

VILLAGE OF LA GRANGE PARK
FISCAL YEAR 25/26
BUDGET

May 1, 2025 - April 30, 2026



**Village of La Grange Park
Fiscal Year 2025/26 Budget**

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Date: April 22, 2025
To: Village President and Board of Trustees
From: Julia Cedillo, Village Manager
Larry Noller, Finance Director
RE: FY 25/26 Budget Transmittal

BACKGROUND

The FY 25/26 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 25/26 Budget projects Village revenues in all funds to total \$25,868,550 (net of transfers) with overall expenditures (net of transfers) to total \$26,540,330. 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 budget document could not have been prepared without the direction and expertise of Finance Director Larry Noller and the diligence of Department Managers in ensuring responsible financial planning. Additionally, the final budget book would not be possible without Sandy Bakalich's hard work and attention to detail. Finally, this budget reflects the diligent review and thoughtful oversight of the Finance Committee, the Village President, and the Board of Trustees.

BUDGET GOAL

The goal of the FY 25/26 Budget is to responsibly allocate resources to meet the Village's priorities while maintaining long-term financial sustainability. The budget serves as a policy document, establishing the framework for spending, services, and investments, while the Five-Year Financial Plan is a planning tool that helps anticipate future needs and maintain financial stability over time. Together, these documents ensure the Village can meet current obligations, invest in infrastructure, enhance services, and prepare for future challenges.

This budget reflects key achievements, increasing capacity to meet priority goals, and growing financial reserves, positioning the Village to build on progress, strengthen community connections, and invest in the future. While maintaining a strong financial outlook, the Village continues to address major challenges, including:

- Lead Service Line Replacement – Implementing a lead service line replacement fee to comply with the State's unfunded mandate, ensuring regulatory compliance while minimizing financial strain on residents.
- Road Infrastructure & Bond Planning – Exploring a future referendum to continue the Road Bond Fund, supporting road maintenance and improvements that sustain safety, mobility, and quality of life.
- Stormwater Infrastructure & Flood Mitigation – Securing funding, including MWRDGC support, for the Central Area Sewer Separation Project, a major stormwater initiative designed to enhance infrastructure resilience and reduce flooding risks.

- Public Safety Enhancements – Strengthening police and fire services to meet evolving community needs, ensuring public safety remains a top priority.
- Corridor & Streetscape Improvements – Advancing Phase I design for La Grange Road and a 31st Street corridor study, improving safety, accessibility, and connectivity for pedestrians and businesses.
- Economic Development & Business Growth – Supporting the revitalization of commercial areas and continuing streetscape investments in the Village Market and 31st Street Business Districts to enhance walkability and attract investment.
- Service Delivery & Operational Efficiency – Investing in critical equipment, technology, and infrastructure to enhance service delivery and ensure operational efficiency.
- Community Identity & Engagement – Advancing the Village’s Branding & Identity Plan, integrating resident input to strengthen La Grange Park’s sense of place and community pride.

Through responsible budgeting and long-term planning, the Village ensures that resources are used efficiently, major priorities are addressed, and services remain strong, positioning La Grange Park for continued success.

BUDGET OBJECTIVES

Building upon the Budget Goal, which establishes the framework for responsible financial management and strategic outlay, the FY 25/26 Budget Objectives outline the actions the Village will take to achieve these priorities. These objectives guide decision-making throughout the budget process, ensuring that resources are effectively allocated to support long-term sustainability, infrastructure improvements, and high-quality services.

The FY 25/26 Budget objectives are as follows:

- Leverage resources (expertise, data, grants, and community feedback) to develop and execute plans and projects, including Phase I streetscape improvements for La Grange Road, the 31st Street corridor study, and implementation of the Village’s ADA Public Right-of-Way Transition Plan.
- Adhere to the Village Board’s priorities by advancing key initiatives such as lead service line replacement, continued investment in emergency services, and commercial area development.
- Maintain financial sustainability while ensuring sufficient resources for core services and strategic investments.
- Provide accountability for the Village’s resources, including responsible management of TIF and Business Development District funds, grant dollars, and dedicated revenue streams such as the newly established Lead Service Line Replacement Fee.
- Seek greater capacity for infrastructure needs as (1) the TIF and BDD districts continue to support public improvements, (2) the Village secures new grant opportunities for projects such as La Grange Road safety improvements, (3) the Central Area Sewer Separation Project remains a top priority, and (4) Motor Fuel Tax (MFT) funds support ongoing street maintenance and resurfacing projects.
- Support strategic planning goals with enhanced staff capacity and continued investments in technology, administrative efficiencies, and intergovernmental partnerships, including the launch of administrative adjudication.
- Achieve or exceed compliance with the Village’s Fund Balance Policy, ensuring that the unassigned fund balance for the General Fund, Water Fund, and Sewer Fund is maintained at a minimum level equal to 25% of annual expenditures.

The FY 25/26 Budget meets these objectives while reinforcing both the Budget Goal and the Village's Mission Statement to "provide its citizens effective and efficient government services in a fiscally responsible manner." By maintaining focus on these objectives, the Village remains vigilant and adaptable to changing financial conditions, ensuring responsible stewardship of public resources while continuing to invest in La Grange Park's future.

BUDGET THEME

Each year, the Village establishes a budget theme to provide a clear vision that aligns financial decisions with community priorities. It serves as a guiding principle, ensuring that resources are allocated strategically to support both immediate needs and long-term goals.

Last year's theme, "Promoting Excellent Stewardship of our Village Resources," emphasized responsible investment in people and infrastructure. This year, the Village builds on that foundation with "*Building on Progress: Strengthening Connections, Investing in Our Future.*" This theme reflects the Village's commitment to financial sustainability, infrastructure enhancements, community engagement, and long-term planning, ensuring continued progress for La Grange Park.

Building on Progress: Strengthening Connections, Investing in Our Future

This year's theme is shaped by resident feedback from the 2024 Branding & Identity Plan and Public Engagement Workshop, ensuring that Village priorities reflect community values and needs. It is centered around four key focus areas that guide strategic investments and service enhancements:

1. Infrastructure & Investment
2. Community Connectivity
3. Sustainability & Stewardship
4. Neighborly Spirit & Progress

These focus areas drive progress and shape a vision for the future, creating a more connected, sustainable, and vibrant La Grange Park. They direct resources toward meaningful improvements that enhance infrastructure, mobility, sustainability, and community engagement. By aligning the budget with these initiatives, the Village is turning plans into action, investing in lasting improvements, and building a community that thrives for future generations.

1. Prioritize Infrastructure & Investment

Strategic infrastructure investments remain a top priority as the Village works to modernize essential systems, improve public facilities, and advance long-term capital projects. These initiatives are designed to ensure long-term sustainability, enhance service delivery, and improve quality of life for residents.

Lead Service Line Replacement

The Village has established a Lead Service Line Replacement Fee, which will be implemented on May 1, 2025, to comply with state mandates and systematically replace lead service line infrastructure. While the Village has already begun replacing lead service lines as part of construction projects and when failures occur, a more comprehensive, systematic replacement program is scheduled to begin in 2027. To support this initiative, the Village is applying for an Illinois Environmental Protection Agency (IEPA) low-interest loan, which will allow for more replacements at current costs while keeping the fee manageable for residents.

Central Area Sewer Separation Project

This major stormwater management initiative will help alleviate flooding and enhance sewer capacity. The Village is actively working with the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) to secure funding support and has developed a multi-source financing plan. This includes the issuance of alternate revenue bonds, leveraging state and federal grants, and utilizing cash reserves to ensure construction can begin in 2026. This is a two-year project that once completed, will significantly improve stormwater management for the entire community.

Water & Sewer Infrastructure Study & Rates

To ensure long-term sustainability, the budget includes funding to update its Water & Sewer Infrastructure Study, which will identify and prioritize infrastructure needs as our existing study requires updating. Separately from this effort, the budget includes a modest 2.9% water and sewer rate increase to maintain adequate funding for future system upgrades.

Key Water & Sewer projects in the FY 25/26 Budget include:

- Kings Court & Castle Circle Water Main Replacement – Replacing aging water mains to improve reliability and water quality.
- Customer Portal Implementation – This, combined with the newly implemented monthly billing cycle, allows residents to monitor their water usage in real time, promoting conservation, early leak detection, and more proactive household water management.
- Remote Pressure Monitoring System – Proactively detecting and addressing leaks to improve system efficiency.
- Annual Sewer Lining Program – Continuing investment in rehabilitating aging sewer lines to prevent failures and extend infrastructure lifespan.

Street Resurfacing & Right-of-Way Enhancements

The Village is continuing its comprehensive street maintenance program, prioritizing resurfacing efforts, patching, and repairs to improve roadway conditions. Key initiatives include:

- Park Road Resurfacing – A major roadway improvement effort leveraging grant funding.
- Annual Street Maintenance & Patching Program – Ongoing work to maintain streets in good condition and extend their lifespan.
- La Grange Road Phase I Study – Conducting an engineering study to guide future safety and mobility improvements along La Grange Road.
- 31st Street Corridor Review – Evaluating opportunities for streetscape enhancements and traffic management along 31st Street.

Public Facility Upgrades

Ensuring that Village-owned facilities remain safe, functional, and efficient is a key priority. The FY 25/26 Budget prioritizes essential facility improvements to enhance operations, ensure long-term sustainability, and support staff and public service needs.

- Village Hall – Planned upgrades include replacing the ejector pumps, improving storage and workspace areas, updating the drinking fountain for ADA compliance, and refreshing ceiling tiles and exterior trim. A long-awaited remodel of the server room will proceed once state grant funding is processed. Additionally, preliminary engineering is underway for front parking lot improvements, with a planned stormwater management project utilizing permeable pavers. The Village is applying for an MWRDGC grant to support construction in the following year.
- Fire Station No. 2 – A full roof replacement will be completed with assistance from state funding, ensuring the facility remains in good condition for years to come.
- Public Works – Key facility improvements include reconstructing the parking lot with state funding support, remodeling the second-floor bathroom, upgrading facility lighting for energy efficiency, and replacing the faulty air conditioning system in the Crew Chief's office.

2. Prioritize Community Connectivity

Enhancing mobility, accessibility, and public spaces remains a key priority in creating a well-connected, pedestrian-friendly Village.

- La Grange Road & 31st Street Improvements – Advancing Phase I engineering and corridor studies to improve safety, traffic flow, and accessibility for all users.
- Streetscape Enhancements – Investing in upgraded lighting, signage, and wayfinding elements to improve walkability and support vibrant public spaces.
- ADA Transition Plan Implementation – Partnering with CMAP to identify and remove accessibility barriers in sidewalks, crosswalks, and public rights-of-way.
- Traffic Safety & Mobility Initiatives – Expanding traffic calming measures and working with IDOT to enhance pedestrian safety and improve roadway efficiency.
- Public Parking Expansion – The Village acquired 1024 Newberry Avenue to expand the public parking lot off Beach Avenue, improving accessibility for residents, businesses, and visitors. The FY 25/26 budget includes funding for demolition of the existing structure to prepare for expanded parking capacity.
- Community Engagement in Planning & Development – Encouraging public input on corridor improvements and streetscape projects to align development with community needs.

Through these initiatives, the Village is strengthening connections between neighborhoods, businesses, and public spaces while promoting accessibility and economic vitality.

3. Prioritize Sustainability & Stewardship

The Village remains committed to responsible resource management, ensuring that public assets, finances, and services are well-maintained, resilient, and future-ready. The FY 25/26 Budget makes key investments in public safety, emergency preparedness, staffing, technology, infrastructure, and financial sustainability to support long-term Village operations.

- Public Safety Enhancements – Investing in law enforcement and emergency response capacity to align with modern policing and fire service needs. The Police Department will replace three fleet vehicles, while the Fire Department will upgrade ambulance cardiac monitor-defibrillators and add a Deputy Fire Chief vehicle to improve operational flexibility.
- Emergency Operations Plan (EOP) Update – The budget includes \$40,000 to update the Village's Emergency Operations Plan (EOP), ensuring a coordinated response to emergencies and disasters. In partnership with Integrated Solutions Consulting (ISC), the plan will transition into Cook County's Knowledge Management System (KMS) for improved accessibility and real-time coordination with emergency management agencies. ISC will onboard Village staff, integrate the plan into the KMS format, and provide a final briefing to key personnel.
- Staffing & Workforce Investment – Strengthening operations in Police, Fire, Public Works, and the Building & Inspectional Services Department to enhance service delivery. The Police Department will add an additional full-time officer, the Fire Department will implement paid-on-premise weekday staffing, and the Building Department will expand contracted Code Enforcement Services to assist in case development necessary for administrative adjudication. Lastly, Public Works is integrating mobile technology to improve efficiency.
- Technology, Cybersecurity & Facility Maintenance – The budget funds the transition from hardware servers to Microsoft 365, enhancing efficiency, security, and accessibility through cloud-based storage, collaboration tools, and strengthened cybersecurity protections. Additional technology upgrades include a cloud-based budgeting system to improve financial planning and a resident water usage portal for enhanced monitoring and engagement. Facility improvements include ejector pump replacements, roof repairs at Fire Station No. 2, public works parking lot reconstruction, and workspace enhancements at Village Hall and Public Works, ensuring long-term functionality and operational efficiency.

- Financial Stewardship & Infrastructure Funding – The Village will implement a lead service line fee to fund replacements, ensuring compliance with state mandates while keeping costs manageable for residents. A structurally balanced budget will be maintained by leveraging grants, TIF funding, and state/federal partnerships for major capital projects. To support the Central Area Sewer Separation Project, the Village will issue alternate revenue bonds and secure additional state and federal funding. Investments in streetscape improvements and business district enhancements will continue through TIF and BDD funds to drive economic development. Additionally, the budget includes revenue from the grocery tax, ensuring continued support for Village operations.

Through these investments, the Village is ensuring long-term sustainability by maintaining essential services, modernizing operations, and securing financial stability for future generations.

4. Prioritize Neighborly Spirit & Progress

The Village continues to balance growth and development while preserving the character and charm that define La Grange Park. Through streetscape improvements, business district revitalization, traffic safety measures, and community engagement, the Village is fostering a vibrant, connected, and welcoming environment for residents, businesses, and visitors.

- Village Market & Business District Enhancements – The Village remains committed to revitalizing commercial areas by enhancing streetscapes, signage, and lighting to create inviting business corridors. Funding is allocated for the Façade & Property Revitalization Program, supporting businesses in upgrading exteriors and improving curb appeal. Branding initiatives, such as cohesive wayfinding signage and gateway features, will reinforce a distinct identity for La Grange Park’s business districts while attracting new investment and economic growth.
- Traffic Calming & Streetscape Beautification – Pedestrian and traffic safety remain priorities as the Village implements traffic-calming measures to improve walkability and ensure safe access to businesses and neighborhoods. Streetscape beautification efforts include landscaping enhancements, decorative lighting, and sidewalk improvements to create a more attractive and pedestrian-friendly environment along commercial corridors, particularly in the Village Market area, 31st Street, and La Grange Road.
- Public Parking & Accessibility Improvements – To support local businesses and improve accessibility, the Village has acquired 1024 Newberry Avenue to expand the public parking lot off Beach Avenue. This project will provide additional parking capacity for residents and visitors while integrating streetscape improvements, signage, and lighting upgrades to enhance the overall appearance and functionality of the area. The expanded lot will also help alleviate on-street parking congestion in nearby residential neighborhoods by providing dedicated off-street parking for commercial corridor visitors, reducing the impact of spillover parking on local streets. The Village will host a meeting with neighboring residents to provide information on the project, answer questions, and ensure the community is informed about what to expect with the property improvements.
- Community Input for La Grange Road Phase I Study – As part of the upcoming Phase I Study for La Grange Road, the Village has planned two community input meetings, one in April 2025 and another in September 2025. These meetings will provide residents, businesses, and stakeholders with an opportunity to share feedback, discuss concerns, and contribute ideas for improving safety, mobility, and streetscape enhancements along La Grange Road.
- Resident Engagement for La Grange Road Traffic Safety Improvements – To demonstrate strong local support for La Grange Road improvements, the Village went door to door gathering letters of support from residents. This outreach effort emphasized the importance of traffic safety enhancements, pedestrian accessibility, and overall mobility improvements, reinforcing the Village’s commitment to advocating for necessary funding and project approval.

- Enhancing Resident Engagement with SeeClickFix – The Village is implementing SeeClickFix, a digital platform that improves communication between residents and Village staff. This tool allows residents to report non-emergency issues such as potholes, broken streetlights, and code violations, track progress on reported concerns, and engage with local government through voting and commenting on community issues. The system also enables the Village to receive and manage service requests efficiently, improve response times, and enhance communication with residents to ensure quality-of-life concerns are addressed in a timely and transparent manner.
- Business Property Improvement Survey – To better understand and support local businesses, the Village recently implemented a Business Property Improvement Survey as part of the business license renewal process. This survey collects valuable feedback from business owners on property conditions, infrastructure needs, and potential enhancements, helping the Village prioritize investments and improve the local business environment.
- Lead Service Line Replacement Resident Engagement – To comply with state mandates and prepare for the Lead Service Line Replacement Project, the Village enlisted residents' participation in a Lead Service Line Survey. This community-driven effort helped complete an inventory of lead service lines, ensuring compliance with state law while providing critical data for infrastructure planning. The Village appreciates the support of residents in identifying and documenting these lines as part of this long-term water system improvement initiative.
- Planning for Zip Code Day Celebration (6/5/26) – The budget includes planning funds for a community celebration on June 5, 2026 (6/5/26), recognizing La Grange Park's 60526 zip code. This event will provide a unique opportunity for residents and businesses to come together, celebrate community pride, and participate in special activities, promotions, and civic engagement efforts that showcase La Grange Park's character and identity.
- Intergovernmental Support & Collaboration – The Village is committed to supporting our local institutions, recognizing that strong partnerships benefit the entire community. Recently, the Village waived building permit fees for the Library's renovation project, demonstrating its commitment to shared success. The Village is currently reviewing the Community Park District's Yena Park renovation and will continue to review plans for the Recreation Center expansion during this budget period and beyond, ensuring these projects align with safety, zoning, and infrastructure requirements. While these initiatives require substantial staff time and resources, they enhance public spaces, services, and the overall quality of life for all residents.
- Grant & Legislative Advocacy – The Village continues working with state and federal agencies, regional partners, and legislative representatives to secure funding for critical infrastructure and economic development projects, including stormwater management, transportation improvements, ADA accessibility upgrades, and business district revitalization. The budget includes \$30,000 for lobbyist services, which have been instrumental in securing a DCEO grant for the Central Area Sewer Separation Project and strategizing on IDOT-related concerns for La Grange Road. Additionally, the Village is actively processing eight DCEO grants and pursuing funding from the MWRDGC, reinforcing its commitment to maximizing external funding opportunities to reduce the local financial burden.

Through these initiatives, the Village is enhancing the community's quality of life, supporting local businesses, and preserving La Grange Park's small-town charm while embracing smart, strategic growth that benefits all residents.

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 17 funds that account for the revenues received and proposed expenditures that allow the Village to provide services to residents. In FY 24/25, we added 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.

For consistency in reporting and tracking, in FY 25/26, we consolidate the "Other Expenses" category with Services and Supplies, except for the Sewer Back Up Grant and the Property Revitalization Program (grant), which remain separate.

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 24/25 PROJECTED BUDGET PERFORMANCE

The General Fund is projected to end FY 24/25 with revenues over budget by 2.5%. 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 a decrease in fund balance of \$1.21 million after a \$2,000,000 transfer to Sewer Fund and a \$1,000,000 transfer to the Capital Projects Fund.

Water Fund revenues were below budget while Sewer Fund revenues are slightly above budget. Water and sewer rates were increased in July 2024, however the Village delayed implementing the new Lead Service Line Replacement fee to allow for more analysis.

Motor fuel tax revenue is projected to exceed budget by about 7%. While motor fuel consumption continues to decline, the Transportation Renewal portion of the tax is increased annually based on CPI. Interest earnings were also higher than originally projected.

The property tax revenue for the Village's two Tax Increment Financing funds is significantly greater than budgeted. Property values increased in both districts following the triennial re-assessment.

Business District sales tax continued to increase overall compared to the prior year.

FY 25/26 REVENUES

Table 1 provides a historical summary of all revenues by fund and includes the major revenue categories of the General Fund. For FY 25/26, revenues for the General Fund are budgeted to increase 1.6% compared to FY 24/25 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 of 2.9% based on the national CPI, starting January 2026. The proposed water sales revenue is based on a rate increase from the current \$12.95 per 100 cubic feet to \$13.33 per 100 cubic feet. The budget also includes a new fee beginning in May 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 \$3.35 per 100 cubic feet to \$3.45 per 100 cubic feet. These increases will allow the Village to support the costs associated with maintenance, operations and infrastructure replacement of both systems.

FY 24/25 EXPENDITURES

Table 2 summarizes expenditures by fund. Total FY 25/26 budgeted expenditures net of interfund transfers for the General Fund are anticipated to increase 11.4% compared to FY 24/25 projections.

The budget includes funding for the Lyons Township Area Communications Center (LTACC) in the General Fund Police and Fire Department budgets. The FY 25/26 Budget anticipates that the annual contribution will increase due to additional personnel costs.

Table 3 summarizes expenditures by category. The FY 25/26 budgeted expenditures net of interfund transfers in the area of Capital Outlay are anticipated to increase 34.9% compared to FY 24/25 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 decrease for the General Fund, due to the use of \$1 million in cash reserves for funding the Capital Projects Fund and \$2 million in cash reserves set aside in the Sewer Fund for the Central Area Sewer Separation Project. Sewer Fund cash reserves are budgeted to decrease due to continued capital project investment (sewer lining, outfall repair and lift station rehabilitation). 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 25/26 Budget includes two strategic staffing additions to enhance service delivery and operational efficiency. In the Police Department, funding is included for an additional full-time police officer to meet increasing operational demands, reduce reliance on overtime, and improve public safety. In the Fire Department, the budget includes funding for a Weekly Staffing Pay program to improve weekday emergency response coverage.

The budgeted costs for personnel include salaries, wages, taxes, health insurance, and pension contributions, factoring in pay increases for employees eligible to progress through the Village's pay plan. The Village's compensation structure is designed to attract and retain the skilled personnel required to provide essential services, including public safety, emergency response, and infrastructure maintenance. This budget includes cost-of-living adjustments (COLA) for all positions based on the following:

- The provisions of the appropriate labor agreement for employees covered by such agreements, including IUOE Local 150 Public Works (expires April 30, 2025) and the FOP Patrol Officers (3.5%).
- For non-union employees, the Village's Personnel Manual states that COLA increases will be based on the higher of the Chicago-U Consumer Price Index (CPI) 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 ensures that an annual COLA is based on the average of union contract increases or CPI, whichever is higher. Given the CPI for this year, the FY 25/26 Budget proposes a 3.9% COLA for non-union employees and includes funds for range adjustments consistent with CPI to maintain competitive wage structures. Any movements within the ranges will be performance-based and effective on employee anniversaries.

THE VILLAGE'S PRIORITIES

The FY 25/26 Budget aligns with the strategic priorities identified by the Village Board, reinforcing fiscal responsibility, infrastructure investment, business development, communication, community planning, and service enhancements to maintain La Grange Park's high quality of life.

(1) Maintain Fiscal Responsibility with Sound Budget Practices

The Village prioritizes maximizing state and regional funding to return taxpayer dollars to the community. The budget reflects ongoing efforts to secure grants, including eight DCEO grants and MWRDGC funding for the Central Area Sewer Separation Project. The budget also maintains the 1% grocery tax, ensuring continued funding for essential services while preventing increased reliance on

property taxes. The Village continues smart economic development by leveraging TIF and BDD funds to attract investment and fund infrastructure improvements. Additionally, the Village maintains pension funding commitments, the reserve policy, and implements a lead service line replacement fee to comply with state mandates while keeping costs manageable for residents.

(2) Improve and Maintain Infrastructure and Roads

Key projects include the Kings Court & Castle Circle Water Main Replacement, Park Road resurfacing, and sewer point repairs. The budget also funds annual sewer lining to extend the lifespan of existing infrastructure and reduce costly repairs. The Village is advancing the La Grange Road Phase I Study to improve safety and mobility. Investments in tree maintenance, sidewalk repairs, and ADA upgrades support a safe, well-maintained public environment.

(3) Attract, Retain, and Expand Business

The Village continues supporting business development, façade improvements, and streetscape enhancements through TIF and BDD funding. Economic growth remains strong with the opening of Aldi and the Plymouth Place expansion.

(4) Strengthen Community Engagement & Outreach

The budget funds public engagement initiatives, including La Grange Road Phase I Study meetings (April & September 2025) and the Branding & Identity Plan. The implementation of SeeClickFix improves service response, and maintaining live personnel for front desk and phone inquiries ensures high-quality customer service.

(5) Proactively Plan for Our Future While Honoring Community Character

The budget supports streetscape improvements, wayfinding signage, and creative placemaking efforts to strengthen La Grange Park's identity. Village Hall renovations continue to enhance operations and maintain it as a central community space.

(6) Leverage Staff, Equipment, and Technology Resources

The Village continues to invest in staffing, technology, and public safety enhancements to maintain high-quality services. The budget includes monitor defibrillator replacements for the Fire Department, a ROW camera, additional rifles, and office space enhancements for the Police Department. To improve efficiency, the Village is transitioning to Microsoft 365 for cloud-based storage, strengthening cybersecurity, and implementing a resident water usage portal. Staffing investments include a full-time Police Officer, increased Code Enforcement hours, and weekday paid-on-premise Fire Department staffing to enhance public safety and service delivery.

These strategic investments support sustainable growth, enhance community services, and preserve La Grange Park's small-town charm.

FLEXIBILITY – MONITORING AND ADAPTING

The FY 25/26 Budget strategically invests in infrastructure, staffing, and service enhancements while maintaining financial stability. Healthy reserves support a measured increase in expenditures, allowing the Village to advance capital projects and long-term improvements. The General Fund remains the primary funding source for the Capital Projects Fund, ensuring sustained investment in community priorities.

Long-Term Financial Strategy

The Village is committed to a responsible financial plan that balances infrastructure investment with fiscal sustainability. To fund future road improvements, the budget anticipates a 2026 road bond referendum, which would not increase the property tax, as the new bond levy would replace the retiring 2016 bonds. Maintaining a healthy pavement condition index rating requires continued investment in roads, ensuring long-term infrastructure funding without additional tax burdens on homeowners.

While road bonds will sustain street improvements, the Village currently generates sufficient funding for large-scale equipment purchases, such as fire apparatus, ambulances, and plow and dump trucks. This funding stability depends on a strong revenue mix and consistent state-shared revenues, which will be closely monitored to sustain fleet replacement and operational efficiency.

Revenue Diversification & Stability

Maintaining the grocery sales tax remains essential to funding daily operations, particularly public safety. With three grocery stores and additional retail establishments contributing to this revenue source, this stable tax supports operational costs. As a non-home rule community, the Village is subject to Property Tax Extension Limitation Law (PTELL), which caps property tax increases, limiting revenue flexibility. Without the grocery tax, the Village would be forced to reduce services, as alternative revenue sources are limited. With the statewide grocery sales tax set for repeal on January 1, 2026, the Village must take formal action to preserve this funding. The Village will monitor legislative developments and explore options to maintain a diverse and stable revenue base.

Infrastructure & Sustainability

The Water and Sewer Funds include a 2.9% rate increase to help address rising construction costs until the Village updates its infrastructure study to assess long-term water and sewer system needs. Proactively maintaining aging infrastructure is essential to avoiding higher costs down the road, as delaying necessary repairs could lead to greater expenses and system failures.

The Motor Fuel Tax (MFT) Fund continues to support road maintenance and safety improvements, including the resurfacing of Park Road. However, MFT revenues alone are not enough to sustain a full road program in La Grange Park. While the State adjusted the MFT tax formula in recent years, funding is allocated on a per capita basis and relies on gas sales, which may decline as electric vehicle adoption grows. The Village will continue monitoring MFT trends and pursuing alternative funding sources to support long-term road infrastructure improvements.

A Balanced Approach for the Future

Looking ahead, the Village must remain flexible and proactive in responding to economic uncertainties, including fluctuations in revenue streams, inflationary pressures, and rising costs of materials and labor. Additionally, state mandates, such as lead service line replacement requirements, continue to present financial challenges that require careful planning. In this evolving economic landscape, the Village will pursue state and federal funding, explore economic development incentives, and evaluate revenue opportunities to sustain long-term financial health.

By monitoring financial conditions and making strategic adjustments, the Village will ensure essential services remain balanced with available resources, allowing for continued progress, infrastructure investment, and fiscal responsibility amid economic uncertainties.

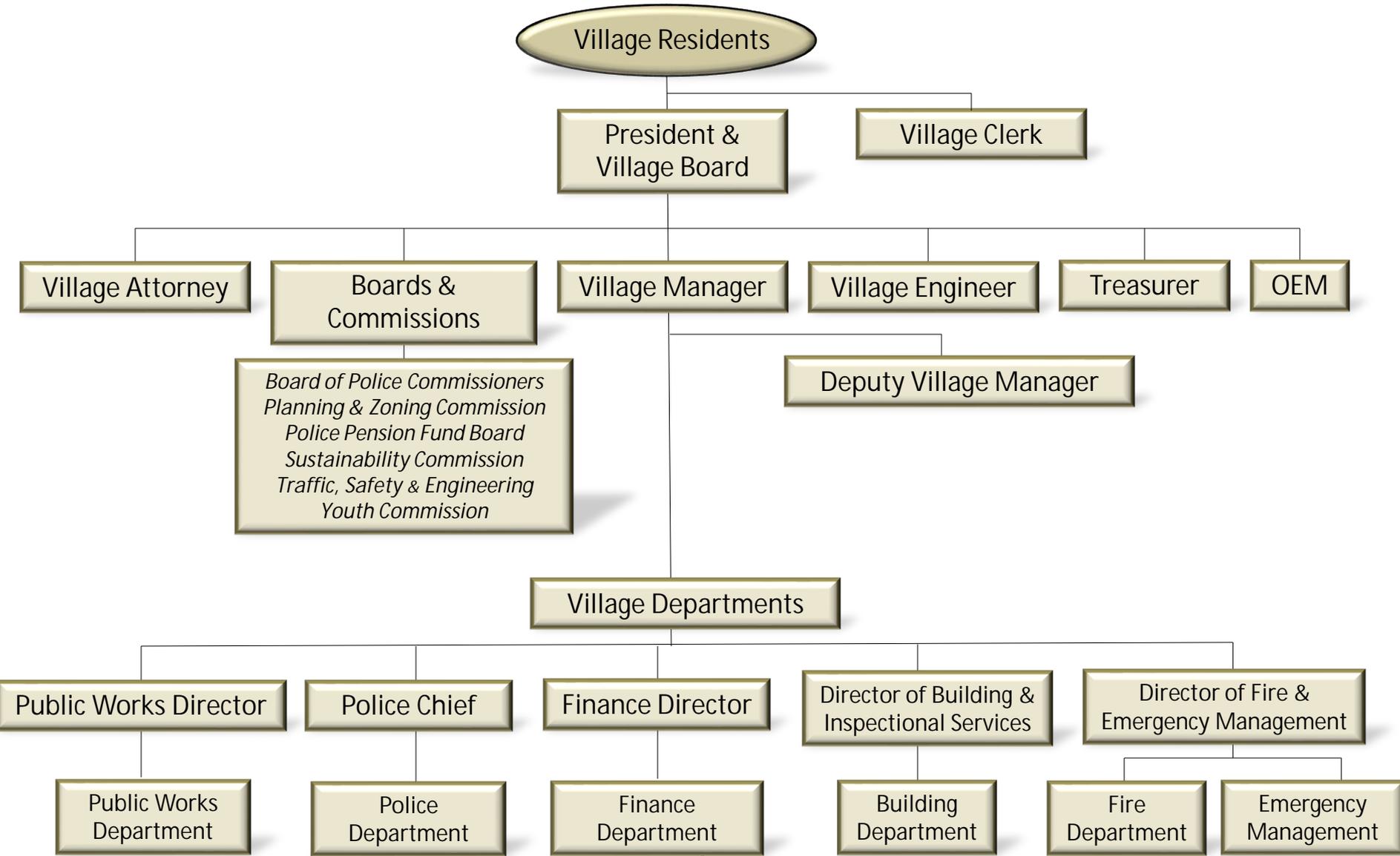


The *Village of La Grange Park* is committed to providing its citizens effective and efficient government services in a fiscally responsible manner.

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 2026**

| | |
|-----------------------------|---|
| Friday, September 13, 2024 | Departments submit capital requests |
| Monday, September 30, 2024 | Capital budget review meetings begin |
| Friday, November 1, 2024 | Departments begin entering preliminary budgets in ERP system |
| Friday, December 6, 2024 | Departments finish entering preliminary budgets in ERP system and submit preliminary narratives |
| Monday, January 6, 2025 | Preliminary budget to Village Manager |
| Monday, January 13, 2025 | Department budget review meetings begin |
| Thursday, February 20, 2025 | Distribution of draft budget to Department Directors |
| Tuesday, March 4, 2025 | Distribution of draft budget and five year plan to Village Board |
| Tuesday, March 11, 2025 | Finance Committee budget meeting Village Board budget update |
| Tuesday, March 25, 2025 | Finance Committee budget meeting Village Board budget update |
| Thursday, March 20, 2025 | Publication of public hearing notice in newspaper Budget available for public inspection |
| Tuesday, April 8, 2025 | 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 22, 2025 | 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 29, 2025 | 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>FY 2019/20</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>Actual</u> <u>FY 2023/24</u> | <u>Projected</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2025/26</u> | <u>\$ Change</u> <u>Budget vs</u> <u>Projected</u> | <u>% Change</u> <u>Budget vs</u> <u>Projected</u> |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|--|---|
| General Fund | | | | | | | | | |
| Local Taxes | \$ 4,737,241 | \$ 4,729,159 | \$ 5,037,517 | \$ 5,046,714 | \$ 5,184,583 | \$ 5,410,830 | \$ 5,602,440 | \$ 191,610 | 3.5% |
| Intergovernmental | 2,515,467 | 3,422,247 | 3,346,364 | 3,905,869 | 3,958,278 | 4,259,400 | 4,146,200 | (113,200) | -2.7% |
| Licenses | 313,884 | 308,868 | 301,192 | 300,689 | 282,340 | 283,150 | 283,150 | - | 0.0% |
| Permits | 253,057 | 332,327 | 482,560 | 979,031 | 468,033 | 376,180 | 703,830 | 327,650 | 87.1% |
| Charges for Service | 852,836 | 819,247 | 994,480 | 1,007,050 | 979,245 | 998,770 | 1,011,030 | 12,260 | 1.2% |
| Fines & Forfeitures | 166,342 | 163,088 | 133,072 | 93,827 | 82,893 | 133,000 | 133,000 | - | 0.0% |
| Miscellaneous | 342,869 | 169,136 | 33,523 | 209,845 | 574,132 | 536,650 | 312,430 | (224,220) | -41.8% |
| | <u>9,181,696</u> | <u>9,944,072</u> | <u>10,328,708</u> | <u>11,543,025</u> | <u>11,529,504</u> | <u>11,997,980</u> | <u>12,192,080</u> | <u>194,100</u> | <u>1.6%</u> |
| Water Fund | 4,521,652 | 4,881,660 | 4,688,525 | 4,649,939 | 4,892,543 | 4,964,960 | 5,439,560 | 474,600 | 9.6% |
| Sewer Fund | 1,171,505 | 1,245,751 | 1,205,155 | 1,450,620 | 1,343,046 | 1,522,150 | 1,392,050 | (130,100) | -8.5% |
| Motor Fuel Tax Fund | 518,061 | 936,191 | 841,657 | 773,427 | 716,248 | 707,190 | 651,500 | (55,690) | -7.9% |
| Cannabis Use Tax Fund | 2,222 | 11,099 | 21,214 | 21,215 | 21,599 | 25,520 | 25,900 | 380 | 1.5% |
| ARPA Fund | - | - | 896,949 | 930,741 | 50,222 | 17,465 | - | (17,465) | -100.0% |
| Risk Management Fund | 63,413 | 514,889 | (286,152) | 116,536 | 207,576 | 182,200 | 83,920 | (98,280) | -53.9% |
| Debt Service Fund | 1,305,238 | 1,096,961 | 1,281,556 | 1,264,162 | 1,291,651 | 1,271,450 | 1,161,950 | (109,500) | -8.6% |
| Capital Projects Fund | 73,259 | 10,955 | 227,477 | 215,562 | 123,095 | 270,870 | 971,840 | 700,970 | 258.8% |
| Road Bond Fund | 21,221 | 36 | 7 | 56 | 81 | - | - | - | -100.0% |
| Village Market TIF Fund | 218,088 | 225,139 | 490,229 | 276,879 | 429,232 | 538,210 | 661,040 | 122,830 | 22.8% |
| 31St/Barnsdale TIF Fund | 188,825 | 237,189 | 531,019 | 456,720 | 521,662 | 1,026,120 | 902,450 | (123,670) | -12.1% |
| Village Market BD Fund | 116,425 | 118,672 | 143,996 | 169,808 | 205,356 | 231,120 | 227,230 | (3,890) | -1.7% |
| 31St / N La Grange BD Fund | 56,222 | 42,632 | 64,100 | 76,563 | 81,122 | 89,570 | 79,740 | (9,830) | -11.0% |
| 31St / Maple BD Fund | 23,212 | 24,040 | 23,369 | 29,303 | 36,029 | 35,620 | 36,620 | 1,000 | 2.8% |
| 31St / Barnsdale BD Fund | 134,786 | 206,328 | 203,674 | 196,595 | 263,856 | 337,830 | 324,160 | (13,670) | -4.0% |
| Foreign Fire Insurance Fund | 16,190 | 16,971 | 19,759 | 22,626 | 23,568 | 24,000 | 25,000 | 1,000 | 4.2% |
| Police Pension Fund | (245,160) | 4,781,276 | (835,487) | 753,363 | 1,828,121 | 1,569,390 | 1,693,510 | 124,120 | 7.9% |
| Total All Funds | <u>\$17,366,855</u> | <u>\$24,293,861</u> | <u>\$19,845,755</u> | <u>\$22,947,140</u> | <u>\$23,564,511</u> | <u>\$24,811,645</u> | <u>\$25,868,550</u> | <u>\$ 1,056,905</u> | <u>4.3%</u> |

Chart 1
Village of La Grange Park
Revenues by Fund (Net of Interfund Transfers)
FY 2025/26

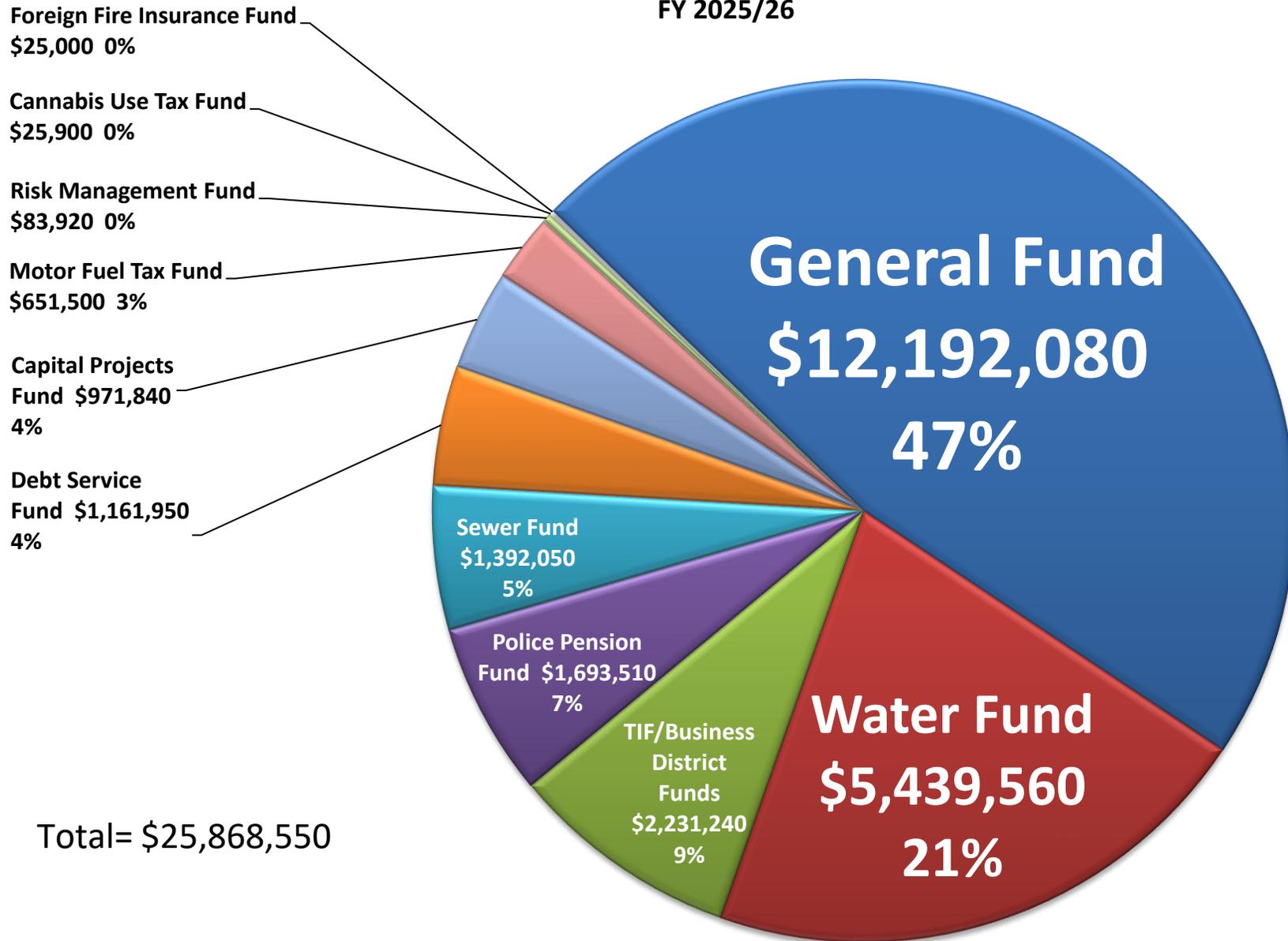


Table 2
VILLAGE OF LA GRANGE PARK
EXPENDITURES BY FUND (Net of Interfund Transfers)
5 YEAR HISTORY

| | Actual FY 2019/20 | Actual FY 2020/21 | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2025/26 | \$ Change Budget vs Projected | % Change Budget vs Projected |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------------------|------------------------------------|
| General Fund | | | | | | | | | |
| Administration & Finance | \$ 902,180 | \$ 860,438 | \$ 904,442 | \$ 993,644 | \$ 1,158,435 | \$ 1,352,330 | \$ 1,596,990 | \$ 244,660 | 18.1% |
| Building | 328,286 | 338,842 | 362,502 | 600,086 | 440,429 | 528,085 | 675,260 | 147,175 | 27.9% |
| Police | 4,658,088 | 4,536,330 | 4,842,238 | 4,805,295 | 5,244,333 | 5,385,155 | 5,860,210 | 475,055 | 8.8% |
| Fire | 1,784,514 | 1,811,249 | 1,852,917 | 2,094,022 | 2,161,085 | 2,416,925 | 2,577,190 | 160,265 | 6.6% |
| Public Works | 1,019,774 | 995,988 | 1,082,094 | 1,195,546 | 1,159,277 | 1,314,145 | 1,446,780 | 132,635 | 10.1% |
| (Less Risk Management Transfer) | (147,110) | (150,830) | (138,340) | (138,340) | (138,340) | (137,330) | (200,490) | (63,160) | 46.0% |
| (Less Police Pension Transfer) | (1,203,549) | (1,307,121) | (1,385,946) | (1,315,599) | (1,393,447) | (1,463,390) | (1,475,000) | (11,610) | 0.8% |
| | <u>7,342,183</u> | <u>7,084,896</u> | <u>7,519,908</u> | <u>8,234,654</u> | <u>8,631,772</u> | <u>9,395,920</u> | <u>10,480,940</u> | <u>1,085,020</u> | <u>11.5%</u> |
| Water Fund | | | | | | | | | |
| Administration | 185,049 | 165,433 | 93,616 | 187,825 | 171,222 | 272,450 | 325,190 | 52,740 | 19.4% |
| Distribution | 3,769,160 | 4,423,170 | 3,991,397 | 3,245,951 | 5,545,456 | 5,290,850 | 5,370,500 | 79,650 | 1.5% |
| (Less Risk Management Transfer) | (27,040) | (24,270) | (24,985) | (24,985) | (24,985) | (23,470) | (33,190) | (9,720) | 41.4% |
| | <u>3,927,169</u> | <u>4,564,333</u> | <u>4,060,028</u> | <u>3,408,791</u> | <u>5,691,693</u> | <u>5,539,830</u> | <u>5,662,500</u> | <u>122,670</u> | <u>2.2%</u> |
| Sewer Fund | | | | | | | | | |
| Administration | 180,784 | 216,335 | 161,398 | 204,785 | 207,859 | 280,800 | 324,325 | 43,525 | 15.5% |
| Operations & Maintenance | 595,247 | 574,643 | 520,496 | 614,158 | 574,173 | 781,325 | 1,392,785 | 611,460 | 78.3% |
| Debt Service | 387,875 | 383,513 | 383,937 | 384,063 | 383,887 | 392,850 | 386,650 | (6,200) | -1.6% |
| (Less Risk Management Transfer) | (8,850) | (7,900) | (8,675) | (8,675) | (8,675) | (6,250) | (12,320) | (6,070) | 97.1% |
| | <u>1,155,056</u> | <u>1,166,591</u> | <u>1,057,156</u> | <u>1,194,331</u> | <u>1,157,244</u> | <u>1,448,725</u> | <u>2,091,440</u> | <u>642,715</u> | <u>44.4%</u> |
| Motor Fuel Tax Fund | 166,405 | 313,021 | 535,992 | 828,493 | 886,703 | 1,071,000 | 1,377,750 | 306,750 | 28.6% |
| Cannabis Use Tax Fund | - | 2,141 | - | - | - | - | 56,700 | - | |
| Risk Management Fund | 256,570 | 215,253 | 254,193 | 219,238 | 341,099 | 342,768 | 382,500 | 39,732 | 11.6% |
| Debt Service Fund | 1,248,225 | 1,245,975 | 1,246,725 | 1,245,300 | 1,246,550 | 1,245,300 | 1,247,000 | 1,700 | 0.1% |
| Capital Projects Fund | 464,229 | 200,250 | 566,667 | 1,175,686 | 633,397 | 812,940 | 2,062,780 | 1,249,840 | 153.7% |
| Road Bond Fund | 1,384,176 | 441,599 | 88,135 | - | 1,493 | - | 43,540 | 43,540 | #DIV/0! |
| Village Market TIF Fund | 4,730 | 1,640 | 92,207 | 76,180 | 58,400 | 51,500 | 583,500 | 532,000 | 1033.0% |
| 31St/Barnsdale TIF Fund | 13,547 | 95,862 | 58,819 | 18,086 | 73,747 | 286,310 | 275,500 | (10,810) | -3.8% |
| Village Market BD Fund | 3,329 | 170 | 3,692 | 6,969 | 12,463 | 78,220 | 122,500 | 44,280 | 56.6% |
| 31St / N La Grange BD Fund | - | 5,830 | 31,060 | - | 34,580 | 47,950 | 72,500 | 24,550 | 51.2% |
| 31St / Maple BD Fund | 49 | 38 | - | - | - | 8,280 | 47,500 | 39,220 | |
| 31St / Barnsdale BD Fund | 16,609 | 7,864 | 13,543 | 80,291 | 41,138 | 463,670 | 171,500 | (292,170) | -63.0% |
| Foreign Fire Insurance Fund | 10,161 | 11,218 | 31,486 | 32,838 | 19,213 | 20,000 | 25,000 | 5,000 | 25.0% |
| Police Pension Fund | 1,673,803 | 1,768,144 | 1,830,142 | 1,925,836 | 1,781,373 | 1,786,000 | 1,837,180 | 51,180 | 2.9% |
| Total All Funds | <u>\$ 17,666,241</u> | <u>\$ 17,124,825</u> | <u>\$ 17,389,753</u> | <u>\$ 18,446,693</u> | <u>\$ 20,610,865</u> | <u>\$ 22,598,413</u> | <u>\$ 26,540,330</u> | <u>3,941,917</u> | <u>17.4%</u> |

Chart 2
Village of La Grange Park
Expenditures by Fund (Net of Interfund Transfers)
FY 2025/26

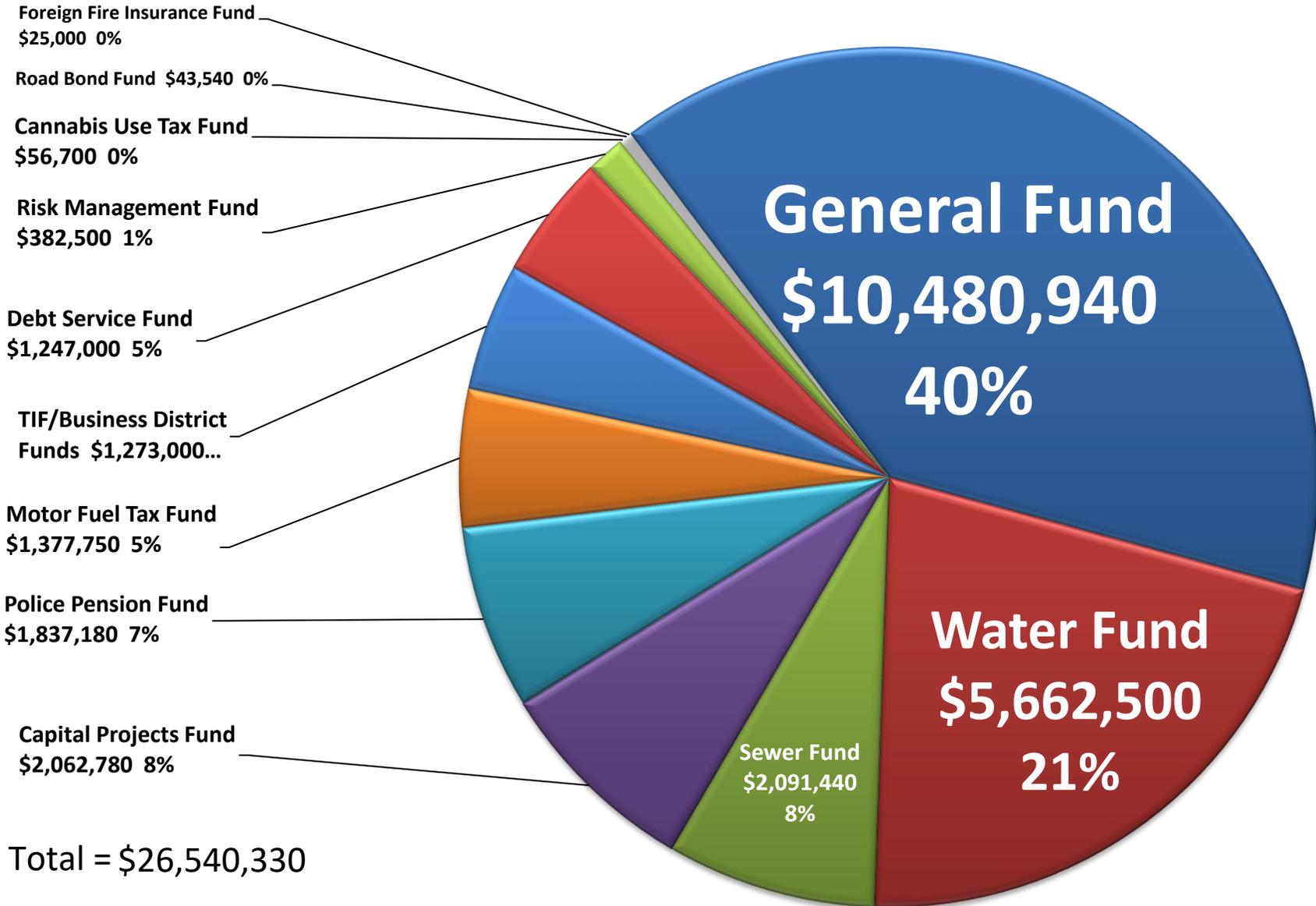


Table 3
VILLAGE OF LA GRANGE PARK
EXPENDITURES BY CLASSIFICATION (Net of Interfund Transfers)
5 YEAR HISTORY

| | Actual FY 2019/20 | Actual FY 2020/21 | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2025/26 | \$ Change Budget vs Projected | % Change Budget vs Projected |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------------------|------------------------------------|
| Salaries & Wages | | | | | | | | | |
| General Fund | \$ 4,161,562 | \$ 4,187,163 | \$ 4,416,143 | \$ 4,487,815 | \$ 5,030,276 | \$ 5,412,120 | \$ 5,915,870 | \$ 503,750 | 9.3% |
| Water Fund | 341,021 | 340,746 | 369,179 | 372,796 | 408,590 | 436,455 | 485,310 | 48,855 | 11.2% |
| Sewer Fund | 153,953 | 154,595 | 159,960 | 167,844 | 186,457 | 193,300 | 219,600 | 26,300 | 13.6% |
| | <u>4,656,536</u> | <u>4,682,504</u> | <u>4,945,282</u> | <u>5,028,455</u> | <u>5,625,323</u> | <u>6,041,875</u> | <u>6,620,780</u> | <u>578,905</u> | <u>9.6%</u> |
| Pension & Benefits | | | | | | | | | |
| General Fund | 2,080,882 | 2,179,169 | 2,261,866 | 2,111,224 | 2,230,883 | 2,406,630 | 2,535,945 | 129,315 | 5.4% |
| Water Fund | 110,074 | 59,520 | (96,577) | 107,492 | 46,852 | 117,225 | 130,785 | 13,560 | 11.6% |
| Sewer Fund | 53,544 | 32,379 | (51,806) | 37,980 | 37,980 | 48,965 | 57,555 | 8,590 | 17.5% |
| Police Pension Fund | 1,562,148 | 1,644,156 | 1,695,900 | 1,814,654 | 1,708,452 | 1,706,000 | 1,757,180 | 51,180 | 3.0% |
| Less Police Pension Contribution | (1,203,549) | (1,307,121) | (1,385,946) | (1,315,599) | (1,393,447) | (1,463,390) | (1,475,000) | (11,610) | 0.8% |
| | <u>2,603,099</u> | <u>2,608,103</u> | <u>2,423,437</u> | <u>2,755,751</u> | <u>2,602,277</u> | <u>2,815,430</u> | <u>3,006,465</u> | <u>191,035</u> | <u>6.8%</u> |
| Professional Services | | | | | | | | | |
| General Fund | 1,521,599 | 1,437,079 | 1,503,579 | 2,042,177 | 1,881,129 | 2,007,275 | 2,443,195 | 435,920 | 21.7% |
| Water Fund | 82,972 | 133,278 | 156,923 | 310,723 | 148,760 | 210,300 | 337,150 | 126,850 | 60.3% |
| Sewer Fund | 34,679 | 37,097 | 51,527 | 70,036 | 71,783 | 75,680 | 131,990 | 56,310 | 74.4% |
| Motor Fuel Tax Fund | - | 3,309 | 136,553 | 62,355 | 73,207 | 201,000 | 220,250 | 19,250 | 9.6% |
| Risk Management Fund | 208,218 | 200,433 | 206,474 | 197,787 | 266,887 | 295,268 | 340,000 | 44,732 | 15.1% |
| Capital Funds | 159,043 | 74,238 | - | 84,120 | 385 | - | 43,540 | 43,540 | #DIV/0! |
| Economic Development Funds | 13,547 | 20,688 | 26,991 | 82,063 | 120,288 | 222,480 | 451,000 | 228,520 | 102.7% |
| Police Pension Fund | 111,655 | 123,988 | 134,242 | 111,182 | 72,921 | 80,000 | 80,000 | - | 0.0% |
| Less Risk Management Fund Transfers | (183,000) | (183,000) | (172,000) | (172,000) | (172,000) | (167,050) | (246,000) | (78,950) | 47.3% |
| | <u>1,948,713</u> | <u>1,847,110</u> | <u>2,044,289</u> | <u>2,788,443</u> | <u>2,463,360</u> | <u>2,924,953</u> | <u>3,801,125</u> | <u>876,172</u> | <u>30.0%</u> |
| Services | | | | | | | | | |
| General Fund | 645,727 | 483,481 | 574,549 | 664,304 | 621,298 | 674,965 | 768,030 | 93,065 | 13.8% |
| Water Fund | 195,196 | 165,543 | 272,838 | 255,196 | 362,550 | 343,010 | 436,225 | 93,215 | 27.2% |
| Sewer Fund | 73,555 | 79,130 | 121,483 | 118,190 | 103,399 | 204,670 | 233,405 | 28,735 | 14.0% |
| Motor Fuel Tax Fund | 63,931 | 245,628 | 230,799 | 249,776 | 246,114 | 275,000 | 272,500 | (2,500) | -0.9% |
| Risk Management Fund | 22,777 | 14,820 | 23,459 | 11,687 | 34,945 | 26,000 | 26,000 | - | 0.0% |
| Debt Service Fund | 475 | 475 | 475 | 550 | 550 | 550 | 1,000 | 450 | 81.8% |
| Economic Development Funds | 571 | 114 | 376 | 5,108 | - | 11,000 | - | (11,000) | -100.0% |
| | <u>1,002,232</u> | <u>989,191</u> | <u>1,223,979</u> | <u>1,304,811</u> | <u>1,368,856</u> | <u>1,535,195</u> | <u>1,737,160</u> | <u>201,965</u> | <u>13.2%</u> |
| Water | 1,981,529 | 2,204,784 | 2,169,797 | 2,162,335 | 2,213,792 | 2,235,300 | 2,317,600 | 82,300 | 3.7% |
| | | | | | | | | - | -100.0% |
| Supplies | | | | | | | | | |
| General Fund | 210,214 | 215,500 | 240,239 | 291,456 | 310,694 | 367,920 | 389,920 | 22,000 | 6.0% |
| Water Fund | 112,992 | 97,947 | 160,412 | 161,771 | 140,471 | 153,200 | 156,030 | 2,830 | 1.8% |
| Sewer Fund | 11,615 | 11,309 | 11,634 | 13,505 | 23,443 | 31,280 | 30,280 | (1,000) | -3.2% |
| Motor Fuel Tax Fund | 82,975 | 39,595 | 48,567 | 45,535 | 4,875 | 15,000 | 10,000 | (5,000) | -33.3% |
| Risk Management Fund | 25,575 | - | 758 | - | - | - | - | - | -100.0% |
| Foreign Fire Fund | | | | | | | 25,000 | | |
| | <u>443,371</u> | <u>364,351</u> | <u>461,610</u> | <u>512,267</u> | <u>479,483</u> | <u>567,400</u> | <u>611,230</u> | <u>43,830</u> | <u>7.7%</u> |
| Capital | | | | | | | | | |
| General Fund | 56,010 | 34,916 | 28,432 | 52,548 | 68,160 | 109,230 | 103,470 | (5,760) | -5.3% |
| Water Fund | 1,130,181 | 1,586,638 | 1,052,126 | 63,135 | 2,395,468 | 2,066,810 | 1,832,590 | (234,220) | -11.3% |
| Sewer Fund | 424,331 | 401,129 | 320,386 | 362,884 | 336,353 | 457,730 | 994,280 | 536,550 | 117.2% |
| Cannabis Fund | - | - | - | - | - | - | 56,700 | | |
| Motor Fuel Tax Fund | 19,499 | 24,489 | 120,073 | 470,827 | 562,507 | 580,000 | 875,000 | 295,000 | 50.9% |
| Risk Management Fund | - | - | 23,502 | 9,764 | 39,267 | 21,500 | 16,500 | (5,000) | -23.3% |
| Capital Funds | 1,689,362 | 567,611 | 654,802 | 1,091,566 | 634,505 | 812,940 | 2,062,780 | 1,249,840 | 153.7% |
| Economic Development Funds | - | 74,440 | 130,201 | 9,947 | 34,514 | 603,080 | 567,000 | (36,080) | -6.0% |
| | <u>3,319,383</u> | <u>2,689,223</u> | <u>2,329,522</u> | <u>2,060,671</u> | <u>4,070,774</u> | <u>4,651,290</u> | <u>6,508,320</u> | <u>1,857,030</u> | <u>39.9%</u> |
| Debt Service | | | | | | | | | |
| Sewer Fund | 387,875 | 383,513 | 383,937 | 384,063 | 383,887 | 392,850 | 386,650 | (6,200) | -1.6% |
| Debt Service Fund | 1,247,750 | 1,245,500 | 1,246,250 | 1,244,750 | 1,246,000 | 1,244,750 | 1,246,000 | 1,250 | 0.1% |
| | <u>1,635,625</u> | <u>1,629,013</u> | <u>1,630,187</u> | <u>1,628,813</u> | <u>1,629,887</u> | <u>1,637,600</u> | <u>1,632,650</u> | <u>(4,950)</u> | <u>-0.3%</u> |
| Other | | | | | | | | | |
| General Fund | 16,848 | 7,680 | 19,387 | 39,069 | 21,119 | 18,500 | - | (18,500) | -100.0% |
| Water Fund | 244 | 147 | 315 | 328 | 195 | 1,000 | - | (1,000) | -100.0% |
| Sewer Fund | 24,354 | 75,339 | 68,710 | 48,504 | 51,060 | 50,500 | 50,000 | (500) | -1.0% |
| Economic Development Funds | 24,146 | 16,162 | 41,753 | 84,408 | 65,526 | 99,370 | 255,000 | 155,630 | 156.6% |
| Foreign Fire Fund | 10,161 | 11,218 | 31,486 | 32,838 | 19,213 | 20,000 | - | (20,000) | -100.0% |
| | <u>75,753</u> | <u>110,546</u> | <u>161,651</u> | <u>205,147</u> | <u>157,113</u> | <u>189,370</u> | <u>305,000</u> | <u>115,630</u> | <u>61.1%</u> |
| Total All Funds | \$ 17,666,241 | \$ 17,124,825 | \$ 17,389,753 | \$ 18,446,693 | \$ 20,610,865 | \$ 22,598,413 | \$ 26,540,330 | \$ 3,941,917 | 17.4% |

Chart 3
Village of La Grange Park
Expenditures by Classification - All Funds (Net of Interfund Transfers)
FY 2025/26

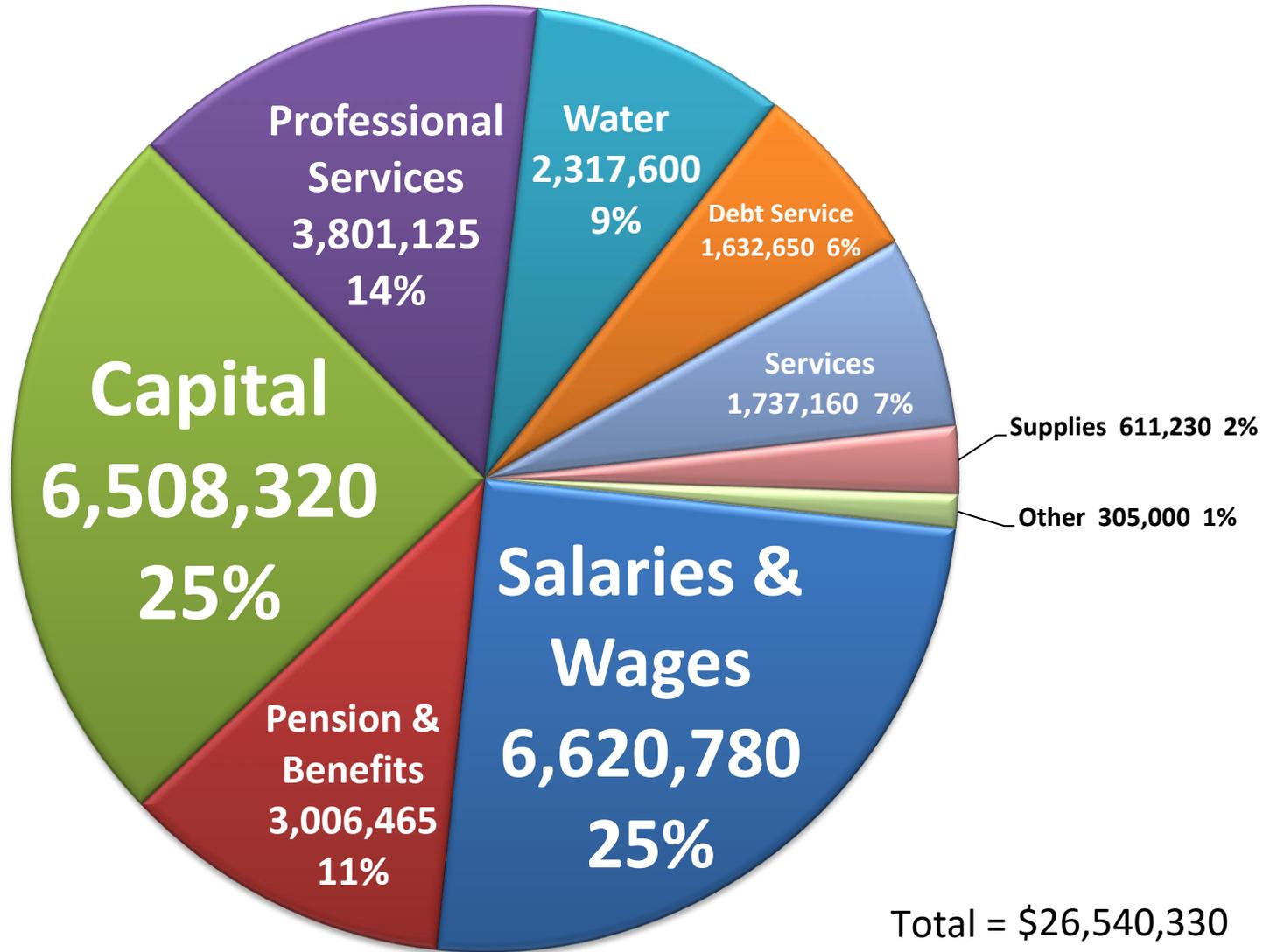


Table 4
VILLAGE OF LA GRANGE PARK
PROJECTED FUND BALANCE SUMMARY
FISCAL YEAR 2025/26

| | <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 | \$ 9,657,312 | \$ 12,192,080 | \$ 12,156,430 | \$ (910,000) | \$ (874,350) | \$ 8,782,962 | \$ 7,416,385 | \$ 3,026,020 | \$ 4,390,365 |
| Water Fund | 16,416,344 | 5,439,560 | 5,695,690 | - | (256,130) | 16,160,214 | 3,070,302 | 1,351,640 | 1,718,662 |
| Sewer Fund | 12,614,380 | \$ 1,392,050 | \$ 2,103,760 | 4,000,000 | 3,288,290 | 15,902,670 | 575,164 | 345,263 | 229,902 |
| Motor Fuel Tax Fund | 1,437,469 | 651,500 | 1,377,750 | - | (726,250) | 711,219 | 1,026,565 | 162,875 | 863,690 |
| Risk Management Fund | 1,235,274 | 329,920 | 382,500 | - | (52,580) | 1,182,694 | 73,474 | 50,000 | 23,474 |
| Debt Service Fund | 839,268 | 1,161,950 | 1,247,000 | - | (85,050) | 754,218 | - | - | - |
| Capital Projects Fund | 1,166,788 | 971,840 | 2,062,780 | 1,000,000 | (90,940) | 1,075,848 | 1,075,848 | - | - |
| Road Bond Fund | - | - | 43,540 | - | (43,540) | (43,540) | (43,540) | - | - |
| Village Market TIF Fund | 2,116,741 | 661,040 | 583,500 | (30,000) | 47,540 | 2,164,281 | 2,164,281 | - | - |
| 31St/Barnsdale TIF Fund | 2,693,859 | 902,450 | 275,500 | (20,000) | 606,950 | 3,300,809 | 3,300,808 | - | - |
| Village Market BD Fund | 1,026,787 | 227,230 | 122,500 | (10,000) | 94,730 | 1,121,517 | 1,082,811 | - | - |
| 31St / N La Grange BD Fund | 353,550 | 79,740 | 72,500 | (10,000) | (2,760) | 350,790 | 335,721 | - | - |
| 31St / Maple BD Fund | 175,732 | 36,620 | 47,500 | (8,000) | (18,880) | 156,852 | 149,200 | - | - |
| 31St / Barnsdale BD Fund | 729,371 | 324,160 | 171,500 | (12,000) | 140,660 | 870,031 | 802,741 | - | - |
| Cannabis Use Tax Fund | 100,728 | 25,900 | 56,700 | - | (30,800) | 69,928 | 69,928 | - | - |
| Foreign Fire Insurance Fund | 32,707 | 25,000 | 25,000 | - | - | 32,707 | - | - | - |
| Police Pension Fund | 20,602,578 | 1,826,510 | 1,837,180 | 1,342,000 | 1,331,330 | 21,933,908 | - | - | - |

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 2021/22 | AUTHORIZED FY 2022/23 | AUTHORIZED FY 2023/24 | AUTHORIZED FY 2024/25 | AUTHORIZED FY 2025/26 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| ADMINISTRATION DEPARTMENT | | | | | |
| Village Manager | 1 | 1 | 1 | 1 | 1 |
| Deputy Village Manger | 0 | 0 | 1 | 1 | 1 |
| Assistant Village Manager | 1 | 1 | 0 | 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 | 1 | 1 |
| Accounting Specialist | 1 | 1 | 1 | 0 | 0 |
| Fiscal Assistant | <u>1</u> | <u>1</u> | <u>2</u> | <u>2</u> | <u>2</u> |
| | 3 | 3 | 4 | 4 | 4 |
| BUILDING DEPARTMENT | | | | | |
| Director of Building & Inspectional Services | 0 | 0 | 1 | 1 | 1 |
| Building Official/Deputy Commissioner | 1 | 1 | 0 | 0 | 0 |
| Building Services Coordinator ² | 0 | 0 | 0 | 1 | 1 |
| Building & Fire Specialist | <u>1</u> | <u>1</u> | <u>1</u> | <u>0</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 | 15 |
| 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 | 24 |
| 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 | 1 | 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 | 10 | 10 | 10 | 10 |
| TOTAL FULL-TIME POSITIONS | 41 | 42 | 43 | 43 | 44 |

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 FY2021/22 | Authorized FY2022/23 | Authorized FY2023/24 | Authorized FY2024/25 | Authorized FY2025/26 |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| ADMINISTRATION DEPARTMENT | | | | | |
| Senior Planner | 0 | 0 | 1 | 1 | 1 |
| Admin Support | 0 | 1 | 0 | 0 | 0 |
| Communications Specialist | <u>0</u> | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | 0 | 2 | 2 | 2 | 2 |
| <i>Full Time Equivalents (FTEs)</i> | 0.0 | 0.5 | 1.0 | 1.2 | 1.1 |
| FINANCE DEPARTMENT | | | | | |
| Accountant ¹ | 0 | 0 | 0 | 1 | 1 |
| Fiscal Assistant | 3 | 3 | 1 | 1 | 1 |
| Seasonal Assistance | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | 3 | 3 | 1 | 2 | 2 |
| <i>Full Time Equivalents (FTEs)</i> | 1.9 | 1.9 | 0.6 | 1.3 | 1.4 |
| 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 | 1 | 1 | 1 | 1 | 1 |
| Division Chief | 0 | 0 | 0 | 0 | 0 |
| Captain | 3 | 3 | 3 | 3 | 3 |
| Lieutenant | 5 | 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 | 1 | 1 |
| | 52 | 52 | 52 | 53 | 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 | 4 | 5 |
| Auxiliary Worker ² | 0 | 0 | 0 | 1 | 0 |
| 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 | 1.9 |
| TOTAL PART-TIME POSITIONS | 75.0 | 77.0 | 75.0 | 77.0 | 77.0 |
| TOTAL FULL-TIME EQUIVALENTS | 15.5 | 16.0 | 15.2 | 16.0 | 16.1 |

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 2025/26

| 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 | 27% | | 66% | | | 4% | | 3% | |
| 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 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 2025 contribution rate is 2.74% of employee earnings.
- Employees contribute a 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 three HMO plans.

| Plan | 2025/26 Plan Year Village Monthly Cost | |
|----------|---|------------|
| | Single | Family |
| HMO IL | \$626.11 | \$1,841.18 |
| BA HMO 1 | \$607.32 | \$1,785.94 |
| BA HMO 2 | \$502.09 | \$1,476.44 |

Dental 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 plans.

| Plan | 2025/26 Plan Year Village Monthly Cost | | |
|------|---|------------|----------|
| | Single | Single + 1 | Family |
| DHMO | \$13.74 | \$25.42 | \$36.72 |
| PPO | \$31.88 | \$64.49 | \$106.80 |

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 2025 contribution rate is 2.74% 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 and Dental Insurance:

Voluntary participation in union sponsored health plan.

- The Village contributes a fixed monthly amount set by the collective bargaining agreement.
- No employee contribution

| | 2024/25 Plan Year* Village Monthly Cost | | |
|------|--|------------|---------|
| Plan | Single | Single + 1 | Family |
| MOE | \$974 | \$1,948 | \$2,971 |

*Local 150 contract in negotiation at time of budget approval and the 2025/26 plan year cost not yet determined.

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 \$1,403,069.
 - 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 three HMO plans.

| Plan | 2025/26 Plan Year Village Monthly Cost | |
|----------|---|------------|
| | Single | Family |
| HMO IL | \$626.11 | \$1,841.18 |
| BA HMO 1 | \$607.32 | \$1,785.94 |
| BA HMO 2 | \$502.09 | \$1,476.44 |

- Dental 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 plans.

| Plan | 2025/26 Plan Year Village Monthly Cost | | |
|------|---|------------|----------|
| | Single | Single + 1 | Family |
| DHMO | \$13.74 | \$25.42 | \$36.72 |
| PPO | \$31.88 | \$64.49 | \$106.80 |

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

Non-Union Part-time Employees

Retirement: State mandated participation (if over 20 hours per week) in the Illinois Municipal Retirement Fund (IMRF).

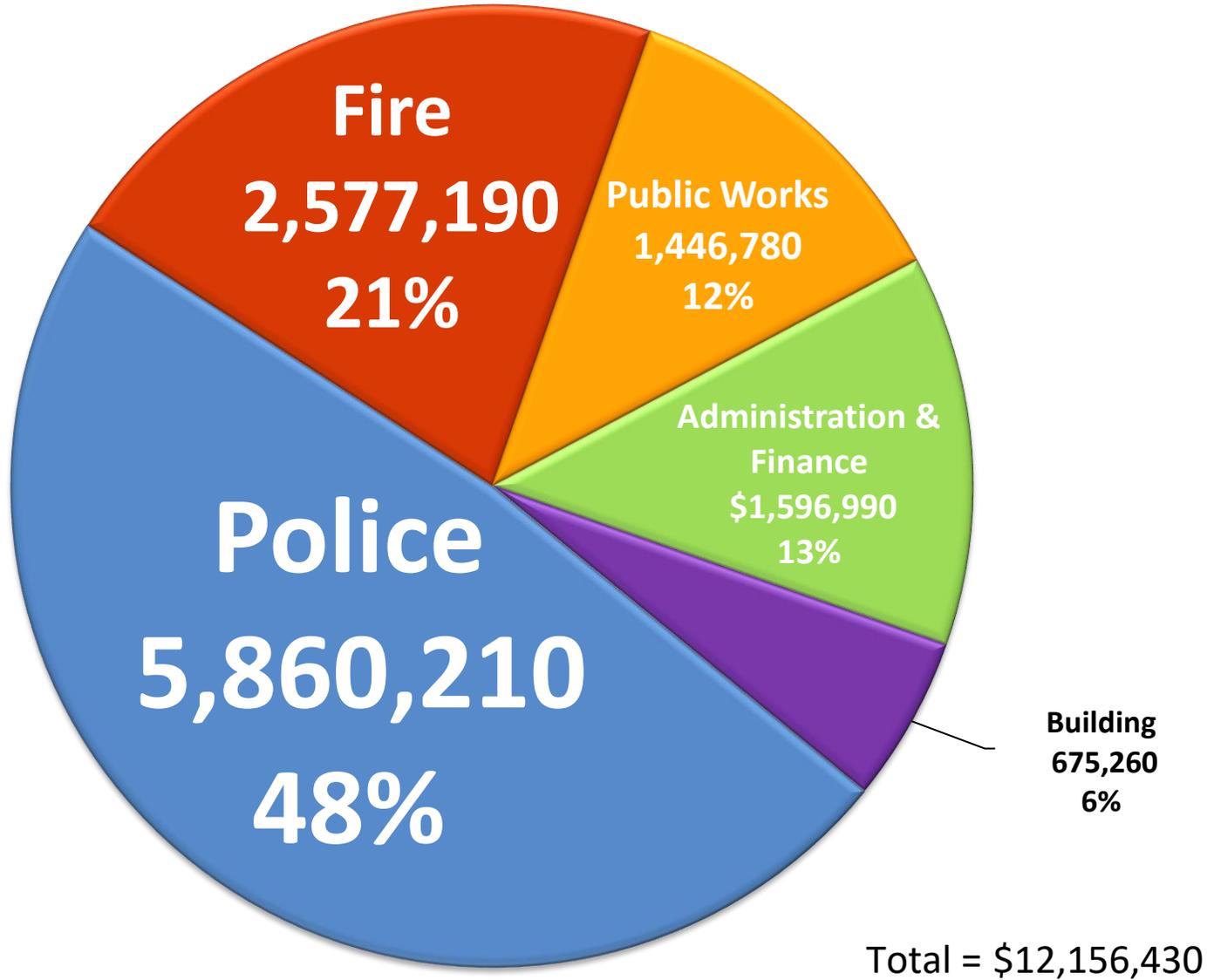
- Village contributes a percentage of total salary as set each calendar year by IMRF. The Village's 2025 contribution rate is 2.74% of employee earnings.
- Employees contribute fixed rate of 4.5% of earnings.

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.

**General Fund Chart 1
Village of La Grange Park
Expenditures by Department
FY 2025/26**



GENERAL FUND SUMMARY 1
EXPENDITURES BY DEPARTMENT
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|--|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Revenues | | | | | | |
| Local Taxes | \$ 5,037,517 | \$ 5,046,714 | \$ 5,184,583 | \$ 5,410,830 | \$ 5,368,240 | \$ 5,602,440 |
| Intergovernmental | 3,346,364 | 3,905,869 | 3,958,278 | 4,259,400 | 4,119,530 | 4,146,200 |
| Licenses | 301,192 | 300,689 | 282,340 | 283,150 | 305,350 | 283,150 |
| Permits | 482,560 | 979,031 | 468,033 | 376,180 | 419,000 | 703,830 |
| Charge For Services | 994,480 | 1,007,050 | 979,245 | 998,770 | 992,000 | 1,011,030 |
| Fines & Forfeitures | 133,072 | 93,827 | 82,893 | 133,000 | 85,000 | 133,000 |
| Miscellaneous | 33,523 | 209,845 | 574,132 | 536,650 | 418,410 | 312,430 |
| Total Revenues | \$ 10,328,708 | \$ 11,543,025 | \$ 11,529,504 | \$ 11,997,980 | \$ 11,707,530 | \$ 12,192,080 |
| Expenditures | | | | | | |
| Administration & Finance | \$ 904,442 | \$ 993,644 | \$ 1,158,435 | \$ 1,352,330 | \$ 1,409,030 | \$ 1,596,990 |
| Building | 362,502 | 600,086 | 440,429 | 528,085 | 535,835 | 675,260 |
| Police | 4,842,238 | 4,805,295 | 5,244,333 | 5,385,155 | 5,317,820 | 5,860,210 |
| Fire | 1,852,917 | 2,094,022 | 2,161,085 | 2,416,925 | 2,372,345 | 2,577,190 |
| Public Works | 1,082,094 | 1,195,546 | 1,159,277 | 1,314,145 | 1,336,500 | 1,446,780 |
| Total Expenditures | \$ 9,044,194 | \$ 9,688,593 | \$ 10,163,559 | \$ 10,996,640 | \$ 10,971,530 | \$ 12,156,430 |
| Other Financing Sources/(Uses) | | | | | | |
| Transfer from ARPA Fund | \$ - | \$ 600,000 | \$ 600,000 | \$ 695,377 | \$ 708,790 | \$ - |
| Transfer from TIF & BD Funds | - | 18,696 | 73,574 | 90,000 | 117,400 | 90,000 |
| Transfer to Capital Projects Fund | (770,600) | (1,000,000) | (500,000) | (1,000,000) | (1,000,000) | (1,000,000) |
| Transfer to Sewer Fund | - | - | - | (2,000,000) | - | - |
| Total Other Financing Sources/(Uses) | \$ (770,600) | \$ (381,304) | \$ 173,574 | \$ (2,214,623) | \$ (173,810) | \$ (910,000) |
| Fund Balance Increase/(Decrease) | \$ 513,914 | \$ 1,473,128 | \$ 1,539,519 | \$ (1,213,283) | \$ 562,190 | \$ (874,350) |
| Beginning Fund Balance | 7,344,034 | 7,857,948 | 9,331,076 | 10,870,595 | 10,870,595 | 9,657,312 |
| Ending Fund Balance | \$ 7,857,948 | \$ 9,331,076 | \$ 10,870,595 | \$ 9,657,312 | \$ 11,432,785 | \$ 8,782,962 |
| Available Cash at Fiscal Year End¹ | \$ 6,544,543 | \$ 7,977,308 | \$ 9,504,018 | \$ 8,290,735 | \$ 10,066,208 | \$ 7,416,385 |
| Minimum Cash Reserve Level² | \$ 2,575,197 | \$ 2,881,131 | \$ 2,880,400 | \$ 2,995,368 | \$ 2,925,633 | \$ 3,026,020 |
| Cash Reserves Above Minimum | \$ 3,969,346 | \$ 5,096,177 | \$ 6,623,618 | \$ 5,295,368 | \$ 7,140,576 | \$ 4,390,365 |

1. Excludes receivables and deposits as of year end.

2. 25% of revenues excluding grants.

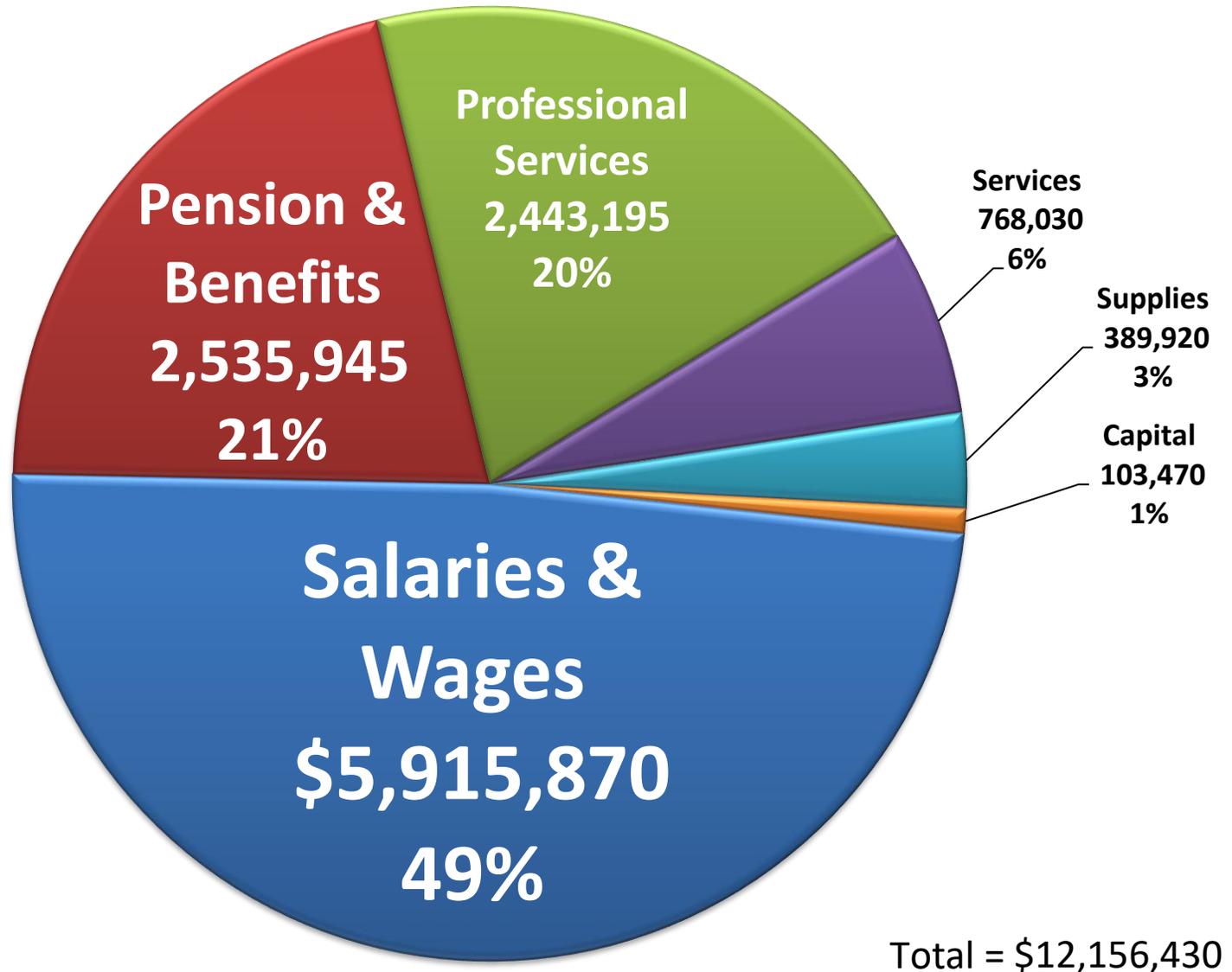
GENERAL FUND SUMMARY 2
EXPENDITURES BY CLASSIFICATION
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|--|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Revenues | | | | | | |
| Local Taxes | \$ 5,037,517 | \$ 5,046,714 | \$ 5,184,583 | \$ 5,410,830 | \$ 5,368,240 | \$ 5,602,440 |
| Intergovernmental | 3,346,364 | 3,905,869 | 3,958,278 | 4,259,400 | 4,119,530 | 4,146,200 |
| Licenses | 301,192 | 300,689 | 282,340 | 283,150 | 305,350 | 283,150 |
| Permits | 482,560 | 979,031 | 468,033 | 376,180 | 419,000 | 703,830 |
| Charge For Services | 994,480 | 1,007,050 | 979,245 | 998,770 | 992,000 | 1,011,030 |
| Fines & Forfeitures | 133,072 | 93,827 | 82,893 | 133,000 | 85,000 | 133,000 |
| Miscellaneous | 33,523 | 209,845 | 574,132 | 536,650 | 418,410 | 312,430 |
| Total Revenues | \$ 10,328,708 | \$ 11,543,025 | \$ 11,529,504 | \$ 11,997,980 | \$ 11,707,530 | \$ 12,192,080 |
| Expenditures | | | | | | |
| Salaries & Wages | \$ 4,416,143 | \$ 4,487,815 | \$ 5,030,276 | \$ 5,412,120 | \$ 5,401,500 | \$ 5,915,870 |
| Pension & Benefits | 2,261,866 | 2,111,224 | 2,230,883 | 2,406,630 | 2,390,450 | 2,535,945 |
| Professional Services | 1,503,579 | 2,042,177 | 1,881,129 | 2,007,275 | 2,034,775 | 2,443,195 |
| Services | 574,549 | 664,304 | 621,298 | 674,965 | 687,440 | 768,030 |
| Supplies | 240,239 | 291,456 | 310,694 | 367,920 | 370,720 | 389,920 |
| Capital | 28,432 | 52,548 | 68,160 | 109,230 | 67,645 | 103,470 |
| Other | 19,387 | 39,069 | 21,119 | 18,500 | 19,000 | - |
| Total Expenditures | \$ 9,044,194 | \$ 9,688,593 | \$ 10,163,559 | \$ 10,996,640 | \$ 10,971,530 | \$ 12,156,430 |
| Other Financing Sources/(Uses) | | | | | | |
| Transfer from ARPA Fund | \$ - | \$ 600,000 | \$ 600,000 | \$ 695,377 | \$ 708,790 | \$ - |
| Transfer from TIF & BD Funds | - | 18,696 | 73,574 | 90,000 | 117,400 | 90,000 |
| Transfer to Capital Projects Fund | (770,600) | (1,000,000) | (500,000) | (1,000,000) | (1,000,000) | (1,000,000) |
| Transfer to Sewer Fund | - | - | - | (2,000,000) | - | - |
| Total Other Financing Sources/(Uses) | \$ (770,600) | \$ (381,304) | \$ 173,574 | \$ (2,214,623) | \$ (173,810) | \$ (910,000) |
| Fund Balance Increase/(Decrease) | \$ 513,914 | \$ 1,473,128 | \$ 1,539,519 | \$ (1,213,283) | \$ 562,190 | \$ (874,350) |
| Beginning Fund Balance | 7,344,034 | 7,857,948 | 9,331,076 | 10,870,595 | 10,870,595 | 9,657,312 |
| Ending Fund Balance | \$ 7,857,948 | \$ 9,331,076 | \$ 10,870,595 | \$ 9,657,312 | \$ 11,432,785 | \$ 8,782,962 |
| Available Cash at Fiscal Year End¹ | \$ 6,544,543 | \$ 7,977,308 | \$ 9,504,018 | \$ 8,290,735 | \$ 10,066,208 | \$ 7,416,385 |
| Minimum Cash Reserve Level² | \$ 2,575,197 | \$ 2,881,131 | \$ 2,880,400 | \$ 2,995,368 | \$ 2,925,633 | \$ 3,026,020 |
| Cash Reserves Above Minimum | \$ 3,969,346 | \$ 5,096,177 | \$ 6,623,618 | \$ 5,295,368 | \$ 7,140,576 | \$ 4,390,365 |

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 2025/26**



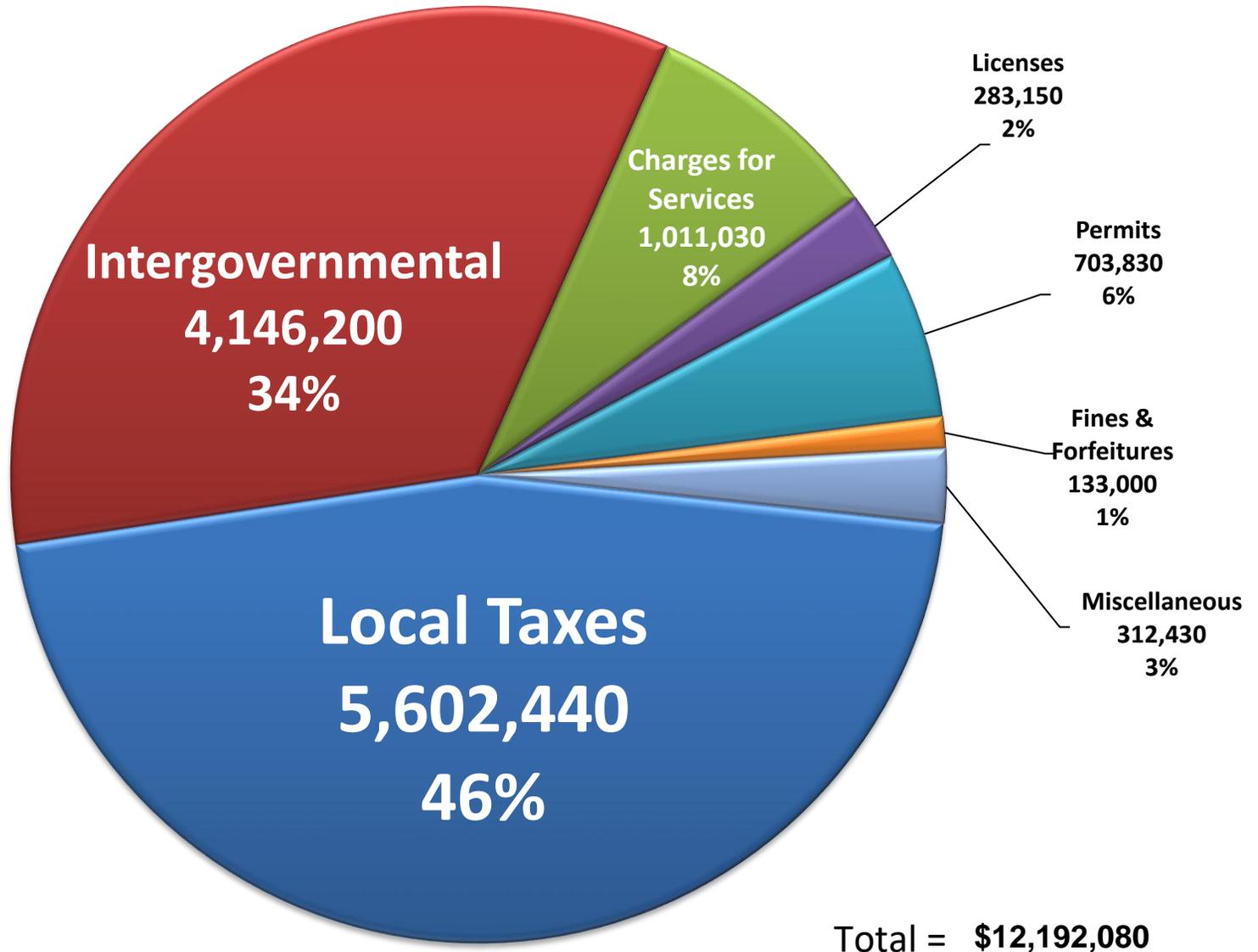
GENERAL FUND SUMMARY 3
REVENUES BY CLASSIFICATION
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| Account Number | Description | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|-------------------------------------|-----------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Local Taxes | | | | | | | |
| 100-00-30000 | Property Tax | \$ 3,919,563 | \$ 3,833,819 | \$ 4,133,478 | \$ 4,395,540 | \$ 4,371,800 | \$ 4,519,070 |
| 100-00-30020 | Property Tax - Prior Years | (29,575) | (30,451) | 8,812 | - | (30,000) | - |
| 100-00-30090 | Payments in Lieu of Taxes | 205,991 | 205,991 | 196,609 | 205,240 | 206,440 | 210,370 |
| 100-00-30100 | Municipal Grocery Sales Tax | - | - | - | - | - | 83,000 |
| 100-00-30320 | Utility Tax - Natural Gas | 274,124 | 318,073 | 212,934 | 200,000 | 180,000 | 200,000 |
| 100-00-30340 | Utility Tax - Electricity | 339,268 | 322,545 | 310,900 | 320,000 | 320,000 | 320,000 |
| 100-00-30360 | Telecom Tax | 156,425 | 150,343 | 137,414 | 130,000 | 130,000 | 120,000 |
| 100-00-30380 | Cable Television Franchise Fee | 171,572 | 246,268 | 184,406 | 160,000 | 190,000 | 150,000 |
| 100-00-30800 | Amusement Rental Tax | 149 | 126 | 30 | 50 | - | - |
| | | \$ 5,037,517 | \$ 5,046,714 | \$ 5,184,583 | \$ 5,410,830 | \$ 5,368,240 | \$ 5,602,440 |
| Intergovernmental | | | | | | | |
| 100-00-31100 | Sales Tax | \$ 939,824 | \$ 978,376 | \$ 1,102,514 | \$ 1,345,230 | \$ 1,109,570 | \$ 1,313,700 |
| 100-00-31200 | LGDF (Income Tax) | 1,719,745 | 2,177,270 | 2,206,054 | 2,328,750 | 2,304,220 | 2,402,190 |
| 100-00-31220 | Use Tax | 521,904 | 552,692 | 512,470 | 485,100 | 568,370 | 264,110 |
| 100-00-31300 | Personal Property Replacement Tax | 136,297 | 178,665 | 129,186 | 83,810 | 132,370 | 78,200 |
| 100-00-31820 | Federal Grants | 20,000 | - | 4,563 | 6,530 | - | 83,000 |
| 100-00-31840 | State Grants | 6,020 | 6,500 | - | - | - | - |
| 100-00-31880 | Other Grants | 1,900 | 12,000 | 3,341 | 9,980 | 5,000 | 5,000 |
| 100-00-31900 | Other Intergovernmental | 674 | 366 | 150 | - | - | - |
| | | \$ 3,346,364 | \$ 3,905,869 | \$ 3,958,278 | \$ 4,259,400 | \$ 4,119,530 | \$ 4,146,200 |
| Licenses & Registrations | | | | | | | |
| 100-00-32100 | Vehicle Licenses | \$ 203,782 | \$ 197,692 | \$ 187,846 | \$ 190,000 | \$ 200,000 | \$ 190,000 |
| 100-00-32120 | Senior Vehicle Licenses | 20,436 | 20,531 | 20,060 | 20,000 | 21,000 | 20,000 |
| 100-00-32140 | Motorcycle Licenses | 1,106 | 1,206 | 1,249 | 1,200 | 1,200 | 1,200 |
| 100-00-32160 | Dog Licenses | 8,441 | 9,525 | 9,425 | 9,500 | 9,500 | 9,500 |
| 100-00-32180 | Business Licenses | 15,112 | 14,810 | 17,075 | 17,000 | 18,000 | 17,000 |
| 100-00-32190 | Liquor Licenses | 14,100 | 17,275 | 13,575 | 13,500 | 17,000 | 13,500 |
| 100-00-32200 | Vehicle Penalties | 14,277 | 17,608 | 9,678 | 9,000 | 15,000 | 9,000 |
| 100-00-32220 | Senior Vehicle Penalties | \$ 823 | 792 | 524 | 500 | 800 | 500 |
| 100-00-32240 | Motorcycle Penalties | 140 | 35 | 13 | 50 | 50 | 50 |
| 100-00-32260 | Dog Penalties | 405 | 95 | 435 | 300 | 300 | 300 |
| 100-00-32900 | Miscellaneous Licenses | 195 | 45 | 35 | 100 | 500 | 100 |
| 100-00-33000 | Contractor Registrations | 22,375 | 21,075 | 22,425 | 22,000 | 22,000 | 22,000 |
| | | \$ 301,192 | \$ 300,689 | \$ 282,340 | \$ 283,150 | \$ 305,350 | \$ 283,150 |
| Permits | | | | | | | |
| 100-00-33100 | New Construction Permits | \$ 50,455 | \$ 497,784 | \$ 98,292 | \$ 36,270 | \$ 60,000 | \$ 370,940 |
| 100-00-33120 | Alteration / Addition Permits | 256,697 | 212,265 | 175,436 | 196,420 | 180,000 | 151,520 |
| 100-00-33140 | Garage Permits | 8,244 | 12,800 | 6,571 | 5,590 | 8,900 | 5,000 |
| 100-00-33160 | Electrical Permits | 6,989 | 9,960 | 10,889 | 9,550 | 9,000 | 14,910 |
| 100-00-33180 | Plumbing Permits | 22,437 | 16,273 | 16,913 | 14,560 | 22,900 | 17,960 |
| 100-00-33200 | Repair Permits | 111,246 | 146,932 | 88,655 | 86,260 | 94,900 | 89,720 |
| 100-00-33900 | Miscellaneous Permits | 26,492 | 83,017 | 71,277 | 27,530 | 43,300 | 53,780 |
| | | \$ 482,560 | \$ 979,031 | \$ 468,033 | \$ 376,180 | \$ 419,000 | \$ 703,830 |
| Charges For Services | | | | | | | |
| 100-00-34240 | Planning & Zoning Fees | \$ 8,600 | \$ 5,496 | \$ 2,175 | \$ 2,500 | \$ 5,000 | \$ 5,000 |
| 100-00-34400 | Inspection Fees | 7,700 | 5,178 | 7,500 | 8,000 | 8,000 | 8,000 |
| 100-00-34540 | Fingerprinting Fees | 2,020 | 2,443 | 2,240 | 2,000 | 2,000 | 2,000 |
| 100-00-34560 | Accident Reports | 2,020 | 1,705 | 2,245 | 2,000 | 2,000 | 2,000 |
| 100-00-34580 | Police Detail | 10,950 | 11,363 | 19,931 | 20,000 | 20,000 | 20,000 |
| 100-00-34600 | Ambulance Service | 564,401 | 575,944 | 575,123 | 575,000 | 570,000 | 575,000 |
| 100-00-34800 | Lease and Rental Fees | 398,789 | 404,921 | 370,031 | 389,270 | 385,000 | 399,030 |
| | | \$ 994,480 | \$ 1,007,050 | \$ 979,245 | \$ 998,770 | \$ 992,000 | \$ 1,011,030 |

GENERAL FUND SUMMARY 3
REVENUES BY CLASSIFICATION
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> <u>FY 2021/22</u> | <u>Actual</u> <u>FY 2022/23</u> | <u>Actual</u> <u>FY 2023/24</u> | <u>Projected</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2025/26</u> |
|---------------------------------------|------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|------------------------------------|
| <i>Fines & Forfeitures</i> | | | | | | | |
| 100-00-35100 | Parking & Compliance Tickets | \$ 114,107 | \$ 78,540 | \$ 70,211 | \$ 120,000 | \$ 75,000 | \$ 120,000 |
| 100-00-35300 | False Alarm Violations | 200 | 1,600 | (1,200) | - | - | - |
| 100-00-35400 | Court Fines | 18,765 | 13,687 | 13,882 | 13,000 | 10,000 | 13,000 |
| 100-00-35500 | DUI Fines | - | - | - | - | - | - |
| | | \$ 133,072 | \$ 93,827 | \$ 82,893 | \$ 133,000 | \$ 85,000 | \$ 133,000 |
| <i>Miscellaneous</i> | | | | | | | |
| 100-00-38000 | Interest | \$ 5,966 | \$ 189,922 | 503,148 | 512,000 | \$ 396,160 | 290,180 |
| 100-00-39000 | Miscellaneous Revenue | (480) | (3,094) | 50,278 | 10,000 | 10,000 | 10,000 |
| 100-00-39500 | Police Contributions | 5,875 | 13,927 | 2,250 | 2,500 | 2,500 | 2,500 |
| 100-00-39520 | Ambulance Contributions | - | 850 | 1,050 | 1,000 | 750 | 750 |
| 100-00-39580 | Other Contributions | 50 | 50 | 2,981 | - | - | - |
| 100-00-39710 | Sidewalk Replacement Program | 13,317 | - | 2,010 | 4,000 | 4,000 | 4,000 |
| 100-00-39720 | Parkway Tree Program | 8,795 | 8,190 | 5,265 | 7,150 | 5,000 | 5,000 |
| 100-00-39730 | Tree Bank Program | - | - | 7,150 | - | - | - |
| | | \$ 33,523 | \$ 209,845 | \$ 574,132 | \$ 536,650 | \$ 418,410 | \$ 312,430 |
| Total Revenues | | \$10,328,708 | \$11,543,025 | \$11,529,504 | \$11,997,980 | \$11,707,530 | \$12,192,080 |

**General Fund Chart 3
Village of La Grange Park
Revenues by Classification
FY 2025/26**



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, one (1) part-time Accountant, and one (1) part-time Fiscal Assistant.

Budget Notes

- Total proposed expenditures for FY 2025/26 are \$1,596,990 and 13.3% greater than the prior year budget.
- Salaries and wages are increasing due to planned COLA and merit adjustments.
- Information Technology costs are increasing due to the addition of cloud-based email and Office applications. The budget includes \$36,000 for cloud-based email implementation and transition, ensuring a secure, reliable, and modernized communication system for the Village. Approximately \$15,000 of this cost covers transition-related expenses, such as IT consulting services, while the shift to cloud-based email eliminates the need for future server replacements and enhances cybersecurity and system reliability. Additionally, \$30,000 across administrative funds is allocated for cloud-based budget and capital planning software, which will streamline financial processes by reducing repetitive data entry, improving accuracy, and enhancing long-term capital planning. These investments reinforce the Village's commitment to cybersecurity, efficiency, and future-ready technology solutions.
- Other Professional Services include \$31,200 for updating the Village's Emergency Operations Plan. Additional funds for this project are budgeted in the Water and Sewer Funds, bringing the total cost to \$40,000. The work will be conducted with Integrated Solutions Consulting, the same consulting group that collaborates with Cook County's Department of Emergency Management and Regional Security. The cost includes the development of a new, updated

VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26 Budget

plan as well as data integration into the emergency management online platform utilized by Cook County, enhancing coordination, accessibility, and real-time data sharing for emergency preparedness and response efforts.

- The Other Expenses category is eliminated starting in FY25/26 and rolled into the Services and Supplies budgets for more consistent reporting.
- Under Supplies, the budget includes \$5,000 for planning “Zip Code Day,” a once-in-a-lifetime celebration recognizing 60526 on Friday, June 5, 2026. The event will bring the community together at Memorial Park in the evening for a festive celebration featuring live music, food, family-friendly activities, and a light show. This special occasion provides a unique opportunity to showcase community pride and create lasting memories for our residents.

ADMINISTRATION & FINANCE

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|-------------------------------|--------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Salaries & Wages | | | | | | | |
| 100-20-40100 | Full-time Salaries | \$ 465,447 | 470,287 | 622,646 | 678,870 | \$ 696,420 | \$ 749,490 |
| 100-20-40500 | Part-time Wages | 49,750 | 28,316 | 66,324 | 130,150 | 149,130 | 162,150 |
| 100-20-41100 | Overtime | 224 | 411 | 375 | 500 | 2,000 | 2,000 |
| | | <u>515,421</u> | <u>499,014</u> | <u>689,345</u> | <u>809,520</u> | <u>847,550</u> | <u>913,640</u> |
| Pension & Benefits | | | | | | | |
| 100-20-44100 | FICA | 36,789 | 35,944 | 49,235 | 61,930 | 64,900 | 70,000 |
| 100-20-45100 | IMRF | 30,755 | 16,577 | 8,356 | 12,150 | 26,200 | 31,900 |
| 100-20-46000 | Health & Life Insurance | 69,851 | 63,459 | 73,355 | 88,260 | 88,260 | 94,590 |
| 100-20-49000 | Employee Programs | 560 | 2,568 | 3,105 | 3,110 | 3,110 | 4,140 |
| | | <u>137,955</u> | <u>118,548</u> | <u>134,051</u> | <u>165,450</u> | <u>182,470</u> | <u>200,630</u> |
| Professional Services | | | | | | | |
| 100-20-50000 | Legal | 69,156 | 69,671 | 69,068 | 69,000 | 72,230 | 72,230 |
| 100-20-51000 | Engineering | - | - | - | - | - | 1,000 |
| 100-20-52000 | Financial Reporting | 25,363 | 38,971 | 63,968 | 61,690 | 61,690 | 63,560 |
| 100-20-52700 | Financial Services | 6,240 | 12,599 | 9,023 | 15,000 | 15,000 | 10,000 |
| 100-20-53000 | Information Technology | 50,822 | 38,211 | 43,997 | 76,190 | 76,190 | 130,360 |
| 100-20-56000 | Risk Management | 3,535 | 3,535 | 3,535 | 5,810 | 5,810 | 9,690 |
| 100-20-59000 | Other Professional Services | 1,566 | 108,872 | 29,661 | 33,540 | 33,540 | 67,740 |
| | | <u>156,683</u> | <u>271,859</u> | <u>219,252</u> | <u>261,230</u> | <u>264,460</u> | <u>354,580</u> |
| Services | | | | | | | |
| 100-20-60100 | Building Maintenance | 3,820 | 4,146 | 8,620 | 5,000 | 5,000 | 5,000 |
| 100-20-60400 | Equipment Maintenance | 1,798 | 2,442 | (201) | 1,500 | 1,500 | 1,500 |
| 100-20-62200 | Janitorial Service | 2,326 | 2,112 | 2,015 | 5,000 | 5,000 | 5,000 |
| 100-20-63000 | Printing | 16,210 | 16,234 | 18,576 | 17,800 | 17,800 | 19,570 |
| 100-20-63100 | Notices | 1,127 | 449 | 1,207 | 1,000 | 1,000 | 3,000 |
| 100-20-63800 | Postage | 8,241 | 8,821 | 10,284 | 10,750 | 10,750 | 11,140 |
| 100-20-64200 | Telecom | 7,033 | 5,030 | 5,040 | 4,730 | 4,730 | 4,730 |
| 100-20-65000 | Equipment Rental | 4,387 | 3,961 | 4,654 | 1,080 | 5,360 | 1,370 |
| 100-20-67000 | Dues & Subscriptions | 19,062 | 20,760 | 20,622 | 21,640 | 21,640 | 26,200 |
| 100-20-68000 | Training | 4,542 | 3,954 | 5,031 | 8,580 | 8,580 | 8,580 |
| 100-20-68100 | Official Functions | - | - | - | - | - | 3,000 |
| 100-20-68500 | Travel, Meals & Lodging | 1,436 | 3,007 | 7,965 | 7,020 | 7,020 | 7,020 |
| 100-20-69000 | Miscellaneous Services | 1,307 | 3,062 | 4,730 | 2,000 | 2,000 | 2,000 |
| 100-20-69950 | Special Programs | - | - | - | - | - | 5,000 |
| | | <u>71,289</u> | <u>73,978</u> | <u>88,543</u> | <u>86,100</u> | <u>90,380</u> | <u>103,110</u> |
| Supplies | | | | | | | |
| 100-20-70100 | Building & Landscape Materials | 1,661 | 2,162 | 1,373 | 3,000 | 3,000 | 3,000 |
| 100-20-72200 | Janitorial Supplies | 396 | 281 | 666 | 780 | 780 | 780 |
| 100-20-73000 | Office Supplies | 2,044 | 3,136 | 2,758 | 4,000 | 4,000 | 4,000 |
| 100-20-73300 | Books & Maps | 195 | 161 | 336 | 390 | 390 | 390 |
| 100-20-74000 | Uniforms | 641 | 234 | 718 | 500 | 500 | 500 |
| 100-20-75000 | Food | 2,846 | 3,222 | 3,004 | 3,000 | 2,500 | 3,000 |
| 100-20-79950 | Special Programs Supplies | - | - | - | - | - | 5,000 |
| | | <u>7,784</u> | <u>9,196</u> | <u>8,855</u> | <u>11,670</u> | <u>11,170</u> | <u>16,670</u> |
| Capital | | | | | | | |
| 100-20-86100 | Office Equipment | 2,278 | 1,623 | 1,980 | 3,000 | 3,000 | 3,000 |
| 100-20-86950 | Leased Equipment | - | - | - | 5,360 | - | 5,360 |
| | | <u>2,278</u> | <u>1,623</u> | <u>1,980</u> | <u>8,360</u> | <u>3,000</u> | <u>8,360</u> |
| Other Expenses | | | | | | | |
| 100-20-91000 | Official Functions | 2,252 | 2,423 | 1,348 | 3,000 | 3,000 | - |
| 100-20-91400 | Zoning | 8,962 | 14,132 | 9,849 | 5,000 | 5,000 | - |
| 100-20-92000 | Community Events | 1,817 | 2,871 | 5,212 | 2,000 | 2,000 | - |
| | | <u>13,032</u> | <u>19,426</u> | <u>16,409</u> | <u>10,000</u> | <u>10,000</u> | <u>-</u> |
| Total Expenditures | | <u>\$ 904,442</u> | <u>\$ 993,644</u> | <u>\$ 1,158,435</u> | <u>\$ 1,352,330</u> | <u>\$ 1,409,030</u> | <u>\$ 1,596,990</u> |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 (27)% | \$ 749,490 | \$ 749,490 |
| 100-20-40500 | Part-time Wages | Village Clerk (78%) Communications Specialist (78%) Senior Planner (100%) Accountant (78%) Fiscal Assistant-UB (10%) | 162,150 | 162,150 |
| 100-20-41100 | Overtime | | 2,000 | 2,000 |
| Pension & Benefits | | | | |
| 100-20-44100 | FICA | Social Security Medicare | 56,700 13,300 | 70,000 |
| 100-20-45100 | IMRF | Employer Contribution | 31,900 | 31,900 |
| 100-20-46000 | Health & Life Insurance | IPBC | 94,590 | 94,590 |
| 100-20-49000 | Employee Programs | Tuition Reimbursement Employee Events Holiday Gifts Service Awards | 1,560 1,250 1,230 100 | 4,140 |
| Professional Services | | | | |
| 100-20-50000 | Legal | Village Attorney Retainer Personnel & Labor Other | 45,870 13,180 13,180 | 72,230 |
| 100-20-51000 | Engineering | Planning and Zoning | 1,000 | 1,000 |
| 100-20-52000 | Financial Reporting | Annual Audit Accounting Services OPEB Report GFOA Award Program | 29,240 31,200 2,730 390 | 63,560 |
| 100-20-52700 | Financial Services | | 10,000 | 10,000 |
| 100-20-53000 | Information Technology | IT Services IT Support BS&A Software Support Cloud Email Transition Cloud Email Cloud Budget and Capital Plan Website Support Vehicle Sticker Software Support Digital Communications | 46,800 18,720 12,840 11,700 4,140 23,400 9,360 2,000 1,400 | 130,360 |
| 100-20-56000 | Risk Management | Risk Management Fund Allocation | 9,690 | 9,690 |
| 100-20-59000 | Other Professional Services | Lobbyist Services Update Emergency Operations Plan Transcription and Reporting | 28,080 31,200 3,000 | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Administration & Finance

| Account Number | Description | Detail | Amount | Total |
|-----------------|-----------------------|--|--------|---------------|
| | | State of the Village | 3,120 | |
| | | Other | 2,340 | 67,740 |
| <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 | 6,240 | |
| | | Vehicle Sticker Applications | 6,500 | |
| | | Vehicle Sticker Reminders | 1,500 | |
| | | Vehicle Stickers | 2,000 | |
| | | Motorcycle Tags | 100 | |
| | | Dog Tags | 500 | |
| | | Checks and Deposit Slips | 1,170 | |
| | | Other | 1,560 | 19,570 |
| 100-20-63100 | Notices | Planning and Zoning | 2,000 | |
| | | Legal and Personnel | 500 | |
| | | Annual Treasurer's Report | 500 | 3,000 |
| 100-20-63800 | Postage | Village Newsletter | 3,940 | |
| | | Vehicle Sticker Applications | 3,200 | |
| | | Metered Mail | 2,500 | |
| | | Vehicle Sticker Reminders | 1,000 | |
| | | Postal Permits | 500 | 11,140 |
| 100-20-64200 | Telecom | Phone System | 2,340 | |
| | | Mobile | 1,220 | |
| | | Internet | 1,170 | 4,730 |
| 100-20-65000 | Equipment Rental | Floor Mats | 1,370 | 1,370 |
| 100-20-67000 | Dues & Subscriptions | American Payroll Association | 280 | |
| | | American Planning Association | 470 | |
| | | Chamber of Commerce | 160 | |
| | | Chicago Metropolitan Agency for Planning | 470 | |
| | | Government Finance Officers Association | 320 | |
| | | Illinois City/County Management Association | 670 | |
| | | Illinois Government Finance Officers Association | 390 | |
| | | Illinois Municipal League | 1,020 | |
| | | Illinois Municipal Treasurers Association | 80 | |
| | | Illinois Public Employer Labor Relations Association | 360 | |
| | | Illinois Tax Increment Association | 650 | |
| | | International City Managers Association | 1,410 | |
| | | Metropolitan Mayors Caucus | 530 | |
| | | Municipal Clerks | 80 | |
| | | News subscriptions | 1,560 | |
| | | Other | 390 | |
| | | Proviso Municipal League | 390 | |
| | | SHRM | 200 | |
| | | West Central Municipal Conference | 14,040 | |
| | | West Suburban Chamber of Commerce | 2,730 | 26,200 |
| 100-20-68000 | Training | Village Manager | 2,730 | |
| | | Deputy Village Manger | 1,950 | |
| | | Finance Director | 1,950 | |
| | | Other Training | 1,950 | 8,580 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Administration & Finance

| Account Number | Description | Detail | Amount | Total |
|-----------------------|--------------------------------|-----------------------|---------------|---------------------|
| 100-20-68100 | Official Functions | | 3,000 | 3,000 |
| 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 |
| 100-20-69950 | Special Programs | Zip Code Day | 5,000 | 5,000 |
| <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 | | 3,000 | 3,000 |
| 100-20-79950 | Special Programs Supplies | Zip Code Day | 5,000 | 5,000 |
| <u>Capital</u> | | | | |
| 100-20-86100 | Office Equipment | | 3,000 | 3,000 |
| 100-20-86950 | Leased Equipment | Copier | 3,480 | |
| | | Postal Machine | 1,880 | 5,360 |
| | Total Budget | | | \$ 1,596,990 |

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 is comprised of two people. The Director of Building and Inspectional Services, and the Building Services Coordinator. Plan reviews, inspectional services, and property maintenance code enforcement are contracted as needed.

Budget Notes

- Expenditures in the Building Department for FY 2025/26 are budgeted at \$675,260 which is a 26.0% increase compared to the FY 2024/25 budget. The increase can be attributed to additional work necessary to support several large-scale projects anticipated this year.
- 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 and pass-through charges. The estimated costs were determined on the new Building Permit Fee Schedule and consultant fee service schedule each Professional Service Agreement.
- The Building Department staff and third part consultant roster will remain the same in FY 2025/26. The code enforcement budget was increased to allow the Code Enforcement Officer to be on duty five (5) days a week (20 hours/ week) to properly support Administrative Adjudication.
- Building Department permit activity (plan reviews and inspections) is expected to be similar to the type and pace experienced last year with a majority of the activity focusing on residential alterations, additions, and repairs.
- Several large-scale projects that are likely to occur this year include: Plymouth Place – Phase 3 (three villa buildings that will add 37 new units); Dubak Industries (5800 sq. ft. warehouse and loading dock addition); Yena Park Renovation: Park District Recreation Center Expansion; and Gardner School in a Jewel-Osco out-lot.

BUILDING DEPARTMENT
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|--------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Salaries & Wages | | | | | | | |
| 100-40-40100 | Full-time Salaries | \$190,051 | \$164,560 | \$169,371 | \$211,220 | \$ 222,870 | \$ 222,760 |
| 100-40-41100 | Overtime | - | 14 | - | - | - | - |
| | | <u>190,051</u> | <u>164,574</u> | <u>169,371</u> | <u>211,220</u> | <u>222,870</u> | <u>222,760</u> |
| Pension & Benefits | | | | | | | |
| 100-40-44100 | FICA | 13,883 | 12,048 | 12,403 | 16,160 | 17,060 | 17,060 |
| 100-40-45100 | IMRF | 11,663 | 6,454 | 2,043 | 3,170 | 6,890 | 7,780 |
| 100-40-46000 | Health & Life Insurance | 29,980 | 27,766 | 25,742 | 26,820 | 26,820 | 28,890 |
| 100-40-49000 | Employee Programs | 94 | 99 | 211 | 1,200 | 1,200 | 1,380 |
| | | <u>55,620</u> | <u>46,367</u> | <u>40,399</u> | <u>47,350</u> | <u>51,970</u> | <u>55,110</u> |
| Professional Services | | | | | | | |
| 100-40-50000 | Legal Services | - | - | - | 500 | 500 | 500 |
| 100-40-51400 | Plan Review & Inspections | 79,000 | 289,151 | 173,616 | 181,000 | 181,000 | 279,500 |
| 100-40-53000 | Information Technology | 4,135 | 5,785 | 7,676 | 7,320 | 7,320 | 8,330 |
| 100-40-56000 | Risk Management | 1,590 | 1,590 | 1,590 | 8,400 | 8,400 | 13,170 |
| 100-40-59000 | Other Professional Services | 21,781 | 82,445 | 37,217 | 48,920 | 40,600 | 71,260 |
| | | <u>106,506</u> | <u>378,971</u> | <u>220,099</u> | <u>246,140</u> | <u>237,820</u> | <u>372,760</u> |
| Services | | | | | | | |
| 100-40-60100 | Building Maintenance | 1,086 | 1,211 | 1,742 | 4,125 | 4,125 | 4,130 |
| 100-40-60200 | Vehicle Maintenance | 16 | - | - | 500 | 500 | 500 |
| 100-40-60400 | Equipment Maintenance | 951 | 1,569 | 842 | 1,500 | 1,500 | 1,500 |
| 100-40-62200 | Janitorial Service | 662 | 600 | 569 | 750 | 750 | 750 |
| 100-40-63000 | Printing | 169 | 592 | 276 | 1,500 | 1,500 | 1,500 |
| 100-40-63800 | Postage | 300 | 330 | 249 | 400 | 400 | 1,400 |
| 100-40-64200 | Telecom | 4,166 | 1,790 | 1,745 | 1,850 | 1,850 | 1,850 |
| 100-40-65000 | Equipment Rental | 8 | 21 | 17 | - | 500 | - |
| 100-40-67000 | Dues & Subscriptions | 145 | 145 | 1,020 | 1,600 | 1,500 | 1,600 |
| 100-40-68000 | Training | - | - | 1,760 | 2,100 | 1,500 | 2,000 |
| 100-40-68500 | Travel, Meals & Lodging | - | - | - | 2,000 | 2,000 | 2,000 |
| 100-40-69000 | Miscellaneous Services | 976 | 1,225 | 402 | 1,000 | 1,000 | 1,000 |
| | | <u>8,479</u> | <u>7,483</u> | <u>8,622</u> | <u>17,325</u> | <u>17,125</u> | <u>18,230</u> |
| Supplies | | | | | | | |
| 100-40-70100 | Building & Landscape Materials | 85 | 223 | 358 | 100 | 100 | 100 |
| 100-40-70200 | Vehicle Parts & Supplies | 46 | 648 | 291 | 500 | 500 | 650 |
| 100-40-72200 | Janitorial Supplies | 88 | 79 | 100 | 200 | 200 | 200 |
| 100-40-73000 | Office Supplies | 200 | 146 | 319 | 1,000 | 1,000 | 1,000 |
| 100-40-73300 | Books & Maps | - | - | - | 1,250 | 1,250 | 1,250 |
| 100-40-74000 | Uniforms | - | - | - | 500 | 500 | 700 |
| 100-40-76000 | Fuel | 1,352 | 1,553 | 200 | 2,000 | 2,000 | 2,000 |
| | | <u>1,771</u> | <u>2,649</u> | <u>1,268</u> | <u>5,550</u> | <u>5,550</u> | <u>5,900</u> |
| Capital | | | | | | | |
| 100-40-86100 | Office Equipment | 75 | 42 | 670 | 500 | 500 | 500 |
| | | <u>75</u> | <u>42</u> | <u>670</u> | <u>500</u> | <u>500</u> | <u>500</u> |
| Total Expenditures: Building Department | | \$ 362,502 | \$ 600,086 | \$ 440,429 | \$ 528,085 | \$ 535,835 | \$ 675,260 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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%) | \$ 222,760 | \$ 222,760 |
| Pension & Benefits | | | | |
| 100-40-44100 | FICA | Social Security Medicare | 13,820 3,240 | 17,060 |
| 100-40-45100 | IMRF | Employer Contribution | 7,780 | 7,780 |
| 100-40-46000 | Health & Life Insurance | IPBC | 28,890 | 28,890 |
| 100-40-49000 | Employee Programs | Service Awards Tuition Reimbursement Holiday Gifts | 150 1,000 230 | 1,380 |
| Professional Services | | | | |
| 100-40-50000 | Legal | Review of Building Code Issues | 500 | 500 |
| 100-40-51400 | Plan Review & Inspections | Contract Plan Review Contract Inspections Fire Safety Plan Review Contract Plumbing Engineering Health Inspections Elevator Inspections | 110,000 104,000 21,000 18,000 15,000 8,000 3,500 | 279,500 |
| 100-40-53000 | Information Technology | IT Support Cloud Email BS&A Software Support | 3,240 560 4,530 | 8,330 |
| 100-40-56000 | Risk Management | Risk Management Fund Allocation | 13,170 | 13,170 |
| 100-40-59000 | Other Professional Services | Contracted Code Enforcement | 71,260 | 71,260 |
| Services | | | | |
| 100-40-60100 | Building Maintenance | Village Hall HVAC Maintenance Other | 3,130 1,000 | 4,130 |
| 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 | | 1,400 | 1,400 |
| 100-40-64200 | Telecom | Phone System Mobile Phones Internet Access | 900 600 350 | 1,850 |
| 100-40-67000 | Dues & Subscriptions | ICC Municipal Dues Illinois Architect License NCARB Architect AIA SBOC | 200 100 300 800 200 | 1,600 |
| 100-40-68000 | Training | SBOC Training, U of W, Misc. | 2,000 | 2,000 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Building

| Account Number | Description | Detail | Amount | Total |
|-----------------------|----------------------------------|-------------------------------------|---------------|-------------------|
| 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 | | 650 | 650 |
| 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 | | 700 | 700 |
| 100-40-76000 | Fuel | | 2,000 | 2,000 |
| <u>Capital</u> | | | | |
| 100-40-86100 | Office Equipment | | 500 | 500 |
| | Total Budget | | | \$ 675,260 |

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 currently consists of twenty-three (23) authorized full-time positions with one (1) additional full time police officer position proposed in this year's budget bringing the authorized full-time positions to twenty-four (24). The Department also includes fourteen (14) authorized part-time positions.

Budget Notes

- Total expenditures of \$5,860,210 are proposed for FY 2025/26 or 10.2% higher than the prior year budget.
- Salaries and wages are increasing due to planned COLA and merit adjustments and the inclusion on the proposed additional police officer position.
- The Police Department engaged with We Never Walk Alone, which is a groundbreaking mental wellness tool specifically designed for Law Enforcement Officers and their families. We Never Walk Alone is a national peer support and mental health professional network with La Grange Park having two certified peer to peer certified supporters. 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 continued to budget for four (4) Flock LPR's (license plate readers) throughout town along with the re budgeting of five (5) LPR's in the patrol vehicles already equipped with AXON Fleet III in car cameras.
- Also under the Other Professional Services account is a recurring cost of \$12,745 for Lexipol and a \$24,000 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. While the police department received an ILEAS Grant in the FY 2024/25 fiscal year for the initial purchase of five (5) AXON Taser 10's, the Police Department budgeted \$9,500 in FY 2025/26 for continued training and storage.
- Training increased with the addition of NIPAS EST (emergency services team) at \$17,000 as well as police academy training at \$9,000 (2 officers). NIPAS EST receives specialized training and equipment, which will enhance the overall capabilities of the Police Department in the handling of high-risk situations. The enhanced capabilities and resources provided by NIPAS EST will contribute to greater community safety and a more effective response to emergencies in La Grange Park. One officer will be selected to join the NIPAS EST team.

VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26 Budget

- \$6,000 has been budgeted under Training and Travel, Meals & Lodging for the Chief of Police along with a member of the command staff to attend the International Association of Chiefs of Police Conference.
- The proposed budget includes funding for one additional police officer to address the increasing operational demands on the La Grange Park Police Department. Over the past decade, staffing levels have remained below pre-recession numbers, despite rising call volumes, evolving technological requirements such as body-worn cameras, and additional training mandates under the SAFE-T Act. Passed by the Illinois Legislature in 2021, the SAFE-T Act introduced several changes impacting police departments, including mandated additional training for officers, with non-compliance risking their certification. The Act also required officers to wear body cameras, which, despite their benefits, demand significant staff time for management, maintenance, and video production for the prosecutor's office and FOIA requests. Additionally, recent years have seen the creation of various specialty positions within the department, including evidence technicians, drone operators, NIPAS officers, peer support officers, and state-certified instructors in various fields. The department's analysis indicates that an ideal staffing level would be closer to 23 officers based on national and regional benchmarks, yet the Village remains below this threshold. Adding an officer will help reduce reliance on overtime, improve coverage, and ensure continued compliance with state-mandated training and certification requirements. This addition is made possible by an overall increase in sales tax revenue, a steady rise in state-shared revenue over time, and most critically, the new grocery tax revenue generated by Aldi, which provides the necessary funding to support the wages, benefits, and pension costs associated with an additional officer.

POLICE DEPARTMENT
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|-------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Salaries & Wages | | | | | | | |
| 100-50-40200 | Sworn Full-Time Salaries | \$2,083,012 | \$2,086,288 | \$2,183,287 | \$2,276,310 | \$ 2,330,120 | \$ 2,537,940 |
| 100-50-40250 | Administrative Salaries | 106,969 | 96,068 | 125,549 | 136,980 | 136,980 | 148,580 |
| 100-50-40500 | Sworn Part-Time Wages | - | - | 702 | 10,000 | 10,000 | 10,000 |
| 100-50-40600 | Crossing Guard Wages | 87,022 | 73,966 | 77,330 | 91,600 | 92,500 | 92,500 |
| 100-50-40610 | Auxiliary Officer Wages | 7,763 | 28,674 | 9,135 | 9,000 | 9,000 | 9,000 |
| 100-50-41100 | Overtime | 71,246 | 65,177 | 215,910 | 175,000 | 80,000 | 100,000 |
| 100-50-41500 | Holiday Pay | 66,213 | 67,393 | 71,944 | 70,000 | 70,000 | 70,000 |
| 100-50-41520 | Court | 3,828 | 10,270 | 23,037 | 20,000 | 20,000 | 20,000 |
| 100-50-41540 | Officer in Charge | 19,635 | 17,481 | 14,419 | 18,400 | 18,000 | 20,000 |
| 100-50-41550 | Field Training Officer | - | 1,662 | 9,604 | 3,200 | 2,500 | 6,000 |
| 100-50-41590 | Detail Pay | 11,831 | 6,416 | 20,890 | 20,000 | 20,000 | 103,000 |
| | | 2,457,519 | 2,453,395 | 2,751,807 | 2,830,490 | 2,789,100 | 3,117,020 |
| Pension & Benefits | | | | | | | |
| 100-50-44100 | FICA | 46,958 | 46,883 | 52,356 | 53,050 | 55,100 | 60,700 |
| 100-50-45100 | IMRF | 6,600 | 3,332 | 1,619 | 2,100 | 4,400 | 5,300 |
| 100-50-45200 | Police Pension | 1,385,946 | 1,315,599 | 1,393,447 | 1,463,390 | 1,425,000 | 1,475,000 |
| 100-50-46000 | Health & Life Insurance | 371,477 | 338,674 | 364,455 | 383,080 | 383,080 | 429,200 |
| 100-50-49000 | Employee Programs | 4,022 | 3,836 | 6,882 | 6,500 | 6,500 | 7,200 |
| | | 1,815,003 | 1,708,324 | 1,818,759 | 1,908,120 | 1,874,080 | 1,977,400 |
| Professional Services | | | | | | | |
| 100-50-50000 | Legal Services | 25,084 | 24,094 | 30,960 | 33,000 | 36,000 | 37,500 |
| 100-50-52000 | Financial Reporting | - | - | - | - | - | 3,800 |
| 100-50-52700 | Financial Services | - | - | - | - | - | 3,000 |
| 100-50-53000 | Information Technology | 33,355 | 42,974 | 51,678 | 56,050 | 59,050 | 108,160 |
| 100-50-54000 | Occupational Health | - | - | 317 | 320 | - | 1,220 |
| 100-50-55000 | Dispatch Services | 178,403 | 185,443 | 167,169 | 174,450 | 174,450 | 198,840 |
| 100-50-56000 | Risk Management | 80,275 | 80,275 | 80,791 | 43,150 | 43,150 | 65,670 |
| 100-50-59000 | Other Professional Services | 24,502 | 32,197 | 72,118 | 58,740 | 84,880 | 30,450 |
| | | 341,618 | 364,983 | 403,033 | 365,710 | 397,530 | 448,640 |
| Services | | | | | | | |
| 100-50-60100 | Building Maintenance | 33,846 | 23,120 | 29,699 | 18,130 | 20,130 | 20,130 |
| 100-50-60200 | Vehicle Maintenance | 12,889 | 14,423 | 22,385 | 15,000 | 18,000 | 15,000 |
| 100-50-60400 | Equipment Maintenance | 4,613 | 1,907 | 2,055 | 6,000 | 6,000 | 6,000 |
| 100-50-62200 | Janitorial Service | 11,299 | 10,525 | 10,194 | 11,800 | 10,500 | 13,000 |
| 100-50-63000 | Printing | 1,421 | 1,147 | 1,227 | 2,000 | 2,000 | 2,000 |
| 100-50-63800 | Postage | 969 | 977 | 1,333 | 1,100 | 1,100 | 1,100 |
| 100-50-64200 | Telecom | 20,897 | 27,523 | 18,926 | 23,000 | 25,000 | 25,000 |
| 100-50-65000 | Equipment Rental | 4,916 | 4,212 | 4,975 | 1,200 | 5,000 | 1,500 |
| 100-50-67000 | Dues & Subscriptions | 5,665 | 9,307 | 7,128 | 9,830 | 8,280 | 13,830 |
| 100-50-68000 | Training | 16,556 | 20,529 | 29,180 | 20,000 | 20,000 | 45,900 |
| 100-50-68500 | Travel, Meals & Lodging | 368 | 3,869 | 5,780 | 7,000 | 7,000 | 7,000 |
| 100-50-69000 | Miscellaneous Services | 1,677 | 2,542 | 7,949 | 6,400 | 7,400 | 7,400 |
| 100-50-69950 | Special Programs | - | - | - | - | - | 3,000 |
| | | 115,116 | 120,081 | 140,831 | 121,460 | 130,410 | 160,860 |

POLICE DEPARTMENT
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|-------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Supplies | | | | | | | |
| 100-50-70100 | Building & Land Maintenance M | 1,638 | 3,000 | 1,365 | 1,500 | 1,500 | 1,500 |
| 100-50-70200 | Vehicle Parts & Supplies | 11,826 | 12,676 | 11,732 | 13,000 | 13,000 | 13,000 |
| 100-50-70400 | Equipment Parts & Supplies | 4,293 | 3,502 | 5,318 | 6,500 | 6,500 | 6,500 |
| 100-50-72200 | Janitorial Supplies | 1,296 | 1,088 | 1,761 | 2,300 | 1,600 | 2,300 |
| 100-50-73000 | Office Supplies | 4,504 | 2,946 | 3,239 | 4,500 | 4,500 | 4,500 |
| 100-50-73300 | Books & Maps | - | - | 18 | 600 | 600 | 600 |
| 100-50-73500 | Ammunition & Targets | 4,113 | 3,635 | 3,415 | 7,000 | 7,000 | 10,000 |
| 100-50-73800 | Medical Supplies | - | - | - | 750 | 2,000 | 2,000 |
| 100-50-74000 | Uniforms | 24,631 | 30,069 | 36,087 | 28,000 | 28,000 | 33,000 |
| 100-50-75000 | Food | 537 | 699 | 1,752 | 1,500 | 1,500 | 2,250 |
| 100-50-76000 | Fuel | 40,599 | 50,277 | 46,263 | 45,000 | 45,000 | 45,000 |
| 100-50-79950 | Special Programs Supplies | - | - | - | - | - | 6,000 |
| | | 93,437 | 107,892 | 110,950 | 110,650 | 111,200 | 126,650 |
| Capital | | | | | | | |
| 100-50-86100 | Office Equipment | 4,618 | 814 | 8,293 | 6,500 | 5,500 | 2,500 |
| 100-50-86900 | Equipment | 8,571 | 30,163 | 5,950 | 7,585 | 1,000 | 1,000 |
| 100-50-86950 | Leased Equipment | - | - | - | 26,140 | - | 26,140 |
| | | 13,189 | 30,977 | 14,243 | 40,225 | 6,500 | 29,640 |
| Other Expenses | | | | | | | |
| 100-50-90500 | Special Programs | 6,355 | 19,643 | 4,710 | 8,500 | 9,000 | - |
| | | 6,355 | 19,643 | 4,710 | 8,500 | 9,000 | - |
| Total Expenditures: Police Department | | \$ 4,842,238 | \$ 4,805,295 | \$ 5,244,333 | \$ 5,385,155 | \$ 5,317,820 | \$ 5,860,210 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 (15) | \$ 2,537,940 | \$ 2,537,940 |
| 100-50-40250 | Administrative Salaries | Administrative Assistant of Police Services Records Clerk | 148,580 | 148,580 |
| 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 | 80,000 20,000 | 100,000 |
| 100-50-41500 | Holiday Pay | | 70,000 | 70,000 |
| 100-50-41520 | Court | | 20,000 | 20,000 |
| 100-50-41540 | Officer in Charge | | 20,000 | 20,000 |
| 100-50-41550 | Field Training Officer | | 6,000 | 6,000 |
| 100-50-41590 | Detail Pay | Reimbursed Events IDOT Enforcement Grant | 20,000 83,000 | 103,000 |
| Pension & Benefits | | | | |
| 100-50-44100 | FICA | Social Security Medicare | 15,600 45,100 | 60,700 |
| 100-50-45100 | IMRF | Employer Contribution | 5,300 | 5,300 |
| 100-50-45200 | Police Pension | Village Contribution | 1,475,000 | 1,475,000 |
| 100-50-46000 | Health & Life Insurance | IPBC | 429,200 | 429,200 |
| 100-50-49000 | Employee Programs | Service Awards Tuition Reimbursement Holiday Gifts | 500 4,000 2,700 | 7,200 |
| Professional Services | | | | |
| 100-50-50000 | Legal | Village Prosecutor Local Adjudication Other | 25,000 7,500 5,000 | 37,500 |
| 100-50-52000 | Financial Reporting | Pension Actuary | 3,800 | 3,800 |
| 100-50-52700 | Financial Services | Ticket Collections Credit Card Processing | 1,500 1,500 | 3,000 |
| 100-50-53000 | Information Technology | IT Support Ticket Software | 14,800 24,000 | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Police

| Account Number | Description | Detail | Amount | Total |
|-----------------|-----------------------------|---|---------|----------------|
| | | Body Cameras Service and Storage | 12,380 | |
| | | Car Cameras Service and Storage | 10,140 | |
| | | Interview Room Audio/Video | 4,790 | |
| | | Tasers | 4,500 | |
| | | E-Ticketing | 2,400 | |
| | | License Plate Reader | 15,500 | |
| | | Cloud Email | 10,600 | |
| | | CJIS | 2,500 | |
| | | Cloud Storage ROW Cameras | 1,600 | |
| | | Evidence Software | 1,700 | |
| | | E-Lineup | 750 | |
| | | Scheduling Software | 2,500 | 108,160 |
| 100-50-54000 | Occupational Health | Pre-employment Testing | 500 | |
| | | We Never Walk Alone | 720 | 1,220 |
| 100-50-55000 | Dispatch Services | LTACC Annual Contribution | 198,840 | 198,840 |
| 100-50-56000 | Risk Management | Risk Management Fund Allocation | 65,670 | 65,670 |
| 100-50-59000 | Other Professional Services | Lexipol | 12,750 | |
| | | Frontline Services | 7,000 | |
| | | LEADS Online | 2,800 | |
| | | Promotional/Entry Level Testing | 6,000 | |
| | | Promotional Interview Panel | 1,000 | |
| | | Background Checks | 900 | 30,450 |
| <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 | | 15,000 | 15,000 |
| 100-50-60400 | Equipment Maintenance | Cook County Livescan Maintenance | 1,000 | |
| | | Other | 5,000 | 6,000 |
| 100-50-62200 | Janitorial Service | | 13,000 | 13,000 |
| 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 | Floor Mats | 1,500 | 1,500 |
| 100-50-67000 | Dues & Subscriptions | West Suburban Investigate Task Force | 3,000 | |
| | | NIPAS | 7,000 | |
| | | Major Case Assistance Team | 1,750 | |
| | | International Association of Chiefs of Police | 1,000 | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Police

| Account Number | Description | Detail | Amount | Total |
|-----------------|--------------------------------|---|--------|---------------|
| | | Illinois Association of Chiefs of Police | 600 | |
| | | Other | 300 | |
| | | West Suburban Chiefs of Police | 180 | 13,830 |
| 100-50-68000 | Training | In-Service Training Days | 10,000 | |
| | | NEMRT | 4,000 | |
| | | NIPAS | 1,500 | |
| | | NIPAS SWAT | 17,000 | |
| | | International Association of Chiefs of Police | 1,000 | |
| | | New Officer Academy (2) | 9,000 | |
| | | Firing Range Rental Fees | 400 | |
| | | Miscellaneous | 3,000 | 45,900 |
| 100-50-68500 | Travel, Meals & Lodging | International Association of Chiefs of Police | 5,000 | |
| | | Other | 2,000 | 7,000 |
| 100-50-69000 | Miscellaneous Services | Kennel/Vet Fees | 6,000 | |
| | | Newspaper Ads/Legal Notices | 150 | |
| | | Medical Examiner Transports | 1,000 | |
| | | Towing Fees | 250 | 7,400 |
| 100-50-69950 | Special Programs | National Night Out | 3,000 | 3,000 |
| <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 | | 2,300 | 2,300 |
| 100-50-73000 | Office Supplies | | 4,500 | 4,500 |
| 100-50-73300 | Books & Maps | Criminal Code Updates | 350 | |
| | | Uniform Complaint Manuals | 250 | 600 |
| 100-50-73500 | Ammunition & Targets | Firearms Supplies | 10,000 | 10,000 |
| 100-50-73800 | Medical Supplies | AED Pads | 2,000 | 2,000 |
| 100-50-74000 | Uniforms | Quartermaster Program | 26,000 | |
| | | Body Armor Replacement (Partially offset by grant funding) | 7,000 | 33,000 |
| 100-50-75000 | Food | | 2,250 | 2,250 |
| 100-50-76000 | Fuel | | 45,000 | 45,000 |
| 100-50-79950 | Special Program Supplies | Promotional Items | 4,000 | |
| | | Shop With A Cop | 1,000 | |
| | | Citizens Police Academy | 500 | |
| | | Crime Prevention Materials | 500 | 6,000 |
| <u>Capital</u> | | | | |
| 100-50-86100 | Office Equipment | Miscellaneous | 2,500 | 2,500 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Police

| Account Number | Description | Detail | Amount | Total |
|----------------|---------------------|--------------|--------|---------------------|
| 100-50-86900 | Equipment | | 1,000 | 1,000 |
| 100-50-86950 | Leased Equipment | Body Cameras | 16,670 | |
| | | Tasers | 5,000 | |
| | | Copier | 4,470 | 26,140 |
| | Total Budget | | | \$ 5,860,210 |

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), 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 two engines, one squad (rescue pumper), 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, Origin & Cause, and IMAT. 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 2025/26 are budgeted to be \$2,577,190. This is 8.6% higher as compared to the department's budgeted amount for FY 2024/25.
- The budget includes a new line item for Weekly Staffing Pay to supplement the existing paid-on-call model by enhancing weekday coverage, improving response capabilities, and supporting the department's ability to meet increasing call volumes. Adding paid-on-premise weekday staffing will help ensure more consistent EMS stand-by coverage and strengthen immediate fire response when needed. To evaluate this approach, the Fire Department previously conducted two one-week pilot programs in FY 24-25, which demonstrated improvements in response efficiency, operational readiness, and overall service reliability. Additionally, this budget proposes modifications to the Fire Inspector job title and job description to increase flexibility, allowing these positions to support Community Risk Reduction, new hire training, and mentoring, further enhancing the department's overall effectiveness.

VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26 Budget

- Additional items of note include a substantial increase in the third-year of our PSI contract to account for additional increases in wages for recruitment and retention, and modifications to our Part-Time Wages for Paid-on-Call Fire Responses and Mutual-Aid related to the proposed daytime weekday staffing plan. There are also funds included for our bi-annual hose replacement program.

FIRE DEPARTMENT
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|-------------------------------|--------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Salaries & Wages | | | | | | | |
| 100-60-40100 | Full-Time Salaries | \$ 111,598 | \$ 117,120 | \$ 126,547 | \$ 113,855 | \$ 116,820 | \$ 113,570 |
| 100-60-40500 | Part-Time Wages | 283,860 | 307,657 | 325,345 | 348,250 | 348,250 | 325,640 |
| 100-60-40700 | EMT Wages | 159,223 | 174,580 | 161,865 | 200,500 | 200,500 | 158,410 |
| 100-60-40710 | Mutual Aid Pay | 71,151 | 76,665 | 47,292 | 105,000 | 65,000 | 70,950 |
| 100-60-40750 | Weekday Staffing Pay | - | - | - | - | - | 147,680 |
| 100-60-40760 | Fire Prevention Pay | 9,986 | 27,452 | 25,894 | 45,000 | 60,000 | 55,500 |
| 100-60-40780 | Training Pay | 109,670 | 125,743 | 159,112 | 151,130 | 136,900 | 140,800 |
| | | 745,488 | 829,217 | 846,055 | 963,735 | 927,470 | 1,012,550 |
| Pension & Benefits | | | | | | | |
| 100-60-44100 | FICA | 49,643 | 53,414 | 52,948 | 73,730 | 71,100 | 77,500 |
| 100-60-44600 | Unemployment | - | - | - | 17,000 | - | - |
| 100-60-45100 | IMRF | 11,974 | 7,350 | 3,002 | 3,000 | 7,000 | 7,600 |
| 100-60-46000 | Health & Life Insurance | 14,427 | 13,082 | 14,198 | 14,050 | 14,050 | 15,020 |
| 100-60-46300 | Accident Insurance | 1,188 | 1,188 | 1,188 | 1,200 | 1,200 | 1,200 |
| 100-60-49000 | Employee Programs | 4,050 | 1,829 | 2,559 | 3,000 | 3,000 | 5,625 |
| | | 81,283 | 76,863 | 73,895 | 111,980 | 96,350 | 106,945 |
| Professional Services | | | | | | | |
| 100-60-52800 | Ambulance Billing | 24,175 | 26,880 | 23,096 | 25,880 | 25,650 | 25,880 |
| 100-60-53000 | Information Technology | 11,657 | 23,142 | 27,335 | 18,225 | 18,225 | 30,795 |
| 100-60-54000 | Occupational Health | 13,780 | 13,257 | 16,344 | 18,000 | 19,000 | 19,200 |
| 100-60-55000 | Dispatch Services | 193,270 | 201,128 | 181,100 | 193,490 | 193,490 | 219,740 |
| 100-60-55200 | Paramedic Service | 574,783 | 685,080 | 705,624 | 751,610 | 751,610 | 800,460 |
| 100-60-56000 | Risk Management | 25,675 | 25,675 | 25,675 | 52,770 | 52,770 | 73,760 |
| 100-60-59000 | Other Professional Services | 457 | 294 | 3,571 | - | - | - |
| | | 843,796 | 975,456 | 982,745 | 1,059,975 | 1,060,745 | 1,169,835 |
| Services | | | | | | | |
| 100-60-60100 | Building Maintenance | 11,597 | 14,003 | 35,105 | 18,800 | 20,500 | 18,000 |
| 100-60-60200 | Vehicle Maintenance | 25,453 | 29,871 | 38,057 | 29,850 | 29,850 | 31,600 |
| 100-60-60400 | Equipment Maintenance | 13,467 | 11,057 | 10,016 | 19,125 | 19,125 | 19,350 |
| 100-60-62200 | Janitorial Service | 3,331 | 3,024 | 2,923 | 3,600 | 3,500 | 3,600 |
| 100-60-63000 | Printing | 566 | 521 | 1,716 | 1,200 | 1,500 | 1,500 |
| 100-60-63800 | Postage | 221 | 729 | 787 | 250 | 250 | 250 |
| 100-60-64200 | Telecom | 17,640 | 18,104 | 17,523 | 18,700 | 15,940 | 18,700 |
| 100-60-65000 | Equipment Rental | 1,081 | 120 | 20 | 500 | 750 | 500 |
| 100-60-67000 | Dues & Subscriptions | 11,117 | 10,479 | 9,540 | 12,815 | 13,570 | 11,760 |
| 100-60-68000 | Training | 25,039 | 24,006 | 41,417 | 46,400 | 50,050 | 49,900 |
| 100-60-68500 | Travel, Meals & Lodging | 2,828 | 678 | 4,792 | 5,000 | 5,000 | 5,000 |
| 100-60-69000 | Miscellaneous Services | 68 | 1,295 | 806 | 500 | 500 | 500 |
| 100-60-69950 | Special Programs | - | - | - | 5,000 | 5,000 | 2,500 |
| | | 112,407 | 113,887 | 162,702 | 161,740 | 165,535 | 163,160 |
| Supplies | | | | | | | |
| 100-60-70100 | Building & Landscape Materials | 1,333 | 2,819 | 2,852 | 2,000 | 2,000 | 2,000 |
| 100-60-70200 | Vehicle Parts & Supplies | 7,568 | 25,339 | 6,162 | 9,000 | 10,000 | 10,000 |
| 100-60-70400 | Equipment Parts & Supplies | 10,290 | 7,993 | 3,559 | 11,900 | 11,900 | 13,300 |
| 100-60-72200 | Janitorial Supplies | 1,760 | 660 | 1,448 | 2,000 | 2,000 | 2,000 |
| 100-60-73000 | Office Supplies | 686 | 1,054 | 1,818 | 3,000 | 4,500 | 3,000 |
| 100-60-73300 | Books & Maps | 1,375 | 1,695 | 2,657 | 1,800 | 1,800 | 1,800 |
| 100-60-73800 | Medical Supplies | 12,233 | 8,833 | 13,180 | 12,000 | 12,000 | 12,000 |
| 100-60-74000 | Uniforms | 7,997 | 5,631 | 3,198 | 5,000 | 5,000 | 5,000 |
| 100-60-75000 | Food | - | 196 | 641 | 750 | 1,000 | 1,000 |
| 100-60-76000 | Fuel | 20,700 | 25,945 | 23,821 | 22,000 | 22,000 | 22,000 |
| 100-60-79950 | Special Programs Supplies | - | - | - | 7,800 | 7,800 | 5,800 |
| | | 63,943 | 80,165 | 59,336 | 77,250 | 80,000 | 77,900 |

FIRE DEPARTMENT
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual <u>FY 2021/22</u> | Actual <u>FY 2022/23</u> | Actual <u>FY 2023/24</u> | Projected <u>FY 2024/25</u> | Budget <u>FY 2024/25</u> | Budget <u>FY 2025/26</u> |
|--|--------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|---|---|
| Capital | | | | | | | |
| 100-60-86100 | Office Equipment | 1,022 | 700 | 951 | 3,500 | 3,500 | 1,000 |
| 100-60-86900 | Equipment | 4,979 | 17,734 | 35,401 | 38,745 | 38,745 | 45,800 |
| | | <u>6,001</u> | <u>18,434</u> | <u>36,352</u> | <u>42,245</u> | <u>42,245</u> | <u>46,800</u> |
| Total Expenditures: Fire Department | | <u>\$ 1,852,917</u> | <u>\$ 2,094,022</u> | <u>\$ 2,161,085</u> | <u>\$ 2,416,925</u> | <u>\$ 2,372,345</u> | <u>\$ 2,577,190</u> |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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)% | \$ 113,570 | \$ 113,570 |
| 100-60-40500 | Part-Time Wages | POC Fire Response | 128,340 | |
| | | POC Duty Officer Standby | 36,200 | |
| | | POC Misc. Duties | 5,000 | |
| | | Admin - Deputy Chief | 74,500 | |
| | | Admin - Administrative Assistant | 28,100 | |
| | | Admin - Safety Committee | 250 | |
| | | Admin - EMA Support | 2,000 | |
| | | Admin - Misc. Captain Duties | 26,250 | |
| | | Admin - Misc. Lieutenant Duties | 21,000 | |
| | | SCBA Maintenance | 1,000 | |
| | | Vehicle Maintenance | 2,500 | |
| | | LTACC Support | 500 | |
| | | | | 325,640 |
| 100-60-40700 | EMT Wages | POC EMS Standby & Response | 102,110 | |
| | | Admin - EMS Captain | 21,000 | |
| | | Continuing Education | 7,700 | |
| | | Community CPR | 1,600 | |
| | | New Hire Training | 26,000 | |
| | | | | 158,410 |
| 100-60-40710 | Mutual Aid Pay | Automatic-Aid & Mutual-Aid | 70,950 | 70,950 |
| 100-60-40750 | Weekday Staffing Pay | | 147,680 | 147,680 |
| 100-60-40760 | Fire Prevention Pay | Admin - FP Captain | 20,000 | |
| | | Admin - FPB Coordinator | 12,000 | |
| | | Part-time Fire Inspectors | 13,000 | |
| | | Fire Drills | 1,000 | |
| | | Open Houses | 4,000 | |
| | | Block Parties | 3,000 | |
| | | Misc. Public Education Events | 2,500 | |
| | | | | 55,500 |
| 100-60-40780 | Training Pay | Admin - Training Captain | 30,000 | |
| | | Weekly Training | 50,000 | |
| | | 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 | 26,000 | |
| | | Candidate Supplemental Training | 5,300 | |
| | | Hose Testing | 9,000 | |
| | | | | 140,800 |
| <u>Pension & Benefits</u> | | | | |
| 100-60-44100 | FICA | Social Security | 62,800 | |
| | | Medicare | 14,700 | |
| | | | | 77,500 |
| 100-60-45100 | IMRF | Employer Contribution | 7,600 | 7,600 |
| 100-60-46000 | Health & Life Insurance | IPBC | 15,020 | 15,020 |
| 100-60-46300 | Accident Insurance | POC Firefighter Coverage | 1,200 | 1,200 |
| 100-60-49000 | Employee Programs | Holiday Gifts | 4,125 | |
| | | Service Awards | 1,000 | |
| | | Tuition Reimbursement | 500 | |
| | | | | 5,625 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Fire

| Account Number | Description | Detail | Amount | Total |
|------------------------------|------------------------|--------------------------------------|---------------|----------------|
| <u>Professional Services</u> | | | | |
| 100-60-52800 | Ambulance Billing | Contracted Billing Service | 25,880 | 25,880 |
| 100-60-53000 | Information Technology | IT Support | 3,000 | |
| | | IT Repairs | 1,500 | |
| | | Cloud Email | 15,070 | |
| | | Knox Cloud Annual Subscription | 725 | |
| | | Software/Program Upgrades | 1,500 | |
| | | Training Tracking Software | 5,500 | |
| | | Medical Software Maintenance | 3,500 | 30,795 |
| 100-60-54000 | Occupational Health | New Hire Physicals | 4,200 | |
| | | Existing Personnel Physicals | 15,000 | 19,200 |
| 100-60-55000 | Dispatch Services | LTACC Operating Contribution | 219,740 | 219,740 |
| 100-60-55200 | Paramedic Service | Contract (Six Shift PM/Firefighters) | 800,460 | 800,460 |
| 100-60-56000 | Risk Management | Risk Management Fund Allocation | 73,760 | 73,760 |
| <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 Sewer Vacuum | 3,000 | |
| | | Other | 5,000 | 18,000 |
| 100-60-60200 | Vehicle Maintenance | Ambulance Safety Lane | 200 | |
| | | Chief 1201 - Pm/Misc | 500 | |
| | | Duty Officer 1218 - Pm/Misc | 1,000 | |
| | | Fire Prevention 1228 - Pm/Misc | 1,000 | |
| | | Amb 1214 - Pm/Misc | 3,000 | |
| | | Amb 1215 - Pm/Misc | 4,000 | |
| | | Eng 1211 - Pm/Misc | 2,500 | |
| | | Eng 1211 - Pump Service Test | 775 | |
| | | Eng 1221 - Pm/Misc | 2,500 | |
| | | Eng 1221 - Pump Service Test | 775 | |
| | | Trk 1219 - Pm/Misc | 3,000 | |
| | | Trk 1219 - Pump Service Test | 775 | |
| | | Trk 1219 - UI Aerial Testing | 2,000 | |
| | | Soap, Wax | 300 | |
| | | Repairs - Lights, Sirens, Etc. | 1,500 | |
| | | Eng /SQD 1226 - PM/Misc | 2,500 | |
| | | Eng /SQD 1226 - Pump Service Testing | 775 | |
| | | Eng /SQD 1226 - Upholstery Repair | 2,000 | |
| | | Miscellaneous | 2,500 | 31,600 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Fire

| Account Number | Description | Detail | Amount | Total |
|-----------------------|------------------------|---|-------------------------|---------------|
| 100-60-60400 | Equipment Maintenance | SCBA Flow Testing | 2,500 | 19,350 |
| | | SCBA Repairs | 1,000 | |
| | | Base Radio Maintenance | 1,200 | |
| | | Rescue System Contract | 1,450 | |
| | | Rescue System Repair | 600 | |
| | | Cardiac Monitor Maintenance Contract | 2,400 | |
| | | Stretcher Maintenance Contract | 2,800 | |
| | | SCBA Compressor Maintenance | 1,800 | |
| | | SCBA Quarterly Air Test | 800 | |
| | | Haz-Mat/CO Metter Calibration | 1,800 | |
| | | Misc Radio and Tool Repair | 3,000 | |
| 100-60-62200 | Janitorial Service | | 3,600 | 3,600 |
| 100-60-63000 | Printing | | 1,500 | 1,500 |
| 100-60-63800 | Postage | | 250 | 250 |
| 100-60-64200 | Telecom | Phone System | 6,200 | 18,700 |
| | | LTACC Lines | 1,500 | |
| | | Mobile Devices | 5,500 | |
| | | Internet Access | 5,500 | |
| 100-60-65000 | Equipment Rental | | 500 | 500 |
| 100-60-67000 | Dues & Subscriptions | MABAS 10 / MABAS II Dues | 7,500 | 11,760 |
| | | IDPH Ambulance & Personnel Licenses | 1,000 | |
| | | NFPA Membership | 450 | |
| | | IL Fire Chiefs | 450 | |
| | | Metro Chiefs | 50 | |
| | | International Chiefs | 350 | |
| | | IL Fire Inspectors | 110 | |
| | | IL Fire Service Instructors | 150 | |
| | | NFPA Code Subscriptions | 700 | |
| | | Misc | 1,000 | |
| 100-60-68000 | Training | Specialty Teams Continuing Education | 500 | 49,900 |
| | | State Certification Courses | 2,400 | |
| | | Fire Officer Courses | 2,400 | |
| | | Fire College Tuition | 2,200 | |
| | | Haz-Mat Technician Course | 1,400 | |
| | | Outside Instructors | 500 | |
| | | EMT Tuition (5) | 10,200 | |
| | | Basic Operations Fire Academy Tuition (5) | 21,000 | |
| | | 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 | |
| | | Inspector 1 Training | 1,600 | |
| | | Miscellaneous | 2,000 | |
| | | 100-60-68500 | Travel, Meals & Lodging | |
| 100-60-69000 | Miscellaneous Services | | 500 | 500 |
| 100-60-69950 | Special Programs | 125th Anniversary | 2,500 | 2,500 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 | 3,000 | |
| | | Boots | 2,000 | |
| | | Gloves | 2,500 | |
| | | Hoods | 2,300 | |
| | | Batteries | 1,500 | |
| | | Misc | 1,000 | 13,300 |
| 100-60-72200 | Janitorial Supplies | | 2,000 | 2,000 |
| 100-60-73000 | Office Supplies | | 3,000 | 3,000 |
| 100-60-73300 | Books & Maps | Code Books & Training Manuals | 1,800 | 1,800 |
| 100-60-73800 | Medical Supplies | Oxygen (ambes, 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 | 2,500 | |
| | | Public Education Supplies | 2,500 | |
| | | Community CPR Program | 800 | 5,800 |
| <u>Capital</u> | | | | |
| 100-60-86100 | Office Equipment | | 1,000 | 1,000 |
| 100-60-86900 | Equipment | Pager Annual Replacement Program | 2,700 | |
| | | Turnout Gear | 21,000 | |
| | | Hose & Nozzle Replacement | 8,000 | |
| | | Knox Box Replacement Program | 7,000 | |
| | | Knox Box Secure 6 Control and Key Defender | 2,500 | |
| | | Haz-Mat Pads | 100 | |
| | | New 5 Gas Meter | 2,000 | |
| | | Misc Small Tools | 2,500 | 45,800 |
| | Total Budget | | | \$ 2,577,190 |



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 five (5) seasonal positions.

Budget Notes

- Total expenditures are proposed to be \$1,446,780 in FY 2025/26 or 8.3% greater than the prior year's budget.
- The engineering services budget is flat 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.
- Tree maintenance will substantially increase in FY 2025/26. The upcoming trimming cycle includes all trees north of 31st, between the IHB and LGRD. In addition, an increase in tree removals of \$10,000 is budgeted (\$25,000 in MFT) due to larger volume of trees in decline. The budget also includes \$10,000 to update (GIS) the tree inventory in the last trimming area. Moving forward, each section will receive a new inventory every five years. An increase to the annual tub grinding line increased due to the upward cost for this service, and higher quality of product.
- The resident sidewalk participation program is reduced to \$4,000 as an expenditure, but reimbursements for this program are offsetting as revenue.
- The Public Works 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.
- A total of \$17,000 is budgeted across the General, Water, and Sewer Funds for SeeClickFix, a 311 CRM work order system that allows residents to submit issues and work requests while also enabling in-house staff to log phone-in requests and field personnel to identify tasks requiring attention. Additionally, this budget includes time management software for the Public Works team to track start and end times, request time off, and

view an employee availability calendar. This system integrates directly with the Village's ERP payroll system.

- The budget includes funds for the addition of five cell phones for the remaining Public Works staff, allocated across the General, Water, and Sewer funds. These devices are essential for operational communication, enabling staff to receive emails and texts during the workday. Additionally, they will support timekeeping software, SeeClickFix, and GIS applications.
- Included across three funds (General, Water and Sewer) is \$10,000 for Public Works staff training and additional funds for all Public Works employees the opportunity to attend the National Public Works Convention (PWX) for one day, which is in Chicago this fall.
- \$5,670 is included in Other Public Improvements for streetscape banners in areas not included in a business development district.

PUBLIC WORKS
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|-------------------------------|--------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Salaries & Wages | | | | | | | |
| 100-70-40100 | Full-time Salaries | \$ 430,733 | \$ 475,921 | \$ 494,207 | \$ 502,210 | \$ 516,680 | \$ 549,650 |
| 100-70-40500 | Part-time Wages | 32,392 | 32,755 | 48,744 | 50,520 | 52,580 | 55,000 |
| 100-70-41100 | Overtime | 44,540 | 32,939 | 30,747 | 43,000 | 43,000 | 43,000 |
| 100-70-41700 | Certification Pay | - | - | - | 1,425 | 2,250 | 2,250 |
| | | 507,665 | 541,615 | 573,698 | 597,155 | 614,510 | 649,900 |
| Pension & Benefits | | | | | | | |
| 100-70-44100 | FICA | 38,767 | 41,184 | 43,567 | 45,690 | 47,500 | 50,200 |
| 100-70-45100 | IMRF | 30,166 | 18,925 | 7,002 | 8,960 | 19,000 | 22,700 |
| 100-70-46000 | Health & Life Insurance | 102,053 | 99,286 | 111,007 | 117,280 | 117,280 | 120,870 |
| 100-70-49000 | Employee Programs | 1,017 | 1,727 | 2,203 | 1,800 | 1,800 | 2,090 |
| | | 172,004 | 161,122 | 163,779 | 173,730 | 185,580 | 195,860 |
| Professional Services | | | | | | | |
| 100-70-51000 | Engineering | 17,955 | 9,687 | 14,606 | 32,000 | 32,000 | 32,000 |
| 100-70-53000 | Information Technology | 9,546 | 11,975 | 12,822 | 10,220 | 10,220 | 22,380 |
| 100-70-54000 | Occupational Health | 210 | 1,981 | 1,162 | 2,000 | 2,000 | 2,000 |
| 100-70-56000 | Risk Management | 27,265 | 27,265 | 27,265 | 27,200 | 27,200 | 38,200 |
| 100-70-59000 | Other Professional Services | - | - | 145 | 2,800 | 2,800 | 2,800 |
| | | 54,976 | 50,908 | 56,000 | 74,220 | 74,220 | 97,380 |
| Services | | | | | | | |
| 100-70-60100 | Building Maintenance | 11,851 | 9,753 | 10,156 | 9,400 | 9,400 | 14,400 |
| 100-70-60150 | Landscaping | 22,604 | 35,776 | 31,055 | 31,500 | 30,000 | 38,300 |
| 100-70-60200 | Vehicle Maintenance | 27,922 | 16,614 | 27,128 | 40,000 | 32,000 | 40,000 |
| 100-70-60400 | Equipment Maintenance | 4,573 | 2,756 | 9,863 | 7,500 | 7,500 | 7,500 |
| 100-70-60500 | Tree Maintenance | 105,874 | 207,572 | 70,315 | 133,500 | 135,500 | 148,500 |
| 100-70-61700 | Sidewalk Maintenance | 29,122 | 190 | 2,010 | 4,000 | 4,000 | 4,000 |
| 100-70-62100 | Laundry Service | 7,207 | 7,942 | 5,978 | 6,500 | 6,500 | 6,500 |
| 100-70-62200 | Janitorial Service | 2,599 | 2,650 | 2,625 | 4,000 | 4,000 | 4,000 |
| 100-70-62300 | Refuse Collection & Disposal | 32,006 | 31,400 | 34,642 | 37,000 | 37,000 | 37,000 |
| 100-70-63100 | Notices | - | - | 272 | - | - | - |
| 100-70-64200 | Telecom | 6,620 | 6,192 | 6,516 | 5,600 | 5,600 | 7,400 |
| 100-70-65000 | Equipment Rental | 4,720 | 12,091 | 6,349 | 1,200 | 4,350 | 1,200 |
| 100-70-67000 | Dues & Subscriptions | 2,101 | 1,481 | 1,119 | 1,040 | 1,040 | 1,040 |
| 100-70-68000 | Training | 1,402 | 7,136 | 2,941 | 4,250 | 4,250 | 10,780 |
| 100-70-68500 | Travel, Meals & Lodging | 1,208 | 966 | 2,115 | 1,850 | 1,850 | 1,050 |
| 100-70-69000 | Miscellaneous Services | 7,449 | 6,356 | 7,516 | 1,000 | 1,000 | 1,000 |
| | | 267,257 | 348,875 | 220,600 | 288,340 | 283,990 | 322,670 |
| Supplies | | | | | | | |
| 100-70-70100 | Building & Landscape Materials | 9,097 | 10,976 | 7,589 | 7,600 | 7,600 | 7,600 |
| 100-70-70200 | Vehicle Parts & Supplies | 18,738 | 22,246 | 32,269 | 25,000 | 25,000 | 25,000 |
| 100-70-70400 | Equipment Parts & Supplies | 8,442 | 8,647 | 10,227 | 8,000 | 8,000 | 8,000 |
| 100-70-70800 | Road Salt | - | - | 23,086 | 75,000 | 75,000 | 75,000 |
| 100-70-72200 | Janitorial Supplies | 1,638 | 1,255 | 1,653 | 1,500 | 1,500 | 1,500 |
| 100-70-73000 | Office Supplies | 1,523 | 2,364 | 1,578 | 2,000 | 2,000 | 2,000 |
| 100-70-73700 | Traffic Control Supplies | 6,247 | 3,838 | 20,112 | 5,000 | 5,000 | 5,000 |
| 100-70-74000 | Uniforms | 2,802 | 7,048 | 3,590 | 5,100 | 5,100 | 5,100 |
| 100-70-75000 | Food | 171 | 509 | 413 | 400 | 400 | 400 |
| 100-70-76000 | Fuel | 24,508 | 34,485 | 29,768 | 32,200 | 32,200 | 32,200 |
| 100-70-76200 | Chemicals | 139 | 186 | - | 1,000 | 1,000 | 1,000 |
| 100-70-77100 | Materials for Streets | - | - | - | - | - | - |
| | | 73,304 | 91,554 | 130,285 | 162,800 | 162,800 | 162,800 |

PUBLIC WORKS
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|---------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Capital | | | | | | | |
| 100-70-82900 | Other Public Improvements | 5,325 | - | 4,841 | - | - | 5,670 |
| 100-70-82950 | Leased Property | - | - | - | 3,000 | 3,000 | 3,000 |
| 100-70-86100 | Office Equipment | 403 | 1,472 | 4,353 | 2,000 | 2,000 | 2,000 |
| 100-70-86900 | Equipment | 1,160 | - | 5,721 | 10,400 | 10,400 | 5,000 |
| 100-70-86950 | Leased Equipment | - | - | - | 2,500 | - | 2,500 |
| | | 6,888 | 1,472 | 14,915 | 17,900 | 15,400 | 18,170 |
| Total Expenditures: Public Works Department | | \$ 1,082,094 | \$ 1,195,546 | \$ 1,159,277 | \$ 1,314,145 | \$ 1,336,500 | \$ 1,446,780 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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%) | \$ 549,650 | \$ 549,650 |
| 100-70-40500 | Part-Time Wages | Executive Assistant (60%) 5 Seasonal Worker (60%) | 55,000 | 55,000 |
| 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 | 40,700 9,500 | 50,200 |
| 100-70-45100 | IMRF | Employer Contribution | 22,700 | 22,700 |
| 100-70-46000 | Health & Life Insurance | IPBC MOE | 19,810 101,060 | 120,870 |
| 100-70-49000 | Employee Programs | Service Awards Tuition Reimbursement Holiday Gifts | 50 1,500 540 | 2,090 |
| 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) Cloud Email Time Keeping Software Work Order Software | 3,500 6,000 2,680 4,200 6,000 | 22,380 |
| 100-70-54000 | Occupational Health | | 2,000 | 2,000 |
| 100-70-56000 | Risk Management | Risk Management Fund Allocation | 38,200 | 38,200 |
| 100-70-59000 | Other Professional Services | Weather Forecasting | 2,800 | 2,800 |
| Services | | | | |
| 100-70-60100 | Building Maintenance | Crew Office HVAC Other | 5,000 9,400 | 14,400 |
| 100-70-60150 | Landscaping | Landscape Contract Tub Grinding Brush Other | 25,000 13,000 300 | 38,300 |
| 100-70-60200 | Vehicle Maintenance | Contracted Repairs to PW Vehicles | 40,000 | 40,000 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: General

Department: Public Works

| Account Number | Description | Detail | Amount | Total |
|-----------------------|------------------------------|----------------------------------|---------------|----------------|
| 100-70-60400 | Equipment Maintenance | | 7,500 | 7,500 |
| 100-70-60500 | Tree Maintenance | Tree Planting | 30,000 | |
| | | Resident Tree Program | 5,000 | |
| | | Tree Removal | 10,000 | |
| | | Stump Removal & Restoration | 15,000 | |
| | | Emergency Tree Trimming | 10,000 | |
| | | Tree Trimming Program Central | 68,000 | |
| | | GIS Tree Inventory Updates | 10,000 | |
| | | Forestry Consultant | 500 | 148,500 |
| 100-70-61700 | Sidewalks | Resident Sidewalk Replacement | 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 | 36,000 | |
| | | Other | 1,000 | 37,000 |
| 100-70-64200 | Telecom | Phone System | 1,600 | |
| | | Mobile Phones | 3,600 | |
| | | Camera Data Cards | 1,000 | |
| | | Internet Access | 1,200 | 7,400 |
| 100-70-65000 | Equipment Rental | Barricades | 1,200 | 1,200 |
| 100-70-67000 | Dues & Subscriptions | AWWA | 220 | |
| | | APWA | 120 | |
| | | Miscellaneous | 700 | 1,040 |
| 100-70-68000 | Training | IPSI | 750 | |
| | | PWX | 1,650 | |
| | | APWA Conference | 180 | |
| | | APWA Road Scholar Program | 480 | |
| | | NIPSTA | 720 | |
| | | 150 Training (50% Water) 2 Staff | 1,000 | |
| | | Employee Safety Training | 6,000 | 10,780 |
| 100-70-68500 | Travel, Meals & Lodging | IPSI | 750 | |
| | | APWA Road Scholar Program | 300 | 1,050 |
| 100-70-69000 | Miscellaneous Services | | 1,000 | 1,000 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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> | | | | |
| 100-70-82900 | Other Public Improvements | Banners | 5,670 | 5,670 |
| 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 | | 5,000 | 5,000 |
| 100-70-86950 | Leased Equipment | Copier | 2,500 | 2,500 |
| | Total Budget | | | \$ 1,446,780 |

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 \$4,779,630. This projection assumes the Village Board approves a 2.9% water rate increase effective January 1, 2026. This increase will allow the Village to support the costs associated with the purchase of water, maintenance, and operations.
- The FY 2025/26 budget includes \$470,000 in lead service line replacement fee revenue. This new fee is effective May 1, 2025 and will fund lead service line replacements in accordance with the Illinois Lead Service Line Replacement and Notification Act, replacing all lead service lines in the Village's water system is estimated to cost \$23.5 million over 17 years. The fee will be phased in over three years. The rates for the first year of the fee are \$8.40 per month for single-family residential and multi-family residential (when each unit has a separate water meter and billing account) and \$5.10 per month plus \$0.64 per 100 cubic feet of water usage for all other accounts.
- A total of \$5,695,690 in expenditures is proposed for FY 2025/26, a decrease of 9.9% from the prior year. The decrease is due to the timing of planned water infrastructure projects.

Administration

- Total proposed expenditures for FY 2025/26 are \$325,190 and 4.4% higher than the prior year budget.
- Salaries and wages are increasing due to planned COLA and merit adjustments.
- Information Technology is increasing due to the addition of cloud-based email and budget software. The Village's email server is at the end of its useful life. Moving to cloud-based email will eliminate the need to replace the server and also provides for stronger cybersecurity.

Adding cloud-based budget will eliminate much of the repetitive data entry currently required in the budget process while also providing enhanced long-term capital planning.

- Other Professional Services includes \$4,800 for updating the Village's Emergency Operations Plan.
- The Other Expenses category is eliminated starting in FY 2025/26 and rolled into the Services and Supplies budgets for more consistent reporting.

Distribution

- Total proposed expenditures for FY 2025/26 are \$5,370,500, which is a 10.6% decrease from the prior-year budget.
- \$885,900 is budgeted for the Kings Court and Castle Circle Water Main Replacement project. Also included, is the replacement of all lead service lines from new water main into each address budgeted at \$220,500. Kings Court consists of replacing the existing 6" water main with an 8" main with new valves, fire hydrants and restoration. The Castle Circle new main consists of replacing a 4" main with a 6" main with new valves, fire hydrants, and restoration. An automatic flusher will be added to the dead end of the Castle Circle main to increase water quality and maintain a consistent Chlorine residual. Engineering for this project is included in the budget as well at \$76,400.
- \$231,000 is included for design engineering for the Homestead water main replacement between Jackson and Oak in tandem with the Central Area Sewer Separation Project.
- \$22,000 is budgeted for a Customer Portal for all residents to view and monitor their water usage. This will allow all residents to view real-time usage for leak detection and water conservation efforts.
- A capital study for water and sewer is budgeted at \$30,000 in each fund. With the Village's aging infrastructure and unfunded lead service line replacement mandate, this study will provide a precise perspective of critical infrastructure needs, and anticipated costs associated to ensure both water and sewer systems operate properly and efficiently.
- Hydrant Painting is budgeted at \$16,000 for FY 2024/25. After staff's research, we have decided to push those funds into this upcoming budget with an additional \$22,000 to complete two of three sections to be painted. This method will allow us more favorable pricing with a budget amount of \$38,000, and secure a two-year contract to complete all three sections with one contractor and same materials.
- \$50,000 is budgeted for concrete restorations due to increased Lead Service Line Replacements. In-House replacements require potential concrete curbs, aprons, and sidewalks removals to make the repairs, resulting in greater amount of restoration work. An additional \$25,000 is also budgeted for these pavement repairs.

VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26 Budget

- \$4,500 is budgeted for a remote pressure monitor. This mobile monitor is connected to a fire hydrant port to monitor changes in water main pressure. This will allow staff to be proactive in detecting leaks in the system and help manage water loss.
- \$7,000 is budgeted to purchase a new concrete/asphalt saw. This will replace a 20-year-old piece of equipment requiring numerous repairs. The new saw has improved maneuverability and will be safer for all employees operating it in the field. This purchase is split between the water and sewer funds equally at 50%.
- SCADA Upgrades are increased this year totaling \$32,000. These improvements are necessary for increased cyber-security measures, equipment, and programming to operate our water system efficiently.
- An equipment trailer is budgeted at \$20,000 to replace a current undersized trailer nearly 30 years old. This will allow staff the ability to safely transport machinery and equipment to jobsites throughout the Village.

WATER FUND
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| Account Number | Description | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|--|-----------------------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|
| Revenues | | | | | | | |
| Intergovernmental | | | | | | | |
| 500-00-31840 | State Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 33,000 |
| 500-00-31820 | Federal Grants | - | - | - | - | - | - |
| | | - | - | - | - | - | 33,000 |
| Charges For Services | | | | | | | |
| 500-00-34700 | Water Service Charges | 4,634,185 | 4,485,399 | 4,600,778 | 4,751,850 | 4,609,000 | 4,779,630 |
| 500-00-34710 | Lead Service Line Replacement Fee | - | - | - | - | 195,000 | 470,000 |
| 500-00-34730 | Late Penalties | 34,161 | 45,413 | 38,102 | 36,000 | 36,000 | 36,000 |
| 500-00-34740 | Shut Off Fees | 400 | 100 | 525 | 500 | 200 | 500 |
| 500-00-34760 | Meter Sales & Service | 3,638 | 4,000 | 3,757 | - | 4,000 | 4,000 |
| | | 4,672,384 | 4,534,912 | 4,643,162 | 4,788,350 | 4,844,200 | 5,290,130 |
| Miscellaneous | | | | | | | |
| 500-00-38000 | Interest | 3,553 | 119,597 | 238,969 | 176,610 | 207,390 | 116,430 |
| 500-00-39800 | Sale of Village Property | 12,588 | - | 3,000 | - | - | - |
| 500-00-39000 | Miscellaneous Revenue | - | (4,570) | 7,412 | - | - | - |
| | | 16,141 | 115,027 | 249,381 | 176,610 | 207,390 | 116,430 |
| Total Revenues | | \$ 4,688,525 | \$ 4,649,939 | \$ 4,892,543 | \$ 4,964,960 | \$ 5,051,590 | \$ 5,439,560 |
| Expenditures | | | | | | | |
| | Salaries & Wages | \$ 369,179 | \$ 372,796 | \$ 408,590 | \$ 436,455 | \$ 453,520 | \$ 485,310 |
| | Pension & Benefits | (96,577) | 107,492 | 46,852 | 117,225 | 127,205 | 130,785 |
| | Professional Services | 156,923 | 310,723 | 148,760 | 210,300 | 220,300 | 337,150 |
| | Services | 272,838 | 255,196 | 362,550 | 343,010 | 387,670 | 436,225 |
| | Water | 2,169,797 | 2,162,335 | 2,213,792 | 2,235,300 | 2,292,000 | 2,317,600 |
| | Supplies | 160,412 | 161,771 | 140,471 | 153,200 | 154,800 | 156,030 |
| | Other | 315 | 328 | 195 | 1,000 | 1,000 | - |
| | | 3,032,887 | 3,370,641 | 3,321,210 | 3,496,490 | 3,636,495 | 3,863,100 |
| | Capital Engineering | 100,425 | 11,846 | 284,059 | 304,200 | 395,000 | 318,980 |
| | Capital | 951,701 | 51,289 | 2,111,409 | 1,762,610 | 2,289,940 | 1,513,610 |
| | | 1,052,126 | 63,135 | 2,395,468 | 2,066,810 | 2,684,940 | 1,832,590 |
| Total Expenditures | | \$ 4,085,013 | \$ 3,433,776 | \$ 5,716,678 | \$ 5,563,300 | \$ 6,321,435 | \$ 5,695,690 |
| Net Position Increase/(Decrease) | | \$ 603,512 | \$ 1,216,163 | \$ (824,135) | \$ (598,340) | \$ (1,269,845) | \$ (256,130) |
| Beginning Net Position | | \$12,242,872 | \$13,583,886 | \$14,513,844 | \$15,410,337 | \$15,410,337 | \$16,416,344 |
| | Capitalized Assets | 1,049,313 | 55,580 | 2,137,162 | 2,066,810 | 2,684,940 | 1,832,590 |
| | Depreciation Expense | (311,811) | (341,785) | (416,534) | (462,463) | (462,463) | (503,190) |
| Ending Net Position | | \$13,583,886 | \$14,513,844 | \$15,410,337 | \$16,416,344 | \$16,362,969 | \$17,489,614 |
| Available Cash at Fiscal Year End¹ | | \$ 3,628,523 | \$ 4,879,667 | \$ 3,924,772 | \$ 3,326,432 | \$ 2,654,927 | \$ 3,070,302 |
| Minimum Cash Reserve Level² | | \$ 1,172,131 | \$ 1,162,485 | \$ 1,223,136 | \$ 1,241,240 | \$ 1,262,898 | \$ 1,351,640 |
| Cash Reserves Above Minimum | | \$ 2,456,392 | \$ 3,717,182 | \$ 2,701,636 | \$ 2,085,192 | \$ 1,392,030 | \$ 1,718,662 |

1. Cash and investment balance less payables.

2. 25% of revenues excluding grants.

WATER FUND ADMINISTRATION

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|-------------------------------|--------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Salaries & Wages | | | | | | | |
| 500-20-40100 | Full-time Salaries | 74,222 | \$ 75,274 | \$ 91,428 | \$ 100,200 | \$ 102,810 | \$ 115,050 |
| 500-20-40500 | Part-time Wages | 19,479 | 17,908 | 18,514 | 23,960 | 27,480 | 29,330 |
| 500-20-41100 | Overtime | 35 | 66 | 58 | 100 | 500 | 500 |
| | | <u>93,736</u> | <u>93,248</u> | <u>110,000</u> | <u>124,260</u> | <u>130,790</u> | <u>144,880</u> |
| Pension & Benefits | | | | | | | |
| 500-20-44100 | FICA | 6,759 | 6,788 | 8,099 | 9,510 | 10,010 | 11,080 |
| 500-20-45100 | IMRF | 5,632 | 3,044 | 1,425 | 1,870 | 5,600 | 5,100 |
| 510-20-45920 | Pension Expense | (49,829) | 1,986 | (31,234) | - | - | - |
| 500-20-46000 | Health & Life Insurance | 11,005 | 9,988 | 10,853 | 13,130 | 13,130 | 14,530 |
| 510-20-46920 | OPEB Expense | (28,268) | - | 532 | - | - | - |
| 500-20-48900 | Compensated Absences | - | 45 | 1,444 | - | - | - |
| 500-20-49000 | Employee Programs | 194 | 395 | 457 | 490 | 490 | 650 |
| | | <u>(54,507)</u> | <u>22,246</u> | <u>(8,424)</u> | <u>25,000</u> | <u>29,230</u> | <u>31,360</u> |
| Professional Services | | | | | | | |
| 500-20-50000 | Legal | 8,127 | 10,566 | 10,617 | 11,120 | 11,120 | 11,120 |
| 500-20-51000 | Engineering | - | - | - | - | - | 2,280 |
| 500-20-52000 | Financial Reporting | 3,933 | 7,187 | 9,841 | 9,510 | 9,510 | 9,780 |
| 500-20-52700 | Financial Services | 4,445 | 6,660 | 10,550 | 10,000 | 16,000 | 16,000 |
| 500-20-53000 | Information Technology | 9,258 | 7,871 | 8,829 | 13,940 | 13,940 | 22,980 |
| 500-20-56000 | Risk Management | 2,205 | 2,205 | 2,205 | 2,450 | 2,450 | 5,540 |
| 500-20-59000 | Other Professional Services | 237 | 16,122 | 4,464 | 9,960 | 9,960 | 14,760 |
| | | <u>28,205</u> | <u>50,611</u> | <u>46,506</u> | <u>56,980</u> | <u>62,980</u> | <u>82,460</u> |
| Services | | | | | | | |
| 500-20-60100 | Building Maintenance | 560 | 783 | 1,322 | 4,000 | 4,000 | 4,000 |
| 500-20-60400 | Equipment Maintenance | 277 | 1,455 | (31) | 2,250 | 2,250 | 2,250 |
| 500-20-62200 | Janitorial Service | 330 | 300 | 287 | 800 | 800 | 800 |
| 500-20-63000 | Printing | 3,628 | 4,696 | 2,753 | 4,970 | 4,970 | 6,860 |
| 500-20-63100 | Notices | 254 | 69 | 269 | 200 | 200 | 200 |
| 500-20-63800 | Postage | 4,259 | 2,546 | 4,842 | 8,000 | 14,080 | 14,680 |
| 500-20-64200 | Telecom | 1,514 | 783 | 782 | 730 | 730 | 730 |
| 500-20-65000 | Equipment Rental | 489 | 563 | 801 | 180 | 830 | 210 |
| 500-20-67000 | Dues & Subscriptions | 2,933 | 3,194 | 3,173 | 3,260 | 3,260 | 4,000 |
| 500-20-68000 | Training | 699 | 608 | 774 | 1,320 | 1,320 | 1,320 |
| 500-20-68100 | Official Functions | - | - | - | - | - | 1,000 |
| 500-20-68500 | Travel, Meals & Lodging | 162 | 463 | 1,393 | 1,080 | 1,080 | 1,080 |
| 500-20-69000 | Miscellaneous Services | 193 | 196 | 248 | 500 | 500 | 500 |
| | | <u>15,298</u> | <u>15,656</u> | <u>16,613</u> | <u>27,290</u> | <u>34,020</u> | <u>37,630</u> |
| Supplies | | | | | | | |
| 500-20-70100 | Building & Landscape Materials | 87 | 193 | 245 | 250 | 250 | 250 |
| 500-20-72200 | Janitorial Supplies | 62 | 43 | 101 | 120 | 120 | 120 |
| 500-20-73000 | Office Supplies | 308 | 457 | 309 | 840 | 840 | 840 |
| 500-20-73300 | Books & Maps | 30 | 25 | 52 | 60 | 60 | 60 |
| 500-20-74000 | Uniforms | 99 | 36 | 104 | - | - | - |
| 500-20-75000 | Food | 445 | 496 | 461 | 330 | 330 | 460 |
| | | <u>1,031</u> | <u>1,250</u> | <u>1,272</u> | <u>1,600</u> | <u>1,600</u> | <u>1,730</u> |
| Capital | | | | | | | |
| 500-20-82000 | Buildings and Grounds | 2,521 | - | 2,383 | 25,540 | 40,680 | 21,000 |
| 500-20-86100 | Office Equipment | 348 | 255 | 424 | 3,150 | 320 | 460 |
| 500-20-86800 | Information Technology | 6,669 | 4,231 | 2,253 | 6,800 | 10,840 | 4,840 |
| 500-20-86950 | Leased Equipment | - | - | - | 830 | - | 830 |
| | | <u>9,538</u> | <u>4,486</u> | <u>5,060</u> | <u>36,320</u> | <u>51,840</u> | <u>27,130</u> |
| Other Expenses | | | | | | | |
| 500-20-91000 | Official Functions | 315 | 328 | 195 | 1,000 | 1,000 | - |
| | | <u>315</u> | <u>328</u> | <u>195</u> | <u>1,000</u> | <u>1,000</u> | <u>-</u> |
| Total Expenditures | | <u>93,616</u> | <u>\$ 187,825</u> | <u>\$ 171,222</u> | <u>\$ 272,450</u> | <u>\$ 311,460</u> | <u>\$ 325,190</u> |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Water

Department: Administration

| Account Number | Description | Detail | Amount | Total |
|-------------------------------|-----------------------------|--|--|--------------|
| <u>Salaries & Wages</u> | | | | |
| 500-20-40100 | Full-time Salaries | Village Manager (12%) Deputy Village Manager (12%) Executive Assistant (12%) Finance Director (12%) Accounting Specialist (12%) 2 Fiscal Assistants (12%) Director of Fire and Emergency Management (4)% | \$ 115,050 | \$ 115,050 |
| 500-20-40500 | Part-time Wages | Village Clerk (12%) Admin Support (12%) Accountant (12%) Fiscal Assistant-UB (45%) | 29,330 | 29,330 |
| 500-20-41100 | Overtime | | 500 | 500 |
| <u>Pension & Benefits</u> | | | | |
| 500-20-44100 | FICA | Social Security Medicare | 8,980 2,100 | 11,080 |
| 500-20-45100 | IMRF | Employer Contribution | 5,100 | 5,100 |
| 500-20-46000 | Health & Life Insurance | IPBC | 14,530 | 14,530 |
| 500-20-49000 | Employee Programs | Tuition Reimbursement Employee Events Holiday Gifts Service Awards | 240 200 190 20 | 650 |
| <u>Professional Services</u> | | | | |
| 500-20-50000 | Legal | Village Attorney Retainer Personnel & Labor Other | 7,060 2,030 2,030 | 11,120 |
| 500-20-51000 | Engineering | Village Hall Font Parking Lot | 2,280 | 2,280 |
| 500-20-52000 | Financial Reporting | Annual Audit Accounting Services OPEB Report GFOA Award Program | 4,500 4,800 420 60 | 9,780 |
| 500-20-52700 | Financial Services | | 16,000 | 16,000 |
| 500-20-53000 | Information Technology | IT Services IT Support Cloud Email Transition Cloud Email BS&A Software Support Cloud Budget and Capital Plan Website Support Digital Communications | 7,200 2,880 2,400 640 4,600 3,600 1,440 220 | 22,980 |
| 500-20-56000 | Risk Management | Risk Management Fund Allocation | 5,540 | 5,540 |
| 500-20-59000 | Other Professional Services | Lobbyist Services Space Needs Study Update Emergency Operations Plan State of the Village Other | 4,320 4,800 4,800 480 360 | 14,760 |
| <u>Services</u> | | | | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Water

Department: Administration

| Account Number | Description | Detail | Amount | Total |
|-----------------------|-------------------------|--|---|---------------|
| 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 |
| 500-20-63000 | Printing | Utility Bills Village Newsletter Other | 5,400 960 500 | 6,860 |
| 500-20-63100 | Notices | Legal and Personnel Annual Treasurer's Report | 100 100 | 200 |
| 500-20-63800 | Postage | Utility Bills Village Newsletter Metered Mail | 13,600 580 500 | 14,680 |
| 500-20-64200 | Telecom | Phone System Mobile Phones Internet Access | 360 190 180 | 730 |
| 500-20-65000 | Equipment Rental | Floor Mats | 210 | 210 |
| 500-20-67000 | Dues & Subscriptions | American Payroll Association American Planning Association Chamber of Commerce Chicago Metropolitan Agency for Planning Government Finance Officers Association Illinois City/County Management Association Illinois Government Finance Officers Association Illinois Municipal League Illinois Municipal Treasurers Association Illinois Public Employer Labor Relations Association Illinois Tax Increment Association International City Managers Association Metropolitan Mayors Caucus Municipal Clerks News subscriptions Other Proviso Municipal League SHRM West Central Municipal Conference West Suburban Chamber of Commerce | 50 80 30 80 50 110 60 160 20 60 - 220 90 20 240 60 60 30 2,160 420 | 4,000 |
| 500-20-68000 | Training | Village Manager Assistant Village Manager Finance Director Other Training | 420 300 300 300 | 1,320 |
| 500-20-68100 | Official Functions | | 1,000 | 1,000 |
| 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> | | | | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Water

Department: Administration

| Account Number | Description | Detail | Amount | Total |
|-----------------------|--------------------------------|-------------------------------|---------------|-------------------|
| 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 | | 460 | 460 |
| <u>Capital</u> | | | | |
| 500-20-82000 | Buildings and Grounds | Village Hall Improvements | 15,000 | |
| | | Village Hall Ejector Pumps | 6,000 | 21,000 |
| 500-20-86100 | Office Equipment | | 460 | 460 |
| 500-20-86800 | Information Technology | Computer Replacement | 3,240 | |
| | | Network Equipment Replacement | 1,600 | 4,840 |
| 500-20-86950 | Leased Equipment | Copier | 540 | |
| | | Postal Machine | 290 | 830 |
| | Total Budget | | | \$ 325,190 |

WATER FUND DISTRIBUTION
VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|-------------------------------|--------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Salaries & Wages | | | | | | | |
| 500-70-40100 | Full-time Salaries | \$ 220,459 | \$ 239,408 | \$ 247,100 | \$ 251,110 | \$ 258,340 | \$ 274,830 |
| 500-70-40500 | Part-time Wages | 16,196 | 16,377 | 24,372 | 25,260 | 26,290 | 27,500 |
| 500-70-41100 | Overtime | 38,788 | 23,763 | 24,980 | 35,000 | 35,000 | 35,000 |
| 500-70-41700 | Certification Pay | - | - | 2,138 | 825 | 3,100 | 3,100 |
| | | 275,443 | 279,548 | 298,590 | 312,195 | 322,730 | 340,430 |
| Pension & Benefits | | | | | | | |
| 500-70-44100 | FICA | 20,967 | 21,337 | 22,742 | 23,890 | 24,800 | 26,200 |
| 500-70-45100 | IMRF | 16,320 | 9,753 | 3,709 | 8,960 | 13,800 | 11,900 |
| 500-70-45920 | Pension Expense | (128,131) | 1,986 | (31,233) | - | - | - |
| 500-70-46000 | Health & Life Insurance | 47,539 | 49,503 | 55,503 | 58,650 | 58,650 | 60,430 |
| 500-70-46920 | OPEB Expense | - | - | 2,722 | - | - | - |
| 500-70-48900 | Compensated Absences | - | 1,910 | 731 | - | - | - |
| 500-70-49000 | Employee Programs | 1,235 | 757 | 1,102 | 725 | 725 | 895 |
| | | (42,070) | 85,246 | 55,276 | 92,225 | 97,975 | 99,425 |
| Professional Services | | | | | | | |
| 500-70-51000 | Engineering | 100,425 | 11,846 | 284,059 | 304,200 | 395,000 | 318,980 |
| 500-70-51100 | LSLR Services | 20,517 | 175,334 | 25,595 | 50,000 | 50,000 | 50,000 |
| 500-70-53000 | Information Technology | 56,905 | 41,402 | 42,485 | 47,500 | 47,500 | 75,940 |
| 500-70-54000 | Occupational Health | 105 | 428 | 581 | 800 | 800 | 800 |
| 500-70-56000 | Risk Management | 22,780 | 22,780 | 22,780 | 21,020 | 21,020 | 27,650 |
| 500-70-59000 | Other Professional Services | 28,411 | 20,168 | 10,813 | 34,000 | 38,000 | 100,300 |
| | | 229,143 | 271,958 | 386,313 | 457,520 | 552,320 | 573,670 |
| Services | | | | | | | |
| 500-70-60100 | Building Maintenance | 7,255 | 4,368 | 3,776 | 15,000 | 15,000 | 18,000 |
| 500-70-60150 | Landscaping | - | - | 493 | - | - | - |
| 500-70-60200 | Vehicle Maintenance | 8,861 | 10,544 | 16,701 | 30,000 | 30,000 | 20,000 |
| 500-70-60400 | Equipment Maintenance | 5,011 | 10,430 | 6,417 | 6,000 | 8,700 | 6,000 |
| 500-70-60500 | Tree Maintenance | - | - | 3,691 | - | - | - |
| 500-70-60600 | Water System Maintenance | 167,934 | 142,219 | 128,944 | 175,150 | 203,500 | 183,000 |
| 500-70-61510 | Pavement Patching | - | - | - | - | - | 25,000 |
| 500-70-61700 | Sidewalk Maintenance | - | - | - | - | - | 50,000 |
| 500-70-62100 | Laundry Service | 3,603 | 3,971 | 2,989 | 4,000 | 4,000 | 4,000 |
| 500-70-62200 | Janitorial Service | 1,298 | 1,325 | 1,312 | 1,000 | 1,000 | 1,000 |
| 500-70-62400 | Dumping Fees | 21,548 | 21,881 | 118,055 | 20,000 | 22,500 | 22,000 |
| 500-70-63100 | Notices | - | - | 136 | - | - | - |
| 500-70-63800 | Postage | - | - | - | - | - | 1,000 |
| 500-70-64000 | Utilities | 33,957 | 24,703 | 44,639 | 33,000 | 33,000 | 33,000 |
| 500-70-64200 | Telecom | 2,849 | 3,093 | 3,199 | 3,020 | 3,020 | 3,520 |
| 500-70-65000 | Equipment Rental | - | 391 | 838 | - | 880 | - |
| 500-70-67000 | Dues & Subscriptions | 372 | 576 | 1,210 | 500 | 4,000 | 500 |
| 500-70-68000 | Training | 804 | 2,336 | 3,251 | 6,125 | 6,125 | 8,475 |
| 500-70-68500 | Travel, Meals & Lodging | 604 | 484 | 1,058 | 2,725 | 2,725 | 3,900 |
| 500-70-69000 | Miscellaneous Services | 3,444 | 13,219 | 9,228 | 19,200 | 19,200 | 19,200 |
| | | 257,540 | 239,540 | 345,937 | 315,720 | 353,650 | 398,595 |
| Supplies | | | | | | | |
| 500-70-70100 | Building & Landscape Materials | 2,180 | 926 | 2,478 | 600 | 600 | 600 |
| 500-70-70200 | Vehicle Parts & Supplies | 12,545 | 17,386 | 20,959 | 20,000 | 20,000 | 20,000 |
| 500-70-70400 | Equipment Parts & Supplies | 6,778 | 6,715 | 7,379 | 2,500 | 2,500 | 2,500 |
| 500-70-70600 | Materials for Water Mains | 120,716 | 110,557 | 88,710 | 96,000 | 96,000 | 96,000 |
| 500-70-70650 | LSLR Supplies | - | - | - | 5,000 | 5,000 | 5,000 |
| 500-70-72200 | Janitorial Supplies | 96 | 526 | 686 | 350 | 350 | 350 |
| 500-70-73000 | Office Supplies | 1,103 | 930 | 768 | 750 | 750 | 750 |
| 500-70-73700 | Traffic Control Supplies | - | 2,364 | 107 | 3,000 | 3,000 | 3,000 |
| 500-70-74000 | Uniforms | 1,060 | 1,730 | 1,992 | 2,300 | 2,000 | 2,500 |
| 500-70-75000 | Food | 75 | 240 | 206 | 300 | 200 | 300 |
| 500-70-76000 | Fuel | 12,635 | 16,900 | 14,872 | 18,000 | 20,000 | 20,000 |
| 500-70-76200 | Chemicals | 2,193 | 2,247 | 1,042 | 2,800 | 2,800 | 3,300 |
| 500-70-78000 | Water | 2,169,797 | 2,162,335 | 2,213,792 | 2,235,300 | 2,292,000 | 2,317,600 |
| | | 2,329,178 | 2,322,856 | 2,352,991 | 2,386,900 | 2,445,200 | 2,471,900 |
| Capital | | | | | | | |
| 500-70-80500 | Water System | 800,865 | 27,960 | 1,989,136 | 1,368,000 | 1,557,900 | 885,900 |

WATER FUND DISTRIBUTION

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual <u>FY 2021/22</u> | Actual <u>FY 2022/23</u> | Actual <u>FY 2023/24</u> | Projected <u>FY 2024/25</u> | Budget <u>FY 2024/25</u> | Budget <u>FY 2025/26</u> |
|---------------------------|----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------------|-------------------------------------|
| 500-70-80550 | Lead Service Line Replacements | - | - | - | 232,000 | 424,000 | 220,500 |
| 500-70-82000 | Buildings and Grounds | - | - | 33,730 | 30,000 | 129,000 | 144,000 |
| 500-70-82950 | Leased Property | - | - | 330 | 2,500 | - | 2,500 |
| 500-70-86000 | Equipment | - | 1,293 | 2,373 | 25,500 | 25,500 | 8,000 |
| 500-70-86100 | Office Equipment | 192 | 715 | 2,131 | 1,500 | 1,500 | 1,500 |
| 500-70-86740 | Vehicles | 63,128 | - | 51,270 | 45,210 | 79,500 | 171,200 |
| 500-70-86750 | Water Meters | 77,978 | 16,835 | 26,808 | 18,000 | 18,000 | 18,000 |
| 500-70-86800 | Information Technology Equipment | - | - | 571 | 2,700 | 2,700 | 34,000 |
| 500-70-86950 | Leased Equipment | - | - | - | 880 | - | 880 |
| | | 942,163 | 46,803 | 2,106,349 | 1,726,290 | 2,238,100 | 1,486,480 |
| Total Expenditures | | \$ 3,991,397 | \$ 3,245,951 | \$ 5,545,456 | \$ 5,290,850 | \$ 6,009,975 | \$ 5,370,500 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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%) | \$ 274,830 | \$ 274,830 |
| 500-70-40500 | Part-Time Wages | Executive Assistant (30%) 5 Seasonal Maintenance Worker (30%) | 27,500 | 27,500 |
| 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 | 21,200 5,000 | 26,200 |
| 500-70-45100 | IMRF | Employer Contribution | 11,900 | 11,900 |
| 500-70-46000 | Health & Life Insurance | IPBC MOE | 9,900 50,530 | 60,430 |
| 500-70-49000 | Employee Programs | Service Awards Tuition Reimbursement Holiday Gifts | 25 600 270 | 895 |
| Professional Services | | | | |
| 500-70-51000 | Engineering | Homestead (Jackson to Oak) Castle Circle Construction Kings Court Construction Central Area Sewer Separation | 231,700 25,300 51,100 10,880 | 318,980 |
| 500-70-51100 | LSLR Services | Lead Service Consultant | 50,000 | 50,000 |
| 500-70-53000 | Information Technology | IT Support SCADA Meter Software Support (Annual) Customer Portal Asset Management (GIS) Cloud Email Time Keeping Software Work Order Software | 1,500 5,000 21,000 22,000 20,000 1,340 2,100 3,000 | 75,940 |
| 500-70-54000 | Occupational Health | | 800 | 800 |
| 500-70-56000 | Risk Management | Risk Management Fund Allocation | 27,650 | 27,650 |
| 500-70-59000 | Other Professional Services | Capital Study EPA Sampling Backflow Surveys RRA/ERP Mandate Annual Water Audit | 30,000 20,000 21,000 22,000 4,000 | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Water

Department: Water Distribution

| Account Number | Description | Detail | Amount | Total |
|-----------------|--------------------------|-----------------------------------|--------|----------------|
| | | Lead Service Notices | 1,300 | |
| | | Material Testing | 2,000 | 100,300 |
| <u>Services</u> | | | | |
| 500-70-60100 | Building Maintenance | Pest Control, Repairs To Building | 6,000 | |
| | | Public Works HVAC Repairs | 5,000 | |
| | | Alarm Monitoring | 1,000 | |
| | | Landscape Contract | 6,000 | 18,000 |
| 500-70-60200 | Vehicle Maintenance | | 20,000 | 20,000 |
| 500-70-60400 | Equipment Maintenance | | 6,000 | 6,000 |
| 500-70-60600 | Water System Maintenance | Watermain/Service Line Repairs | 40,000 | |
| | | Valve Exercising And Repairs | 35,000 | |
| | | Leak Detection Services | 24,000 | |
| | | Intake Meter Vault Rehab | 23,000 | |
| | | Hydrant Painting | 38,000 | |
| | | Hydrant Flow Testing | 12,000 | |
| | | Hydrant Replacements | 11,000 | 183,000 |
| 500-70-61510 | Pavement Patching | Restorations | 25,000 | 25,000 |
| 500-70-61700 | Sidewalk Maintenance | Restorations | 50,000 | 50,000 |
| 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 | 22,000 | 22,000 |
| 500-70-63800 | Postage | | 1,000 | 1,000 |
| 500-70-64000 | Utilities | Water Production Facilities | 33,000 | 33,000 |
| 500-70-64200 | Telecom | Phone System | 800 | |
| | | Mobile Phones | 1,500 | |
| | | Internet Access | 800 | |
| | | Dump Camera Internet Cards 50/50 | 420 | 3,520 |
| 500-70-67000 | Dues & Subscriptions | AWWA | 250 | |
| | | APWA | 250 | 500 |
| 500-70-68000 | Training | IPSI (30% Pw) - 2 Staff | 435 | |
| | | PWX | 750 | |
| | | NIPSTA PW Academy | 360 | |
| | | Employee Safety Training | 3,000 | |
| | | ACE Water Conference | 700 | |
| | | WaterCon | 900 | |
| | | 150 Training (50% PW) - 2 Staff | 2,000 | |
| | | APWA Conference | 90 | |
| | | APWA Road Scholar | 240 | 8,475 |
| 500-70-68500 | Travel, Meals & Lodging | PWX | 875 | |
| | | IPSI | 375 | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Water

Department: Water Distribution

| Account Number | Description | Detail | Amount | Total |
|-----------------|----------------------------------|------------------------------------|-----------|------------------|
| | | WaterCon | 800 | |
| | | ACE Water Conference | 1,700 | |
| | | APWA Road Scholar | 150 | 3,900 |
| 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 | | 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 | | 2,500 | 2,500 |
| 500-70-75000 | Food | | 300 | 300 |
| 500-70-76000 | Fuel | | 20,000 | 20,000 |
| 500-70-76200 | Chemicals | Chemicals for Water Plant | 3,300 | 3,300 |
| 500-70-78000 | Water | BNRWC | 2,317,600 | 2,317,600 |
| <u>Capital</u> | | | | |
| 500-70-80500 | Water System | Castle Circle | 294,500 | |
| | | Kings Court | 591,400 | 885,900 |
| 500-70-80550 | Lead Service Line Replacement | Castle Circle | 72,000 | |
| | | Kings Court | 148,500 | 220,500 |
| 500-70-82000 | Buildings and Grounds | PW Parking Lot Improvements | 132,000 | |
| | | Second Floor Bathroom Remodel | 6,000 | |
| | | HVAC Crew Office | 3,000 | |
| | | Lighting Upgrade | 3,000 | 144,000 |
| 500-70-82950 | Leased Property | Storage Lease Agreement | 2,500 | 2,500 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

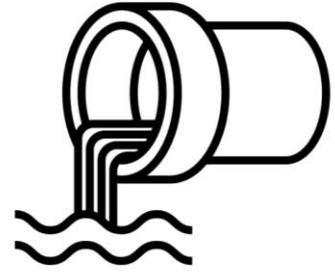
Fund: Water

Department: Water Distribution

| Account Number | Description | Detail | Amount | Total |
|-----------------------|------------------------|-------------------------|---------------|---------------------|
| 500-70-86000 | Equipment | Remote Pressure Monitor | 4,500 | |
| | | Walk Behind Street Saw | 3,500 | 8,000 |
| 500-70-86100 | Office Equipment | | 1,500 | 1,500 |
| 500-70-86740 | Vehicles | Dump/Plow Truck 601 | 96,000 | |
| | | Dump/Plow Truck 629 | 35,700 | |
| | | Pickup 609 | 19,500 | |
| | | Equipment Trailer | 20,000 | 171,200 |
| 500-70-86750 | Water Meters | | 18,000 | 18,000 |
| 500-70-86800 | Information Technology | SCADA Upgrade | 32,000 | |
| | | Computer Replacement | 2,000 | 34,000 |
| 500-20-86950 | Leased Equipment | Copier | 580 | |
| | | Other | 300 | 880 |
| | Total Budget | | | \$ 5,370,500 |

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 service revenue is budgeted at \$1,236,430. This projection assumes the Village Board approves a 2.9% sewer rate increase effective January 1, 2026. This increase will allow the Village to support the increasing costs associated with the purchase of water, maintenance, and operations.
- A total of \$2,103,760 in expenditures is proposed for FY 2025/26, an increase of 18.1% from the prior year budget.
- The Sewer Fund identifies two additions under "Other Financing Sources," reflecting key funding mechanisms for the Central Area Sewer Separation Project:
 - \$2,000,000 transfer from the General Fund to support the project in FY 2024/25.
 - \$4,000,000 in Bond Proceeds in FY 2025/26 dedicated to financing the project, ensuring its full implementation.

The Central Area Sewer Separation Project is a major infrastructure initiative aimed at improving stormwater management in La Grange Park's Central Area. The project includes 7,200 feet of new storm sewers, an 8' x 7' box culvert providing 450,000 gallons of underground storage, a high-capacity storm pump station, 4,600 feet of force main to Salt Creek, and six "Green" Intersections with permeable pavement and bioswales. These improvements will enhance public safety, protect property, and strengthen the Village's stormwater infrastructure. The \$13 million project is being funded through Village reserves, bonds, HUD and Illinois DCEO grants, and a \$4 million funding request through MWRDGC's Stormwater Management Partnership Program. Construction is scheduled to begin in 2026, with completion anticipated by Fiscal Year 2028.

Administration

- Total proposed expenditures for FY 2025/26 are \$324,325 or 9.9% lower than the prior year budget.

VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26 Budget

- Salaries and wages are increasing due to planned COLA and merit adjustments.
- Information Technology is increasing due to the addition of cloud-based email and budget software. The Village's email server is at the end of its useful life. Moving to cloud-based email will eliminate the need to replace the server and also provides for stronger cybersecurity. Adding a cloud-based budget will eliminate much of the repetitive data entry currently required in the budget process while also providing enhanced long-term capital planning.
- Other Professional Services include \$4,000 for updating the Village's Emergency Operations Plan.
- The Other Expenses category is eliminated starting in FY 2025/26 and rolled into the Services and Supplies budgets for more consistent reporting.
- The Back-up Prevention program budget is decreased by \$50,000. The amount budgeted for FY 2024/25 was increased due to the additional fund available from a Cook County grant.

Operations and Maintenance

- Total proposed expenditures for FY 2025/26 are \$1,392,785, which is 35% higher than the prior fiscal year
- The budget allocates \$200,000 for engineering services to advance the design phase of the Central Area Sewer Separation Project. This funding will complete the necessary design work, enabling the project to transition into the construction phase. The initiative aims to separate the existing combined sanitary and stormwater sewer system in the Village's central area, thereby mitigating the risk of sewer backups and enhancing overall stormwater management.
- A capital study for water and sewer is budgeted at \$30,000 in each fund. With the Village's aging infrastructure and unfunded lead service line replacement mandate, this study will provide a precise perspective of critical infrastructure needs, and anticipated costs associated to ensure both water and sewer systems operate properly and efficiently.
- \$200,000 is budgeted for the lining of sewers previously identified as candidates and \$100,000 for point repairs found during CCTV inspections.
- \$150,000 is budgeted to repair a failed headwall section of concrete pipe for one of the 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.

SEWER FUND
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2025/26

| Account Number | Description | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|--|---------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Revenues | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| 510-00-31840 | State Grants | \$ - | \$ - | \$ - | \$ 200,000 | \$ - | \$ 11,000 |
| 510-00-31860 | County Grants | - | - | - | - | 50,000 | - |
| 510-00-31880 | Other Grants | - | 241,149 | - | - | - | - |
| | | - | 241,149 | - | 200,000 | 50,000 | 11,000 |
| Charges For Services | | | | | | | |
| 510-00-34720 | Sewer Service Charges | 1,194,910 | 1,155,309 | 1,208,832 | 1,231,800 | 1,223,000 | 1,236,430 |
| 510-00-34730 | Late Charges | 9,050 | 12,094 | 10,630 | 9,000 | 9,000 | 9,000 |
| | | 1,203,960 | 1,167,403 | 1,219,462 | 1,240,800 | 1,232,000 | 1,245,430 |
| Miscellaneous Revenue | | | | | | | |
| 510-00-38000 | Interest | 1,515 | 42,898 | 101,991 | 81,350 | 69,090 | 135,620 |
| 510-00-39800 | Sale of Village Property | - | - | 1,000 | - | - | - |
| 510-00-39000 | Miscellaneous Revenue | (320) | (830) | 20,593 | - | - | - |
| | | 1,195 | 42,068 | 123,584 | 81,350 | 69,090 | 135,620 |
| Total Revenues | | \$ 1,205,155 | \$ 1,450,620 | \$ 1,343,046 | \$ 1,522,150 | \$ 1,351,090 | \$ 1,392,050 |
| Expenditures | | | | | | | |
| | Salaries & Wages | \$ 159,960 | \$ 167,844 | \$ 186,457 | \$ 193,300 | \$ 208,410 | \$ 219,600 |
| | Pension & Benefits | (51,806) | 37,980 | 9,537 | 48,965 | 53,705 | 57,555 |
| | Professional Services | 51,527 | 70,036 | 71,783 | 75,680 | 81,680 | 131,990 |
| | Services | 121,483 | 118,190 | 103,399 | 204,670 | 210,960 | 233,405 |
| | Supplies | 11,634 | 13,505 | 23,443 | 31,280 | 31,280 | 30,280 |
| | Other | 68,710 | 48,504 | 51,060 | 50,500 | 100,500 | 50,000 |
| | | 361,508 | 456,059 | 445,679 | 604,395 | 686,535 | 722,830 |
| | Engineering | 48,497 | 49,982 | 78,006 | 104,000 | 135,000 | 316,900 |
| | Capital | 271,889 | 312,902 | 258,347 | 353,730 | 567,590 | 677,380 |
| | | 320,386 | 362,884 | 336,353 | 457,730 | 702,590 | 994,280 |
| | Bond Principal Payments | 325,000 | 335,000 | 345,000 | 360,000 | 360,000 | 370,000 |
| | Bond Interest Payments | 58,937 | 49,063 | 38,887 | 32,850 | 32,850 | 16,650 |
| | | 383,937 | 384,063 | 383,887 | 392,850 | 392,850 | 386,650 |
| Total Expenditures | | \$ 1,065,831 | \$ 1,203,006 | \$ 1,165,919 | \$ 1,454,975 | \$ 1,781,975 | \$ 2,103,760 |
| Other Financing Sources | | | | | | | |
| 510-00-00000 | Transfer In | \$ 210,300 | \$ - | \$ - | \$ 2,000,000 | \$ - | \$ - |
| 510-00-07000 | Bond Proceeds | - | - | - | - | - | 4,000,000 |
| | | \$ 210,300 | \$ - | \$ - | \$ 2,000,000 | \$ - | \$ 4,000,000 |
| Net Position Increase/(Decrease) | | \$ 349,624 | \$ 247,614 | \$ 177,127 | \$ 2,067,175 | \$ (430,885) | \$ 3,288,290 |
| Beginning Net Position | | \$ 8,286,188 | \$ 8,936,331 | \$ 9,568,533 | \$ 10,033,095 | \$ 10,033,095 | \$ 12,614,380 |
| | Capitalized Assets | 238,405 | 323,899 | 231,006 | 457,730 | 702,590 | 994,280 |
| | Debt Service Accrual Adjustment | 347,478 | 353,712 | 359,831 | 369,954 | 369,954 | 373,704 |
| | Depreciation Expense | (285,364) | (293,023) | (303,402) | (313,574) | (319,015) | (335,669) |
| Ending Net Position | | \$ 8,936,331 | \$ 9,568,533 | \$ 10,033,095 | \$ 12,614,380 | \$ 10,355,739 | \$ 16,934,985 |
| Available Cash at Fiscal Year End¹ | | \$ 1,063,315 | \$ 1,316,409 | \$ 1,419,699 | \$ 3,486,874 | \$ 988,814 | \$ 6,775,164 |
| Minimum Cash Reserve Level² | | \$ 301,289 | \$ 302,368 | \$ 335,762 | \$ 330,538 | \$ 325,273 | \$ 345,263 |
| Assigned for Central Area Separation Project | | \$ - | \$ - | \$ - | \$ 2,200,000 | \$ - | \$ 6,200,000 |
| Cash Reserves Above Minimum | | \$ 762,026 | \$ 1,014,041 | \$ 1,083,938 | \$ 956,337 | \$ 663,542 | \$ 229,902 |

SEWER ADMINISTRATION
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> <u>FY 2021/22</u> | <u>Actual</u> <u>FY 2022/23</u> | <u>Actual</u> <u>FY 2023/24</u> | <u>Projected</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2025/26</u> |
|-------------------------------|--------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|------------------------------------|
| Salaries & Wages | | | | | | | |
| 510-20-40100 | Full-time Salaries | \$ 62,469 | \$ 63,214 | \$ 76,721 | \$ 84,040 | \$ 86,230 | \$ 95,300 |
| 510-20-40500 | Part-time Wages | 18,273 | 17,262 | 17,973 | 22,570 | 25,640 | 27,340 |
| 510-20-41100 | Overtime | 29 | 55 | 48 | 500 | 500 | 500 |
| | | <u>80,771</u> | <u>80,531</u> | <u>94,742</u> | <u>107,110</u> | <u>112,370</u> | <u>123,140</u> |
| Pension & Benefits | | | | | | | |
| 510-20-44100 | FICA | 5,822 | 5,874 | 6,984 | 8,200 | 8,600 | 9,420 |
| 510-20-45100 | IMRF | 4,846 | 2,684 | 1,227 | 1,610 | 3,470 | 4,300 |
| 510-20-45920 | Pension Expense | (42,051) | (3,250) | (17,712) | - | - | - |
| 510-20-46000 | Health & Life Insurance | 9,220 | 8,361 | 9,084 | 10,980 | 10,980 | 12,050 |
| 510-20-46920 | OPEB Expense | (15,250) | - | (380) | - | - | - |
| 510-20-48900 | Compensated Absences | (163) | 65 | 1,204 | - | - | - |
| 510-20-49000 | Employee Programs | 108 | 361 | 381 | 400 | 400 | 530 |
| | | <u>(37,468)</u> | <u>14,095</u> | <u>788</u> | <u>21,190</u> | <u>23,450</u> | <u>26,300</u> |
| Professional Services | | | | | | | |
| 510-20-50000 | Legal | 6,924 | 8,805 | 8,848 | 9,260 | 9,260 | 9,260 |
| 510-20-51000 | Engineering | - | - | - | - | - | 1,900 |
| 510-20-52000 | Financial Reporting | 3,338 | 6,189 | 8,201 | 7,910 | 7,910 | 8,150 |
| 510-20-52700 | Financial Services | 4,311 | 6,376 | 10,542 | 10,000 | 16,000 | 16,460 |
| 510-20-53000 | Information Technology | 8,141 | 6,635 | 7,601 | 12,160 | 12,160 | 19,730 |
| 510-20-56000 | Risk Management | 2,230 | 2,230 | 2,230 | 700 | 700 | 2,160 |
| 510-20-59000 | Other Professional Services | 2,505 | 13,985 | 4,270 | 8,300 | 8,300 | 12,300 |
| | | <u>27,449</u> | <u>44,220</u> | <u>41,692</u> | <u>48,330</u> | <u>54,330</u> | <u>69,960</u> |
| Services | | | | | | | |
| 510-20-60100 | Building Maintenance | 537 | 540 | 1,099 | 500 | 500 | 500 |
| 510-20-60400 | Equipment Maintenance | 231 | 314 | (26) | 1,500 | 1,500 | 1,500 |
| 510-20-62200 | Janitorial Service | 342 | 312 | 296 | 600 | 600 | 600 |
| 510-20-63000 | Printing | 3,445 | 4,505 | 2,549 | 4,520 | 4,520 | 6,550 |
| 510-20-63100 | Notices | 60 | 58 | 71 | 200 | 200 | 200 |
| 510-20-63800 | Postage | 3,794 | 2,073 | 4,502 | 8,780 | 13,980 | 14,640 |
| 510-20-64200 | Telecom | 1,236 | 645 | 648 | 610 | 610 | 610 |
| 510-20-65000 | Equipment Rental | 409 | 470 | 606 | 100 | 690 | 175 |
| 510-20-67000 | Dues & Subscriptions | 2,444 | 2,662 | 2,644 | 2,720 | 2,720 | 3,290 |
| 510-20-68000 | Training | 582 | 507 | 645 | 1,100 | 1,100 | 1,100 |
| 510-20-68100 | Official Functions | - | - | - | - | - | 500 |
| 510-20-68500 | Travel, Meals & Lodging | 135 | 161 | 207 | 900 | 900 | 900 |
| 510-20-69000 | Miscellaneous Services | 161 | 385 | 1,034 | 500 | 500 | 500 |
| | | <u>13,376</u> | <u>12,632</u> | <u>14,275</u> | <u>22,030</u> | <u>27,820</u> | <u>31,065</u> |
| Supplies | | | | | | | |
| 510-20-70100 | Building & Landscape Materials | 75 | 161 | 208 | 200 | 200 | 200 |
| 510-20-72200 | Janitorial Supplies | 57 | 35 | 98 | 100 | 100 | 100 |
| 510-20-73000 | Office Supplies | 260 | 405 | 266 | 700 | 700 | 700 |
| 510-20-73300 | Books & Maps | 25 | 10 | 36 | 50 | 50 | 50 |
| 510-20-74000 | Uniforms | 82 | 30 | 86 | - | - | - |
| 510-20-75000 | Food | 357 | 427 | 374 | 330 | 330 | 330 |
| | | <u>856</u> | <u>1,068</u> | <u>1,068</u> | <u>1,380</u> | <u>1,380</u> | <u>1,380</u> |
| Capital | | | | | | | |
| 510-20-82000 | Buildings and Grounds | 2,101 | - | 1,986 | 21,280 | 33,900 | 17,500 |
| 510-20-86100 | Office Equipment | 294 | 209 | 371 | 2,630 | 260 | 260 |
| 510-20-86800 | Information Technology | 5,309 | 3,526 | 1,877 | 5,660 | 6,030 | 4,030 |
| 510-20-86950 | Leased Equipment | - | - | - | 690 | - | 690 |
| | | <u>7,704</u> | <u>3,735</u> | <u>4,234</u> | <u>30,260</u> | <u>40,190</u> | <u>22,480</u> |
| Other Expenses | | | | | | | |
| 510-20-91000 | Official Functions | 262 | 274 | 162 | 500 | 500 | - |
| 510-20-96100 | Back-up Prevention Program | 68,448 | 48,230 | 50,898 | 50,000 | 100,000 | 50,000 |
| | | <u>68,710</u> | <u>48,504</u> | <u>51,060</u> | <u>50,500</u> | <u>100,500</u> | <u>50,000</u> |
| Total Expenditures | | \$ 161,398 | \$ 204,785 | \$ 207,859 | \$ 280,800 | \$ 360,040 | \$ 324,325 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 (3%) | \$ 95,300 | \$ 95,300 |
| 510-20-40500 | Part-time Wages | Village Clerk (10%) Admin Support (10%) Accountant (10%) Fiscal Assistant-UB (45%) | 27,340 | 27,340 |
| 510-20-41100 | Overtime | | 500 | 500 |
| Pension & Benefits | | | | |
| 510-20-44100 | FICA | Social Security Medicare | 7,630 1,790 | 9,420 |
| 510-20-45100 | IMRF | Employer Contribution | 4,300 | 4,300 |
| 510-20-46000 | Health & Life Insurance | IPBC | 12,050 | 12,050 |
| 510-20-49000 | Employee Programs | Tuition Reimbursement Employee Events Holiday Gifts Service Awards | 200 160 160 10 | 530 |
| Professional Services | | | | |
| 510-20-50000 | Legal | Village Attorney Retainer Personnel & Labor Other | 5,880 1,690 1,690 | 9,260 |
| 510-20-51000 | Engineering | Village Hall Font Parking Lot | 1,900 | 1,900 |
| 510-20-52000 | Financial Reporting | Annual Audit Accounting Services OPEB Report GFOA Award Program | 3,750 4,000 350 50 | 8,150 |
| 510-20-52700 | Financial Services | | 16,460 | 16,460 |
| 510-20-53000 | Information Technology | IT Services Cloud Email Transition Cloud Email IT Support BS&A Software Support Cloud Budget and Capital Plan Website Support Digital Communications | 6,000 2,000 530 2,400 4,420 3,000 1,200 180 | 19,730 |
| 510-20-56000 | Risk Management | Risk Management Fund Allocation | 2,160 | 2,160 |
| 510-20-59000 | Other Professional Services | Lobbyist Services Space Needs Study Update Emergency Operations Plan State of the Village Other | 3,600 4,000 4,000 400 300 | 12,300 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 | 5,400 | |
| | | Village Newsletter | 800 | |
| | | Other | 350 | 6,550 |
| 510-20-63100 | Notices | Legal and Personnel | 100 | |
| | | Annual Treasurer's Report | 100 | 200 |
| 510-20-63800 | Postage | Utility Bills | 13,600 | |
| | | Village Newsletter | 510 | |
| | | Metered Mail | 530 | 14,640 |
| 510-20-64200 | Telecom | Phone System | 300 | |
| | | Mobile Phones | 160 | |
| | | Internet Access | 150 | 610 |
| 510-20-65000 | Equipment Rental | Floor Mats | 175 | 175 |
| 510-20-67000 | Dues & Subscriptions | American Payroll Association | 40 | |
| | | American Planning Association | 60 | |
| | | Chamber of Commerce | 20 | |
| | | Chicago Metropolitan Agency for Planning | 60 | |
| | | Government Finance Officers Association | 40 | |
| | | Illinois City/County Management Association | 90 | |
| | | Illinois Government Finance Officers Association | 50 | |
| | | Illinois Municipal League | 130 | |
| | | Illinois Municipal Treasurers Association | 10 | |
| | | Illinois Public Employer Labor Relations Association | 50 | |
| | | Illinois Tax Increment Association | - | |
| | | International City Managers Association | 180 | |
| | | Metropolitan Mayors Caucus | 70 | |
| | | Municipal Clerks | 10 | |
| | | News subscriptions | 200 | |
| | | Other | 50 | |
| | | Proviso Municipal League | 50 | |
| | | SHRM | 30 | |
| | | West Central Municipal Conference | 1,800 | |
| | | West Suburban Chamber of Commerce | 350 | 3,290 |
| 510-20-68000 | Training | Village Manager | 350 | |
| | | Assistant Village Manager | 250 | |
| | | Finance Director | 250 | |
| | | Other training | 250 | 1,100 |
| 510-20-68100 | Official Functions | | 500 | 500 |
| 510-20-68500 | Travel, Meals & Lodging | Village Board | 250 | |
| | | Village Manager | 200 | |
| | | Assistant Village Manager | 200 | |
| | | Finance Director | 200 | |
| | | Other | 50 | 900 |
| 510-20-69000 | Miscellaneous Services | | 500 | 500 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 | Village Hall Improvements Village Hall Ejector Pumps | 12,500 5,000 | 17,500 |
| 510-20-86100 | Office Equipment | | 260 | 260 |
| 510-20-86800 | Information Technology | Computer Replacement Network Equipment Replacement | 2,700 1,330 | 4,030 |
| 510-20-86950 | Leased Equipment | Copier Postal Machine | 450 240 | 690 |
| <u>Other Expenses</u> | | | | |
| 510-20-96100 | Back-up Prevention Program | | 50,000 | 50,000 |
| | Total Budget | | | \$ 324,325 |

SEWER OPERATIONS AND MAINTENANCE

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual <u>FY 2021/22</u> | Actual <u>FY 2022/23</u> | Actual <u>FY 2023/24</u> | Projected <u>FY 2024/25</u> | Budget <u>FY 2024/25</u> | Budget <u>FY 2025/26</u> |
|-------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|-----------------------------|
| Salaries & Wages | | | | | | | |
| 510-70-40100 | Full-time Salaries | \$ 71,445 | \$ 79,323 | \$ 82,370 | \$ 76,770 | \$ 86,120 | \$ 84,290 |
| 510-70-40500 | Part-time Wages | 5,399 | 5,459 | 8,124 | 6,920 | 6,920 | 9,170 |
| 510-70-41100 | Overtime | 2,345 | 2,531 | 1,221 | 2,500 | 3,000 | 3,000 |
| | | <u>79,189</u> | <u>87,313</u> | <u>91,715</u> | <u>86,190</u> | <u>96,040</u> | <u>96,460</u> |
| Pension & Benefits | | | | | | | |
| 510-70-44100 | FICA | 6,138 | 6,665 | 6,983 | 6,600 | 7,410 | 7,430 |
| 510-70-44600 | Unemployment | - | - | - | - | - | - |
| 510-70-45100 | IMRF | 4,829 | 3,059 | 1,138 | 1,300 | 2,970 | 3,370 |
| 510-70-45920 | Pension Expense | (42,051) | (3,250) | (17,711) | - | - | - |
| 510-70-46000 | Health & Life Insurance | 17,011 | 16,532 | 18,501 | 19,550 | 19,550 | 20,140 |
| 510-70-46920 | OPEB Expense | (1,885) | - | (774) | - | - | - |
| 510-70-48900 | Compensated Absences | 1,486 | 617 | 244 | - | - | - |
| 510-70-49000 | Employee Programs | 134 | 262 | 368 | 325 | 325 | 315 |
| | | <u>(14,338)</u> | <u>23,885</u> | <u>8,749</u> | <u>27,775</u> | <u>30,255</u> | <u>31,255</u> |
| Professional Services | | | | | | | |
| 510-70-51000 | Engineering | 48,497 | 49,982 | 78,006 | 104,000 | 135,000 | 315,000 |
| 510-70-53000 | Information Technology | 17,598 | 19,229 | 20,129 | 21,500 | 21,500 | 23,470 |
| 510-70-54000 | Occupational Health | 35 | 142 | 193 | 300 | 300 | 300 |
| 510-70-56000 | Risk Management | 6,445 | 6,445 | 6,445 | 5,550 | 5,550 | 10,160 |
| 510-70-59000 | Other Professional Services | - | - | 3,324 | - | - | 30,000 |
| | | <u>72,575</u> | <u>75,798</u> | <u>108,097</u> | <u>131,350</u> | <u>162,350</u> | <u>378,930</u> |
| Services | | | | | | | |
| 510-70-60100 | Building Maintenance | 1,620 | 833 | 831 | 1,180 | 1,180 | 1,180 |
| 510-70-60200 | Vehicle Maintenance | 5,363 | 13,282 | 3,933 | 10,000 | 10,000 | 10,000 |
| 510-70-60400 | Equipment Maintenance | 151 | 259 | 1,554 | 4,000 | 4,000 | 4,000 |
| 510-70-60500 | Tree Maintenance | - | - | 1,230 | - | - | - |
| 510-70-60700 | Sewer System Maintenance | 30,063 | 8,609 | 12,599 | 72,000 | 72,000 | 72,000 |
| 510-70-62100 | Laundry Service | 1,201 | 1,323 | 996 | 1,200 | 1,200 | 1,200 |
| 510-70-62200 | Janitorial Service | 434 | 442 | 437 | 1,000 | 1,000 | 1,000 |
| 510-70-62600 | Sewer Cleaning | 59,044 | 69,842 | 54,264 | 78,000 | 78,000 | 98,000 |
| 510-70-63100 | Notices | - | - | 575 | - | - | - |
| 510-70-64000 | Utilities | 2,451 | 2,733 | 2,923 | 3,000 | 3,000 | 3,000 |
| 510-70-64200 | Telecom | 835 | 1,026 | 1,048 | 1,190 | 1,190 | 1,440 |
| 510-70-65000 | Equipment Rental | - | 129 | 407 | - | 500 | - |
| 510-70-67000 | Dues & Subscriptions | 500 | 64 | 233 | 400 | 400 | 400 |
| 510-70-68000 | Training | 27 | 216 | 1,140 | 1,725 | 1,725 | 1,475 |
| 510-70-68500 | Travel, Meals & Lodging | 201 | 160 | 352 | 945 | 945 | 645 |
| 510-70-69000 | Miscellaneous Services | 6,217 | 6,640 | 6,602 | 8,000 | 8,000 | 8,000 |
| | | <u>108,107</u> | <u>105,558</u> | <u>89,124</u> | <u>182,640</u> | <u>183,140</u> | <u>202,340</u> |
| Supplies | | | | | | | |
| 510-70-70100 | Building & Landscape Materials | 299 | 544 | 122 | 1,500 | 1,500 | 1,500 |
| 510-70-70200 | Vehicle Parts & Supplies | - | - | 29 | - | - | - |
| 510-70-70400 | Equipment Parts & Supplies | 824 | 148 | 198 | 3,500 | 3,500 | 3,500 |
| 510-70-70700 | Materials for Sewers | 4,965 | 4,308 | 15,664 | 15,000 | 15,000 | 15,000 |
| 510-70-72200 | Janitorial Supplies | 32 | 131 | 222 | 400 | 400 | 400 |
| 510-70-73000 | Office Supplies | 240 | 311 | 254 | 500 | 500 | 500 |
| 510-70-73700 | Traffic Control Supplies | - | 30 | 19 | 200 | 200 | 200 |
| 510-70-74000 | Uniforms | 293 | 530 | 591 | 800 | 800 | 800 |
| 510-70-75000 | Food | 27 | 65 | 68 | - | - | - |
| 510-70-76000 | Fuel | 4,089 | 5,659 | 4,957 | 6,000 | 6,000 | 5,000 |
| 510-70-76200 | Chemicals | 9 | 711 | 251 | 2,000 | 2,000 | 2,000 |
| | | <u>10,778</u> | <u>12,437</u> | <u>22,375</u> | <u>29,900</u> | <u>29,900</u> | <u>28,900</u> |

SEWER OPERATIONS AND MAINTENANCE

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> <u>FY 2021/22</u> | <u>Actual</u> <u>FY 2022/23</u> | <u>Actual</u> <u>FY 2023/24</u> | <u>Projected</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2025/26</u> |
|---------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|------------------------------------|
| Capital | | | | | | | |
| 510-70-80510 | Sewer System | 243,078 | 308,928 | 214,661 | 300,000 | 450,000 | 550,000 |
| 510-70-82000 | Buildings and Grounds | - | - | 19,687 | - | 33,000 | 48,000 |
| 510-70-86000 | Equipment | - | - | 1,168 | 6,400 | 6,400 | 4,500 |
| 510-70-86100 | Office Equipment | 64 | 239 | 708 | 500 | 500 | 500 |
| 510-70-86740 | Vehicles | 21,043 | - | 17,699 | 15,070 | 36,500 | 50,400 |
| 510-70-86800 | Information Technology | - | - | 190 | 1,000 | 1,000 | 1,000 |
| 510-20-86950 | Leased Equipment | - | - | - | 500 | - | 500 |
| | | <u>264,185</u> | <u>309,167</u> | <u>254,113</u> | <u>323,470</u> | <u>527,400</u> | <u>654,900</u> |
| Other Expenses | | | | | | | |
| 510-70-99900 | Contingencies | - | - | - | - | - | - |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | | <u>\$ 520,496</u> | <u>\$ 614,158</u> | <u>\$ 574,173</u> | <u>\$ 781,325</u> | <u>\$1,029,085</u> | <u>\$1,392,785</u> |

**Budget Detail Worksheet
Fiscal Year 2025/26**

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%) | \$ 84,290 | \$ 84,290 |
| 510-70-40500 | Part-time Wages | Executive Assistant (10%) 5 Seasonal Maint Worker (10%) | 9,170 | 9,170 |
| 510-70-41100 | Overtime | | 3,000 | 3,000 |
| <u>Pension & Benefits</u> | | | | |
| 510-70-44100 | FICA | Social Security Medicare | 6,030 1,400 | 7,430 |
| 510-70-45100 | IMRF | Employer Contribution | 3,370 | 3,370 |
| 510-70-46000 | Health & Life Insurance | IPBC MOE | 3,300 16,840 | 20,140 |
| 510-70-49000 | Employee Programs | Service Awards Tuition Reimbursement Holiday Gifts | 25 200 90 | 315 |
| <u>Professional Services</u> | | | | |
| 510-70-51000 | Engineering | Central Area Storm Sewer Outfall Repair Lift Station Rebuild Sewer Lining Point Repairs Cleaning & Televising Infiltration Inflow Control Program | 200,000 14,000 20,000 34,000 36,000 9,000 2,000 | 315,000 |
| 510-70-53000 | Information Technology | IT Support Cloud Email Time Keeping Software Work Order Software Asset Management (GIS) | 1,500 270 700 1,000 20,000 | 23,470 |
| 510-70-54000 | Occupational Health | | 300 | 300 |
| 510-70-56000 | Risk Management | Risk Management Fund Allocation | 10,160 | 10,160 |
| 510-70-59000 | Other Professional Services | Capital Study | 30,000 | 30,000 |
| <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 | 50,000 | |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Sewer

Department: Sewer O&M

| Account Number | Description | Detail | Amount | Total |
|-----------------|--------------------------------|----------------------------------|--------|---------------|
| | | Catch Basins | 10,000 | |
| | | Lift Station Maintenance | 7,000 | |
| | | Lift Station Repairs | 5,000 | 72,000 |
| 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 | 70,000 | |
| | | Emergency Sewer Rodding/Cleaning | 20,000 | |
| | | Street Sweeping Debris Disposal | 8,000 | 98,000 |
| 510-70-64000 | Utilities | | 3,000 | 3,000 |
| 510-70-64200 | Telecom | Phone System | 270 | |
| | | Mobile Phones | 500 | |
| | | Internet Access | 250 | |
| | | Cameras at Dump | 420 | 1,440 |
| 510-70-67000 | Dues & Subscriptions | AWWA | 200 | |
| | | APWA | 200 | 400 |
| 510-70-68000 | Training | IPSI (30% Pw) - 2 Staff | 145 | |
| | | PWX | 100 | |
| | | NIPSTA PW Academy | 120 | |
| | | Employee Safety Training | 1,000 | |
| | | APWA Conference | 30 | |
| | | APWA Road Scholar | 80 | 1,475 |
| 510-70-68500 | Travel, Meals & Lodging | IPSI | 145 | |
| | | WaterCon | 400 | |
| | | APWA Road Scholar | 100 | 645 |
| 510-70-69000 | Miscellaneous Services | NPDES Permit | 6,000 | |
| | | Other | 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 | | 5,000 | 5,000 |
| 510-70-76200 | Chemicals | | 2,000 | 2,000 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Sewer

Department: Sewer O&M

| Account Number | Description | Detail | Amount | Total |
|----------------|------------------------|--|--|---------------------|
| <u>Capital</u> | | | | |
| 510-70-80510 | Sewer System | Sewer Lining Point Repairs Outfall Repair Lift Station Rebuild | 200,000 100,000 150,000 100,000 | 550,000 |
| 510-70-82000 | Buildings and Grounds | PW Parking Lot Improvements Second Floor Bathroom Remodel HVAC Crew Office Lighting Upgrade | 44,000 2,000 1,000 1,000 | 48,000 |
| 510-70-86000 | Equipment | Walk Behind Street Saw Other | 3,500 1,000 | 4,500 |
| 510-70-86100 | Office Equipment | | 500 | 500 |
| 510-70-86740 | Vehicles | Dump/Plow Truck 601 Dump/Plow Truck 629 Pickup 609 | 32,000 11,900 6,500 | 50,400 |
| 510-70-86800 | Information Technology | Computer Replacement | 1,000 | 1,000 |
| 510-20-86950 | Leased Equipment | Copier Other | 400 100 | 500 |
| | Total Budget | | | \$ 1,392,785 |

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

- In FY 2025/26, the proposed street resurfacing project is the 300 and 400 blocks of Park Road with a total construction cost of \$1,500,000. \$110,000 is budgeted for construction engineering and \$825,000 for construction in the MFT Fund. The additional \$675,000 is included in the Capital Projects Fund and will be reimbursed by state capital grants.
- \$105,250 is budgeted for Phase I Engineering to resurface Brainard from Harding to 31st Street. This project is funded through a Local Agency Functional Overlay (LAFO) grant, a federally funded program that provides municipalities with financial assistance for resurfacing and pavement preservation projects on eligible roadways. The resurfacing of Brainard is slated for funding in FY 2026/27 as approved by the Central Council of Mayors.
- \$100,000 is included to fund the patching of deteriorated sections of asphalt roadways that require repair.
- \$5,000 for Information Technology in FY 2025/26 is for Geographic Information System services. \$50,000 is budgeted across the General, MFT, Water and Sewer Funds.
- \$20,000 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.
- \$24,500 is included for tree removals.
- \$50,000 is included in the annual sidewalk replacement program.

MOTOR FUEL TAX FUND
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> FY 2021/22 | <u>Actual</u> FY 2022/23 | <u>Actual</u> FY 2023/24 | <u>Projected</u> FY 2024/25 | <u>Budget</u> FY 2024/25 | <u>Budget</u> FY 2025/26 |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|-----------------------------|
| Revenues | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| 270-00-31700 | State Motor Fuel Tax | \$ 313,469 | \$ 306,800 | \$ 305,126 | \$ 302,920 | \$ 303,590 | \$ 290,660 |
| 270-00-31702 | Transportation Renewal | 227,804 | 245,385 | 285,999 | 305,070 | 283,920 | 312,220 |
| 270-00-31842 | Rebuild Illinois Bond Grant | 298,303 | 149,152 | - | - | - | - |
| | | 839,576 | 701,337 | 591,125 | 607,990 | 587,510 | 602,880 |
| Miscellaneous Revenue | | | | | | | |
| 270-00-38000 | Interest | 2,081 | 72,090 | 125,123 | 99,200 | 73,370 | 48,620 |
| | | 2,081 | 72,090 | 125,123 | 99,200 | 73,370 | 48,620 |
| Total Revenues | | \$ 841,657 | \$ 773,427 | \$ 716,248 | \$ 707,190 | \$ 660,880 | \$ 651,500 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 270-70-51000 | Engineering | \$ 132,261 | \$ 57,925 | \$ 66,821 | \$ 196,000 | \$ 79,200 | \$ 215,250 |
| 270-70-53000 | Information Technology | 4,292 | 4,430 | 4,957 | 5,000 | 5,000 | 5,000 |
| 270-70-59000 | Other Professional Services | - | - | 1,429 | - | - | - |
| | | 136,553 | 62,355 | 73,207 | 201,000 | 84,200 | 220,250 |
| Services | | | | | | | |
| 270-70-60500 | Tree Maintenance | 23,043 | 22,981 | 24,341 | 24,500 | 24,500 | 24,500 |
| 270-70-60800 | Light & Signal Maintenance | 24,638 | 26,152 | 32,590 | 30,500 | 30,500 | 28,000 |
| 270-70-61500 | Crack Sealing | 21,328 | 23,509 | 22,545 | 50,000 | 50,000 | 50,000 |
| 270-70-61510 | Pavement Patching | 127,050 | 95,955 | 99,816 | 100,000 | 100,000 | 100,000 |
| 270-70-61600 | Pavement Marking | - | 8,759 | 6,806 | 10,000 | 10,000 | 10,000 |
| 270-70-61700 | Sidewalk Maintenance | - | 39,780 | 19,984 | 20,000 | 24,500 | 20,000 |
| 270-70-64000 | Utilities | 34,740 | 32,640 | 40,032 | 40,000 | 40,000 | 40,000 |
| | | 230,799 | 249,776 | 246,114 | 275,000 | 279,500 | 272,500 |
| Supplies | | | | | | | |
| 270-70-70800 | Road Salt | 45,958 | 41,955 | - | - | - | - |
| 270-70-77100 | Materials for Streets | 2,609 | 3,580 | 4,875 | 15,000 | 15,000 | 10,000 |
| | | 48,567 | 45,535 | 4,875 | 15,000 | 15,000 | 10,000 |
| Capital | | | | | | | |
| 270-70-80100 | Street Resurfacing | - | 340,806 | 491,358 | 530,000 | 528,000 | 825,000 |
| 270-70-80190 | Other Street Improvements | 83,389 | 105,690 | - | - | - | - |
| 270-70-80200 | Sidewalks | 36,684 | 24,331 | 71,149 | 50,000 | 50,000 | 50,000 |
| | | 120,073 | 470,827 | 562,507 | 580,000 | 578,000 | 875,000 |
| Total Expenditures | | \$ 535,992 | \$ 828,493 | \$ 886,703 | \$ 1,071,000 | \$ 956,700 | \$ 1,377,750 |
| Fund Balance Increase/(Decrease) | | \$ 305,665 | \$ (55,066) | \$ (170,455) | \$ (363,810) | \$ (295,820) | \$ (726,250) |
| Beginning Fund Balance | | 1,721,135 | 2,026,800 | 1,971,734 | 1,801,279 | 1,801,279 | 1,437,469 |
| Ending Fund Balance | | \$ 2,026,800 | \$ 1,971,734 | \$ 1,801,279 | \$ 1,437,469 | \$ 1,505,459 | \$ 711,219 |
| Available Cash at Fiscal Year End¹ | | \$ 1,981,284 | \$ 1,923,165 | \$ 1,752,815 | \$ 1,389,005 | \$ 1,456,995 | \$ 1,026,565 |
| Minimum Cash Reserve Level² | | \$ 135,839 | \$ 156,069 | \$ 179,062 | \$ 176,798 | \$ 165,220 | \$ 162,875 |
| Cash Reserves Above Minimum | | \$ 1,845,446 | \$ 1,767,096 | \$ 1,573,753 | \$ 1,212,208 | \$ 1,291,775 | \$ 863,690 |

1. Excludes receivables and deposits as of year end.

2. 25% of revenues excluding grants.

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Motor Fuel Tax

Department: Public Works

| Account Number | Description | Detail | Amount | Total |
|------------------------------|----------------------------|---------------------------------|---------------|---------------------|
| <u>Professional Services</u> | | | | |
| 270-70-51000 | Engineering | Park Road 300/400 | 110,000 | |
| | | Brainard LAFO | 105,250 | \$ 215,250 |
| 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 | 28,000 |
| 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 | 20,000 | 20,000 |
| 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 | 5,000 | 10,000 |
| <u>Capital</u> | | | | |
| 270-70-80100 | Street Resurfacing | Park Road 300/400 Blocks | 825,000 | 825,000 |
| 270-70-80200 | Sidewalks | Annual Program | 50,000 | 50,000 |
| | Total Budget | | | \$ 1,377,750 |

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.

RISK MANAGEMENT FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|-------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Charges for Service | | | | | | | |
| 630-00-00100 | Transfer from General Fund | \$ 138,340 | \$ 138,340 | \$ 138,340 | \$ 137,330 | \$ 137,330 | \$ 200,490 |
| 630-00-00500 | Transfer from Water Fund | 24,985 | 24,985 | 24,985 | 23,470 | 23,470 | 33,190 |
| 630-00-00510 | Transfer from Sewer Fund | 8,675 | 8,675 | 8,675 | 6,250 | 6,250 | 12,320 |
| | | <u>172,000</u> | <u>172,000</u> | <u>172,000</u> | <u>167,050</u> | <u>167,050</u> | <u>246,000</u> |
| Miscellaneous Revenue | | | | | | | |
| 630-00-31880 | Other Grants | - | - | 2,794 | 3,200 | - | - |
| | | <u>-</u> | <u>-</u> | <u>2,794</u> | <u>3,200</u> | <u>-</u> | <u>-</u> |
| Miscellaneous Revenue | | | | | | | |
| 630-00-38000 | Interest | 216 | 6,866 | 13,060 | 9,000 | 7,590 | 3,920 |
| 630-00-39600 | IRMA Reserves | (307,934) | 88,485 | 117,741 | 150,000 | 55,000 | 60,000 |
| 630-00-39690 | Property Damage Reimbursement | 21,566 | 21,185 | 76,775 | 20,000 | 40,000 | 20,000 |
| | | <u>(286,152)</u> | <u>116,536</u> | <u>207,576</u> | <u>179,000</u> | <u>102,590</u> | <u>83,920</u> |
| Total Revenues | | \$ (114,152) | \$ 288,536 | \$ 382,370 | \$ 349,250 | \$ 269,640 | \$ 329,920 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 630-20-53000 | Information Technology | \$ - | \$ - | \$ - | \$ 5,000 | \$ 10,000 | \$ 5,000 |
| 630-20-56100 | IRMA Annual Contribution | 194,690 | 183,185 | 239,164 | 275,268 | 240,000 | 320,000 |
| 630-20-56200 | IRMA Deductibles | 11,784 | 14,602 | 27,723 | 15,000 | 15,000 | 15,000 |
| | | <u>206,474</u> | <u>197,787</u> | <u>266,887</u> | <u>295,268</u> | <u>265,000</u> | <u>340,000</u> |
| Services | | | | | | | |
| 630-20-60200 | Vehicle Maintenance | 7,606 | 2,344 | 21,850 | 5,000 | 5,000 | 5,000 |
| 630-20-60800 | Lights & Signal Maintenance | 13,407 | - | 13,055 | 15,000 | 15,000 | 15,000 |
| 630-20-68000 | Training | - | 9,343 | - | 5,000 | 5,000 | 5,000 |
| 630-20-69000 | Miscellaneous Services | - | - | 40 | 1,000 | 1,000 | 1,000 |
| 630-20-69100 | Reimbursable Services | 2,446 | - | - | - | - | - |
| | | <u>23,459</u> | <u>11,687</u> | <u>34,945</u> | <u>26,000</u> | <u>26,000</u> | <u>26,000</u> |
| Supplies | | | | | | | |
| 630-20-79000 | Reimbursable Supplies | 758 | - | - | - | - | - |
| | | <u>758</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Capital | | | | | | | |
| 630-20-86800 | Information Technology | - | - | - | 5,000 | 10,000 | - |
| 630-20-86900 | Equipment | - | - | 4,995 | 1,500 | 1,500 | 1,500 |
| 630-20-80300 | Street Lights | 23,502 | 9,764 | 22,443 | 15,000 | 15,000 | 15,000 |
| 630-20-80310 | Street Signs | - | - | 5,350 | - | - | - |
| 630-20-80500 | Water System | - | - | 6,479 | - | - | - |
| | | <u>23,502</u> | <u>9,764</u> | <u>39,267</u> | <u>21,500</u> | <u>26,500</u> | <u>16,500</u> |
| Total Expenditures | | \$ 254,193 | \$ 219,238 | \$ 341,099 | \$ 342,768 | \$ 317,500 | \$ 382,500 |
| Fund Balance Increase/(Decrease) | | \$ (368,345) | \$ 69,298 | \$ 41,271 | \$ 6,482 | \$ (47,860) | \$ (52,580) |
| Beginning Net Position | | 1,486,568 | 1,118,223 | 1,187,521 | 1,228,792 | 1,228,792 | 1,235,274 |
| Ending Net Position | | \$ 1,118,223 | \$ 1,187,521 | \$ 1,228,792 | \$ 1,235,274 | \$ 1,180,932 | \$ 1,182,694 |
| Available Cash at Fiscal Year End¹ | | \$ 215,909 | \$ 232,093 | \$ 181,622 | \$ 112,079 | \$ 152,737 | \$ 73,474 |

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

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Risk Management

Department: Administration & Finance

| Account Number | Description | Detail | Amount | Total |
|------------------------------|-----------------------------|--------------------|---------------|-------------------|
| <u>Professional Services</u> | | | | |
| 630-20-53000 | Information Technology | Cybersecurity | \$ 5,000 | \$ 5,000 |
| 630-20-56100 | IRMA Annual Contribution | | 320,000 | 320,000 |
| 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 | | 1,000 | 1,000 |
| <u>Capital</u> | | | | |
| 630-20-86800 | Information Technology | | - | - |
| 630-20-86900 | Equipment | Wellness Equipment | 1,500 | 1,500 |
| 630-70-80300 | Street Lights | | 15,000 | 15,000 |
| | Total Budget | | | \$ 382,500 |

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.



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 2025/26 transfer is budgeted at \$1,000,000.
- \$14,820 is included for preliminary engineering to replace the front parking lot at Village Hall, with \$19,000 budgeted across the Capital Projects, Water, and Sewer funds. Initially, \$84,000 was budgeted in FY 2024/25 for improving the Walk of Life pavers with an underground stormwater storage project. However, due to ADA concerns and a recent trip/fall complaint, the deteriorating curbs, sidewalks, and asphalt have become a priority. Converting the front lot into a stormwater management project with permeable pavers is a better fit. The Village will submit an MWRDGC Green Infrastructure Grant application for the current call for projects, with an anticipated 51% Village cost share (split evenly between Sewer and Capital funds). Estimated costs: \$209,500 for construction, \$31,500 for design engineering, \$7,200 for a landscape consultant, and \$25,100 for construction engineering. Grant funding for construction is planned for FY 2026/27.
- \$31,200 is re-budgeted for a space needs study for Village Hall. With immediate workspace needs for new employees and necessary renovations now complete, the Village is ready to assess longer term space needs. The building, constructed in 1976, was not designed for modern operations and staffing. A draft RFP has been prepared to initiate this process, with a total of \$40,000 budgeted across the Capital Projects, Water, and Sewer funds.
- \$97,500 is allocated for Village Hall improvements, with a total project budget of \$125,000 distributed across the Capital Projects, Water, and Sewer Funds. These upgrades will enhance functionality, address maintenance needs, and modernize workspaces. This phase builds upon previous renovations, further improving workspace flow, and overall conditions to support staff productivity and public service. Planned improvements include:
 - Administrative Closet Renovation (for meeting prep and storage): \$55,000
 - Drinking Fountain Renovation (for ADA compliance, new plumbing and electrical necessary): \$10,000
 - Finance Department Closet Renovations (workstation/storage organization): \$20,000
 - Painting Projects (unfinished exterior door and trim): \$5,000
 - Ceiling Tile Replacement (lobby): \$35,000
- \$75,000 is re-budgeted from FY 2024/25 for the server room remodel, which is funded through one of the Village's State capital grants. The Village is still awaiting grant processing to proceed before work can begin.

VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26 Budget

- The Police Department budgeted \$113,300 in the Capital Projects Fund and \$56,700 in the Cannabis Use Tax Fund for the purchase of three (3) new fleet vehicles and emergency equipment. Two for patrol and one for the Chief of Police.
- As the Police Department continues to modernize workspaces, \$65,500 has been budgeted for the remodeling of four office spaces within the department along with the purchase of new workstations. Modernization of the department remains a high priority and will continue moving forward.
- \$10,000 is budgeted for the purchase of three rifles to complete the Police Department's rifle inventory. Last year, the Village purchased seven rifles, and these final additions will ensure that all police vehicles are properly equipped. This equipment is critical for responding to active threat incidents and enhancing officer preparedness.
- \$55,000 for a new Deputy Fire Chief vehicle. This would allow for more flexibility with current vehicles, and provide for enhanced response capabilities.
- \$85,000 to replace the cardiac monitor-defibrillators in the ambulances.
- In FY 2025/26, the proposed street resurfacing project is the 300 and 400 blocks of Park Road with a total construction cost of \$1,500,000. \$235,000 is slated for design and construction engineering and \$825,000 for construction in the MFT Fund. The additional \$675,000 is included in the Capital Projects Fund and will be reimbursed by state capital grants.
- \$597,400 is budgeted for the Public Works Department, with purchases allocated across the Capital Projects, Water, and Sewer funds. These investments address critical vehicle replacements, facility upgrades, and efficiency improvements. Planned expenditures include:
 - Re-budgeting \$119,000 from FY 2024/25 for the upfitting of a replacement snow plow truck. The cab and chassis have been purchased, but manufacturing delays for specific equipment mean the upfit is not expected until summer or fall of 2025.
 - Re-budgeting \$65,000 for the replacement of Unit 609, a 2008 GMC pickup with plow, currently at 85,372 miles. This vehicle has been the primary leaf pusher and has seen extensive use over the years.
 - \$320,000 to replace Unit 601, a 2006 International with 49,095 hard miles, with a new dump truck equipped for snow-fighting.
 - \$20,000 for remodeling the second-floor Public Works bathroom. The paint is severely peeling, the tub and tile surround need replacement, and new tile flooring is required.
 - \$10,000 to replace the faulty split-duct air conditioner in the Crew Chief's office.
 - \$10,000 to upgrade lighting throughout the Public Works complex, both interior and exterior. ComEd offers rebates for converting all lights to LED fixtures. Common spaces will be equipped with motion-detection sensors for energy efficiency.

CAPITAL PROJECTS FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|-------------------------------------|-------------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| 300-00-31820 | Federal Grants | \$ 200,000 | \$ 194,151 | \$ 62,587 | \$ - | \$ - | \$ - |
| 300-00-31840 | State Grants | - | - | - | - | 260,000 | 891,000 |
| 300-00-31880 | Other Grants | 14,152 | - | - | 241,790 | 280,000 | 40,000 |
| | | <u>214,152</u> | <u>194,151</u> | <u>62,587</u> | <u>241,790</u> | <u>540,000</u> | <u>931,000</u> |
| Miscellaneous Revenue | | | | | | | |
| 300-00-38000 | Interest | 325 | 19,415 | 40,708 | 29,080 | 19,760 | 40,840 |
| 300-00-39000 | Miscellaneous Revenue | - | 1,996 | - | - | - | - |
| 300-00-39800 | Sale of Village Property | 13,000 | - | 19,800 | - | - | - |
| | | <u>13,325</u> | <u>21,411</u> | <u>60,508</u> | <u>29,080</u> | <u>19,760</u> | <u>40,840</u> |
| Total Revenues | | \$ 227,477 | \$ 215,562 | \$ 123,095 | \$ 270,870 | \$ 559,760 | \$ 971,840 |
| Expenditures | | | | | | | |
| Administration & Finance | | | | | | | |
| Professional Services | | | | | | | |
| 300-20-51000 | Engineering | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,820 |
| 300-20-59000 | Other Professional Services | - | - | - | - | 31,200 | 31,200 |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>31,200</u> | <u>46,020</u> |
| Capital | | | | | | | |
| 300-20-82000 | Buildings and Grounds | - | - | - | 144,090 | 339,420 | 211,500 |
| 300-20-86200 | Administration Vehicles & Equipment | 13,066 | 1,086 | - | 20,490 | - | - |
| 300-20-86800 | Information Technology Equipment | 60,792 | 39,371 | 29,587 | 74,460 | 47,040 | 62,060 |
| | | <u>73,858</u> | <u>40,457</u> | <u>29,587</u> | <u>239,040</u> | <u>386,460</u> | <u>273,560</u> |
| Building | | | | | | | |
| Capital | | | | | | | |
| 300-40-86400 | Building Vehicles & Equipment | - | - | - | - | - | - |
| 300-40-86800 | Information Technology Equipment | - | - | - | - | - | - |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Police | | | | | | | |
| Capital | | | | | | | |
| 300-50-82000 | Buildings and Grounds | - | - | - | 50,000 | 50,000 | 50,000 |
| 300-50-85000 | Vehicles | - | - | - | 55,000 | 55,000 | 113,300 |
| 300-50-86000 | Equipment | - | - | - | 35,710 | 37,000 | 37,500 |
| 300-50-86500 | Police Vehicles & Equipment | 63,486 | 99,398 | 120,102 | - | - | - |
| 300-50-86800 | Information Technology Equipment | - | - | - | - | - | - |
| | | <u>63,486</u> | <u>99,398</u> | <u>120,102</u> | <u>140,710</u> | <u>142,000</u> | <u>200,800</u> |
| Fire | | | | | | | |
| Capital | | | | | | | |
| 300-60-82000 | Buildings and Grounds | - | - | - | - | 130,000 | 130,000 |
| 300-60-85000 | Vehicles | - | - | - | 40,000 | 40,000 | 55,000 |
| 300-60-86000 | Equipment | - | - | - | 14,500 | 14,500 | 85,000 |
| 300-60-86600 | Fire Vehicles & Equipment | 58,416 | 839,463 | 63,519 | - | - | - |
| 300-60-86800 | Information Technology Equipment | - | - | - | - | - | - |
| | | <u>58,416</u> | <u>839,463</u> | <u>63,519</u> | <u>54,500</u> | <u>184,500</u> | <u>270,000</u> |
| Public Works | | | | | | | |
| Professional Services | | | | | | | |
| 300-70-51000 | Engineering | - | 84,120 | 385 | - | 9,000 | - |
| | | <u>-</u> | <u>84,120</u> | <u>385</u> | <u>-</u> | <u>9,000</u> | <u>-</u> |
| Capital | | | | | | | |
| 300-70-80190 | Other Street Improvements | - | - | - | 206,650 | 280,000 | - |
| 300-70-80100 | Street Resurfacing | 200,000 | - | - | - | - | 675,000 |
| 300-70-82000 | Buildings and Grounds | 27,007 | 112,248 | 283,211 | - | 308,000 | 285,000 |
| 300-70-85000 | Vehicles | - | - | - | 90,420 | 249,000 | 302,400 |
| 300-70-86000 | Equipment | - | - | - | 81,620 | 87,100 | 10,000 |
| 300-70-86700 | Public Works Vehicles & Equipment | 143,900 | - | 108,043 | - | - | - |
| 300-70-86780 | Tree Purchases | - | - | 28,550 | - | - | - |
| 300-70-86800 | Information Technology Equipment | - | - | - | - | - | - |
| | | <u>370,907</u> | <u>112,248</u> | <u>419,804</u> | <u>378,690</u> | <u>924,100</u> | <u>1,272,400</u> |

CAPITAL PROJECTS FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|---|----------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Total Expenditures | | \$ 566,667 | \$ 1,175,686 | \$ 633,397 | \$ 812,940 | \$ 1,677,260 | \$ 2,062,780 |
| Other Financing Sources/(Uses) | | | | | | | |
| 300-00-00100 | Transfer from General Fund | \$ 770,600 | \$ 1,000,000 | \$ 500,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| 300-00-01510 | Transfer to Sewer Fund | (210,300) | - | - | - | - | - |
| Total Other Financing Sources | | \$ 560,300 | \$ 1,000,000 | \$ 500,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| Fund Balance Increase/(Decrease) | | \$ 221,110 | \$ 39,876 | \$ (10,302) | \$ 457,930 | \$ (117,500) | \$ (90,940) |
| Beginning Fund Balance | | 458,174 | 679,284 | 719,160 | 708,858 | 708,858 | 1,166,788 |
| Ending Fund Balance | | 679,284 | 719,160 | 708,858 | 1,166,788 | 591,358 | 1,075,848 |
| Assigned for Fire Vehicles | | (400,000) | - | - | - | - | - |
| Adjustment to Available Cash ¹ | | (200,000) | (172,985) | (62,587) | - | - | - |
| Available Cash at Fiscal Year End | | \$ 79,284 | \$ 546,175 | \$ 646,271 | \$ 1,166,788 | \$ 591,358 | \$ 1,075,848 |

1. Includes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Capital Projects

Department: All

| Account Number | Description | Detail | Amount | Total |
|-------------------------------------|-----------------------------|--|-------------------------------------|--------------|
| Administration & Finance | | | | |
| <u>Professional Services</u> | | | | |
| 300-20-51000 | Engineering | Village Hall Front Parking Lot | \$ 14,820 | \$ 14,820 |
| 300-20-59000 | Other Professional Services | Space Needs Study | 31,200 | 31,200 |
| <u>Capital</u> | | | | |
| 300-20-82000 | Buildings and Grounds | Server Room Village Hall Improvements Village Hall Ejector Pumps | 75,000 97,500 39,000 | 211,500 |
| 300-20-86800 | Information Technology | Computer Replacement Cable Equipment (Reimbursed by WCCA) Board Room Presentation and Conferencing | 21,060 30,000 11,000 | 62,060 |
| Police | | | | |
| <u>Capital</u> | | | | |
| 300-50-82000 | Buildings and Grounds | Office Improvements | 50,000 | 50,000 |
| 300-50-85000 | Vehicles | Chief Patrol (2) | 113,300 | 113,300 |
| 300-50-86000 | Equipment | Right of Way Cameras Furniture Patrol Rifles | 12,000 15,500 10,000 | 37,500 |
| Fire | | | | |
| <u>Capital</u> | | | | |
| 300-60-82000 | Buildings and Grounds | Fire Station No. 2 Roof Replacement | 130,000 | 130,000 |
| 300-60-85000 | Vehicles | Deputy Fire Chief | 55,000 | 55,000 |
| 300-60-86000 | Equipment | Monitor-Defibrillator Replacements | 85,000 | 85,000 |
| Public Works | | | | |
| <u>Capital</u> | | | | |
| 300-70-80100 | Street Resurfacing | Park Road 300/400 Blocks | 675,000 | 675,000 |
| 300-70-82000 | Buildings and Grounds | PW Parking Lot Improvements Second Floor Bathroom Remodel HVAC Crew Office Lighting Upgrade | 264,000 12,000 3,000 6,000 | 285,000 |
| 300-70-85000 | Vehicles | Dump/Plow Truck 601 Dump/Plow Truck 629 Public Works Pickup 609 | 192,000 71,400 39,000 | 302,400 |
| 300-70-86000 | Equipment | Salt Spreader | 10,000 | 10,000 |
| | Total Budget | | | \$ 2,062,780 |

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. The Five-Year Plan includes an additional \$10 million bond issuance in 2026 when the Village will make the final payment for the 2016 bonds. The new bond issuance will require referendum approval.

Budget Notes

- The FY 2025/26 budget includes design engineering for road improvements associated with the Central Area Sewer Separation project. If the 2026 bond issuance is not approved, these costs will be moved the Capital Projects fund.

ROAD BOND FUND
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> <u>FY 2021/22</u> | <u>Actual</u> <u>FY 2022/23</u> | <u>Actual</u> <u>FY 2023/24</u> | <u>Projected</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2025/26</u> |
|--|--------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|------------------------------------|
| Revenues | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| 370-00-31860 | County Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | - | - | - | - | - | - |
| Miscellaneous Revenue | | | | | | | |
| 370-00-38000 | Interest | 7 | 56 | 81 | - | - | - |
| | | 7 | 56 | 81 | - | - | - |
| Total Revenues | | \$ 7 | \$ 56 | \$ 81 | \$ - | \$ - | \$ - |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 370-70-51000 | Engineering | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,540 |
| | | - | - | - | - | - | 43,540 |
| Capital | | | | | | | |
| 370-70-80100 | Street Resurfacing | 88,135 | - | 1,493 | - | - | - |
| | | 88,135 | - | 1,493 | - | - | - |
| Total Expenditures | | \$ 88,135 | \$ - | \$ 1,493 | \$ - | \$ - | \$ 43,540 |
| Fund Balance Increase/(Decrease) | | \$ (88,128) | \$ 56 | \$ (1,412) | \$ - | \$ - | \$ (43,540) |
| Beginning Fund Balance | | 89,484 | 1,356 | 1,412 | - | - | - |
| Ending Fund Balance | | \$ 1,356 | \$ 1,412 | \$ - | \$ - | \$ - | \$ (43,540) |
| Available Cash at Fiscal Year End¹ | | \$ 1,356 | \$ 1,412 | \$ - | \$ - | \$ - | \$ (43,540) |

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Road Bond

Department: Public Works

| Account Number | Description | Detail | Amount | Total |
|------------------------------|---------------------|----------------------------------|--------|------------------|
| <u>Professional Services</u> | | | | |
| 370-70-51000 | Engineering | Central Sewer Separation Project | 43,540 | 43,540 |
| | Total Budget | | | \$ 43,540 |

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 2025/26

| Account Number | Description | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|---|----------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Revenues | | | | | | | |
| Local Taxes | | | | | | | |
| 400-00-30000 | Property Tax | \$ 1,296,332 | \$ 1,258,388 | \$ 1,266,321 | \$ 1,230,450 | \$ 1,230,230 | \$ 1,132,580 |
| 400-00-30020 | Property Tax (Prior Years) | (10,169) | (15,190) | (2,994) | - | (10,000) | - |
| | | <u>1,286,163</u> | <u>1,243,198</u> | <u>1,263,327</u> | <u>1,230,450</u> | <u>1,220,230</u> | <u>1,132,580</u> |
| Miscellaneous Revenue | | | | | | | |
| 400-00-38000 | Interest | (4,607) | 20,964 | 28,324 | 41,000 | 33,970 | 29,370 |
| | | <u>(4,607)</u> | <u>20,964</u> | <u>28,324</u> | <u>41,000</u> | <u>33,970</u> | <u>29,370</u> |
| Total Revenues | | <u>\$ 1,281,556</u> | <u>\$ 1,264,162</u> | <u>\$ 1,291,651</u> | <u>\$ 1,271,450</u> | <u>\$ 1,254,200</u> | <u>\$ 1,161,950</u> |
| Expenditures | | | | | | | |
| Services | | | | | | | |
| 400-30-69000 | Miscellaneous Services | \$ 475 | \$ 550 | \$ 550 | \$ 550 | \$ 1,000 | \$ 1,000 |
| | | <u>475</u> | <u>550</u> | <u>550</u> | <u>550</u> | <u>1,000</u> | <u>1,000</u> |
| Debt Service | | | | | | | |
| 400-30-97100 | Interest Payments | 316,250 | 269,750 | 221,000 | 169,750 | 169,750 | 116,000 |
| 400-30-98100 | Principal Payments | 930,000 | 975,000 | 1,025,000 | 1,075,000 | 1,075,000 | 1,130,000 |
| | | <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> | <u>1,246,000</u> |
| Total Expenditures | | <u>\$ 1,246,725</u> | <u>\$ 1,245,300</u> | <u>\$ 1,246,550</u> | <u>\$ 1,245,300</u> | <u>\$ 1,245,750</u> | <u>\$ 1,247,000</u> |
| Fund Balance Increase/(Decrease) | | <u>\$ 34,831</u> | <u>\$ 18,862</u> | <u>\$ 45,101</u> | <u>\$ 26,150</u> | <u>\$ 8,450</u> | <u>\$ (85,050)</u> |
| Beginning Fund Balance | | 714,324 | 749,155 | 768,017 | 813,118 | 813,118 | 839,268 |
| Ending Fund Balance | | <u>\$ 749,155</u> | <u>\$ 768,017</u> | <u>\$ 813,118</u> | <u>\$ 839,268</u> | <u>\$ 821,568</u> | <u>\$ 754,218</u> |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Debt Service Fund

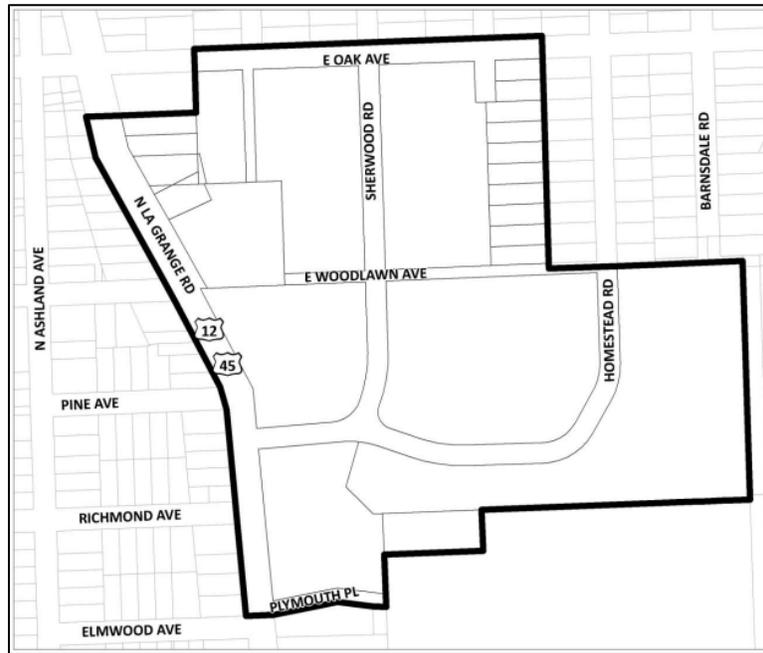
Department: Finance

| 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 | 116,000 | 116,000 |
| 400-30-98100 | Principal Payments | 2016 Road & Fire Bonds | 1,130,000 | 1,130,000 |
| | Total Budget | | | \$ 1,247,000 |

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 thru 2040.



Budget Notes

- The FY 2025/26 budget includes \$321,000 for Phase I Preliminary Engineering costs for traffic safety improvements along La Grange Road. This project, recommended in the Village Market Streetscape Improvement Plan, aims to enhance safety, accessibility, and connectivity along the corridor. Community engagement will be a central part of the process, with opportunities for residents and stakeholders to provide input through open house meetings, interactive maps, surveys, and other engagement tools.
- The budget includes \$200,000 for other streetscape improvements in the district.
- \$50,000 is budgeted for existing and potential development agreements.
- \$30,000 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.

VILLAGE OF LA GRANGE PARK
Fiscal Year 2025/26 Budget

- Separate from the annual Budget, the Village Board approved a TIF District Budget Resolution for the Village Market TIF District on March 8, 2022, designating funding for future capital projects. This resolution serves as both a guide and a commitment to the strategic allocation of TIF dollars within the district. In FY 2025/26, the Village will work with its Attorney to develop a revised TIF Budget Resolution for the Board's consideration and approval.

VILLAGE MARKET TAX INCREMENT FINANCING FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|-----------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Local Taxes | | | | | | | |
| 280-00-30000 | Property Tax | \$ 489,413 | \$ 246,915 | \$ 353,972 | \$ 448,210 | \$ 336,000 | \$ 411,950 |
| | | 489,413 | 246,915 | 353,972 | 448,210 | 336,000 | 411,950 |
| Intergovernmental Revenue | | | | | | | |
| 280-00-31860 | Other Grants | - | - | - | - | - | 175,000 |
| | | - | - | - | - | - | 175,000 |
| Miscellaneous Revenue | | | | | | | |
| 280-00-38000 | Interest | 816 | 29,964 | 75,260 | 90,000 | 71,030 | 74,090 |
| | | 816 | 29,964 | 75,260 | 90,000 | 71,030 | 74,090 |
| Total Revenues | | \$ 490,229 | \$ 276,879 | \$ 429,232 | \$ 538,210 | \$ 407,030 | \$ 661,040 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 280-80-50000 | Legal | \$ 2,645 | \$ 7,496 | \$ 587 | \$ 1,000 | \$ 5,000 | \$ 5,000 |
| 280-70-51000 | Engineering | 1,963 | - | 8,454 | 50,000 | 210,000 | 321,000 |
| 280-80-52000 | Financial Reporting | 1,200 | 3,425 | - | 500 | 2,500 | 2,500 |
| 280-80-59000 | Other Professional Services | 13,351 | 65,259 | 33,491 | - | 5,000 | 5,000 |
| | | 19,159 | 76,180 | 42,532 | 51,500 | 222,500 | 333,500 |
| Services | | | | | | | |
| 280-80-68000 | Training | 188 | - | - | - | - | - |
| | | 188 | - | - | - | - | - |
| Capital | | | | | | | |
| 280-70-80200 | Sidewalks | - | - | 15,868 | - | - | - |
| 280-70-82900 | Other Public Improvements | 47,860 | - | - | - | 300,000 | 200,000 |
| | | 47,860 | - | 15,868 | - | 300,000 | 200,000 |
| Other Expenses | | | | | | | |
| 280-80-93000 | Development Agreements | 25,000 | - | - | - | 50,000 | 50,000 |
| | | 25,000 | - | - | - | 50,000 | 50,000 |
| Total Expenditures | | \$ 92,207 | \$ 76,180 | \$ 58,400 | \$ 51,500 | \$ 572,500 | \$ 583,500 |
| Other Financing Sources/(Uses) | | | | | | | |
| 280-80-01100 | Transfer to General Fund | \$ - | \$ (11,686) | \$ (32,524) | \$ (30,000) | \$ (58,700) | \$ (30,000) |
| | | \$ - | \$ (11,686) | \$ (32,524) | \$ (30,000) | \$ (58,700) | \$ (30,000) |
| Fund Balance Increase/(Decrease) | | \$ 398,022 | \$ 189,013 | \$ 338,308 | \$ 456,710 | \$ (224,170) | \$ 47,540 |
| Beginning Fund Balance | | 734,688 | 1,132,710 | 1,321,723 | 1,660,031 | 1,660,031 | 2,116,741 |
| Ending Fund Balance | | \$ 1,132,710 | \$ 1,321,723 | \$ 1,660,031 | \$ 2,116,741 | \$ 1,435,861 | \$ 2,164,281 |
| Available Cash at Fiscal Year End¹ | | \$ 1,132,710 | \$ 1,321,723 | \$ 1,660,031 | \$ 2,116,741 | \$ 1,435,861 | \$ 2,164,281 |

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Village Market TIF

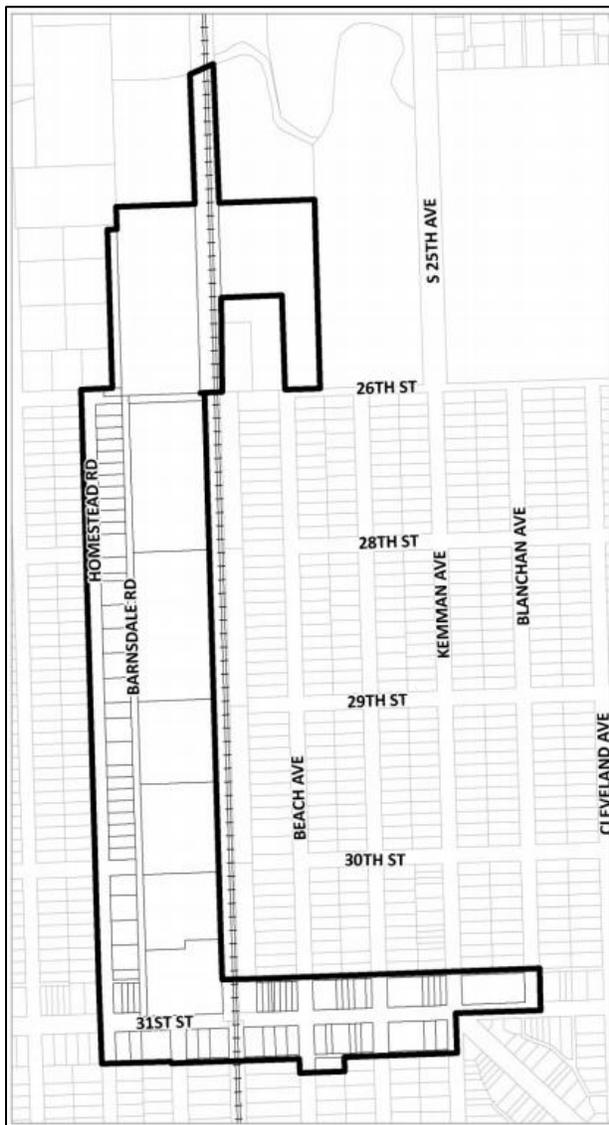
Department: Administration & Finance

| Account Number | Description | Detail | Amount | Total |
|------------------------------|-----------------------------|---------------------------|---------------|-------------------|
| <u>Professional Services</u> | | | | |
| 280-80-50000 | Legal | | \$ 5,000 | \$ 5,000 |
| 280-70-51000 | Engineering | Streetscape | 321,000 | 321,000 |
| 280-80-52000 | Financial Reporting | | 2,500 | 2,500 |
| 280-80-59000 | Other Professional Services | | 5,000 | 5,000 |
| <u>Capital</u> | | | | |
| 280-70-82900 | Other Public Improvements | Streetscape | 200,000 | 200,000 |
| <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 | 30,000 | 30,000 |
| | Total Budget | | | \$ 613,500 |

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 thru 2040.



Budget Notes

- The FY 2025/26 budget includes \$75,000 to complete a streetscape improvement plan, \$15,000 for engineering, and \$100,000 for constructing streetscape improvements.
- \$50,000 is budgeted for existing and potential development agreements.
- \$20,000 is budgeted for a transfer to the General Fund for staff costs related to administration of the business district.
- The FY 25/26 budget includes \$60,000 to support the Statewide Planning and Research (SPR) grant project, with an additional \$120,000 planned for FY 26/27. The Village was awarded \$180,000 through the Illinois Department of Transportation for a comprehensive planning study focused on 31st Street. This study will assess transportation and streetscape conditions, incorporating community input and traffic safety data analysis to develop recommendations that enhance safety, mobility, and the overall aesthetics of the corridor. The plan will outline specific projects aimed at improving safety for all roadway users, enhancing the visual identity of 31st Street, and encouraging further private investment along the corridor.

31ST / BARNSDALE TAX INCREMENT FINANCING FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|-----------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Local Taxes | | | | | | | |
| 281-00-30000 | Property Tax | \$ 530,311 | \$ 425,381 | \$ 434,058 | \$ 922,620 | \$ 433,200 | \$ 748,160 |
| | | <u>530,311</u> | <u>425,381</u> | <u>434,058</u> | <u>922,620</u> | <u>433,200</u> | <u>748,160</u> |
| Intergovernmental Revenue | | | | | | | |
| 280-00-31820 | Federal Grants | - | - | - | - | - | 60,000 |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>60,000</u> |
| Miscellaneous Revenue | | | | | | | |
| 281-00-38000 | Interest | 708 | 31,339 | 87,604 | 103,500 | 84,890 | 94,290 |
| | | <u>708</u> | <u>31,339</u> | <u>87,604</u> | <u>103,500</u> | <u>84,890</u> | <u>94,290</u> |
| Total Revenues | | \$ 531,019 | \$ 456,720 | \$ 521,662 | \$ 1,026,120 | \$ 518,090 | \$ 902,450 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 281-80-50000 | Legal | \$ 3,338 | \$ 110 | \$ 161 | \$ 2,000 | \$ 5,000 | \$ 5,000 |
| 281-70-51000 | Engineering | 1,875 | - | 42,641 | 38,730 | 43,000 | 100,000 |
| 281-80-52000 | Financial Reporting | 1,200 | 3,425 | - | 500 | 2,500 | 2,500 |
| 281-80-59000 | Other Professional Services | - | 1,295 | - | - | - | - |
| | | <u>6,413</u> | <u>4,830</u> | <u>42,802</u> | <u>41,230</u> | <u>50,500</u> | <u>107,500</u> |
| Services | | | | | | | |
| 281-80-68000 | Training | 188 | - | - | - | - | - |
| | | <u>188</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Capital | | | | | | | |
| 281-70-80170 | Alleys | - | - | - | 215,080 | 329,000 | - |
| 281-70-80500 | Water System | 42,502 | - | - | - | - | - |
| 281-70-82900 | Other Public Improvements | - | - | - | - | 35,000 | 118,000 |
| | | <u>42,502</u> | <u>-</u> | <u>-</u> | <u>215,080</u> | <u>364,000</u> | <u>118,000</u> |
| Other Expenses | | | | | | | |
| 281-80-93000 | Development Agreements | 9,716 | 13,256 | 30,945 | 30,000 | 50,000 | 50,000 |
| | | <u>9,716</u> | <u>13,256</u> | <u>30,945</u> | <u>30,000</u> | <u>50,000</u> | <u>50,000</u> |
| Total Expenditures | | \$ 58,819 | \$ 18,086 | \$ 73,747 | \$ 286,310 | \$ 464,500 | \$ 275,500 |
| Other Financing Sources/(Uses) | | | | | | | |
| 281-80-01100 | Transfer to General Fund | \$ - | \$ (2,657) | \$ (11,444) | \$ (20,000) | \$ (24,980) | \$ (20,000) |
| | | <u>\$ -</u> | <u>\$ (2,657)</u> | <u>\$ (11,444)</u> | <u>\$ (20,000)</u> | <u>\$ (24,980)</u> | <u>\$ (20,000)</u> |
| Fund Balance Increase/(Decrease) | | \$ 472,200 | \$ 435,977 | \$ 436,471 | \$ 719,810 | \$ 28,610 | \$ 606,950 |
| Beginning Fund Balance | | 629,401 | 1,101,601 | 1,537,578 | 1,974,049 | 1,974,049 | 2,693,859 |
| Ending Fund Balance | | \$ 1,101,601 | \$ 1,537,578 | \$ 1,974,049 | \$ 2,693,859 | \$ 2,002,659 | \$ 3,300,809 |
| Available Cash at Fiscal Year End¹ | | \$ 1,097,685 | \$ 1,533,662 | \$ 1,974,048 | \$ 2,693,858 | \$ 1,562,272 | \$ 3,300,808 |

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 |
| 281-70-51000 | Engineering | Streetscape | 100,000 | 100,000 |
| <u>Capital</u> | | | | |
| 281-70-80170 | Alleys | | | - |
| 281-70-82900 | Other Public Improvements | Beach Parking Lot Fence Streetscape | 18,000 100,000 | 118,000 |
| <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 | 20,000 | 20,000 |
| | Total Budget | | | \$ 295,500 |

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 2025/26 budget includes \$75,000 for streetscape improvements, including a new Village entry sign on La Grange Road and traffic calming measures (i.e., “paint and post”) at the Homestead and Sherwood Road intersection.
- \$25,000 is budgeted for existing and potential development agreements.
- \$20,000 is budgeted for the Village’s Façade and Property Revitalization Program to fund at least one project in FY 2025/26.
- \$10,000 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 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|---------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Local Taxes | | | | | | | |
| 285-00-30180 | Business District Sales Tax | \$ 143,608 | \$ 154,303 | \$ 166,101 | \$ 193,090 | \$ 181,650 | \$ 192,650 |
| | | 143,608 | 154,303 | 166,101 | 193,090 | 181,650 | 192,650 |
| Miscellaneous Revenue | | | | | | | |
| 285-00-38000 | Interest | 388 | 15,505 | 39,255 | 38,030 | 35,950 | 34,580 |
| | | 388 | 15,505 | 39,255 | 38,030 | 35,950 | 34,580 |
| Total Revenues | | \$ 143,996 | \$ 169,808 | \$ 205,356 | \$ 231,120 | \$ 217,600 | \$ 227,230 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 285-80-50000 | Legal | \$ - | \$ 528 | \$ 242 | \$ 200 | \$ 2,500 | \$ 2,500 |
| 285-80-59000 | Other Professional Services | - | - | - | 44,770 | 30,000 | - |
| | | - | 528 | 242 | 44,970 | 32,500 | 2,500 |
| Services | | | | | | | |
| 285-80-67000 | Dues & Subscriptions | - | - | - | - | - | - |
| 285-80-69000 | Miscellaneous Services | - | - | - | 1,250 | - | - |
| | | - | - | - | 1,250 | - | - |
| Capital | | | | | | | |
| 285-70-82900 | Other Public Improvements | 3,692 | 6,441 | 221 | - | 20,000 | 75,000 |
| | | 3,692 | 6,441 | 221 | - | 20,000 | 75,000 |
| Other Expenses | | | | | | | |
| 285-80-93000 | Development Agreements | - | - | 12,000 | 32,000 | 25,000 | 25,000 |
| 285-80-93100 | Property Revitalization Program | - | - | - | - | 20,000 | 20,000 |
| | | - | - | 12,000 | 32,000 | 45,000 | 45,000 |
| Total Expenditures | | \$ 3,692 | \$ 6,969 | \$ 12,463 | \$ 78,220 | \$ 97,500 | \$ 122,500 |
| Other Financing Sources/(Uses) | | | | | | | |
| 285-80-01100 | Transfer to General Fund | \$ - | \$ (1,048) | \$ (9,619) | \$ (10,000) | \$ (11,240) | \$ (10,000) |
| | | \$ - | \$ (1,048) | \$ (9,619) | \$ (10,000) | \$ (11,240) | \$ (10,000) |
| Fund Balance Increase/(Decrease) | | \$ 140,304 | \$ 161,791 | \$ 183,274 | \$ 142,900 | \$ 108,860 | \$ 94,730 |
| Beginning Fund Balance | | 398,518 | 538,822 | 700,613 | 883,887 | 883,887 | 1,026,787 |
| Ending Fund Balance | | \$ 538,822 | \$ 700,613 | \$ 883,887 | \$ 1,026,787 | \$ 992,747 | \$ 1,121,517 |
| Available Cash at Fiscal Year End¹ | | \$ 506,542 | \$ 662,035 | \$ 845,181 | \$ 988,081 | \$ 954,041 | \$ 1,082,811 |

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 | | | - |
| <u>Capital</u> | | | | |
| 285-70-82900 | Other Public Improvements | Streetscape | 25,000 | |
| | | Entry Sign | 30,000 | |
| | | Paint and Post | 20,000 | 75,000 |
| <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 | 10,000 | 10,000 |
| | Total Budget | | | \$ 132,500 |

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%5 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 2025/26 budget includes \$50,000 to make streetscape improvements, including safety enhancements and branded signage and lighting.
- \$20,000 is budgeted for the Village's Façade & Property Revitalization Program to fund at least one project in FY 25/26.
- \$10,000 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 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|---------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Local Taxes | | | | | | | |
| 286-00-30180 | Business District Sales Tax | \$ 63,934 | \$ 70,456 | \$ 65,286 | \$ 75,760 | \$ 67,080 | \$ 67,890 |
| | | 63,934 | 70,456 | 65,286 | 75,760 | 67,080 | 67,890 |
| Miscellaneous Revenue | | | | | | | |
| 286-00-38000 | Interest | 166 | 6,107 | 15,836 | 13,810 | 11,700 | 11,850 |
| | | 166 | 6,107 | 15,836 | 13,810 | 11,700 | 11,850 |
| Total Revenues | | \$ 64,100 | \$ 76,563 | \$ 81,122 | \$ 89,570 | \$ 78,780 | \$ 79,740 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 286-80-50000 | Legal | \$ - | \$ - | \$ - | \$ 400 | \$ 2,500 | \$ 2,500 |
| 286-80-59000 | Other Professional Services | - | - | 34,580 | 40,000 | 5,000 | - |
| | | - | - | 34,580 | 40,400 | 7,500 | 2,500 |
| Services | | | | | | | |
| 286-80-69000 | Miscellaneous Services | - | - | - | 1,250 | - | - |
| | | - | - | - | 1,250 | - | - |
| Capital | | | | | | | |
| 286-70-82900 | Other Public Improvements | 31,060 | - | - | - | - | 50,000 |
| | | 31,060 | - | - | - | - | 50,000 |
| Other Expenses | | | | | | | |
| 286-80-93000 | Development Agreements | - | - | - | - | - | - |
| 286-80-93100 | Property Revitalization Program | - | - | - | 6,300 | 20,000 | 20,000 |
| | | - | - | - | 6,300 | 20,000 | 20,000 |
| Total Expenditures | | \$ 31,060 | \$ - | \$ 34,580 | \$ 47,950 | \$ 27,500 | \$ 72,500 |
| Other Financing Sources/(Uses) | | | | | | | |
| 286-80-01100 | Transfer to General Fund | \$ - | \$ (865) | \$ (6,377) | \$ (10,000) | \$ (5,620) | \$ (10,000) |
| | | \$ - | \$ (865) | \$ (6,377) | \$ (10,000) | \$ (5,620) | \$ (10,000) |
| Fund Balance Increase/(Decrease) | | \$ 33,040 | \$ 75,698 | \$ 40,165 | \$ 31,620 | \$ 45,660 | \$ (2,760) |
| Beginning Fund Balance | | 173,027 | 206,067 | 281,765 | 321,930 | 321,930 | 353,550 |
| Ending Fund Balance | | \$ 206,067 | \$ 281,765 | \$ 321,930 | \$ 353,550 | \$ 367,590 | \$ 350,790 |
| Available Cash at Fiscal Year End¹ | | \$ 200,750 | \$ 265,340 | \$ 306,861 | \$ 338,481 | \$ 352,521 | \$ 335,721 |

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: 31st /North La Grange Business District

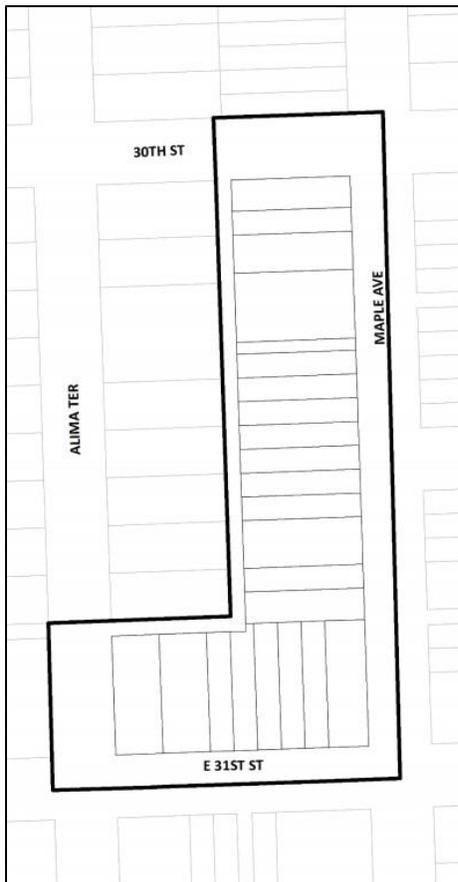
Department: Administration & Finance

| Account Number | Description | Detail | Amount | Total |
|------------------------------|---------------------------------|---------------------------|---------------|------------------|
| <u>Professional Services</u> | | | | |
| 286-80-50000 | Legal | | \$ 2,500 | \$ 2,500 |
| 286-80-52000 | Financial Reporting | | - | - |
| 286-80-59000 | Other Professional Services | | - | - |
| <u>Services</u> | | | | |
| 286-80-69000 | Miscellaneous Services | | - | - |
| <u>Capital</u> | | | | |
| 286-70-82900 | Other Public Improvements | Streetscape | 50,000 | 50,000 |
| <u>Other Expenses</u> | | | | |
| 286-80-93000 | Development Agreements | | - | - |
| 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 | 10,000 | 10,000 |
| | Total Budget | | | \$ 82,500 |

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 2025/26 budget includes \$25,000 to make streetscape improvements, including branded signage and lighting.
- \$20,000 is budgeted for the Village's Property Revitalization Program to fund at least one project in FY 25/26.
- \$8,000 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 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual FY 2021/22</u> | <u>Actual FY 2022/23</u> | <u>Actual FY 2023/24</u> | <u>Projected FY 2024/25</u> | <u>Budget FY 2024/25</u> | <u>Budget FY 2025/26</u> |
|--|---------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Local Taxes | | | | | | | |
| 287-00-30180 | Business District Sales Tax | \$ 23,298 | \$ 26,537 | \$ 28,988 | \$ 28,930 | \$ 28,000 | \$ 30,740 |
| | | 23,298 | 26,537 | 28,988 | 28,930 | 28,000 | 30,740 |
| Miscellaneous Revenue | | | | | | | |
| 287-00-38000 | Interest | 71 | 2,766 | 7,041 | 6,690 | 6,370 | 5,880 |
| | | 71 | 2,766 | 7,041 | 6,690 | 6,370 | 5,880 |
| Total Revenues | | \$ 23,369 | \$ 29,303 | \$ 36,029 | \$ 35,620 | \$ 34,370 | \$ 36,620 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 287-80-50000 | Legal | \$ - | \$ - | \$ - | \$ 200 | \$ 2,500 | \$ 2,500 |
| 287-80-59000 | Other Professional Services | - | - | - | 6,830 | 5,000 | - |
| | | - | - | - | 7,030 | 7,500 | 2,500 |
| Services | | | | | | | |
| 287-80-67000 | Dues & Subscriptions | - | - | - | - | - | - |
| 287-80-69000 | Miscellaneous Services | - | - | - | 1,250 | - | - |
| | | - | - | - | 1,250 | - | - |
| Capital | | | | | | | |
| 286-70-82900 | Other Public Improvements | | | | | | 25,000 |
| | | - | - | - | - | - | 25,000 |
| Other Expenses | | | | | | | |
| 287-80-93000 | Development Agreements | - | - | - | - | - | - |
| 287-80-93100 | Property Revitalization Program | - | - | - | - | 20,000 | 20,000 |
| | | - | - | - | - | 20,000 | 20,000 |
| Total Expenditures | | \$ - | \$ - | \$ - | \$ 8,280 | \$ 27,500 | \$ 47,500 |
| Other Financing Sources/(Uses) | | | | | | | |
| 287-80-01100 | Transfer to General Fund | \$ - | \$ (1,047) | \$ (5,095) | \$ (8,000) | \$ (5,620) | \$ (8,000) |
| | | \$ - | \$ (1,047) | \$ (5,095) | \$ (8,000) | \$ (5,620) | \$ (8,000) |
| Fund Balance Increase/(Decrease) | | \$ 23,369 | \$ 28,256 | \$ 30,934 | \$ 19,340 | \$ 1,250 | \$ (18,880) |
| Beginning Fund Balance | | 73,833 | 97,202 | 125,458 | 156,392 | 156,392 | 175,732 |
| Ending Fund Balance | | \$ 97,202 | \$ 125,458 | \$ 156,392 | \$ 175,732 | \$ 157,642 | \$ 156,852 |
| Available Cash at Fiscal Year End¹ | | \$ 91,558 | \$ 119,098 | \$ 148,740 | \$ 168,080 | \$ 149,990 | \$ 149,200 |

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: 31st / Maple Business District

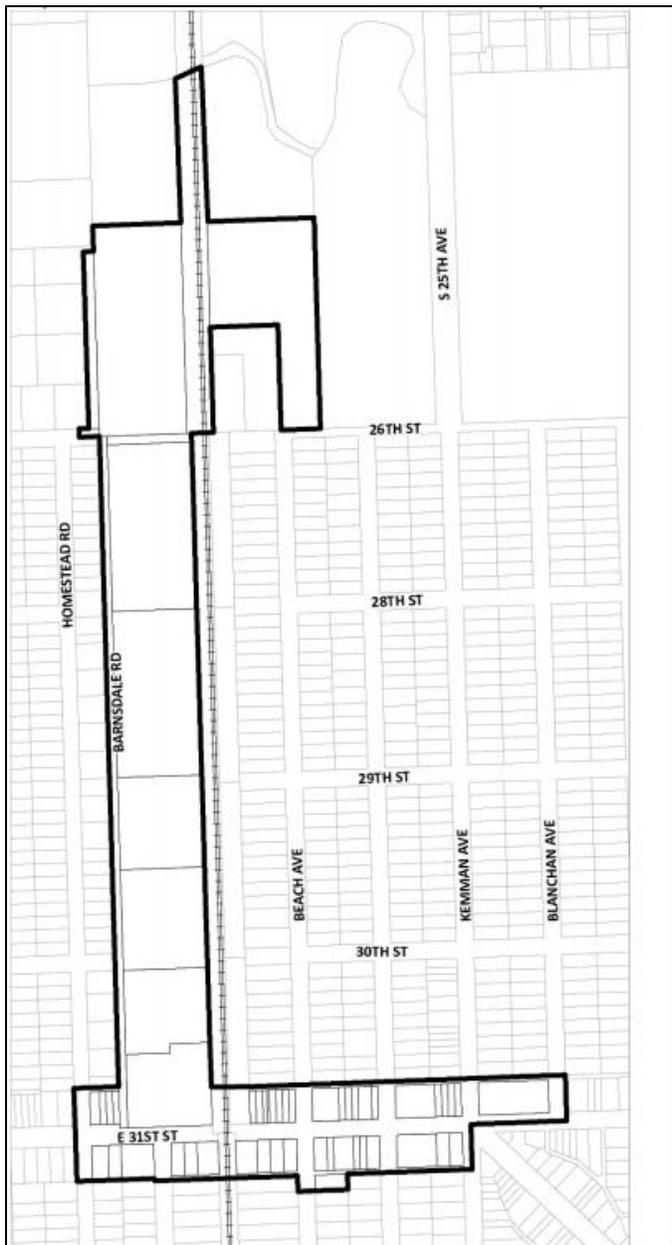
Department: Administration & Finance

| Account Number | Description | Detail | Amount | Total |
|------------------------------|---------------------------------|----------------------|---------------|------------------|
| <u>Professional Services</u> | | | | |
| 287-80-50000 | Legal | | \$ 2,500 | \$ 2,500 |
| 287-80-59000 | Other Professional Services | | | - |
| <u>Capital</u> | | | | |
| 287-70-82900 | Other Public Improvements | Streetscape | 25,000 | 25,000 |
| <u>Other Expenses</u> | | | | |
| 287-80-93000 | Development Agreements | | - | - |
| 287-80-93100 | Property Revitalization Program | | 20,000 | 20,000 |
| <u>Other Financing Uses</u> | | | | |
| 287-80-01100 | Transfer to General Fund | Administrative Staff | 8,000 | 8,000 |
| | Total Budget | | | \$ 55,500 |

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 2025/26 budget includes \$25,000 to make streetscape improvements, including branded signage and lighting, and \$56,000 to demolish the existing structure on the property located at 1024 Newberry Avenue.
- \$50,000 is budgeted for existing and potential development agreements.
- \$20,000 is budgeted for the Village's Façade & Property Revitalization Program to fund at least one project in FY 2025/26.
- \$12,000 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 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> <u>FY 2021/22</u> | <u>Actual</u> <u>FY 2022/23</u> | <u>Actual</u> <u>FY 2023/24</u> | <u>Projected</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2025/26</u> |
|--|---------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|------------------------------------|
| Revenues | | | | | | | |
| Local Taxes | | | | | | | |
| 288-00-30180 | Business District Sales Tax | \$ 203,316 | \$ 180,901 | \$ 226,316 | \$ 295,080 | \$ 180,690 | \$ 300,990 |
| | | <u>203,316</u> | <u>180,901</u> | <u>226,316</u> | <u>295,080</u> | <u>180,690</u> | <u>300,990</u> |
| Miscellaneous Revenue | | | | | | | |
| 288-00-38000 | Interest | 358 | 15,694 | 37,540 | 42,750 | 31,750 | 23,170 |
| | | <u>358</u> | <u>15,694</u> | <u>37,540</u> | <u>42,750</u> | <u>31,750</u> | <u>23,170</u> |
| Total Revenues | | \$ 203,674 | \$ 196,595 | \$ 263,856 | \$ 337,830 | \$ 212,440 | \$ 324,160 |
| Expenditures | | | | | | | |
| Professional Services | | | | | | | |
| 288-80-50000 | Legal | \$ 1,419 | \$ 275 | \$ 132 | \$ 350 | \$ 2,500 | \$ 2,500 |
| 288-70-51000 | Engineering | - | - | - | - | - | - |
| 288-80-52000 | Financial Reporting | - | - | - | - | - | - |
| 288-80-59000 | Other Professional Services | - | 250 | - | 37,000 | 20,000 | - |
| | | <u>1,419</u> | <u>525</u> | <u>132</u> | <u>37,350</u> | <u>22,500</u> | <u>2,500</u> |
| Services | | | | | | | |
| 288-80-67000 | Dues & Subscriptions | - | - | - | 1,250 | - | - |
| 288-80-69000 | Miscellaneous Services | - | 5,108 | - | 6,000 | - | - |
| | | <u>-</u> | <u>5,108</u> | <u>-</u> | <u>7,250</u> | <u>-</u> | <u>-</u> |
| Capital | | | | | | | |
| 288-80-82100 | Land | - | - | - | 384,000 | - | - |
| 288-70-82900 | Other Public Improvements | 5,087 | 3,506 | 18,425 | 4,000 | 15,000 | 99,000 |
| | | <u>5,087</u> | <u>3,506</u> | <u>18,425</u> | <u>388,000</u> | <u>15,000</u> | <u>99,000</u> |
| Other Expenses | | | | | | | |
| 288-80-93000 | Development Agreements | 7,037 | 71,152 | 22,581 | 25,000 | 50,000 | 50,000 |
| 288-80-93100 | Property Revitalization Program | - | - | - | 6,070 | 20,000 | 20,000 |
| | | <u>7,037</u> | <u>71,152</u> | <u>22,581</u> | <u>31,070</u> | <u>70,000</u> | <u>70,000</u> |
| Total Expenditures | | \$ 13,543 | \$ 80,291 | \$ 41,138 | \$ 463,670 | \$ 107,500 | \$ 171,500 |
| Other Financing Sources/(Uses) | | | | | | | |
| 288-80-01100 | Transfer to General Fund | \$ - | \$ (1,393) | \$ (8,515) | \$ (12,000) | \$ (11,240) | \$ (12,000) |
| | | <u>\$ -</u> | <u>\$ (1,393)</u> | <u>\$ (8,515)</u> | <u>\$ (12,000)</u> | <u>\$ (11,240)</u> | <u>\$ (12,000)</u> |
| Fund Balance Increase/(Decrease) | | \$ 190,131 | \$ 114,911 | \$ 214,203 | \$ (137,840) | \$ 93,700 | \$ 140,660 |
| Beginning Fund Balance | | 347,966 | 538,097 | 653,008 | 867,211 | 867,211 | 729,371 |
| Ending Fund Balance | | \$ 538,097 | \$ 653,008 | \$ 867,211 | \$ 729,371 | \$ 960,911 | \$ 870,031 |
| Available Cash at Fiscal Year End¹ | | \$ 495,080 | \$ 615,677 | \$ 799,921 | \$ 662,081 | \$ 893,621 | \$ 802,741 |

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

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 | | | - |
| <u>Capital</u> | | | | |
| 288-70-82900 | Other Public Improvements | Streetscape | 25,000 | |
| | | Beach Parking Lot Fence | 18,000 | |
| | | Newberry Property Demolition | 56,000 | 99,000 |
| <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 | 12,000 | 12,000 |
| | Total Budget | | | \$ 183,500 |

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 2025/26

| | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|---|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| <u>Additions</u> | | | | | | |
| Employee Contributions | \$ 203,622 | \$ 205,848 | \$ 223,025 | \$ 214,390 | \$ 230,910 | \$ 251,510 |
| Employer Contribution | 1,385,946 | 1,315,599 | 1,393,447 | 1,463,390 | 1,425,000 | 1,475,000 |
| Interest | 749,738 | 248,744 | 125,104 | 108,000 | 100,000 | 100,000 |
| | \$ 2,339,306 | \$ 1,770,191 | \$ 1,741,576 | \$ 1,785,780 | \$ 1,755,910 | \$ 1,826,510 |
| <u>Deductions</u> | | | | | | |
| Pension Benefits | \$ 1,695,900 | \$ 1,709,465 | \$ 1,708,452 | \$ 1,706,000 | \$ 1,743,820 | \$ 1,757,180 |
| Contribution Refunds | - | 105,189 | - | - | - | - |
| Administrative Services | 54,711 | 57,901 | 62,995 | 60,000 | 60,000 | 60,000 |
| Investment Services | 79,531 | 53,281 | 9,926 | 20,000 | 20,000 | 20,000 |
| | \$ 1,830,142 | \$ 1,925,836 | \$ 1,781,373 | \$ 1,786,000 | \$ 1,823,820 | \$ 1,837,180 |
| Fund Balance Increase/(Decrease) | \$ 509,164 | \$ (155,645) | \$ (39,797) | \$ (220) | \$ (67,910) | \$ (10,670) |
| Unrealized Investment Gain/(Loss) | (1,788,847) | 298,771 | 1,479,992 | 1,247,000 | 1,231,000 | 1,342,000 |
| Beginning Net Position | 19,052,157 | 17,772,474 | 17,915,601 | 19,355,797 | 19,355,797 | 20,602,578 |
| Ending Net Position | \$ 17,772,474 | \$ 17,915,601 | \$ 19,355,797 | \$ 20,602,578 | \$ 20,518,887 | \$ 21,933,908 |

ARPA FUND

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan Act (ARPA), provided \$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 received approximately \$1.79 million in ARPA funding.



Recipients may use ARPA funds for the following:

- Providing government services up to the amount of revenue lost due to the pandemic.
- Responding to the public health and economic impacts of COVID-19.
- Offering additional support to workers in critical sectors who faced the greatest health risks.
- Funding critical water and sewer projects, as well as 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 2024/25 budget included the final transfer of 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.
- Due to the timing of these fund allocations, the Village earned over \$100,000 in interest, providing additional funding for the Central Area Sewer Separation Project.

ARPA FUND
VILLAGE OF LA GRANGE PARK
 Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> <u>FY 2021/22</u> | <u>Actual</u> <u>FY 2022/23</u> | <u>Actual</u> <u>FY 2023/24</u> | <u>Projected</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2024/25</u> | <u>Budget</u> <u>FY 2025/26</u> |
|--|--------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|------------------------------------|
| Revenues | | | | | | | |
| <i>Intergovernmental Revenue</i> | | | | | | | |
| 210-00-31820 | Federal Grants | \$ 896,662 | \$ 896,662 | \$ - | \$ - | \$ - | \$ - |
| | | <u>896,662</u> | <u>896,662</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Miscellaneous Revenue</i> | | | | | | | |
| 210-00-38000 | Interest | 287 | 34,079 | 50,222 | 17,465 | 28,900 | - |
| | | <u>287</u> | <u>34,079</u> | <u>50,222</u> | <u>17,465</u> | <u>28,900</u> | <u>-</u> |
| Total Revenues | | \$ 896,949 | \$ 930,741 | \$ 50,222 | \$ 17,465 | \$ 28,900 | \$ - |
| <u>Other Financing Sources/(Uses)</u> | | | | | | | |
| | Transfer to General Fund | \$ - | \$ (600,000) | \$ (600,000) | \$ (695,377) | \$ (708,790) | - |
| | | <u>\$ -</u> | <u>\$ (600,000)</u> | <u>\$ (600,000)</u> | <u>\$ (695,377)</u> | <u>\$ (708,790)</u> | <u>-</u> |
| Fund Balance Increase/(Decrease) | | \$ 896,949 | \$ 330,741 | \$ (549,778) | \$ (677,912) | \$ (679,890) | \$ - |
| Beginning Fund Balance | | - | 896,949 | 1,227,690 | 677,912 | 677,912 | - |
| Ending Fund Balance | | \$ 896,949 | \$ 1,227,690 | \$ 677,912 | \$ - | \$ (1,978) | \$ - |
| Available Cash at Fiscal Year End¹ | | \$ 896,949 | \$ 1,227,690 | \$ 677,912 | \$ - | \$ (1,978) | \$ - |

1. Excludes receivables and deposits as of year end.

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.

Budget Notes

- The Police Department has budgeted \$113,300 in the Capital Projects Fund and \$56,700 in the Cannabis Use Tax Fund for the purchase of three (3) new fleet vehicles and emergency equipment. Two for patrol and one for the Chief of Police.

CANNABIS USE TAX FUND

VILLAGE OF LA GRANGE PARK

Fiscal Year 2025/26

| <u>Account Number</u> | <u>Description</u> | Actual FY 2021/22 | Actual FY 2022/23 | Actual FY 2023/24 | Projected FY 2024/25 | Budget FY 2024/25 | Budget FY 2025/26 |
|--|--------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Revenues | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| 254-00-31554 | Cannabis Use Tax | \$ 21,214 | \$ 21,215 | \$ 20,910 | \$ 21,290 | \$ 21,000 | \$ 22,370 |
| | | <u>21,214</u> | <u>21,215</u> | <u>20,910</u> | <u>21,290</u> | <u>21,000</u> | <u>22,370</u> |
| Miscellaneous Revenue | | | | | | | |
| 254-00-38000 | Interest | - | - | 689 | 4,230 | 3,130 | 3,530 |
| | | <u>-</u> | <u>-</u> | <u>689</u> | <u>4,230</u> | <u>3,130</u> | <u>3,530</u> |
| Total Revenues | | \$ 21,214 | \$ 21,215 | \$ 21,599 | \$ 25,520 | \$ 24,130 | \$ 25,900 |
| Expenditures | | | | | | | |
| Capital | | | | | | | |
| 254-50-85000 | Vehicles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 56,700 |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>56,700</u> |
| Total Expenditures | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 56,700 |
| Fund Balance Increase/(Decrease) | | \$ 21,214 | \$ 21,215 | \$ 21,599 | \$ 25,520 | \$ 24,130 | \$ (30,800) |
| Beginning Fund Balance | | 11,180 | 32,394 | 53,609 | 75,208 | 75,208 | 100,728 |
| Ending Fund Balance | | <u>\$ 32,394</u> | <u>\$ 53,609</u> | <u>\$ 75,208</u> | <u>\$ 100,728</u> | <u>\$ 99,338</u> | <u>\$ 69,928</u> |
| Available Cash at Fiscal Year End¹ | | \$ 32,394 | \$ 53,609 | \$ 75,208 | \$ 100,728 | \$ 99,338 | \$ 69,928 |

1. Excludes receivables and deposits as of year end.

**Budget Detail Worksheet
Fiscal Year 2025/26**

Fund: Cannabis Use Tax

Department: Police

| Account Number | Description | Detail | Amount | Total |
|--------------------------------|---------------------|---------------------|---------------|------------------|
| <u>Capital</u> 254-50-85000 | Vehicles | Chief Patrol (2) | 56,700 | 56,700 |
| | Total Budget | | | \$ 56,700 |

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 2025/26

| | <u>Actual</u> FY 2021/22 | <u>Actual</u> FY 2022/23 | <u>Actual</u> FY 2023/24 | <u>Projected</u> FY 2024/25 | <u>Budget</u> FY 2024/25 | <u>Budget</u> FY 2025/26 |
|---|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|-----------------------------|
| <u>Revenues</u> | | | | | | |
| Foreign Fire Insurance Tax | \$ 19,759 | \$ 22,626 | \$ 23,568 | \$ 24,000 | \$ 24,000 | \$ 25,000 |
| Total Revenues | \$ 19,759 | \$ 22,626 | \$ 23,568 | \$ 24,000 | \$ 24,000 | \$ 25,000 |
| <u>Expenditures</u> | | | | | | |
| Fire Department | \$ 31,486 | \$ 32,838 | \$ 19,213 | \$ 20,000 | \$ 20,000 | \$ 25,000 |
| Total Expenditures | \$ 31,486 | \$ 32,838 | \$ 19,213 | \$ 20,000 | \$ 20,000 | \$ 25,000 |
| Fund Balance Increase/(Decrease) | \$ (11,727) | \$ (10,212) | \$ 4,355 | \$ 4,000 | \$ 4,000 | \$ - |
| Beginning Fund Balance | 46,291 | 34,564 | 24,352 | 28,707 | 28,707 | 32,707 |
| Ending Fund Balance | \$ 34,564 | \$ 24,352 | \$ 28,707 | \$ 32,707 | \$ 32,707 | \$ 32,707 |