



VILLAGE OF
LA GRANGE PARK
EST. 1892

Budget Hearing

FY 2025/26

April 8, 2025



Overview

- Budget Goal, Objectives & Themes
- Finance Committee Review
- Revenues
- Expenditures
- Fund condition (disposition)
- Summary

VILLAGE OF LA GRANGE PARK

**FISCAL YEAR 24/25
DRAFT BUDGET**

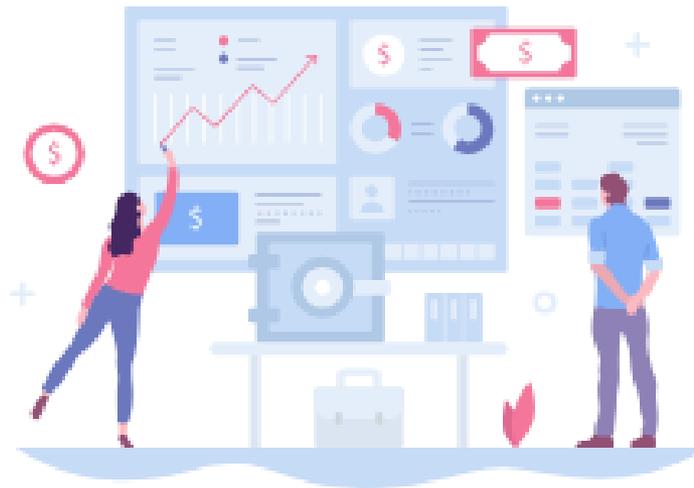
May 1, 2024 - April 30, 2025

VILLAGE OF
LA GRANGE PARK
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Budget GOAL

- Previous budgets focused on careful proactive planning in response to Covid-19.
- FY 22/23 GOAL: To balance continued financial sustainability and growth while building capacity for effectively meeting future plans and challenges.
- FY 23/24 GOAL: Continued financial sustainability and *making it happen!* with an emphasis on working towards results.
- ***FY 24/25 GOAL: “Promoting Excellent Stewardship of Our Village Resources.”***



GOAL



Budget Objectives

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



Budget THEMES

In this year's budget, people replaces technology with four prominent themes:

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



LTACC 911

- State of the art technology
- Emergency Medical Dispatch
- New records management system & CAD
- Emergency notification systems
- Starcomm interoperable radios for Police & Fire Departments

Police Department

- New Lexipol policies and training
- Leads Online – database tracking
- Beast software to track evidence
- Mobile data terminals
- Mobile electronic ticketing and printers
- In car video cameras
- Body worn cameras
- 2 license plate readers (LPRs)
- Several new video cameras in the community and at village facilities (more at DPW refuse site and Village Hall recently added)
- Implement Power DMS in Police
- Transitioned to DACRA (improved ticketing and related processing)
- PACE web based scheduling software
- New speed signs for data analytics
- Interview room – new audio and video recording equipment (state mandate)
- Replaced UPS

Information Technology

- New VOIP phone system
- New dedicated fiber and fiber internet
- Server room improvements
- CIJIS Compliance (mandate for police)
- Transitioned SCADA and non-emergency PD and FD lines to POTs alternative
- New network switch for increased capacity
- New network firewall with enhanced security features
- New network server
- Deployed EDR – endpoint detection response
- New backup server for security/redundancy

Fire Department

- 2nd power cot for ambulance
- 2 automated compression devices for the ambulances
- 2 new thermal imaging cameras
- New mobile data terminals
- Starcomm radios
- New training tracking software
- Replaced UPS at FS2
- New patient reporting care reporting software through Loyola
- Started FLOW MSP – pre-fire incident planning
- Key box conversion to wireless technology

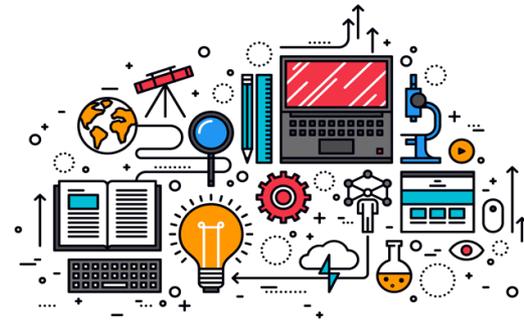
Village Wide

- New Enterprise Software System (BS&A)
- Building Department transitioned permits to BS&A & portable printer
- Enhanced data security
- Water billing to an online platform
- Paperless billing and pay by text
- Know B4 Data Security Training
- New vehicle license management system
- New Rear entry door with key code entry

Public Works

- Addition of GIS (Geographical Information System), to collect and store data, utilities, zoning, and public safety boundaries.
- GIS data collection and dashboards to tell stories, communicate updates and streamline workflows in each department
- GIS consortium membership with onsite analyst
- New PAVER software for street condition prioritization
- New Village-wide (online) Tree Inventory
- Camera installation for facility security
- New large screen monitor for training room
- Upgraded controllers in 2 trucks
- Online survey for lead line inventory
- New commercial water meters (for accuracy)

Always building on technology as a theme



Budget THEME #1

People: Prioritize people to get the job done

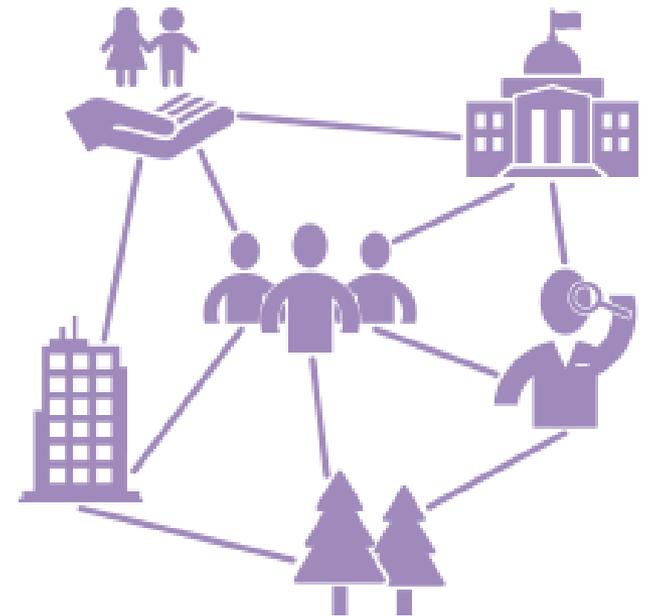
1. Build Capacity
2. Retention
3. Community Planning & Engagement
4. Accreditation Planning & Community Input



Budget THEME #2

Stewardship: Comply with mandates,
leverage opportunities and preserve assets

1. Lead Service Line Replacement & Notification Act
2. Grants
3. Public Buildings
4. Fleet Needs
5. Lobbyist
6. Streetscape Improvement Plans
7. Water and Sewer Infrastructure and Rate Study



Budget THEME #3

High Priority Needs: Fund high-priority needs!

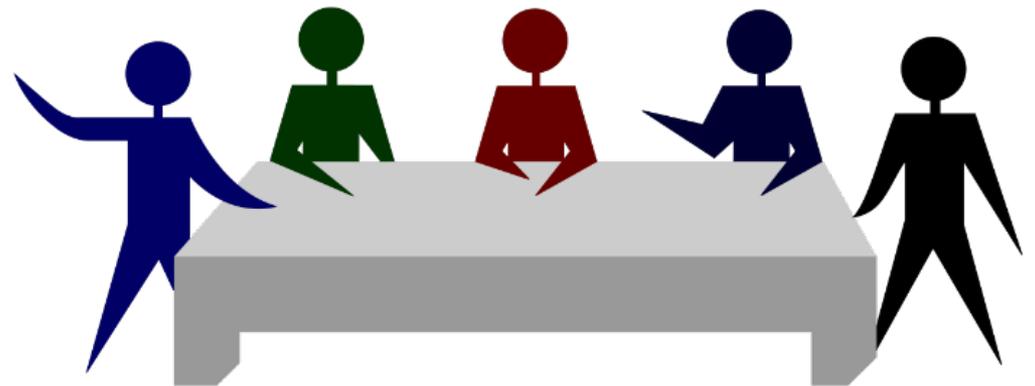
1. Central Area Sewer Separation Project
2. Traffic Calming Measures on IDOT
3. Funding for Lead Service Line Replacement



FY 2024/25 Budget

Finance Committee's Recommended Changes:

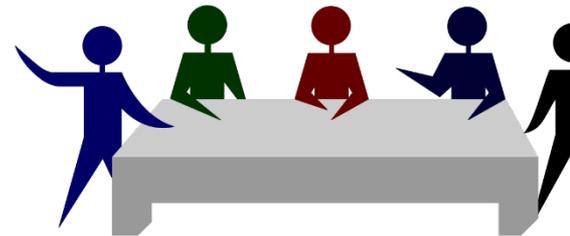
- Modify the narrative regarding the lead service line replacement rate
- Adjust budget for FOP negotiations, if necessary



FY 2024/25 Budget

Staff Recommends Two (2) Additional Changes:

- Re-budget the Fire Prevention Vehicle. \$40,000 was included in the Capital Projects Fund in the FY 23/24 Budget. Staff was unable to identify a vehicle for purchase this fiscal year. If re-budgeted, staff will update account 300-50-8600 and the corresponding narrative.
- Add \$10,000 to the Building Department Budget. This additional funding will provide for contingency costs related to necessary training and staff overlap due to the retirement of the Building & Fire Specialist.



Village Budget

- General Fund
- Water Fund
- Sewer Fund
- Motor Fuel Tax Fund
- Capital Projects Fund
- Debt Service Fund
- Risk Management Fund
- Cannabis Use Tax
- ARPA Fund
- TIF Funds (2)
- Business District Funds (4)
- Foreign Fire Insurance Fund
- Police Pension Fund

17 Funds 

All Funds At-a Glance

- Revenues \$ 23,794,890
 - *Up from FY 2023/24 Budget at \$22,137,936*
 - *We anticipate FY 2023/24 at \$22,849,423*

- Expenditures \$ 24,770,920
 - *Up from FY 2023/24 Budget at \$23,041,072*
 - *We anticipate FY 2023/24 at \$21,434,369*



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

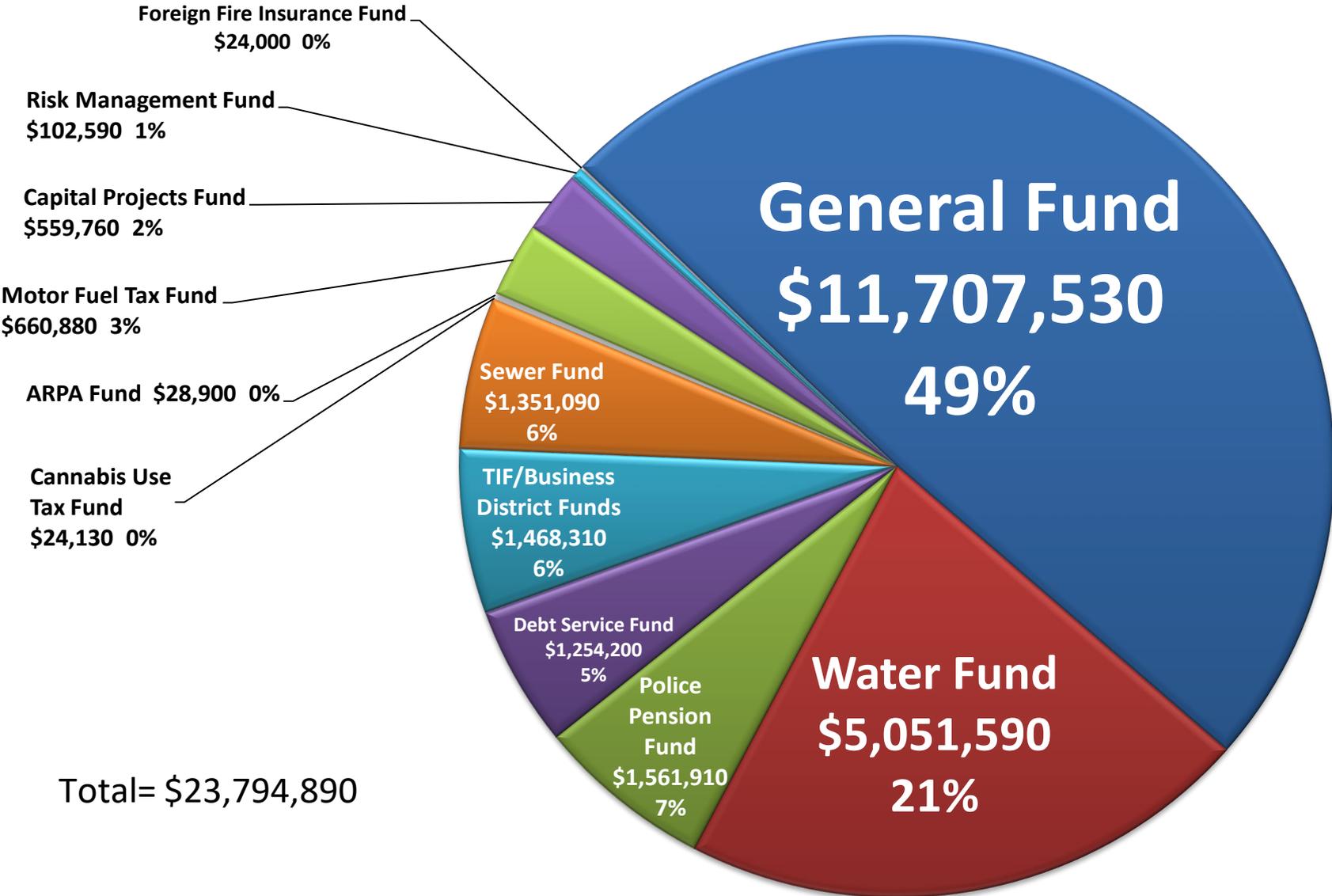


Chart 2
Village of La Grange Park
Expenditures by Fund (Net of Interfund Transfers)
FY 2024/25

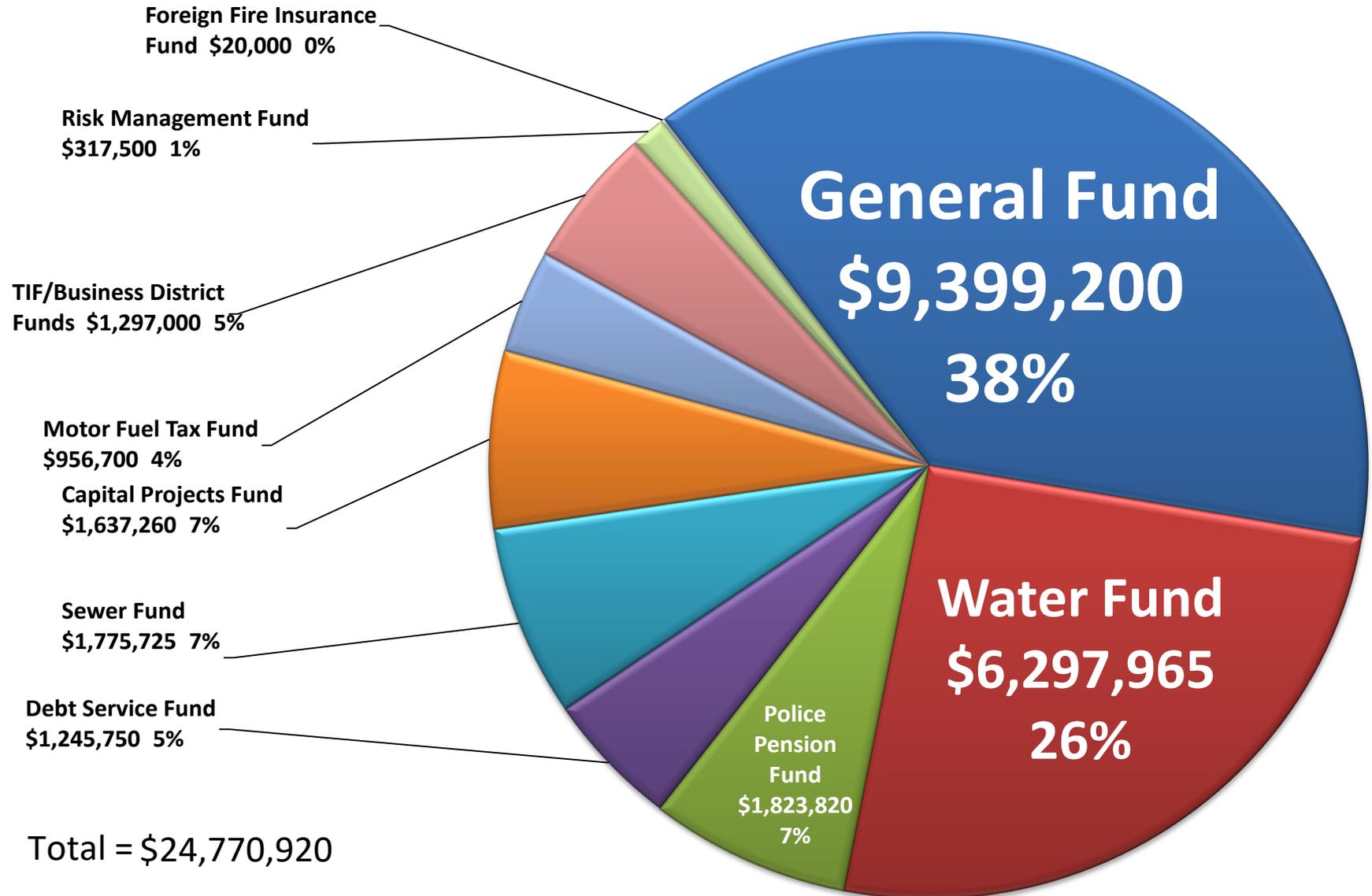
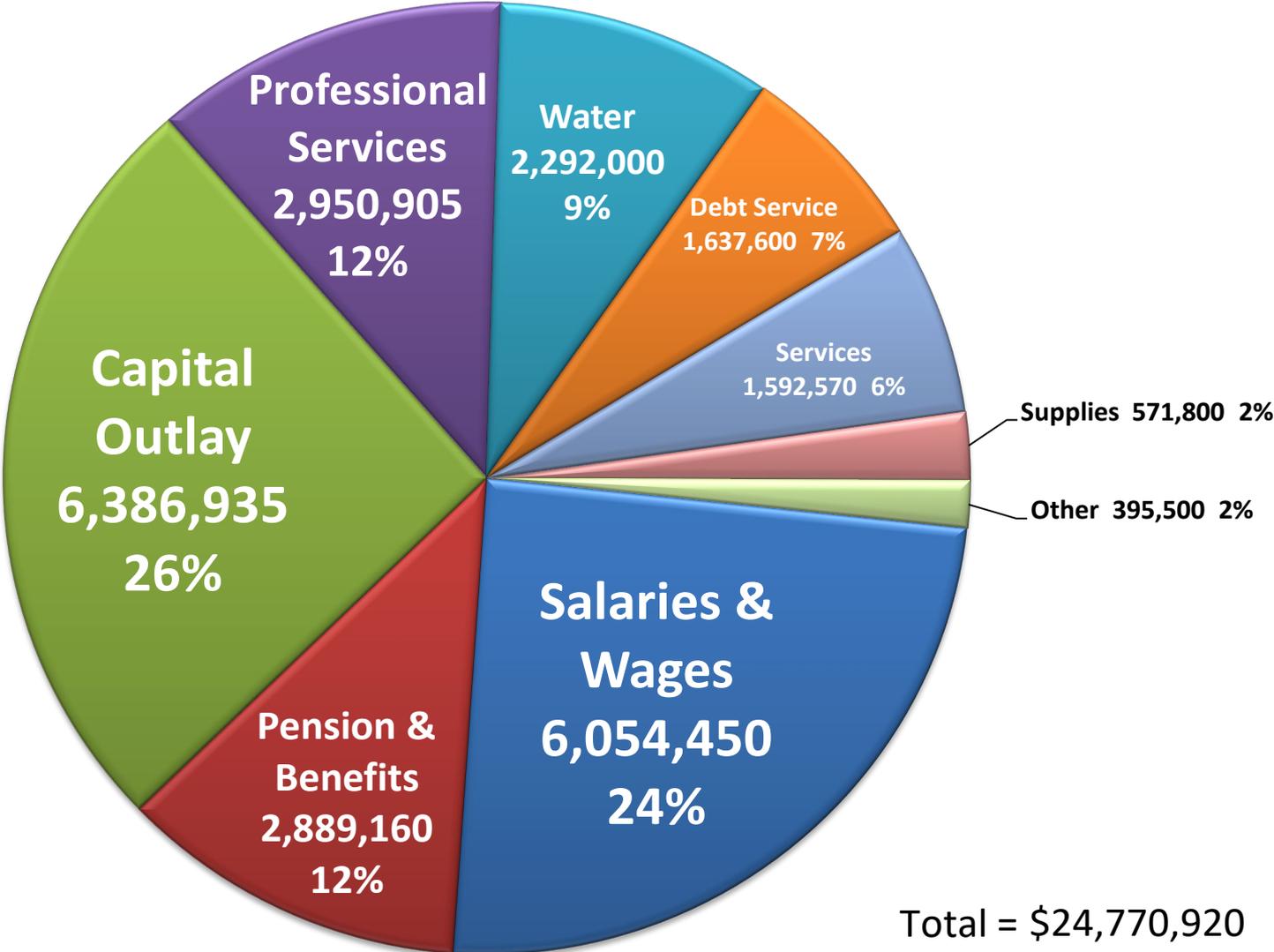


Chart 3
Village of La Grange Park
Expenditures by Classification - All Funds (Net of Interfund Transfers)
FY 2024/25

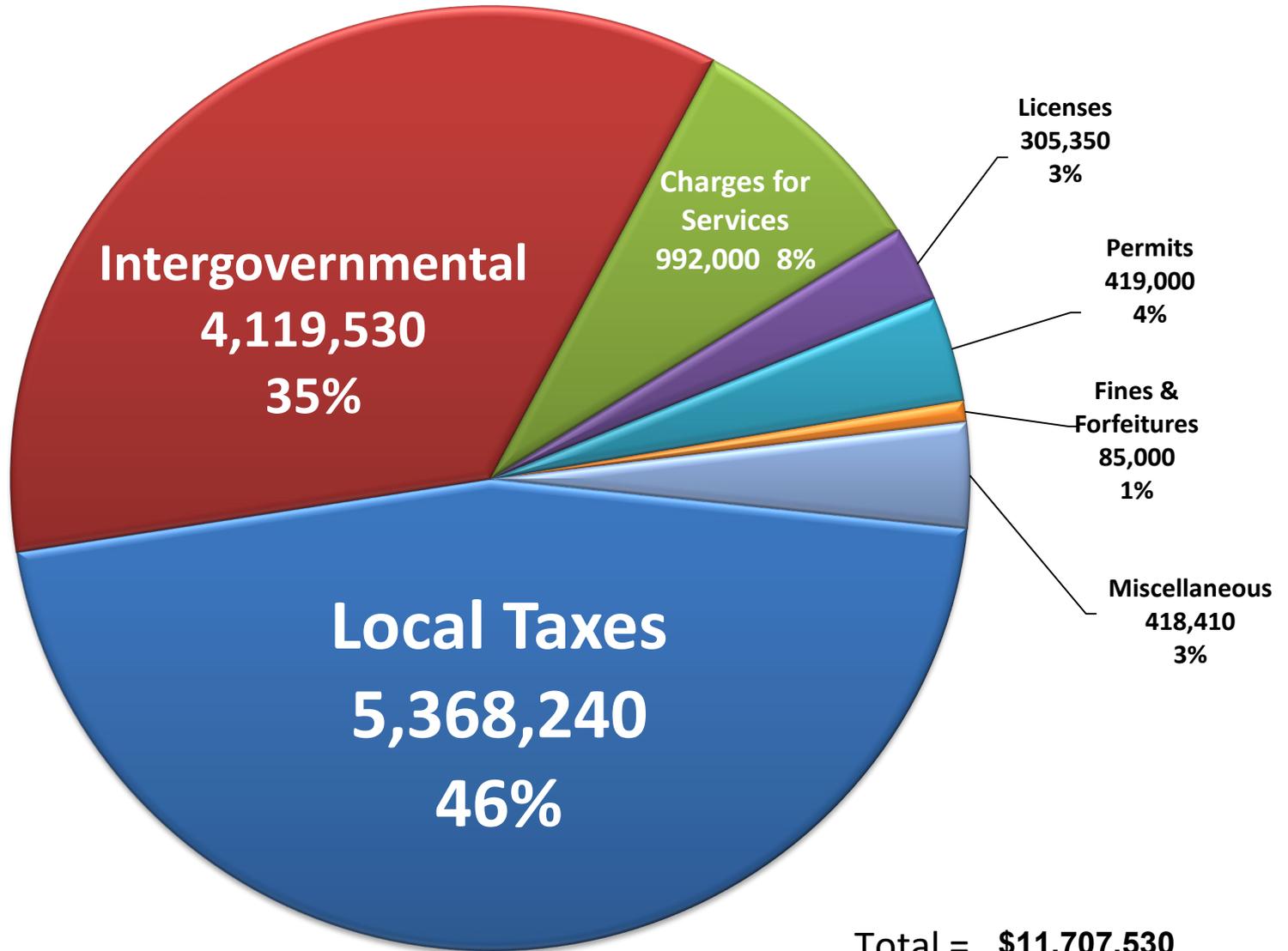


General Fund

- Revenues \$ 11,707,530
 - Up 9.8% from prior year budget
- Expenditures \$ 10,961,530
 - Up 7.3% from prior year budget.
- \$1,000,000 transfer to Capital Projects Fund.
- \$708,790 budgeted transfer from ARPA Fund.
- \$117,400 budgeted transfers from TIFS & BD Funds



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



Total = \$11,707,530

General Fund Revenues

9.8% total increase in budgeted revenues for FY 2025/26.



Property Tax ▲

Sales Tax ▲

Income Tax ▲

Interest ▲

Natural Gas Tax ▼

Cable Franchise Fees ▼

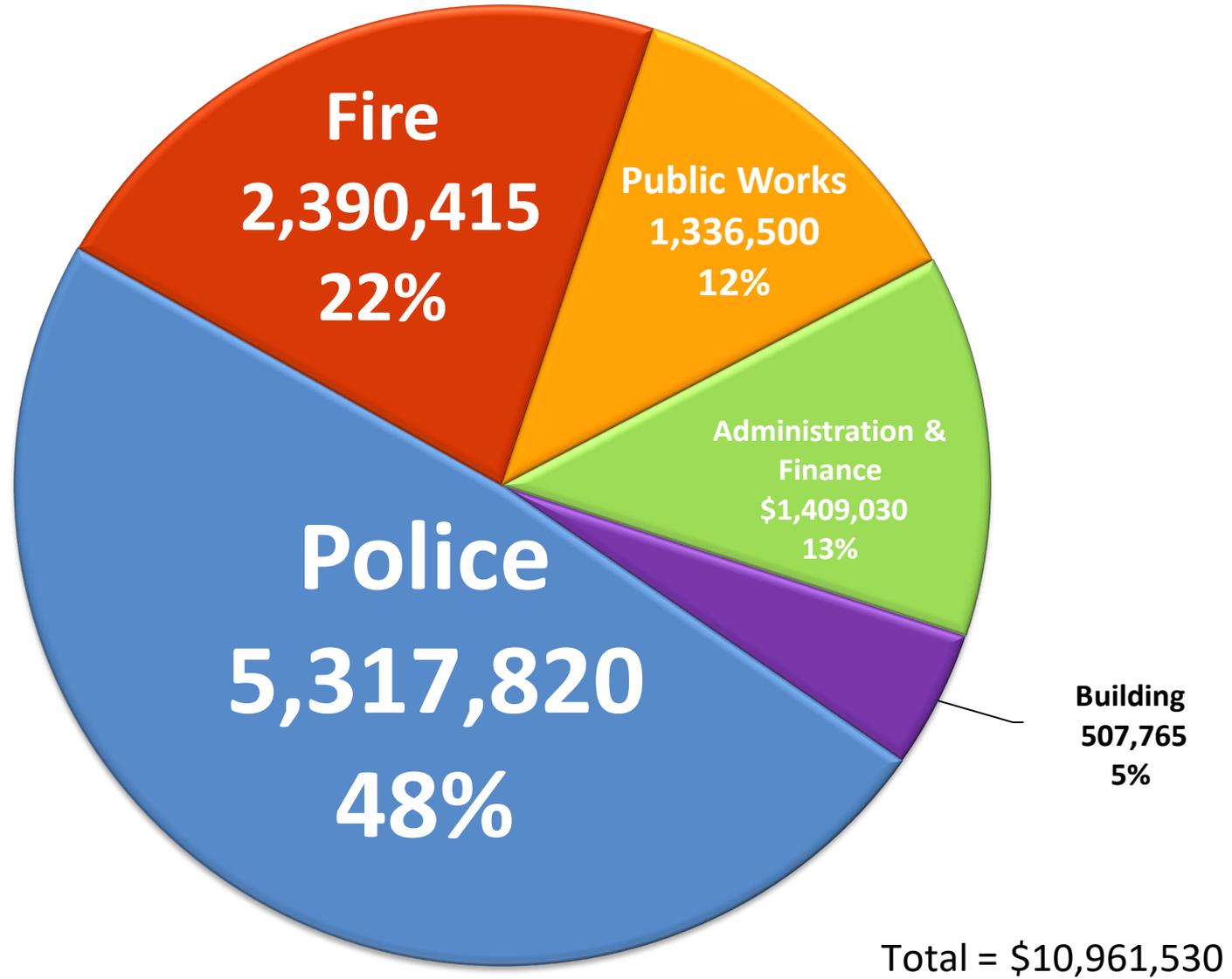
Telecom Tax ▼

Vehicle Licenses ▼

Tickets ▼



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



General Fund Expenditures

- Continue building staff capacity
 - Building Services Coordinator
 - Finance and Human Resources Manager
 - Fire Department part-time Administrative Assistant
 - Finance Department part-time Accountant
 - 3.3% COLA for non-union, CPI range adjustment
 - 8.5% overall increase in salaries and wages



General Fund Expenditures

- Professional Services
 - \$751,610 for paramedic contract
 - \$181,000 for plan review and inspections
 - \$31,200 for accounting services.
- Supplies and equipment
 - \$18,000 for Fire Department turnout gear
- Urban Forest
 - \$135,500 for tree maintenance



Water Fund



- Revenue budget up 2%.
- 4.4% water rate increase based off of Hancock Engineering's 2022/23 Update to the 2017 Water & Sewer Rate Study.
- Expenditure budget down 1.8% due to water main projects.
- \$1.56 million for Edgewood and Richmond water main project.
- \$424,000 for lead service line replacements.
- New lead service line replacement fee beginning in January 2025.



Sewer Fund



- Revenue budget up 0.9%.
- 3.1% rate Increase based off of Hancock Engineering's 2022/23 Update to the 2017 Water & Sewer Rate Study.
- \$100,000 for backup prevention program.
- \$300,000 for lining and repairs.
- \$150,000 for outfall repair.



Motor Fuel Tax Fund

- Accounts for Village's share of State fuel taxes.
- Uses limited by state statute related to construction, repair and maintenance of the road system.
- \$528,000 for resurfacing 500 block of Park Road.
- \$100,000 for pavement patching.
- \$74,500 for sidewalk maintenance and replacement.



Risk Management Fund

- Accounts for risk management activities.
- Provide a dedicated reserve balance to pay claim deductibles and other risk expenses.
- Funded by department budgets based on risk factors and claims experience.
- \$240,000 budgeted for contribution to Village's insurance pool.



ARPA Fund

- The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan Act (ARPA), provides \$350 billion to state, local, and Tribal governments across the country to support the response to and recovery from the COVID-19 public health emergency.
- 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.
- \$708,790 transfer to the General Fund planned for public safety.



Police Pension Fund

- Organized under State statute to provide pension benefits to full-time sworn police officers.
- Administered by a five-member Pension Board as defined by State statutes.
- Funded 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 actuarial calculations.
- Village Contribution budgeted at \$1,425,000.



Capital Projects Fund

- Established to budget and track major capital improvements and equipment replacements.
- Generally includes any capital expenditure over \$10,000, other than water and sewer projects.
- Funded primarily by General Fund Cash Reserves.
- **\$1,000,000 budgeted transfer from General Fund.**



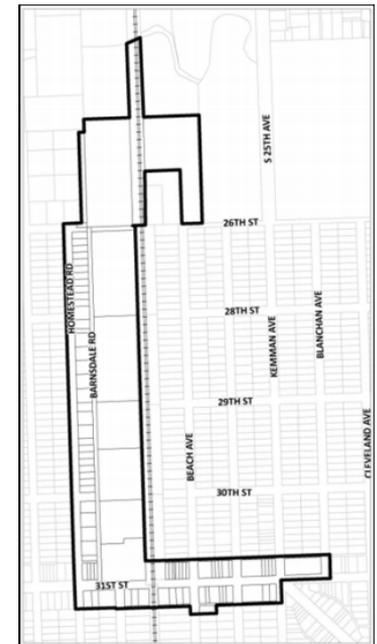
Capital Projects Fund

- \$31,200 for a space needs study for Village Hall.
- \$389,420 for Village Hall improvements.
- \$31,440 for computer and network equipment replacement.
- \$15,600 for adding the Human Resources module to the BS&A system.
- \$17,000 for the purchase of a public safety drone.
- \$55,000 for a new Police Interceptor Utility.
- \$130,000 for Fire Station No. 2 roof replacement.
- \$280,000 for the Green Alley project along 31st Street.
- \$308,000 for improvements to the Public Works parking lot.
- \$249,000 for public works dump/plow and pickup trucks.
- \$70,000 for sidewalk maintenance machine.
- \$7,500 for firefighter ballistic protection equipment.



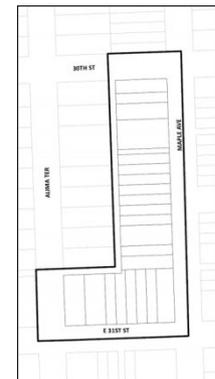
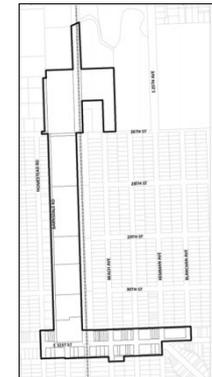
TIF Funds (2)

- Established to budget and track the revenues and project costs within the two TIF Districts, established January 2017.
 - Village Market TIF District
 - 31st Street / Barnsdale Road TIF District
- \$210,000 for Village Market streetscape engineering.
- \$300,000 for streetscape implementation.
- \$100,000 for development agreements.
- **\$372,000 for Green Alley**



BDD Funds (4)

- Established to budget and track the revenues and project costs within the 4 Business Development Districts, established March 2017.
 - Village Market BDD
 - 31st Street / N. La Grange Road BDD
 - 31st Street / Maple Ave BDD
 - 31st Street / Barnsdale Road BDD
- Funded by 1% dedicated sales tax.
- \$75,000 for development agreements.
- \$20,000 for Streetscape Improvement.
- **\$60,000 for Streetscape Branding.**
- **\$80,000 for Property Revitalization Program.**



**PROJECTED FUND BALANCE SUMMARY
FISCAL YEAR 2024/25**

	Beginning	<u>Revenues</u>	<u>Expenditures</u>	Other	Increase/	Ending	Available	Cash Reserves	Over/
	<u>Fund Balance</u>			<u>Inflows/(Outflows)</u>	<u>(Decrease)</u>	<u>Fund Balance</u>	<u>Cash¹</u>	<u>Minimum Standard²</u>	<u>(Under)</u>
General Fund	\$ 10,675,191	\$ 11,707,530	\$ 10,961,530	\$ (173,810)	\$ 572,190	\$ 11,247,381	\$ 9,893,613	\$ 2,925,633	\$ 6,967,981
Water Fund	15,398,411	5,051,590	6,321,435	-	(1,269,845)	14,128,566	2,450,044	1,262,898	1,187,147
Sewer Fund	9,839,281	\$ 1,351,090	\$ 1,781,975	-	(430,885)	9,408,396	806,849	325,273	481,577
Motor Fuel Tax Fund	1,774,984	660,880	956,700	-	(295,820)	1,479,164	1,627,345	165,220	1,462,125
Risk Management Fund	1,179,857	269,640	317,500	-	(47,860)	1,131,997	85,059	50,000	35,059
Debt Service Fund	799,342	1,254,200	1,245,750	-	8,450	807,792	-	-	-
Capital Projects Fund	465,040	559,760	1,637,260	1,000,000	(77,500)	387,540	387,540	-	-
ARPA Fund	679,890	28,900	-	(708,790)	(679,890)	-	-	-	-
Village Market TIF Fund	1,671,243	407,030	572,500	(58,700)	(224,170)	1,447,073	1,447,073	-	-
31St/Barnsdale TIF Fund	2,001,428	518,090	464,500	(24,980)	28,610	2,030,038	2,026,122	-	-
Village Market BD Fund	884,533	217,600	97,500	(11,240)	108,860	993,393	954,815	-	-
31St / N La Grange BD Fund	291,685	78,780	27,500	(5,620)	45,660	337,345	320,920	-	-
31St / Maple BD Fund	156,258	34,370	27,500	(5,620)	1,250	157,508	151,148	-	-
31St / Barnsdale BD Fund	784,438	212,440	107,500	(11,240)	93,700	878,138	840,807	-	-
Foreign Fire Insurance Fund	27,922	24,000	20,000	-	4,000	31,922	-	-	-
Police Pension Fund	19,008,462	1,755,910	1,823,820	1,231,000	1,163,090	20,171,552	-	-	-



The Village's Priorities

1. Maintain Fiscal Responsibility with Sound Budget Practices
2. Improve and Maintain Infrastructure and Roads
3. Attract, Retain and Expand Business
4. Broaden Communication Practices, Methods & Outreach
5. Proactively Plan While Honoring our Community History, Character & Quality
6. Leverage Staff, Equipment & Technology Resources to Maintenance & Enhanced Services



FY 2024/25 Budget

SUMMARY...

- The overall goal of the budget is *“Promoting Excellent Stewardship of our Village Resources.” This reflects the overall balance of our responsibilities.*
- The Budget continues with conservative revenue projections and considers two new personnel positions to ensure that we continue to support the provision of core services while moving forward with high-priority projects and necessary planning and implementation.
- The Water and Sewer Funds remain in stable condition and on the revenue side, proposes a rate increase for a second year, after holding the line for three years. On the expenditure side, we are preparing for a large water project and we are currently replacing some lead service lines.
- We will continue to monitor grant opportunities, revenue recovery, and changes to state-shared revenues, to ensure future financial sustainability.
- The proposed Budget allows us to be diligent in tracking ARPA, TIF, BDD, Cannabis, and Risk Management funds.
- The Budget adheres to the Village Board’s 6 Priorities.
- The Budget projects to grow the General Fund.



Longer Term Planning

Looking Forward...



- Working on the next steps for commercial revitalization with the prioritization of the Village Market Streetscape elements and the start of the 31st Street Plan.
- Continue our work on the Central Area Storm Sewer Separation Project.
- Complete our work for the state-mandated Lead Service Line Replacement Act.
- Invest in public building maintenance.
- A focus on our capital projects strategy for roads with a forthcoming second road bond referendum.





QUESTIONS?

VILLAGE OF

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