenance Workers (30%)	\$ 258,340	\$ 258,340
500-70-40500	Part-Time Wages	Executive Assistant (30%) 3 Seasonal Maint Worker (30%) Auxiliary Worker (30%)	26,290	26,290
500-70-41100	Overtime		35,000	35,000
500-70-41700	Certification Pay	Water Operator Certification (3)	3,100	3,100
Pension & Benefits				
500-70-44100	FICA	Social Security Medicare	20,100 4,700	24,800
500-70-45100	IMRF	Employer Contribution	13,800	13,800
500-70-46000	Health & Life Insurance	IPBC MOE	9,200 49,450	58,650
500-70-49000	Employee Programs	Service Awards Tuition Reimbursement Holiday Gifts Retirement Gifts	25 600 50 50	725
Professional Services				
500-70-51000	Engineering	Edgewood/Richmond Construction Robinhood Design Kings Court Design Castle Circle Design	180,800 130,100 56,200 27,900	395,000
500-70-51100	LSLR Services	Lead Service Consultant	50,000	50,000
500-70-53000	Information Technology	IT Support SCADA Meter Software Support (Annual) Asset Management (GIS)	1,500 5,000 21,000 20,000	47,500
500-70-54000	Occupational Health		800	800
500-70-56000	Risk Management	Risk Management Fund Allocation	21,020	21,020
500-70-59000	Other Professional Services	EPA Sampling Tower/Reservoir Inspections Annual Water Audit Material Testing	20,000 12,000 4,000 2,000	38,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Water

Department: Water Distribution

Account Number	Description	Detail	Amount	Total
<u>Services</u>				
500-70-60100	Building Maintenance	Pest Control, Repairs To Building Public Works HVAC Repairs Alarm Monitoring Landscape Contract - Mowing	6,000 2,000 1,000 6,000	15,000
500-70-60200	Vehicle Maintenance		30,000	30,000
500-70-60400	Equipment Maintenance		8,700	8,700
500-70-60600	Water System Maintenance	Watermain/Service Line Repairs Concrete Restoration Valve Exercising And Repairs Leak Detection Services Pavement Patching Hydrant Painting Hydrant Flow Testing Hydrant Replacements Pressure Relief Valve Rebuild	40,000 40,000 35,000 24,000 20,000 16,000 15,000 8,000 5,500	203,500
500-70-62100	Laundry Service	Uniform Cleaning	4,000	4,000
500-70-62200	Janitorial Service	PW Facility Cleaning	1,000	1,000
500-70-62400	Dumping Fees	Spoil Removal Storage Lease Agreement	20,000 2,500	22,500
500-70-64000	Utilities	Water Production Facilities	33,000	33,000
500-70-64200	Telecom	Phone System Mobile Phones Internet Access Dump Camera Internet Cards 50/50	800 1,000 800 420	3,020
500-70-65000	Equipment Rental	Copier Other	580 300	880
500-70-67000	Dues & Subscriptions	AWWA IDNR Water Allocation Fee APWA	250 3,500 250	4,000
500-70-68000	Training	IPSI (30% Pw) - 2 Staff PWX - Director (50% Pw) Employee Safety Training 150 Training (50% Pw) - 2 Staff APWA Road Scholar	435 450 3,000 2,000 240	6,125
500-70-68500	Travel, Meals & Lodging	PWX IPSI Watercon APWA Road Scholar	1,400 375 800 150	2,725

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Water

Department: Water Distribution

Account Number	Description	Detail	Amount	Total
500-70-69000	Miscellaneous Services	Julie	4,000	
		Meter Testing	5,000	
		Cross-Connection Programs	1,200	
		Emergency Traffic Control	5,000	
		Emergency Street Cable Locates	4,000	19,200
<u>Supplies</u>				
500-70-70100	Building and Landscape Materials		600	600
500-70-70200	Vehicle Parts & Supplies		20,000	20,000
500-70-70400	Equipment Parts	Parts For Saws, Sampling Equipment	2,500	2,500
500-70-70600	Materials for Water Mains	New Hydrants/Mod Kits For Existing	60,000	
		New Valves	6,000	
		Repair Clamps	10,000	
		Valve Vaults	2,500	
		Gravel For Backfill	10,000	
		Miscellaneous Parts/Fittings	7,500	96,000
500-70-70650	LSLR Supplies	Water Filters	5,000	5,000
500-70-72200	Janitorial Supplies		350	350
500-70-73000	Office Supplies		750	750
500-70-73700	Traffic Control Supplies		3,000	3,000
500-70-74000	Uniforms		2,000	2,000
500-70-75000	Food		200	200
500-70-76000	Fuel		20,000	20,000
500-70-76200	Chemicals	Chemicals for Water Plant	2,800	2,800
500-70-78000	Water	BNRWC	2,292,000	2,292,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

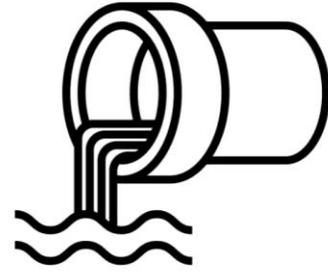
Fund: Water

Department: Water Distribution

Account Number	Description	Detail	Amount	Total
<u>Capital</u>				
500-70-80500	Water System	Edgewood/Richmond	1,557,900	1,557,900
500-70-80550	Lead Service Line Replacement	Edgewood	424,000	424,000
500-70-82000	Buildings and Grounds	PW Parking Lot Improvements	99,000	
		Concrete Blocks for Dump Site	30,000	129,000
500-70-86000	Equipment	Water Main Pipe Saw (Safety)	18,000	
		Trailer Arrow Board	3,000	
		Welder Fume Extractor	2,700	
		Diesel Fuel Pump Management System	1,800	25,500
500-70-86100	Office Equipment		1,500	1,500
500-70-86740	Vehicles	Dump/Plow Truck 629	60,000	
		Public Works Pickup 609	19,500	79,500
500-70-86750	Water Meters		18,000	18,000
500-70-86800	Information Technology	Computer Replacement	1,000	
		Microsoft Surface For GIS	1,700	2,700
	Total Budget			\$ 6,009,975

SEWER FUND

The Sewer Fund includes the costs to maintain the Village's combined sanitary and storm water sewer system. The Sewer Fund is an enterprise fund supported by the revenues derived from sewer fees.



Administration Budget

The Sewer Fund Administration budget includes the costs of administrative support functions.

Operations and Maintenance Budget

Sewer Operations and Maintenance provides the resources to support the personnel, supplies and equipment necessary for the proper operation of the Village's sewer system.

Budget Notes

- Sewer fee revenue is budgeted at \$1,223,000. This projection assumes the Village Board approves the sewer rate increase recommendation included in Hancock Engineering's 2022 Update to the 2017 Water & Sewer Rate Study and would become effective July 1st, 2024. The 2017 Study recommended a series of water and sewer rate increases beginning FY18/19 in order to provide sufficient funding for sustainable infrastructure replacement. The Covid-19 pandemic significantly impacted water/sewer utilization and rates, where the Village diverted from the Study and held water and sewer rates for three additional years. In the years 2020 through 2022, the amount of water sold was significantly higher than the 2017 Study projected, which allowed the Village to hold the rates for its residents.
- The proposed sewer fee revenue is based on a rate increase from the current \$3.25 per 100 cubic feet to \$3.35 per 100 cubic feet. This increase will allow the Village to support the costs associated with: (1) maintaining reserves above 25% of sewer system's operating costs, (2) maintaining additional reserves equal to the annual bond payment amount, (3) working towards a capital improvement rate of \$400,000 per year, (4) costs associated with planning for the Central Areas Relief Sewer. By comparison, the 2017 Rate Study previously programmed a \$3.95 rate for the same fiscal year.
- A total of \$1,781,975 in expenditures is proposed for FY 24/25, an increase of 17.7% from the prior year budget.

Administration

- Total proposed expenditures for FY 24/25 are \$360,040 or 38.5% higher than the prior year budget.
- Salaries and wages are increasing due to planned COLA and merit adjustments and the addition of a proposed part-time accountant position. This role will provide additional accounting resources needed to support continually increasing reporting mandates, add

backup for water billing and enhance internal controls as recommended by the Village auditors.

- Banking services, printing and postage are increased to allow for moving to monthly billing.
- The Back-up Prevention program budget is increased by \$50,000 due to the additional fund available from a Cook County grant.
- \$33,900 is budgeted for the Water Fund allocation for Village Hall improvements. The total budget for the projects is \$348,000, which is allocated across the Capital Projects, Water and Sewer Funds. \$200,000 is budgeted for beginning an expansion of office space in the lower level of Village Hall, depending on the results of the space needs study. Additional work includes replacing aged flooring and workspaces in the Administration and Finance areas. \$54,000 is also included for the removal of the Walk of Life pavers, excavating the soil and filling with permeable material and then re-installing the pavers with a defined perimeter. The resulting project area will have new and improved storm water management capabilities.

Operations and Maintenance

- Total proposed expenditures for FY 24/25 are \$1,029,085, which is 19% higher than the prior fiscal year. due to the increase in sewer lining and new costs associated with the Central Area Sewer Separation Project, such as soil borings and the IEPA Loan Application.
- Each year, \$50,000 is budgeted for the annual cleaning and televising of a small portion of our sewers system to determine the overall condition. After completion, our Engineers review the videos of sewers to determine any repairs needed or add to the sewer lining list.
- \$20,000 is included for Public Works staff to have a contractor provide emergency cleaning for “hot spots” or storm drains that are slowly draining during rain events.
- \$50,000 is budgeted to maintain compliance with requirements set forth by the MWRD, to perform mandatory inspections, and routine work required in our separated sanitary sewer areas. The goal is to identify any Infiltration or Inflow (I &I), or better yet, storm water leaching into the sanitary sewer main.
- \$200,000 is budgeted for the lining of sewers previously identified as candidates and \$100,000 for point repairs found during CCTV inspections. Additionally, \$20,000 is budgeted for the sewer portion of Geographic Information System services.
- \$10,000 is budgeted in Engineering to complete and submit an application to the Illinois Environmental Protection Agency Revolving Loan Program for the Central Area Sewer Relief project.
- \$36,500 is budgeted for the Sewer funds portion of vehicle/equipment purchases. Included, is the purchase of a new single axle dump truck with snow fighting equipment. This vehicle will replace our current 629, which is a 1999 GMC C7500 that has 44,029 hard miles. Also included, is the replacement of 609, a 2008 GMC Sierra pickup with 85,372 hard miles. This

vehicle has been our workhorse truck for our leaf pushing efforts. These purchases are split across three funds – 60% Capital, 30% Water, and 10% Sewer.

- \$150,000 is budgeted to repair to repair a failed headwall section of concrete pipe for one of storm water outfalls. This repair will require brush and tree removal to gain access to the headwall for repair. This outfall discharges storm water from Sherwood Village and the Robinhood/Heatherdale subdivision north of 26th Street.
- \$33,000 for improvements to the Public Works parking lot. A total of \$440,000 is budgeted across the Capital Projects, Water and Sewer funds. \$110,000 will be covered by one of the Village’s State capital grants.
- \$6,400 for Public Works equipment. \$9,000 is allocated across the Capital Projects, Water and Sewer funds for a welder fume extractor for safety at the Public Works facility and \$15,000 is allocated across the Capital Projects, Water and Sewer funds for replacing the current diesel fuel management system, which has failed and is costly to repair. \$6,000 is included to replace one 1998 Wanco directional arrow board. This purchase is split between the water and sewer funds equally at 50%.
- \$36,500 for replacing Public Works vehicles. \$65,000 is allocated across the Capital Projects, Water and Sewer funds for replacing a pickup truck used in the water department as a customer service truck up fitted with lights and a small service body to carry tools and equipment needed for water operations and meter appointments, etc. \$300,000 is allocated across the Capital Projects, Water and Sewer funds for replacing a five yard dump truck. This vehicle was previously used as a frontline snow & ice vehicle. For the last several years, this vehicle was primarily used for utility excavations, brush pick-up, leaf hauling, and asphalt work. The proposed new snow and ice vehicle will be equipped with a dump body, salt spreader, and anti-ice tank.

SEWER FUND
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Intergovernmental Revenue							
510-00-31820	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510-00-31840	State Grants	-	-	-	-	-	-
510-00-31880	Other Grants	-	-	241,149	-	50,000	50,000
Total Intergovernmental Revenue		-	-	241,149	-	50,000	50,000
Charges For Services							
510-00-34720	Sewer Service Charges	1,232,084	1,194,910	1,155,309	1,164,000	1,270,000	1,223,000
510-00-34730	Late Charges	9,190	9,050	12,094	9,000	9,000	9,000
Total Charges For Services		1,241,274	1,203,960	1,167,403	1,173,000	1,279,000	1,232,000
Miscellaneous Revenue							
510-00-38000	Interest	2,647	1,515	42,898	99,570	9,500	69,090
510-00-39000	Miscellaneous Revenue	1,830	(320)	(830)	-	-	-
Total Miscellaneous Revenue		4,477	1,195	42,068	99,570	9,500	69,090
Other Financing Sources							
510-00-00000	Transfer In	-	210,300	-	-	-	-
510-00-07000	Bond Proceeds	-	-	-	-	-	-
Total Other Financing Sources		-	210,300	-	-	-	-
Total Revenues		\$ 1,245,751	\$ 1,415,455	\$ 1,450,620	\$ 1,272,570	\$ 1,338,500	\$ 1,351,090
Expenditures							
	Salaries & Wages	\$ 154,595	\$ 159,960	\$ 167,844	\$ 185,730	\$ 205,945	\$ 208,410
	Pension & Benefits	32,379	(51,806)	37,980	44,895	53,075	53,705
	Professional Services	37,097	51,527	70,036	72,340	66,005	81,680
	Services	79,130	121,483	118,190	164,690	184,515	210,960
	Supplies	11,309	11,634	13,505	30,190	26,220	31,280
	Other	75,339	68,710	48,504	36,250	50,500	100,500
		389,849	361,508	456,059	534,095	586,260	686,535
	Capital Projects Engineering	80,838	48,497	49,982	153,000	183,000	135,000
	Capital	320,291	271,889	312,902	275,950	356,130	567,590
		401,129	320,386	362,884	428,950	539,130	702,590
	Bond Principal Payments	315,000	325,000	335,000	345,000	345,000	360,000
	Bond Interest Payments	68,513	58,937	49,063	43,200	43,200	32,850
		383,513	383,937	384,063	388,200	388,200	392,850
Total Expenditures		\$ 1,174,491	\$ 1,065,831	\$ 1,203,006	\$ 1,351,245	\$ 1,513,590	\$ 1,781,975
Net Position Increase/(Decrease)		\$ 71,260	\$ 349,624	\$ 247,614	\$ (78,675)	\$ (175,090)	\$ (430,885)
Beginning Net Position		\$ 7,783,689	\$ 8,286,188	\$ 8,936,331	\$ 9,420,724	\$ 9,420,724	\$ 9,839,281
	Capitalized Assets	366,358	238,405	172,731	428,950	539,130	702,590
	Debt Service Accrual Adjustment	341,130	347,478	353,712	367,478	363,712	378,712
	Depreciation Expense	(276,249)	(285,364)	(289,664)	(299,196)	(301,645)	(314,809)
Ending Net Position		\$ 8,286,188	\$ 8,936,331	\$ 9,420,724	\$ 9,839,281	\$ 9,846,832	\$ 10,174,888
Available Cash at Fiscal Year End¹		\$ 1,019,608	\$ 1,063,315	\$ 1,316,409	\$ 1,237,734	\$ 1,141,319	\$ 806,849
Minimum Cash Reserve Level²		\$ 311,438	\$ 353,864	\$ 302,368	\$ 318,143	\$ 322,125	\$ 325,273
Cash Reserves Above Minimum		\$ 708,170	\$ 709,451	\$ 1,014,041	\$ 919,592	\$ 819,194	\$ 481,577

SEWER ADMINISTRATION

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Salaries & Wages							
510-20-40100	Full-time Salaries	\$ 60,319	\$ 62,469	\$ 63,214	\$ 76,250	\$ 91,865	\$ 86,230
510-20-40500	Part-time Wages	16,002	18,273	17,262	17,800	17,350	25,640
510-20-41100	Overtime	243	29	55	500	500	500
Total Salaries & Wages		76,564	80,771	80,531	94,550	109,715	112,370
Pension & Benefits							
510-20-44100	FICA	5,512	5,822	5,874	7,240	8,390	8,600
510-20-45100	IMRF	5,858	4,846	2,684	1,220	2,730	3,470
510-20-45920	Pension Expense	(13,949)	(42,051)	(3,250)	-	-	-
510-20-46000	Health & Life Insurance	9,428	9,220	8,361	9,000	10,110	10,980
510-20-46920	OPEB Expense	9,458	(15,250)	-	-	-	-
510-20-48900	Compensated Absences	930	(163)	65	-	-	-
510-20-49000	Employee Programs	150	108	361	410	420	400
Total Pension & Benefits		17,387	(37,468)	14,095	17,870	21,650	23,450
Professional Services							
510-20-50000	Legal	3,426	6,924	8,805	6,900	8,960	9,260
510-20-52000	Financial Reporting	2,656	3,338	6,189	3,230	11,725	7,910
510-20-52700	Banking Services	2,863	4,311	6,376	10,000	6,000	16,000
510-20-53000	Information Technology	5,217	8,141	6,635	8,780	9,670	12,160
510-20-56000	Risk Management	2,140	2,230	2,230	2,230	550	700
510-20-59000	Other Professional Services	2,454	2,505	13,985	13,000	1,000	8,300
Total Professional Services		18,756	27,449	44,220	44,140	37,905	54,330
Services							
510-20-60100	Building Maintenance	625	537	540	500	760	500
510-20-60400	Equipment Maintenance	157	231	314	1,000	1,500	1,500
510-20-62200	Janitorial Service	573	342	312	600	600	600
510-20-63000	Printing	4,362	3,445	4,505	2,420	2,420	4,520
510-20-63100	Notices	256	60	58	200	200	200
510-20-63800	Postage	3,430	3,794	2,073	4,300	4,400	13,980
510-20-64200	Telecom	1,544	1,236	645	1,500	560	610
510-20-65000	Equipment Rental	603	409	470	780	715	690
510-20-67000	Dues & Subscriptions	2,426	2,444	2,662	2,750	2,620	2,720
510-20-68000	Training	230	582	507	630	630	1,100
510-20-69000	Miscellaneous Services	-	161	385	500	500	500
510-70-68500	Travel, Meals & Lodging	185	135	161	600	750	900
Total Services		14,391	13,376	12,632	15,780	15,655	27,820
Supplies							
510-20-70100	Building & Landscape Materials	44	75	161	200	200	200
510-20-72200	Janitorial Supplies	78	57	35	40	40	100
510-20-73000	Office Supplies	444	260	405	700	700	700
510-20-73300	Books & Maps	15	25	10	50	50	50
510-20-74000	Uniforms	35	82	30	-	-	-
510-20-75000	Food	189	357	427	300	330	330
Total Supplies		805	856	1,068	1,290	1,320	1,380
Capital							
510-20-82000	Buildings and Grounds	-	2,101	-	19,000	19,000	33,900
510-20-86100	Office Equipment	1,067	294	209	260	260	260
510-20-86800	Information Technology	12,026	5,309	3,526	4,000	4,000	6,030
Total Capital		13,093	7,704	3,735	23,260	23,260	40,190

SEWER ADMINISTRATION

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
<i>Other Expenses</i>							
510-20-91000	Official Functions	122	262	274	250	500	500
510-20-96100	Back-up Prevention Program	75,217	68,448	48,230	36,000	50,000	100,000
<i>Total Other Expenses</i>		75,339	68,710	48,504	36,250	50,500	100,500
Total Expenditures		\$ 216,335	\$ 161,398	\$ 204,785	\$ 233,140	\$ 260,005	\$ 360,040

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Sewer

Department: Administration

Account Number	Description	Detail	Amount	Total
Salaries & Wages				
510-20-40100	Full-time Salaries	Village Manager (10%) Deputy Village Manager (10%) Executive Assistant (10%) Finance Director (10%) Accounting Specialist (10%) 2 Fiscal Assistants (10%) Director of Fire and Emergency Management (2%)	\$ 86,230	\$ 86,230
510-20-40500	Part-time Wages	Village Clerk (10%) Admin Support (10%) Accountant (10%) Fiscal Assistant-UB (45%)	25,640	25,640
510-20-41100	Overtime		500	500
Pension & Benefits				
510-20-44100	FICA	Social Security Medicare	6,970 1,630	8,600
510-20-45100	IMRF	Employer Contribution	3,470	3,470
510-20-46000	Health & Life Insurance	IPBC	10,980	10,980
510-20-49000	Employee Programs	Tuition Reimbursement Employee Events Holiday Gifts Service Awards	200 160 30 10	400
Professional Services				
510-20-50000	Legal	Village Attorney Retainer Personnel & Labor Other	8,160 600 500	9,260
510-20-52000	Financial Reporting	Annual Audit Accounting Services OPEB Report GFOA Award Program	3,570 4,000 290 50	7,910
510-20-52700	Banking Services		16,000	16,000
510-20-53000	Information Technology	IT Services IT Support BS&A Software Support Website Support Digital Communications	5,090 1,800 4,210 1,000 60	12,160
510-20-56000	Risk Management	Risk Management Fund Allocation	700	700
510-20-59000	Other Professional Services	Space Needs Study Lobbyist Services State of the Village Other	4,000 3,600 400 300	8,300

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Sewer

Department: Administration

Account Number	Description	Detail	Amount	Total
<u>Services</u>				
510-20-60100	Building Maintenance		500	500
510-20-60400	Equipment Maintenance		1,500	1,500
510-20-62200	Janitorial Service		600	600
510-20-63000	Printing	Utility Bills Village Newsletter Other	3,600 720 200	4,520
510-20-63100	Notices	Legal and Personnel Annual Treasurer's Report	100 100	200
510-20-63800	Postage	Utility Bills Village Newsletter Metered Mail	13,000 480 500	13,980
510-20-64200	Telecom	Phone System Mobile Phones Internet Access	300 160 150	610
510-20-65000	Equipment Rental	Copier Postal Machine	450 240	690
510-20-67000	Dues & Subscriptions	American Planning Association American Payroll Association Chamber of Commerce Chicago Metropolitan Agency for Planning Government Finance Officers Association International City Managers Association Illinois Government Finance Officers Association Illinois City/County Management Association Illinois Municipal Treasurers Association Illinois Municipal League Metropolitan Mayors Caucus Municipal Clerks Proviso Municipal League West Central Municipal Conference West Suburban Chamber of Commerce Newspaper subscriptions Other	10 40 30 80 30 140 30 90 10 130 70 10 50 1,580 340 40 40	2,720
510-20-68000	Training, Safety & Travel	Village Manager Assistant Village Manager Finance Director Other training	350 250 250 250	1,100
510-20-68500	Travel, Meals & Lodging	Village Board Village Manager Assistant Village Manager Finance Director Other	250 200 200 200 50	900
510-20-69000	Miscellaneous Services		500	500

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Sewer

Department: Administration

Account Number	Description	Detail	Amount	Total
<u>Supplies</u>				
510-20-70100	Building & Landscape Materials		200	200
510-20-72200	Janitorial Supplies		100	100
510-20-73000	Office Supplies		700	700
510-20-73300	Books & Maps		50	50
510-20-75000	Food		330	330
<u>Capital</u>				
510-20-82000	Buildings and Grounds	Lower Level Office Expansion	20,000	
		Walk of Life Permeable Pavers	4,500	
		Flooring Replacement	3,500	
		Front Desk Workspaces	3,000	
		Toilet Replacements	1,500	
		Dumpster Enclosure Replacement	1,400	33,900
510-20-86100	Office Equipment		260	260
510-20-86800	Information Technology	Computer Replacement	2,700	
		BS&A Human Resources Module	2,000	
		Network Equipment Replacement	1,330	6,030
<u>Other Expenses</u>				
510-20-91000	Official Functions		500	500
510-20-96100	Back-up Prevention Program		100,000	100,000
	Total Budget			\$ 360,040

SEWER OPERATIONS AND MAINTENANCE

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Salaries & Wages							
510-70-40100	Full-time Salaries	\$ 68,378	\$ 71,445	\$ 79,323	\$ 81,110	\$ 81,520	\$ 86,120
510-70-40500	Part-time Wages	4,587	5,399	5,459	7,570	7,360	6,920
510-70-41100	Overtime	5,066	2,345	2,531	2,500	7,350	3,000
Total Salaries & Wages		78,031	79,189	87,313	91,180	96,230	96,040
Pension & Benefits							
510-70-44100	FICA	5,914	6,138	6,665	6,980	7,500	7,410
510-70-45100	IMRF	5,894	4,829	3,059	1,180	2,400	2,970
510-70-45920	Pension Expense	(13,950)	(42,051)	(3,250)	-	-	-
510-70-46000	Health & Life Insurance	16,234	17,011	16,532	18,540	21,200	19,550
510-70-46920	OPEB Expense	1,169	(1,885)	-	-	-	-
510-70-48900	Compensated Absences	(519)	1,486	617	-	-	-
510-70-49000	Employee Programs	250	134	262	325	325	325
Total Pension & Benefits		14,992	(14,338)	23,885	27,025	31,425	30,255
Professional Services							
510-70-51000	Engineering	80,838	48,497	49,982	153,000	183,000	135,000
510-70-53000	Information Technology	12,569	17,598	19,229	21,500	21,500	21,500
510-70-54000	Occupational Health	12	35	142	200	100	300
510-70-56000	Risk Management	5,760	6,445	6,445	6,500	6,500	5,550
Total Professional Services		99,179	72,575	75,798	181,200	211,100	162,350
Services							
510-70-60100	Building Maintenance	501	1,620	833	1,180	1,180	1,180
510-70-60200	Vehicle Maintenance	-	5,363	13,282	8,000	10,000	10,000
510-70-60400	Equipment Maintenance	37	151	259	3,000	4,000	4,000
510-70-60700	Sewer System Maintenance	495	30,063	8,609	66,550	64,000	72,000
510-70-62100	Laundry Service	1,047	1,201	1,323	1,200	1,200	1,200
510-70-62200	Janitorial Service	821	434	442	1,000	1,000	1,000
510-70-62600	Sewer Cleaning	52,858	59,044	69,842	53,500	73,000	78,000
510-70-64000	Utilities	2,093	2,451	2,733	3,000	3,000	3,000
510-70-64200	Telecom	348	835	1,026	1,190	1,190	1,190
510-70-65000	Equipment Rental	32	-	129	500	300	500
510-70-67000	Dues & Subscriptions	52	500	64	200	400	400
510-70-68000	Training	-	27	216	645	645	1,725
510-70-68500	Travel, Meals & Lodging	3	201	160	945	945	945
510-70-69000	Miscellaneous Services	6,452	6,217	6,640	8,000	8,000	8,000
Total Services		64,739	108,107	105,558	148,910	168,860	183,140
Supplies							
510-70-70100	Building & Landscape Materials	314	299	544	1,500	1,500	1,500
510-70-70400	Equipment Parts & Supplies	402	824	148	3,500	3,500	3,500
510-70-70700	Materials for Sewers	5,222	4,965	4,308	14,000	10,000	15,000
510-70-72200	Janitorial Supplies	121	32	131	400	400	400
510-70-73000	Office Supplies	227	240	311	500	500	500
510-70-73700	Traffic Control Supplies	-	-	30	200	200	200
510-70-74000	Uniforms	419	293	530	800	800	800
510-70-75000	Food	26	27	65	-	-	-
510-70-76000	Fuel	3,440	4,089	5,659	6,000	6,000	6,000
510-70-76200	Chemicals	333	9	711	2,000	2,000	2,000
Total Supplies		10,504	10,778	12,437	28,900	24,900	29,900

SEWER OPERATIONS AND MAINTENANCE

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual</u> <u>FY 2020/21</u>	<u>Actual</u> <u>FY 2021/22</u>	<u>Actual</u> <u>FY 2022/23</u>	<u>Projected</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2024/25</u>
Capital							
510-70-80510	Sewer System	304,614	243,078	308,928	219,820	300,000	450,000
510-70-82000	Buildings and Grounds	-	-	-	12,000	12,000	33,000
510-70-86000	Equipment	1,962	-	-	1,000	1,000	6,400
510-70-86100	Office Equipment	278	64	239	500	500	500
510-70-86740	Vehicles	-	21,043	-	18,370	18,370	36,500
510-70-86800	Information Technology	344	-	-	1,000	1,000	1,000
Total Capital		307,198	264,185	309,167	252,690	332,870	527,400
Total Expenditures		\$ 574,643	\$ 520,496	\$ 614,158	\$ 729,905	\$ 865,385	\$ 1,029,085

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Sewer

Department: Sewer O&M

Account Number	Description	Detail	Amount	Total
<u>Salaries & Wages</u>				
510-70-40100	Full-time Salaries	Public Works Director (10%) Superintendent (10%) Foreman (10%) Water Operator (10%) Mechanic (10%) 5 Maintenance Workers (10%)	\$ 86,120	\$ 86,120
510-70-40500	Part-time Wages	Executive Assistant (10%) 3 Seasonal Maint Worker (10%) Auxiliary Worker (10%)	6,920	6,920
510-70-41100	Overtime		3,000	3,000
<u>Pension & Benefits</u>				
510-70-44100	FICA	Social Security Medicare	6,010 1,400	7,410
510-70-45100	IMRF	Employer Contribution	2,970	2,970
510-70-46000	Health & Life Insurance	IPBC MOE	3,070 16,480	19,550
510-70-49000	Employee Programs	Service Awards Tuition Reimbursement Holiday Gifts Retirement Gifts	25 200 50 50	325
<u>Professional Services</u>				
510-70-51000	Engineering	Sewer Lining Point Repairs Outfall Repairs IEPA Loan Application Cleaning & Televising Infiltration Inflow Control Program	51,000 36,000 27,000 10,000 9,000 2,000	135,000
510-70-53000	Information Technology	IT Support Asset Management (GIS)	1,500 20,000	21,500
510-70-54000	Occupational Health		300	300
510-70-56000	Risk Management	Risk Management Fund Allocation	5,550	5,550
<u>Services</u>				
510-70-60100	Building Maintenance		1,180	1,180
510-70-60200	Vehicle Maintenance		10,000	10,000
510-70-60400	Equipment Maintenance		4,000	4,000
510-70-60700	Sewer System Maintenance	MWRD Separate Sewer Inspections Catch Basins Lift Station Maintenance Lift Station Repairs	50,000 10,000 7,000 5,000	72,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Sewer

Department: Sewer O&M

Account Number	Description	Detail	Amount	Total
510-70-62100	Laundry Service	Uniform Cleaning	1,200	1,200
510-70-62200	Janitorial Service		1,000	1,000
510-70-62600	Sewer Cleaning & Televising	Sewer Cleaning & Televising Emergency Sewer Rodding/Cleaning Street Sweeping Debris Disposal	50,000 20,000 8,000	78,000
510-70-64000	Utilities		3,000	3,000
510-70-64200	Telecom	Phone System Mobile Phones Internet Access Cameras at Dump	270 250 250 420	1,190
510-70-65000	Equipment Rental	Copier Other	400 100	500
510-70-67000	Dues & Subscriptions	AWWA APWA	200 200	400
510-70-68000	Training	Safety Training IPSI APWA Road Scholar	1,500 145 80	1,725
510-70-68500	Travel, Meals & Lodging	PWX IPSI Watercon APWA Road Scholar	300 145 400 100	945
510-70-69000	Miscellaneous Services	NPDES Permit Other	6,000 2,000	8,000
<u>Supplies</u>				
510-70-70100	Building & Landscape Materials		1,500	1,500
510-70-70400	Equipment Parts		3,500	3,500
510-70-70700	Materials for Sewers		15,000	15,000
510-70-72200	Janitorial Supplies		400	400
510-70-73000	Office Supplies		500	500
510-70-73700	Traffic Control Supplies		200	200
510-70-74000	Uniforms		800	800
510-70-76000	Fuel		6,000	6,000
510-70-76200	Chemicals		2,000	2,000

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Sewer

Department: Sewer O&M

Account Number	Description	Detail	Amount	Total
<u>Capital</u>				
510-70-80510	Sewer System	Sewer Lining Outfall Repair Point Repairs	200,000 150,000 100,000	450,000
510-70-82000	Buildings and Grounds	PW Parking Lot Improvements	33,000	33,000
510-70-86000	Equipment	Trailer Arrow Board Diesel Fuel Pump Management System Welder Fume Extractor Other	3,000 1,500 900 1,000	6,400
510-70-86100	Office Equipment		500	500
510-70-86740	Vehicles	Dump/Plow Truck 629 Public Works Pickup 609	30,000 6,500	36,500
510-70-86800	Information Technology	Computer Replacement	1,000	1,000
	Total Budget			\$ 1,029,085

MOTOR FUEL TAX FUND

Motor Fuel Tax Fund (MFT) revenues represent the Village's share of the state gas tax receipts. Illinois remits a percentage of the state gas tax receipts to municipalities on a per capita formula. The use of MFT funds is limited by state statute to expenses related to the construction, repair and maintenance of the road system. This includes streets, sidewalks, signs, and snow and ice control.



Budget Notes

- \$100,000 is included to fund the patching of deteriorated sections of asphalt roadways that require repair. The primary focus in FY 24/25 will be west of La Grange Road and the central area.
- \$5,000 for Information Technology in FY 23/24 is for Geographic Information System services. \$50,000 is budgeted across the General, MFT, Water and Sewer Funds.
- \$528,000.00 is included in FY 24/25 to resurface the 500 block of Park Road. Before having this section paved, the water main project needed completion. Now that the project is complete, this one block needs an all-new curb, substantial sub-base repairs, and a new surface.
- \$50,000 is included in the annual sidewalk replacement program.
- \$24,500 is budgeted for the annual sidewalk-grinding program. This method has substantially benefited our sidewalk program by removing trip hazards on sidewalks that do not require traditional removal and replacement. The contract includes an in-depth survey of all sidewalks in the chosen area, which helps the budgeting process.
- \$50,000 is included for the annual crack-sealing project.

MOTOR FUEL TAX FUND
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

Account Number	Description	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Revenues							
Intergovernmental Revenue							
270-00-31700	State Motor Fuel Tax	\$ 283,039	\$ 313,469	\$ 306,800	\$ 304,400	\$ 309,925	\$ 303,590
270-00-31702	Transportation Renewal	203,144	227,804	245,385	275,430	241,200	283,920
270-00-31842	Rebuild Illinois Bond Grant	447,455	298,303	149,152	-	-	-
Total Intergovernmental Revenue		933,638	839,576	701,337	579,830	551,125	587,510
Miscellaneous Revenue							
270-00-38000	Interest	2,553	2,081	72,090	132,750	25,000	73,370
Total Miscellaneous Revenue		2,553	2,081	72,090	132,750	25,000	73,370
Total Revenues		\$ 936,191	\$ 841,657	\$ 773,427	\$ 712,580	\$ 576,125	\$ 660,880
Expenditures							
Professional Services							
270-70-51000	Engineering	\$ -	\$ 132,261	\$ 57,925	\$ 61,000	\$ 65,000	\$ 79,200
270-70-53000	Information Technology	3,309	4,292	4,430	5,000	5,000	5,000
Total Professional Services		3,309	136,553	62,355	66,000	70,000	84,200
Services							
270-70-60500	Tree Maintenance	23,807	23,043	22,981	24,500	24,500	24,500
270-70-60800	Light & Signal Maintenance	25,119	24,638	26,152	30,500	30,500	30,500
270-70-61500	Crack Sealing	-	21,328	23,509	50,000	50,000	50,000
270-70-61510	Pavement Patching	133,269	127,050	95,955	96,370	100,000	100,000
270-70-61600	Pavement Marking	8,966	-	8,759	6,810	10,000	10,000
270-70-61700	Sidewalk Maintenance	20,000	-	39,780	20,000	20,000	24,500
270-70-64000	Utilities	34,467	34,740	32,640	35,000	40,000	40,000
Total Services		245,628	230,799	249,776	263,180	275,000	279,500
Supplies							
270-70-70800	Road Salt	36,602	45,958	41,955	-	-	-
270-70-77100	Materials for Streets	2,993	2,609	3,580	15,000	15,000	15,000
Total Supplies		39,595	48,567	45,535	15,000	15,000	15,000
Capital							
270-70-80100	Street Resurfacing	-	-	340,806	494,000	550,000	528,000
270-70-80190	Other Street Improvements	-	83,389	105,690	-	-	-
270-70-80200	Sidewalks	24,489	36,684	24,331	71,150	75,000	50,000
Total Capital		24,489	120,073	470,827	565,150	625,000	578,000
Total Expenditures		\$ 313,021	\$ 535,992	\$ 828,493	\$ 909,330	\$ 985,000	\$ 956,700
Fund Balance Increase/(Decrease)		\$ 623,170	\$ 305,665	\$ (55,066)	\$ (196,750)	\$ (408,875)	\$ (295,820)
Beginning Fund Balance		1,097,965	1,721,135	2,026,800	1,971,734	1,971,734	1,774,984
Ending Fund Balance		\$ 1,721,135	\$ 2,026,800	\$ 1,971,734	\$ 1,774,984	\$ 1,562,859	\$ 1,479,164
Available Cash at Fiscal Year End¹		\$ 1,676,402	\$ 1,981,284	\$ 1,923,165	\$ 1,726,415	\$ 1,514,290	\$ 1,627,345
Minimum Cash Reserve Level²		\$ 122,184	\$ 135,839	\$ 156,069	\$ 178,145	\$ 144,031	\$ 165,220
Cash Reserves Above Minimum		\$ 1,554,218	\$ 1,845,446	\$ 1,767,096	\$ 1,548,270	\$ 1,370,259	\$ 1,462,125

1. Excludes receivables and deposits as of year end.

2. 25% of revenues excluding grants.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Motor Fuel Tax

Department: Public Works

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
270-70-51000	Engineering	Park Road 500 Block Design	42,200	
		Park Road 500 Block Construction	37,000	\$ 79,200
270-70-53000	Information Technology	Asset Management (GIS)	5,000	5,000
<u>Services</u>				
270-70-60500	Tree Maintenance	Tree Removal	24,500	24,500
270-70-60800	Light & Signal Maintenance	IDOT Traffic Signal Maintenance	13,000	
		31st Street Lighting	7,000	
		La Grange Road Lighting	8,000	
		Emergency Vehicle Pre-Emption	2,500	30,500
270-70-61500	Crack Sealing	Annual Program	50,000	50,000
270-70-61510	Pavement Patching	Annual Program	100,000	100,000
270-70-61600	Pavement Marking	Thermoplastic School Markings	10,000	10,000
270-70-61700	Sidewalk Maintenance	Grinding	24,500	24,500
270-70-64000	Utilities	Electricity for Street Lights	40,000	40,000
270-70-77100	Materials for Streets	Cold Mix Asphalt	5,000	
		Hot Mix Asphalt	10,000	15,000
<u>Capital</u>				
270-70-80100	Street Resurfacing	Park Road 500 Block	528,000	528,000
270-70-80200	Sidewalks	Annual Program	50,000	50,000
	Total Budget			\$ 956,700

RISK MANAGEMENT FUND

The purpose of the Risk Management Fund is to account for the cost of the Village's risk management activities and to provide a dedicated reserve balance to pay deductibles and other expenses associated with insurance claims. The Risk Management Fund is financed by transfers from the General, Water, and Sewer Funds based on revenues and claims experience.



The Village is a member of the Intergovernmental Risk Management Agency (IRMA), which is a risk pool composed of local governments across northeastern Illinois. The Village pays an annual contribution to IRMA for a variety of coverages including general liability and workers' compensation. This contribution has trended down in recent years due to focused efforts by the Village to limit risk exposure such as ongoing employee safety training and department participation on IRMA committees.

Budget Notes

- The IRMA annual contribution is based on the Village's revenues, claims experience and deductible level. Staff has reviewed the annual contribution credit available by moving to a higher deductible and determined that remaining at the \$2,500 deductible level is appropriate due to the Village's favorable claim experience.
- The FY24/25 budget includes \$20,000 for the implementation of additional cybersecurity including multi-factor authentication.
- \$1,500 is proposed for the purchase of new equipment for the Village Hall workout room. Fitness programs help promote wellness and prevent injury.

RISK MANAGEMENT FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Revenues							
Charges for Service							
630-00-00100	Transfer from General Fund	\$ 150,830	\$ 138,340	\$ 138,340	\$ 118,350	\$ 118,350	\$ 137,330
630-00-00500	Transfer from Water Fund	24,270	24,985	24,985	21,050	21,050	23,470
630-00-00510	Transfer from Sewer Fund	7,900	8,675	8,675	7,050	7,050	6,250
		<u>183,000</u>	<u>172,000</u>	<u>172,000</u>	<u>146,450</u>	<u>146,450</u>	<u>167,050</u>
Miscellaneous Revenue							
630-00-38000	Interest	162	216	6,866	16,300	1,200	7,590
630-00-39600	IRMA Reserves	485,846	(307,934)	88,485	55,000	55,000	55,000
630-00-39690	Property Damage Reimbursement	28,881	21,566	21,185	80,000	30,000	40,000
		<u>514,889</u>	<u>(286,152)</u>	<u>116,536</u>	<u>151,300</u>	<u>86,200</u>	<u>102,590</u>
Total Revenues		\$ 697,889	\$ (114,152)	\$ 288,536	\$ 297,750	\$ 232,650	\$ 269,640
Expenditures							
Professional Services							
630-20-53000	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
630-20-56100	IRMA Annual Contribution	187,210	194,690	183,185	221,494	201,115	240,000
630-20-56200	IRMA Deductibles	13,223	11,784	14,602	15,000	15,000	15,000
	Total Professional Services	<u>200,433</u>	<u>206,474</u>	<u>197,787</u>	<u>236,494</u>	<u>216,115</u>	<u>265,000</u>
Services							
630-70-60200	Vehicle Maintenance	2,763	7,606	2,344	5,000	5,000	5,000
630-70-60800	Lights & Signal Maintenance	-	13,407	-	15,000	15,000	15,000
630-20-68000	Training	887	-	9,343	10,000	-	5,000
630-20-69000	Miscellaneous Services	120	-	-	5,000	1,600	1,000
630-20-69100	Reimbursable Services	11,050	2,446	-	-	-	-
	Total Services	<u>14,820</u>	<u>23,459</u>	<u>11,687</u>	<u>35,000</u>	<u>21,600</u>	<u>26,000</u>
Supplies							
630-20-79000	Reimbursable Supplies	-	758	-	-	-	-
	Total Supplies	<u>-</u>	<u>758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital							
630-20-86800	Information Technology	-	-	-	-	-	10,000
630-20-86900	Equipment	-	-	-	5,000	5,000	1,500
630-70-80300	Street Lights	-	23,502	9,764	22,440	15,000	15,000
630-70-80500	Water System	-	-	-	6,480	-	-
	Total Capital	<u>-</u>	<u>23,502</u>	<u>9,764</u>	<u>33,920</u>	<u>20,000</u>	<u>26,500</u>
Total Expenditures		\$ 215,253	\$ 254,193	\$ 219,238	\$ 305,414	\$ 257,715	\$ 317,500
Fund Balance Increase/(Decrease)		\$ 482,636	\$ (368,345)	\$ 69,298	\$ (7,664)	\$ (25,065)	\$ (47,860)
Beginning Net Position		1,003,932	1,486,568	1,118,223	1,187,521	1,187,521	1,179,857
Ending Net Position		\$ 1,486,568	\$ 1,118,223	\$ 1,187,521	\$ 1,179,857	\$ 1,162,456	\$ 1,131,997
Available Cash at Fiscal Year End¹		\$ 228,440	\$ 215,909	\$ 232,093	\$ 178,668	\$ 161,278	\$ 85,059

1. Excludes receivables and deposits held at IRMA as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Risk Management

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
630-20-53000	Information Technology	Cybersecurity	\$ 10,000	\$ 10,000
630-20-56100	IRMA Annual Contribution		240,000	240,000
630-20-56200	IRMA Deductibles		15,000	15,000
<u>Services</u>				
630-20-60200	Vehicle Maintenance		5,000	5,000
630-70-60800	Lights & Signal Maintenance		15,000	15,000
630-20-68000	Training		5,000	5,000
630-20-69000	Miscellaneous Services	Miscellaneous	1,000	1,000
<u>Capital</u>				
630-20-86800	Information Technology	Cybersecurity	10,000	10,000
630-20-86900	Equipment	Wellness Equipment	1,500	1,500
630-70-80300	Street Lights		15,000	15,000
	Total Budget			\$ 317,500

CAPITAL PROJECTS FUND

The Capital Projects Fund was established to budget and track major capital improvements, vehicle and equipment replacements. The Capital Projects Fund generally includes any capital expenditure over \$10,000, other than water and sewer projects.



FY 23/24 Budget Notes

- The FY23/24 budget projection includes \$31,820 for a grant from the West Central Cable Agency for upgrading the camera system in the Village Hall Board Room.

FY 24/25 Budget Notes

The primary source of funding for the Capital Projects Fund is an annual transfer of cash reserves from the General Fund. The FY 24/25 transfer is budgeted at \$1,000,000.

The FY 24/25 budget includes the following proposed projects:

- \$31,200 for a space needs study for Village Hall. The building was built in 1976 and is not designed for modern operations and staffing. A total of \$40,000 is included across the Capital Projects, Water and Sewer funds.
- \$389,420 for Village Hall improvements. The total budget for the projects is \$473,000, which is allocated across the Capital Projects, Water and Sewer Funds. \$200,000 is budgeted for beginning an expansion of office space in the lower level of Village Hall, depending on the results of the space needs study. \$75,000 is included for the server room remodel, which is covered by one of the Village's State capital grants. Additional work includes replacing aged flooring and workspaces in the Administration and Finance and Police Records areas. \$54,000 is also included for the removal of the Walk of Life pavers, excavating the soil and filling with permeable material and then re-installing the pavers with a defined perimeter. The resulting project area will have new and improved storm water management capabilities.
- \$31,440 for computer and network equipment replacement.
- \$15,600 for adding the Human Resources module to the BS&A system. This module will assist with more efficient processing of employee records by eliminating many of the Village's current paper based processes.
- \$17,000 for the purchase of a public safety drone and \$20,000 for the purchase of six (6) patrol rifles for the Police Department.
- \$55,000 for a new 2025 Ford Interceptor Utility vehicle and emergency equipment for the Police patrol division which will replace a 2020 Ford Interceptor Utility (COVID vehicle) which has experienced high repair costs.
- \$130,000 for Fire Station No. 2 roof replacement. \$75,000 of the cost will be reimbursed from one of the Village's State capital grants.

VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

- \$40,000 for replacing the Fire Prevention/Utility vehicle used to complete fire inspections, respond to emergency incidents both in and out of the Village for specialty team responses, and is often used to move equipment for public education demonstrations. The replacement was originally budgeted in FY 23/24 but was delayed and is re-budgeted for FY 24/25.
- \$14,500 for Fire Department equipment including an additional six sets ballistic protection helmets and vests for Fire/EMS responding to Active Shooter or other hostile events and installing a new radio headset in Engine 1221.
- \$280,000 for the Green Alley project along 31st Street. In 2022, the Village submitted a grant with the MWRD for two green alley projects. The MWRD informed the Village the application would be approved in 2024. The alleys are located North of 31st between Newberry and Blanchan. The total cost of the project, including engineering, is \$651,000.00, with \$280,000 reimbursed by the MWRD. Additional funds are budget in the 31st/Barnsdale TIF Fund.
- \$308,000 for improvements to the Public Works parking lot. A total of \$440,000 is budgeted across the Capital Projects, Water and Sewer funds. \$110,000 will be covered by one of the Village's State capital grants.
- \$87,100 for Public Works equipment. \$70,000 is budgeted for a machine to assist with the current and future maintenance of sidewalks around our business districts. Also, to maintain the green alleys to MWRD standards, the brick pavers will need to be swept and our sweeper cannot accomplish this task. \$9,000 is allocated across the Capital Projects, Water and Sewer funds for a welder fume extractor for safety at the Public Works facility and \$15,000 is allocated across the Capital Projects, Water and Sewer funds for replacing the current diesel fuel management system, which has failed and is costly to repair.
- \$249,000 for replacing Public Works vehicles. \$65,000 is allocated across the Capital Projects, Water and Sewer funds for replacing a pickup truck used as a customer service truck up fitted with lights and a small service body to carry tolls and equipment needed for water operations and meter appointments, etc. \$300,000 is allocated across the Capital Projects, Water and Sewer funds for replacing a five yard dump truck. This vehicle was previously used as a frontline snow & ice vehicle. For the last several years, this vehicle is primarily used for utility excavations, brush pick-up, leaf hauling, and asphalt work. The proposed new snow and ice vehicle will be equipped with a dump body, salt spreader, and anti-ice tank.

CAPITAL PROJECTS FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual</u> <u>FY 2020/21</u>	<u>Actual</u> <u>FY 2021/22</u>	<u>Actual</u> <u>FY 2022/23</u>	<u>Projected</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2024/25</u>
Revenues							
<i>Intergovernmental Revenue</i>							
300-00-31820	Federal Grants	\$ -	\$ 200,000	\$ 194,151	\$ 62,590	\$ 233,024	\$ -
300-00-31840	State Grants	-	-	-	-	-	260,000
300-00-31880	Other Grants	-	14,152	-	31,820	-	280,000
		-	214,152	194,151	94,410	233,024	540,000
<i>Miscellaneous Revenue</i>							
300-00-38000	Interest	660	325	19,415	37,600	9,600	19,760
300-00-39000	Miscellaneous Revenue	-	-	1,996	-	-	-
300-00-39800	Sale of Village Property	10,295	13,000	-	9,940	-	-
		10,955	13,325	21,411	47,540	9,600	19,760
Total Revenues		\$ 10,955	\$ 227,477	\$ 215,562	\$ 141,950	\$ 242,624	\$ 559,760

CAPITAL PROJECTS FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Expenditures							
Administration & Finance							
Professional Services							
300-20-59000	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,200
		-	-	-	-	-	31,200
Capital							
300-20-82000	Buildings and Grounds	-	-	-	-	-	339,420
300-20-86200	Administration Vehicles & Equipment	-	13,066	1,086	31,820	-	-
300-20-86800	Information Technology	84,599	60,792	39,371	33,600	33,600	47,040
		84,599	73,858	40,457	65,420	33,600	386,460
Building							
Capital							
300-40-86400	Building Vehicles & Equipment	28,107	-	-	-	-	-
		28,107	-	-	-	-	-
Police							
Capital							
300-50-82000	Buildings and Grounds	-	-	-	-	-	50,000
300-50-85000	Vehicles	-	-	-	-	-	55,000
300-50-86000	Equipment	-	-	-	-	-	37,000
300-50-86500	Police Vehicles & Equipment	44,148	63,486	99,398	120,000	95,000	-
		44,148	63,486	99,398	120,000	95,000	142,000
Fire							
Capital							
300-60-82000	Buildings and Grounds	-	-	-	-	-	130,000
300-60-85000	Vehicles	-	-	-	-	-	40,000
300-60-86000	Equipment	-	-	-	-	-	14,500
300-60-86600	Fire Vehicles & Equipment	8,495	58,416	839,463	64,000	102,587	-
		8,495	58,416	839,463	64,000	102,587	184,500
Public Works							
Professional Services							
300-70-51000	Engineering	-	-	84,120	126,180	126,180	9,000
		-	-	84,120	126,180	126,180	9,000
Capital							
300-70-80190	Other Street Improvements	-	-	-	-	-	280,000
300-70-80100	Street Resurfacing	-	200,000	-	-	-	-
300-70-82000	Buildings and Grounds	34,901	27,007	112,248	339,370	411,300	308,000
300-70-85000	Vehicles	-	-	-	-	-	249,000
300-70-86000	Equipment	-	-	-	-	-	87,100
300-70-86700	Public Works Vehicles & Equipment	-	143,900	-	112,510	118,590	-
300-70-86780	Tree Purchases	-	-	-	30,000	30,000	-
		34,901	370,907	112,248	481,880	559,890	924,100
Total Expenditures		\$ 200,250	\$ 566,667	\$ 1,175,686	\$ 857,480	\$ 917,257	\$ 1,677,260
Other Financing Sources/(Uses)							
300-00-00100	Transfer from General Fund	\$ 250,000	\$ 770,600	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 1,000,000
300-00-01510	Transfer to Sewer Fund	-	(210,300)	-	-	-	-
Total Other Financing Sources		\$ 250,000	\$ 560,300	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 1,000,000
Fund Balance Increase/(Decrease)		\$ 60,705	\$ 221,110	\$ 39,876	\$ (215,530)	\$ (174,633)	\$ (117,500)
Beginning Fund Balance		397,469	458,174	679,284	719,160	719,160	503,630
Ending Fund Balance		458,174	679,284	719,160	503,630	544,527	386,130
Assigned for Fire Vehicles		(300,000)	(400,000)	-	-	-	-
Adjustment to Available Cash ¹		-	(200,000)	(172,985)	-	-	-
Available Cash at Fiscal Year End		\$ 158,174	\$ 79,284	\$ 546,175	\$ 503,630	\$ 544,527	\$ 386,130

1. Includes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Capital Projects

Department: All

Account Number	Description	Detail	Amount	Total
Administration & Finance				
<u>Professional Services</u>				
300-20-59000	Other Professional Services	Space Needs Study	31,200	31,200
<u>Capital</u>				
300-20-82000	Buildings and Grounds	Lower Level Office Expansion	156,000	
		Server Room Remodel	75,000	
		Walk of Life Permeable Pavers	35,100	
		Flooring Replacement	27,300	
		Front Desk Workspaces	23,400	
		Toilet Replacements	11,700	
		Dumpster Enclosure Replacement	10,920	339,420
300-20-86800	Information Technology	Computer Replacement	21,060	
		BS&A Human Resources Module	15,600	
		Network Equipment Replacement	10,380	47,040
Police				
<u>Capital</u>				
300-50-82000	Buildings and Grounds	Records Office Remodel	50,000	50,000
300-50-85000	Vehicles	Patrol Vehicle	55,000	55,000
300-50-86000	Equipment	Patrol Rifles	20,000	
		Public Safety Drone	17,000	37,000
Fire				
<u>Capital</u>				
300-60-82000	Buildings and Grounds	Fire Station No. 2 Roof Replacement	130,000	130,000
300-60-85000	Vehicles	Fire Prevention/Utility Vehicle (Rebudgeted)	40,000	40,000
300-60-86000	Equipment	Ballistic Protection	7,500	
		Engine 1221 Radio Headset System	7,000	14,500
Public Works				
<u>Professional Services</u>				
300-70-51000	Engineering	Walk of Life Permeable Pavers	9,000	9,000
<u>Capital</u>				
300-70-80190	Other Street Improvements	Green Alley 31st Newberry/Blanchan	280,000	280,000
300-70-82000	Buildings and Grounds	Parking Lot Improvements	308,000	308,000
300-70-85000	Vehicles	Dump/Plow Truck 629	210,000	
		Public Works Pickup 609	39,000	249,000
300-70-86000	Equipment	Sidewalk Maintenance Machine	70,000	
		Welder Fume Extractor	5,400	
		Diesel Fuel Pump Management System	11,700	87,100
	Total Budget			\$ 1,677,260

ROAD BOND FUND

The Road Bond Fund was established to budget and track road projects financed with the proceeds from a \$10 million bond issuance approved by referendum in March 2016.

ROAD BOND FUND
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual</u> <u>FY 2020/21</u>	<u>Actual</u> <u>FY 2021/22</u>	<u>Actual</u> <u>FY 2022/23</u>	<u>Projected</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2024/25</u>
Revenues							
Intergovernmental Revenue							
370-00-31860	County Grants	\$ -	\$ -			\$ -	\$ -
Total Intergovernmental Revenue		<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>
Miscellaneous Revenue							
370-00-38000	Interest	36	7	56	100	-	-
Total Miscellaneous Revenue		<u>36</u>	<u>7</u>	<u>56</u>	<u>100</u>	<u>-</u>	<u>-</u>
Total Revenues		<u>\$ 36</u>	<u>\$ 7</u>	<u>\$ 56</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures							
Professional Services							
370-70-51000	Engineering	\$ 74,238	\$ -	\$ -	\$ -	\$ -	\$ -
Total Professional Services		<u>74,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital							
370-70-80100	Street Resurfacing	367,361	88,135	-	1,512	-	-
Total Capital		<u>367,361</u>	<u>88,135</u>	<u>-</u>	<u>1,512</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>\$ 441,599</u>	<u>\$ 88,135</u>	<u>\$ -</u>	<u>\$ 1,512</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance Increase/(Decrease)		<u>\$ (441,563)</u>	<u>\$ (88,128)</u>	<u>\$ 56</u>	<u>\$ (1,412)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		531,047	89,484	1,356	1,412	1,412	-
Ending Fund Balance		<u>\$ 89,484</u>	<u>\$ 1,356</u>	<u>\$ 1,412</u>	<u>\$ -</u>	<u>\$ 1,412</u>	<u>\$ -</u>
Available Cash at Fiscal Year End¹		<u>\$ 89,484</u>	<u>\$ 1,356</u>	<u>\$ 1,412</u>	<u>\$ -</u>	<u>\$ 1,356</u>	<u>\$ -</u>

1. Excludes receivables and deposits as of year end.

FIRE EQUIPMENT BOND FUND

The Fire Equipment Bond Fund was established to budget and track the purchase of vehicles and equipment financed with the proceeds from a \$1.2 million bond issuance approved by referendum in March 2016. The Village purchased an ambulance in 2017 and a Quint ladder truck in 2018 along with other associated equipment.

FIRE EQUIPMENT BOND FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual</u> <u>FY 2020/21</u>	<u>Actual</u> <u>FY 2021/22</u>	<u>Actual</u> <u>FY 2022/23</u>	<u>Projected</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2024/25</u>
Revenues							
Intergovernmental Revenue							
71-50-4-730	Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenue		-	-	-	-	-	-
Miscellaneous Revenue							
360-00-38000	Interest	-	-	-	-	-	-
Total Miscellaneous Revenue		-	-	-	-	-	-
Other Financing Sources							
360-00-07000	Bond Proceeds	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	-	-	-
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Professional Services							
360-60-50000	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360-60-59000	Other Professional Services	-	-	-	-	-	-
Total Professional Services		-	-	-	-	-	-
Capital Projects & Equipment							
360-60-86600	Fire Vehicles & Equipment	-	-	-	-	-	-
Total Capital		-	-	-	-	-	-
Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Increase/(Decrease)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance		-	-	-	-	-	-
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND

The Debt Service Fund accounts for the principal and interest payments on general obligation bonds issued by the Village for governmental type activities such as roads and public safety. Bonds issued for water and sewer purposes are accounted for directly in those enterprise type funds.

The Village currently has two outstanding bond issues. The 2014 bonds refunded the 2006 bonds issued for sewer infrastructure projects and is accounted for directly in the Sewer Fund. The 2016 bonds were issued following a referendum for \$10 million in road projects and \$1.2 million in fire equipment. The 2016 bonds will be paid with property tax collected over a ten year period beginning with the 2016 levy.

DEBT SERVICE FUND
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

Account Number	Description	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Revenues							
Local Taxes							
400-00-30000	Property Tax	\$ 1,118,471	\$ 1,296,332	\$ 1,258,388	\$ 1,259,800	\$ 1,246,000	\$ 1,230,230
400-00-30020	Property Tax (Prior Years)	(21,645)	(10,169)	(15,190)	(10,000)	-	(10,000)
Total Local Taxes		<u>1,096,826</u>	<u>1,286,163</u>	<u>1,243,198</u>	<u>1,249,800</u>	<u>1,246,000</u>	<u>1,220,230</u>
Miscellaneous Revenue							
400-00-38000	Interest	135	(4,607)	20,964	28,000	5,800	33,970
Total Miscellaneous Revenue		<u>135</u>	<u>(4,607)</u>	<u>20,964</u>	<u>28,000</u>	<u>5,800</u>	<u>33,970</u>
Total Revenues		<u>\$ 1,096,961</u>	<u>\$ 1,281,556</u>	<u>\$ 1,264,162</u>	<u>\$ 1,277,800</u>	<u>\$ 1,251,800</u>	<u>\$ 1,254,200</u>
Expenditures							
Services							
400-30-69000	Miscellaneous Services	\$ 475	\$ 475	\$ 550	\$ 475	\$ 1,000	\$ 1,000
Total Services		<u>475</u>	<u>475</u>	<u>550</u>	<u>475</u>	<u>1,000</u>	<u>1,000</u>
Debt Service							
400-30-97100	Interest Payments	360,500	316,250	269,750	221,000	269,750	169,750
400-30-98100	Principal Payments	885,000	930,000	975,000	1,025,000	975,000	1,075,000
Total Debt Service		<u>1,245,500</u>	<u>1,246,250</u>	<u>1,244,750</u>	<u>1,246,000</u>	<u>1,244,750</u>	<u>1,244,750</u>
Total Expenditures		<u>\$ 1,245,975</u>	<u>\$ 1,246,725</u>	<u>\$ 1,245,300</u>	<u>\$ 1,246,475</u>	<u>\$ 1,245,750</u>	<u>\$ 1,245,750</u>
Fund Balance Increase/(Decrease)		\$ (149,014)	\$ 34,831	\$ 18,862	\$ 31,325	\$ 6,050	\$ 8,450
Beginning Fund Balance		863,338	714,324	749,155	768,017	768,017	799,342
Ending Fund Balance		<u>\$ 714,324</u>	<u>\$ 749,155</u>	<u>\$ 768,017</u>	<u>\$ 799,342</u>	<u>\$ 774,067</u>	<u>\$ 807,792</u>

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Debt Service Fund

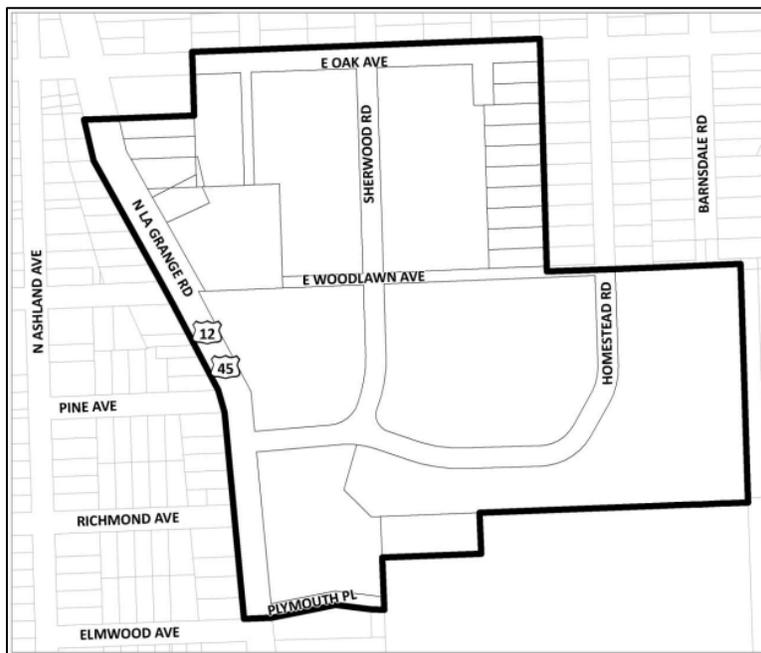
Department: Finance

Account Number	Description	Detail	Amount	Total
<u>Services</u>				
400-30-69000	Miscellaneous Services		\$ 1,000	\$ 1,000
<u>Debt Service</u>				
400-30-97100	Interest Payments	2016 Road & Fire Bonds	269,750	269,750
400-30-98100	Principal Payments	2016 Road & Fire Bonds	975,000	975,000
	Total Budget			\$ 1,245,750

VILLAGE MARKET TAX INCREMENT FINANCING FUND

The Village Market Tax Increment Financing Fund (TIF) was established to account for the revenues and project costs within the Village Market TIF District.

The boundary of the Village Market TIF is generally defined to include the Village Market shopping center located east of La Grange Road between Oak Avenue and Brewster Lane, Memorial Park and the Homestead Apartment complex located east of the shopping center. The property consists of 26 tax parcels and 26 buildings on approximately 47 acres of land. Approximately 37 acres of the land is currently improved. Current uses within the TIF District include retail, restaurant, medical, services, open space, and multi-family residential. The lifespan of the TIF is 2017 through 2040.



Budget Notes

- The FY 24/25 budget includes \$210,000 for Phase I engineering costs for streetscape design projects along La Grange Road and \$300,000 to implement streetscape improvements along Sherwood Road.
- \$50,000 is budgeted for potential development agreements.
- \$58,700 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.

VILLAGE MARKET TAX INCREMENT FINANCING FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual</u> FY 2020/21	<u>Actual</u> FY 2021/22	<u>Actual</u> FY 2022/23	<u>Projected</u> FY 2023/24	<u>Budget</u> FY 2023/24	<u>Budget</u> FY 2024/25
Revenues							
Local Taxes							
280-00-30000	Property Tax	\$ 224,227	\$ 489,413	\$ 246,915	\$ 346,300	\$ 400,000	\$ 336,000
Total Local Taxes		224,227	489,413	246,915	346,300	400,000	336,000
Miscellaneous Revenue							
280-00-38000	Interest	912	816	29,964	70,470	10,000	71,030
Total Miscellaneous Revenue		912	816	29,964	70,470	10,000	71,030
Total Revenues		\$ 225,139	\$ 490,229	\$ 276,879	\$ 416,770	\$ 410,000	\$ 407,030
Expenditures							
Professional Services							
280-80-50000	Legal	\$ 440	\$ 2,645	\$ 7,496	\$ 2,500	\$ 5,000	\$ 5,000
280-80-51000	Engineering	-	1,963	-	-	100,000	210,000
280-80-52000	Financial Reporting	1,200	1,200	3,425	1,250	2,500	2,500
280-80-59000	Other Professional Services	-	13,351	65,259	33,500	75,000	5,000
Total Professional Services		1,640	19,159	76,180	37,250	182,500	222,500
Services							
280-80-68000	Training	-	188	-	-	-	-
Total Services		-	188	-	-	-	-
Capital							
280-80-82900	Other Public Improvements	-	47,860	-	-	300,000	300,000
Total Capital		-	47,860	-	-	300,000	300,000
Other Expenses							
280-80-93000	Development Agreements	-	25,000	-	-	25,000	50,000
Total Other Expenses		-	25,000	-	-	25,000	50,000
Total Expenditures		\$ 1,640	\$ 92,207	\$ 76,180	\$ 37,250	\$ 507,500	\$ 572,500
Other Financing Sources/(Uses)							
280-80-01100	Transfer to General Fund	\$ -	\$ -	\$ (11,686)	\$ (30,000)	\$ (52,755)	\$ (58,700)
Total Other Financing Uses		\$ -	\$ -	\$ (11,686)	\$ (30,000)	\$ (52,755)	\$ (58,700)
Fund Balance Increase/(Decrease)		\$ 223,499	\$ 398,022	\$ 189,013	\$ 349,520	\$ (150,255)	\$ (224,170)
Beginning Fund Balance		511,189	734,688	1,132,710	1,321,723	1,321,723	1,671,243
Ending Fund Balance		\$ 734,688	\$ 1,132,710	\$ 1,321,723	\$ 1,671,243	\$ 1,171,468	\$ 1,447,073
Available Cash at Fiscal Year End¹		\$ 734,688	\$ 1,132,710	\$ 1,321,723	\$ 1,671,243	\$ 1,171,468	\$ 1,447,073

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Village Market TIF

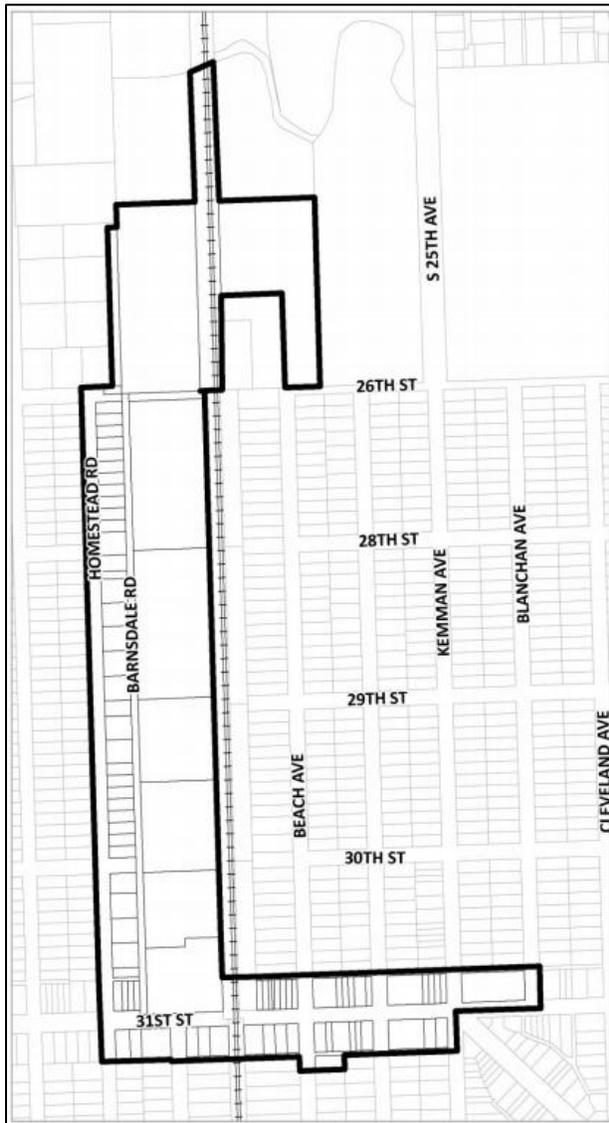
Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
280-80-50000	Legal		\$ 5,000	\$ 5,000
280-80-51000	Engineering	La Grange Road Streetscape	210,000	210,000
280-80-52000	Financial Reporting		2,500	2,500
280-80-59000	Other Professional Services		5,000	5,000
<u>Capital</u>				
280-80-82900	Other Public Improvements	Sherwood Streetscape	300,000	300,000
<u>Other Expenses</u>				
280-80-93000	Development Agreements		50,000	50,000
<u>Other Financing Uses</u>				
280-80-01100	Transfer to General Fund	Administrative Staff Cost	58,700	58,700
	Total Budget			\$ 631,200

31ST/BARNSDALE TAX INCREMENT FINANCING FUND

The 31st/Barnsdale Tax Increment Financing Fund (TIF) was established to budget and track the revenues and project costs within the 31st/Barnsdale TIF District.

The 31st Street/Barnsdale TIF District generally runs east along 31st Street from Homestead Road on the west to Blanchan Avenue on the east and along Homestead Road and Barnsdale Road, from East 31st Street on the south to just north of East 26th Street. The area consists of 94 tax parcels and 67 buildings, totaling 163 PINs. Four parcels are comprised of Indian Harbor Belt Railroad Right of Way. Approximately 56 acres of land are included of which approximately 40 acres are improved and 5 acres are vacant. The remaining acreage is rights-of-way. Current uses in the District include commercial, industrial, recreational, open space, and multi-family residential. The lifespan of the TIF is 2017 through 2040.



Budget Notes

- The FY 24/25 budget includes \$43,000 for engineering and \$329,000 for the TIF contribution to constructing a green alley on the north side of 31st Street, between Newberry and Blanchan. Additional grant funding from the Metropolitan Water Reclamation District is in the Capital Projects Fund.
- \$35,000 is budgeted for a new fence at the Beach Avenue Parking Lot.
- \$50,000 is budgeted for potential development agreements.
- \$24,980 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.

31ST / BARNSDALE TAX INCREMENT FINANCING FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

Account Number	Description	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Revenues							
Local Taxes							
281-00-30000	Property Tax	\$ 236,354	\$ 530,311	\$ 425,381	\$ 440,200	\$ 450,000	\$ 433,200
Total Local Taxes		236,354	530,311	425,381	440,200	450,000	433,200
Miscellaneous Revenue							
281-00-38000	Interest	835	708	31,339	81,900	12,000	84,890
Total Miscellaneous Revenue		835	708	31,339	81,900	12,000	84,890
Total Revenues		\$ 237,189	\$ 531,019	\$ 456,720	\$ 522,100	\$ 462,000	\$ 518,090
Expenditures							
Professional Services							
281-80-50000	Legal	\$ 880	\$ 3,338	\$ 110	\$ -	\$ 5,000	\$ 5,000
281-80-51000	Engineering	8,674	1,875	-	42,000	5,000	43,000
281-80-52000	Financial Reporting	1,200	1,200	3,425	1,250	2,500	2,500
281-80-59000	Other Professional Services	-	-	1,295	-	130,000	-
Total Professional Services		10,754	6,413	4,830	43,250	142,500	50,500
Services							
281-80-67000	Dues & Subscriptions	-	-	-	-	-	-
281-80-68000	Training	-	188	-	-	-	-
281-80-69000	Miscellaneous Services	-	-	-	-	-	-
Total Services		-	188	-	-	-	-
Capital							
281-80-80170	Alleys	-	-	-	-	-	329,000
281-80-80500	Water System	-	42,502	-	-	-	-
281-80-82900	Other Public Improvements	73,483	-	-	-	30,000	35,000
Total Capital		73,483	42,502	-	-	30,000	364,000
Other Expenses							
281-80-93000	Development Agreements	11,625	9,716	13,256	9,000	50,000	50,000
Total Other Expenses		11,625	9,716	13,256	9,000	50,000	50,000
Total Expenditures		\$ 95,862	\$ 58,819	\$ 18,086	\$ 52,250	\$ 222,500	\$ 464,500
Other Financing Sources/(Uses)							
281-80-01100	Transfer to General Fund	\$ -	\$ -	\$ (2,657)	\$ (6,000)	\$ (9,740)	\$ (24,980)
281-80-01300	Transfer to Capital Projects Fund	-	-	-	-	-	-
Total Other Financing Uses		\$ -	\$ -	\$ (2,657)	\$ (6,000)	\$ (9,740)	\$ (24,980)
Fund Balance Increase/(Decrease)		\$ 141,327	\$ 472,200	\$ 435,977	\$ 463,850	\$ 229,760	\$ 28,610
Beginning Fund Balance		488,074	629,401	1,101,601	1,537,578	1,537,578	2,001,428
Ending Fund Balance		\$ 629,401	\$ 1,101,601	\$ 1,537,578	\$ 2,001,428	\$ 1,767,338	\$ 2,030,038
Available Cash at Fiscal Year End¹		\$ 625,485	\$ 1,097,685	\$ 1,533,662	\$ 1,997,512	\$ 1,763,422	\$ 2,026,122

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: 31st / Barnsdale TIF

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
281-80-50000	Legal		\$ 5,000	\$ 5,000
281-80-52000	Financial Reporting		2,500	2,500
281-80-51000	Engineering	Green Alley 31st Newberry/Blanchan	43,000	43,000
<u>Capital</u>				
281-70-80170	Alleys	Green Alley 31st Newberry/Blanchan	329,000	329,000
281-80-82900	Other Public Improvements	Beach Parking Lot Fence	35,000	35,000
<u>Other Expenses</u>				
281-80-93000	Development Agreements		50,000	50,000
<u>Other Financing Uses</u>				
281-80-01100	Transfer to General Fund	Administrative Staff Cost	24,980	24,980
	Total Budget			\$ 489,480

VILLAGE MARKET BUSINESS DISTRICT FUND

The Village Market Business District Fund was established to account for the revenues and project costs within the Village Market Business District. Business Districts are a public financing tool used to promote redevelopment and reinvestment in public infrastructure, and fund other community-improvement projects. The business district allows the Village to implement an additional sales tax of up to 1% on retail goods within the district boundaries for up to 23 years. Certain sales are exempt, such as drugs, medicines, and food.



Budget Notes

- The FY 24/25 budget includes \$30,000 to complete a streetscape branding plan and \$20,000 to implement streetscape improvements.
- \$25,000 is budgeted for potential development agreements.
- \$20,000 is budgeted for the Village's Property Revitalization Program to fund at least one project in FY 24/25.
- \$11,240 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.

VILLAGE MARKET BUSINESS DISTRICT FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Revenues							
Local Taxes							
285-00-30180	Business District Sales Tax	\$ 118,211	\$ 143,608	\$ 154,303	\$ 165,840	\$ 140,000	\$ 181,650
Total Local Taxes		118,211	143,608	154,303	165,840	140,000	181,650
Miscellaneous Revenue							
285-00-38000	Interest	461	388	15,505	36,580	4,900	35,950
Total Miscellaneous Revenue		461	388	15,505	36,580	4,900	35,950
Total Revenues		\$ 118,672	\$ 143,996	\$ 169,808	\$ 202,420	\$ 144,900	\$ 217,600
Expenditures							
Professional Services							
285-80-50000	Legal	\$ 132	\$ -	\$ 528	\$ -	\$ 2,500	\$ 2,500
285-80-59000	Other Professional Services	-	-	-	-	2,500	30,000
Total Professional Services		132	-	528	-	5,000	32,500
Services							
285-80-69000	Miscellaneous Services	38	-	-	-	-	-
Total Services		38	-	-	-	-	-
Capital							
285-80-82900	Other Public Improvements	-	3,692	6,441	6,500	20,000	20,000
Total Capital		-	3,692	6,441	6,500	20,000	20,000
Other Expenses							
285-80-93000	Development Agreements	-	-	-	-	25,000	25,000
285-80-93100	Property Revitalization Program	-	-	-	-	-	20,000
Total Other Expenses		-	-	-	-	25,000	45,000
Total Expenditures		\$ 170	\$ 3,692	\$ 6,969	\$ 6,500	\$ 50,000	\$ 97,500
Other Financing Sources/(Uses)							
285-80-01100	Transfer to General Fund	\$ -	\$ -	\$ (1,048)	\$ (12,000)	\$ (20,085)	\$ (11,240)
Total Other Financing Uses		\$ -	\$ -	\$ (1,048)	\$ (12,000)	\$ (20,085)	\$ (11,240)
Fund Balance Increase/(Decrease)		\$ 118,502	\$ 140,304	\$ 161,791	\$ 183,920	\$ 74,815	\$ 108,860
Beginning Fund Balance		280,016	398,518	538,822	700,613	700,613	884,533
Ending Fund Balance		\$ 398,518	\$ 538,822	\$ 700,613	\$ 884,533	\$ 775,428	\$ 993,393
Available Cash at Fiscal Year End¹		\$ 369,091	\$ 506,542	\$ 662,035	\$ 845,955	\$ 736,850	\$ 954,815

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: Village Market Business District

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
285-80-50000	Legal		\$ 2,500	\$ 2,500
285-80-59000	Other Professional Services	Streetscape Branding	30,000	30,000
<u>Capital</u>				
285-80-82900	Other Public Improvements	Streetscape Improvements	20,000	20,000
<u>Other Expenses</u>				
285-80-93000	Development Agreements		25,000	25,000
285-80-93100	Property Revitalization Program		20,000	20,000
<u>Other Financing Uses</u>				
285-80-01100	Transfer to General Fund	Administrative Staff Cost	11,240	11,240
	Total Budget			\$ 108,740

31ST/NORTH LA GRANGE BUSINESS DISTRICT FUND

The 31st/North La Grange Business District Fund was established to budget and track the revenues and project costs within the 31st/North La Grange Business District.

Business Districts are a public financing tool used to promote redevelopment and reinvestment in public infrastructure, and fund other community-improvement projects. The business district allows the Village to implement an additional sales tax of up to 1% on retail goods within the district boundaries for up to 23 years. Certain sales are exempt, such as drugs, medicines, and food.



Budget Notes

- The FY 24/25 budget includes \$5,000 to complete a streetscape branding plan.
- \$20,000 is budgeted for the Village's Property Revitalization Program to fund at least one project in FY 24/25.
- \$5,620 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.

31ST / NORTH LA GRANGE BUSINESS DISTRICT FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual</u> <u>FY 2020/21</u>	<u>Actual</u> <u>FY 2021/22</u>	<u>Actual</u> <u>FY 2022/23</u>	<u>Projected</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2024/25</u>
Revenues							
Local Taxes							
286-00-30180	Business District Sales Tax	\$ 42,408	\$ 63,934	\$ 70,456	\$ 65,770	\$ 70,000	\$ 67,080
Total Local Taxes		42,408	63,934	70,456	65,770	70,000	67,080
Miscellaneous Revenue							
286-00-38000	Interest	224	166	6,107	15,150	2,500	11,700
Total Miscellaneous Revenue		224	166	6,107	15,150	2,500	11,700
Total Revenues		\$ 42,632	\$ 64,100	\$ 76,563	\$ 80,920	\$ 72,500	\$ 78,780
Expenditures							
Professional Services							
286-80-50000	Legal	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
286-80-59000	Other Professional Services	5,792	-	-	65,000	107,500	5,000
Total Professional Services		5,792	-	-	65,000	110,000	7,500
Capital							
286-80-82900	Other Public Improvements	38	31,060	-	-	-	-
Total Services		38	31,060	-	-	-	-
Other Expenses							
286-80-93000	Development Agreements	-	-	-	-	-	-
286-80-93100	Property Revitalization Program	-	-	-	-	-	20,000
Total Other Expenses		-	-	-	-	-	20,000
Total Expenditures		\$ 5,830	\$ 31,060	\$ -	\$ 65,000	\$ 110,000	\$ 27,500
Other Financing Sources/(Uses)							
286-80-01100	Transfer to General Fund	\$ -	\$ -	\$ (865)	\$ (6,000)	\$ (7,690)	\$ (5,620)
Total Other Financing Uses		\$ -	\$ -	\$ (865)	\$ (6,000)	\$ (7,690)	\$ (5,620)
Fund Balance Increase/(Decrease)		\$ 36,802	\$ 33,040	\$ 75,698	\$ 9,920	\$ (45,190)	\$ 45,660
Beginning Fund Balance		136,225	173,027	206,067	281,765	281,765	291,685
Ending Fund Balance		\$ 173,027	\$ 206,067	\$ 281,765	\$ 291,685	\$ 236,575	\$ 337,345
Available Cash at Fiscal Year End¹		\$ 160,648	\$ 200,750	\$ 265,340	\$ 275,260	\$ 220,150	\$ 320,920

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: 31st /North La Grange Business District

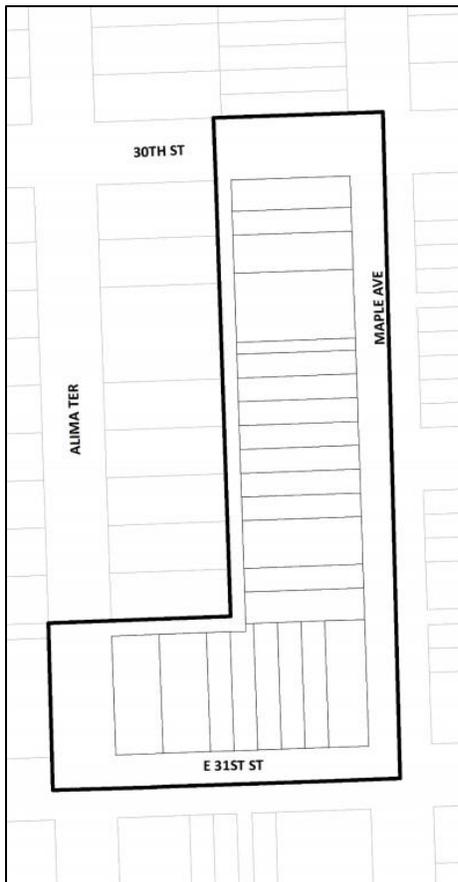
Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
286-80-50000	Legal		\$ 2,500	\$ 2,500
286-80-59000	Other Professional Services	Streetscape Branding	5,000	5,000
<u>Other Expenses</u>				
286-80-93100	Property Revitalization Program		20,000	20,000
<u>Other Financing Uses</u>				
286-80-01100	Transfer to General Fund	Administrative Staff Cost	5,620	5,620
	Total Budget			\$ 33,120

31ST/MAPLE BUSINESS DISTRICT FUND

The 31st/Maple Business District Fund was established to budget and track the revenues and project costs within the 31st/Maple Business District.

Business Districts are a public financing tool used to promote redevelopment and reinvestment in public infrastructure, and fund other community-improvement projects. The business district allows the Village to implement an additional sales tax of up to 1% on retail goods within the district boundaries for up to 23 years. Certain sales are exempt, such as drugs, medicines, and food.



Budget Notes

- The FY 24/25 budget includes \$5,000 to complete a streetscape branding plan.
- \$20,000 is budgeted for the Village’s Property Revitalization Program to fund at least one project in FY 24/25.
- \$5,620 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.

31ST / MAPLE BUSINESS DISTRICT FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Revenues							
Local Taxes							
287-00-30180	Business District Sales Tax	\$ 23,956	\$ 23,298	\$ 26,537	\$ 27,180	\$ 25,000	\$ 28,000
Total Local Taxes		23,956	23,298	26,537	27,180	25,000	28,000
Miscellaneous Revenue							
287-00-38000	Interest	84	71	2,766	6,820	900	6,370
Total Miscellaneous Revenue		84	71	2,766	6,820	900	6,370
Total Revenues		\$ 24,040	\$ 23,369	\$ 29,303	\$ 34,000	\$ 25,900	\$ 34,370
Expenditures							
Professional Services							
287-80-50000	Legal	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
287-80-59000	Other Professional Services	-	-	-	-	52,500	5,000
Total Professional Services		-	-	-	-	55,000	7,500
Services							
287-80-69000	Miscellaneous Services	38	-	-	-	-	-
Total Services		38	-	-	-	-	-
Other Expenses							
287-80-93100	Property Revitalization Program	-	-	-	-	-	20,000
Total Other Expenses		-	-	-	-	-	20,000
Total Expenditures		\$ 38	\$ -	\$ -	\$ -	\$ 55,000	\$ 27,500
Other Financing Sources/(Uses)							
287-80-01100	Transfer to General Fund	\$ -	\$ -	\$ (1,047)	\$ (3,200)	\$ (7,690)	\$ (5,620)
Total Other Financing Uses		\$ -	\$ -	\$ (1,047)	\$ (3,200)	\$ (7,690)	\$ (5,620)
Fund Balance Increase/(Decrease)		\$ 24,002	\$ 23,369	\$ 28,256	\$ 30,800	\$ (36,790)	\$ 1,250
Beginning Fund Balance		49,831	73,833	97,202	125,458	125,458	156,258
Ending Fund Balance		\$ 73,833	\$ 97,202	\$ 125,458	\$ 156,258	\$ 88,668	\$ 157,508
Available Cash at Fiscal Year End¹		\$ 68,071	\$ 91,558	\$ 119,098	\$ 149,898	\$ 82,308	\$ 151,148

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: 31st / Maple Business District

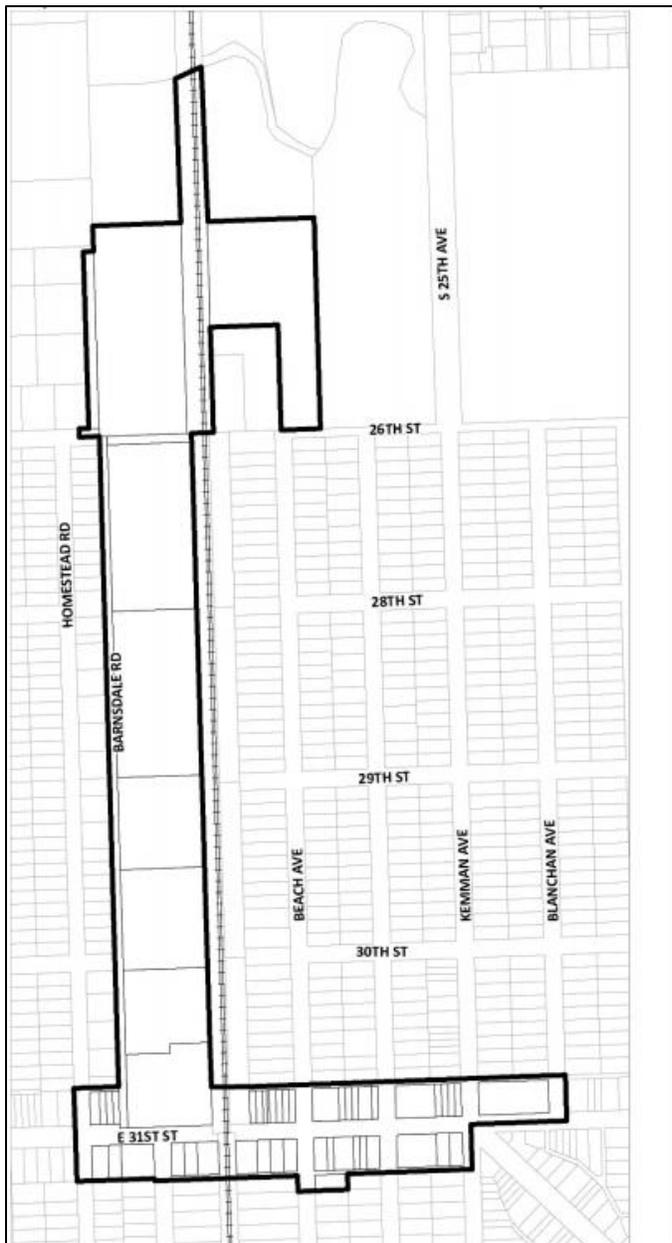
Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
287-80-50000	Legal		\$ 2,500	\$ 2,500
287-80-59000	Other Professional Services	Streetscape Branding	5,000	5,000
<u>Other Expenses</u>				
287-80-93100	Property Revitalization Program		20,000	20,000
<u>Other Financing Uses</u>				
287-80-01100	Transfer to General Fund	Administrative Staff	5,620	5,620
	Total Budget			\$ 33,120

31ST/BARNSDALE BUSINESS DISTRICT FUND

The 31st/Barnsdale District Fund was established to budget and track the revenues and project costs within the 31st/Barnsdale Business District.

Business Districts are a public financing tool used to promote redevelopment and reinvestment in public infrastructure, and fund other community-improvement projects. The business district allows the Village to implement an additional sales tax of up to 1% on retail goods within the district boundaries for up to 23 years. Certain sales are exempt, such as drugs, medicines, and food.



Budget Notes

- The FY 24/25 budget includes \$20,000 to complete a streetscape branding plan and \$15,000 to purchase twenty (20) additional light pole mounted decorations.
- \$50,000 is budgeted for existing and potential development agreements.
- \$20,000 is budgeted for the Village's Property Revitalization Program to fund at least one project in FY 24/25.
- \$11,240 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.

31ST / BARNSDALE BUSINESS DISTRICT FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual FY 2020/21</u>	<u>Actual FY 2021/22</u>	<u>Actual FY 2022/23</u>	<u>Projected FY 2023/24</u>	<u>Budget FY 2023/24</u>	<u>Budget FY 2024/25</u>
Revenues							
Local Taxes							
288-00-30180	Business District Sales Tax	\$ 206,048	\$ 203,316	\$ 180,901	\$ 177,150	\$ 230,000	\$ 180,690
Total Local Taxes		206,048	203,316	180,901	177,150	230,000	180,690
Miscellaneous Revenue							
288-00-38000	Interest	280	358	15,694	35,510	4,600	31,750
Total Miscellaneous Revenue		280	358	15,694	35,510	4,600	31,750
Total Revenues		\$ 206,328	\$ 203,674	\$ 196,595	\$ 212,660	\$ 234,600	\$ 212,440
Expenditures							
Professional Services							
288-80-50000	Legal	\$ 2,090	\$ 1,419	\$ 275	\$ 130	\$ 2,500	\$ 2,500
288-80-51000	Engineering	280	-	-	-	-	-
288-80-52000	Financial Reporting	-	-	-	-	-	-
288-80-59000	Other Professional Services	-	-	250	-	2,500	20,000
Total Professional Services		2,370	1,419	525	130	5,000	22,500
Services							
288-80-67000	Dues & Subscriptions	-	-	-	-	-	-
288-80-69000	Miscellaneous Services	38	-	5,108	6,000	-	-
Total Services		38	-	5,108	6,000	-	-
Capital							
288-80-82900	Other Public Improvements	919	5,087	3,506	17,100	-	15,000
Total Services		919	5,087	3,506	17,100	-	15,000
Other Expenses							
288-80-93000	Development Agreements	4,537	7,037	71,152	50,000	50,000	50,000
288-80-93100	Property Revitalization Program	-	-	-	-	-	20,000
Total Other Expenses		4,537	7,037	71,152	50,000	50,000	70,000
Total Expenditures		\$ 7,864	\$ 13,543	\$ 80,291	\$ 73,230	\$ 55,000	\$ 107,500
Other Financing Sources/(Uses)							
288-80-01100	Transfer to General Fund	\$ -	\$ -	\$ (1,393)	\$ (8,000)	\$ (12,240)	\$ (11,240)
Total Other Financing Uses		\$ -	\$ -	\$ (1,393)	\$ (8,000)	\$ (12,240)	\$ (11,240)
Fund Balance Increase/(Decrease)		\$ 198,464	\$ 190,131	\$ 114,911	\$ 131,430	\$ 167,360	\$ 93,700
Beginning Fund Balance		149,502	347,966	538,097	653,008	653,008	784,438
Ending Fund Balance		\$ 347,966	\$ 538,097	\$ 653,008	\$ 784,438	\$ 820,368	\$ 878,138
Available Cash at Fiscal Year End¹		\$ 298,224	\$ 495,080	\$ 615,677	\$ 747,107	\$ 783,037	\$ 840,807

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: 31st /Barnsdale Business District

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Professional Services</u>				
288-80-50000	Legal		\$ 2,500	\$ 2,500
288-80-59000	Other Professional Services	Streetscape Branding	20,000	20,000
<u>Capital</u>				
288-80-82900	Other Public Improvements	Holiday Fixtures	15,000	15,000
<u>Other Expenses</u>				
288-80-93000	Development Agreements		50,000	50,000
288-80-93100	Property Revitalization Program		20,000	20,000
<u>Other Financing Uses</u>				
288-80-01100	Transfer to General Fund	Administrative Staff Cost	11,240	11,240
	Total Budget			\$ 118,740

POLICE PENSION FUND

The La Grange Park Police Pension Fund is organized under State statute to provide a pension benefits plan to full-time sworn police officers. The fund is administered by a five-member Pension Board as defined by State statutes, and includes two citizens appointed by the Village Board, two active police officers, and one current beneficiary.



Funds used to pay for the benefit plan of retired police officers come from three sources:

1. **Active Police Officers** – Current police officers contribute 9.91% of base salary towards the pension plan.
2. **Interest and Investment Income** – Income generated by the Fund’s investments.
3. **Village Contribution** – The employer contribution based on professional actuarial calculations.

The plan is a single employer defined benefit pension plan that provides retirement, termination, disability and death benefits. Additional information regarding plan benefits and the calculation of the Village’s contribution may be found in the annual actuarial report.

POLICE PENSION FUND
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
<u>Additions</u>						
Employee Contributions	\$ 183,882	\$ 203,622	\$ 205,848	\$ 214,390	\$ 220,050	\$ 230,910
Employer Contribution	1,307,121	1,385,946	1,315,599	1,393,450	1,350,000	1,425,000
Interest	289,135	749,738	248,744	108,000	400,000	100,000
Total Additions	\$ 1,780,138	\$ 2,339,306	\$ 1,770,191	\$ 1,715,840	\$ 1,970,050	\$ 1,755,910
<u>Deductions</u>						
Pension Benefits	\$ 1,644,156	\$ 1,695,900	\$ 1,709,465	\$ 1,663,980	\$ 1,800,200	\$ 1,743,820
Contribution Refunds	-	-	105,189	-	-	-
Administrative Services	55,356	54,711	57,901	90,000	60,000	60,000
Investment Services	68,632	79,531	53,281	15,000	84,500	20,000
Total Expenditures	\$ 1,768,144	\$ 1,830,142	\$ 1,925,836	\$ 1,768,980	\$ 1,944,700	\$ 1,823,820
Fund Balance Increase/(Decrease)	\$ 11,994	\$ 509,164	\$ (155,645)	\$ (53,140)	\$ 25,350	\$ (67,910)
Unrealized Investment Gain/(Loss)	4,308,259	(1,788,847)	298,771	1,146,000	1,002,000	1,231,000
Beginning Net Position	14,731,904	19,052,157	17,772,474	17,915,601	17,915,601	19,008,462
Ending Net Position	\$ 19,052,157	\$ 17,772,474	\$ 17,915,601	\$ 19,008,462	\$ 18,942,951	\$ 20,171,552

ARPA FUND

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan Act (ARPA), provides \$350 billion to state, local, and Tribal governments across the country to support the response to and recovery from the COVID-19 public health emergency. The Village is projected to receive approximately \$1.79 million in ARPA funding.



Recipients may use ARPA funds for the following:

- Providing government services up to the amount of revenue loss due to the pandemic.
- Responding to COVID-19's public health impact, along with its economic harms.
- Offering additional support to workers who bear the greatest health risks because of their service in critical sectors.
- Providing funding to critical water and sewer projects, along with high-speed broadband infrastructure.

The Treasury Department released the Final Rule regarding ARPA in January 2022. The Final Rule included a major simplification for smaller governments by including a \$10 million revenue loss standard allowance. By selecting the standard allowance, a recipient may use up to \$10 million of their ARPA funds for government services. Government services generally include any service traditionally provided by a government and includes the provision of police, fire, and other public safety services. Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements.

ARPA funds must be used for costs incurred on or after March 3, 2021, must be obligated by December 31, 2024, and expended by December 31, 2026.

Budget Notes

- The FY 24/25 budget includes a transfer of the remaining ARPA funds to the General Fund for government services. The use of ARPA funds for government services will allow the Village to apply other resources towards purposes such as capital projects, including the planned Central Area Sewer Separation Project.
- The Five Year Plan includes a \$2 Million transfer from the General Fund to the Sewer Fund in FY 25/26 (Year 2) to partially fund the Central Area Sewer Separation Project, now estimated to cost \$12 Million.

ARPA FUND
VILLAGE OF LA GRANGE PARK
Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	<u>Actual</u> <u>FY 2020/21</u>	<u>Actual</u> <u>FY 2021/22</u>	<u>Actual</u> <u>FY 2022/23</u>	<u>Projected</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2023/24</u>	<u>Budget</u> <u>FY 2024/25</u>
Revenues							
<i>Intergovernmental Revenue</i>							
210-00-31820	Federal Grants	\$ -	\$ 896,662	\$ 896,662	\$ -	\$ -	\$ -
<i>Total Intergovernmental Revenue</i>		-	896,662	896,662	-	-	-
<i>Miscellaneous Revenue</i>							
210-00-38000	Interest	-	287	34,079	52,200	9,000	28,900
<i>Total Miscellaneous Revenue</i>		-	287	34,079	52,200	9,000	28,900
Total Revenues		\$ -	\$ 896,949	\$ 930,741	\$ 52,200	\$ 9,000	\$ 28,900
<u>Other Financing Sources/(Uses)</u>							
	Transfer to General Fund	\$ -	\$ -	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (708,790)
Total Other Financing Sources/(Uses)		\$ -	\$ -	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (708,790)
Fund Balance Increase/(Decrease)		\$ -	\$ 896,949	\$ 330,741	\$ (547,800)	\$ (591,000)	\$ (679,890)
Beginning Fund Balance		-	-	896,949	1,227,690	1,227,690	679,890
Ending Fund Balance		\$ -	\$ 896,949	\$ 1,227,690	\$ 679,890	\$ 636,690	\$ -
Available Cash at Fiscal Year End¹		\$ -	\$ 896,949	\$ 1,227,690	\$ 679,890	\$ 636,690	\$ -

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2024/25**

Fund: ARPA

Department: Administration & Finance

Account Number	Description	Detail	Amount	Total
<u>Other Sources & Uses</u>				
	Transfer to General Fund	General Government Services	\$ 708,790	\$ 708,790
	Total Budget			\$ 708,790

CANNABIS USE TAX FUND

The Cannabis Use Tax Fund was established to account for the Cannabis Use Tax allocated to the Village by the State Cannabis Regulation and Tax Act. These funds are restricted to crime prevention programs, training, and interdiction efforts, including detection, enforcement, and prevention efforts, relating to the illegal cannabis market and driving under the influence of cannabis.

CANNABIS USE TAX FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

<u>Account Number</u>	<u>Description</u>	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
Revenues							
Intergovernmental Revenue							
254-00-31554	Cannabis Use Tax	\$ 11,099	\$ 21,214	\$ 21,215	\$ 19,940	\$ 26,500	\$ 21,000
Total Intergovernmental Revenue		11,099	21,214	21,215	19,940	26,500	21,000
Miscellaneous Revenue							
254-00-38000	Interest	-	-	-	-	-	3,130
Total Miscellaneous Revenue		-	-	-	-	-	3,130
Total Revenues		\$ 11,099	\$ 21,214	\$ 21,215	\$ 19,940	\$ 26,500	\$ 24,130
Expenditures							
Services							
254-50-68500	Travel, Meals & Lodging	2,141	-	-	-	-	-
Total Services		2,141	-	-	-	-	-
Total Expenditures		\$ 2,141	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Increase/(Decrease)		\$ 8,958	\$ 21,214	\$ 21,215	\$ 19,940	\$ 26,500	\$ 24,130
Beginning Fund Balance		2,222	11,180	32,394	53,609	53,609	73,549
Ending Fund Balance		\$ 11,180	\$ 32,394	\$ 53,609	\$ 73,549	\$ 80,109	\$ 97,679
Available Cash at Fiscal Year End¹		\$ 11,180	\$ 32,394	\$ 53,609	\$ 73,549	\$ 80,109	\$ 97,679

1. Excludes receivables and deposits as of year end.

FOREIGN FIRE INSURANCE FUND

The Foreign Fire Insurance Fund accounts for taxes the Village receives from out of state insurance companies. The 2% tax on policies is collected and distributed by the Illinois Municipal League.

By law the funds must be remitted to the treasurer of the Village's Foreign Fire Insurance Board.

The Foreign Fire Insurance Board determines the use of the funds for the benefit of the Fire Department.



FOREIGN FIRE INSURANCE FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2024/25 Budget

	Actual FY 2020/21	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Budget FY 2024/25
<u>Revenues</u>						
Foreign Fire Insurance Tax	\$ 16,971	\$ 19,759	\$ 22,626	\$ 23,570	\$ 20,000	\$ 24,000
Total Revenues	\$ 16,971	\$ 19,759	\$ 22,626	\$ 23,570	\$ 20,000	\$ 24,000
<u>Expenditures</u>						
Fire Department	\$ 11,218	\$ 31,486	\$ 32,838	\$ 20,000	\$ 20,000	\$ 20,000
Total Expenditures	\$ 11,218	\$ 31,486	\$ 32,838	\$ 20,000	\$ 20,000	\$ 20,000
Fund Balance Increase/(Decrease)	\$ 5,753	\$ (11,727)	\$ (10,212)	\$ 3,570	\$ -	\$ 4,000
Beginning Fund Balance	40,538	46,291	34,564	24,352	24,352	27,922
Ending Fund Balance	\$ 46,291	\$ 34,564	\$ 24,352	\$ 27,922	\$ 24,352	\$ 31,922