



Village of New Lenox Digital Budget Book



Adopted Version

Last updated 06/09/25



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INTRODUCTION



Transmittal Letter

May 1, 2025

The Honorable Mayor and Board of Trustees:

Attached for your review is the Village of New Lenox's Comprehensive Annual Budget Report for the Fiscal Year beginning May 1, 2025 and ending April 30, 2026. The Village operates under the "Municipal Budget Act" as outlined in Chapter 24, Section 8-29 of the Illinois Revised Statutes that requires the Village Board to approve the budget no later than May 1 of each year. The budget presented constitutes the official annual appropriation document for the Village of New Lenox.

THE FOUR STRATEGIC PRIORITIES ARE ADDRESSED IN THIS 2025-2026 BUDGET:

1. FINANCIAL STABILITY

- **BALANCED BUDGET**-The top priority for the Village Board is to pass a balanced budget annually. We are pleased to report that FY 2025-26 budget is balanced with operating revenues outpacing operating expenditures. The Village of New Lenox continues to be one of the fastest growing municipalities in Will County in the terms of residential housing. An increase in population translates to increase in revenue. Growth is expected to continue in FY 2025-26.
- **MAINTAINING 25% FUND BALANCE**-The General, Sewer Operating and Water Operating Funds are maintaining at least a 25% fund balance.

2. FOCUSED DEVELOPMENT & REDEVELOPMENT

- **CREATE A DESTINATION RECREATIONAL FACILITY**-Included in this budget is the development of Crossroads Sports Complex, located near Route 6 and Cedar Road, which includes infrastructure that benefits the commercial area on the site.
- **DRAW MORE PEOPLE TO THE NEW LENOX COMMONS**-The KidsWork Children's Museum located on Veterans Parkway near the New Lenox Commons opened to the public in October 2024. This museum serves New Lenox and the surrounding communities. FY 2025-26 will be the museum's first complete year of operations.
- **DOWNTOWN AREA DEVELOPED**-This budget includes demolition expenses for previously purchased land for future commercial development near Cedar Road/Church Street and Haven Avenue. The goal is to expand the commercial base and improve unsightly parcels in the center of the Village.
- **DEVELOPMENT OF THE NORTH SIDE**-This budget includes the phased purchase and resale of 223 acres, located north of Route 6 and Cedar Road, which was sold in phases to a residential developer.

3. STABLE LEADERSHIP

- **WELL TRAINED WORKFORCE & RETENTION OF QUALIFIED STAFF**-Funds are included in this budget for education & training. Additionally, funds are included to update performance appraisals.
- **INVESTING IN OUR FUTURE**-Six new employees will be hired this fiscal year to support current Village programs and the new Crossroads Sports Complex.

4. INFRASTRUCTURE MAINTENANCE & IMPROVEMENT

- **WASTEWATER TREATMENT PLANT PROJECTS**-During FY 2023-24, the Village secured financing from both the IEPA and EPA for the construction of the Regional WRRF. Construction continues on the state-of-the-art wastewater treatment system this fiscal year. This project is expected to take over three years to complete. This budget includes

the construction costs for this project. In addition, construction will begin on the regional conveyance system. Improvements to the wastewater system are necessary to remain in compliance with IEPA regulations.

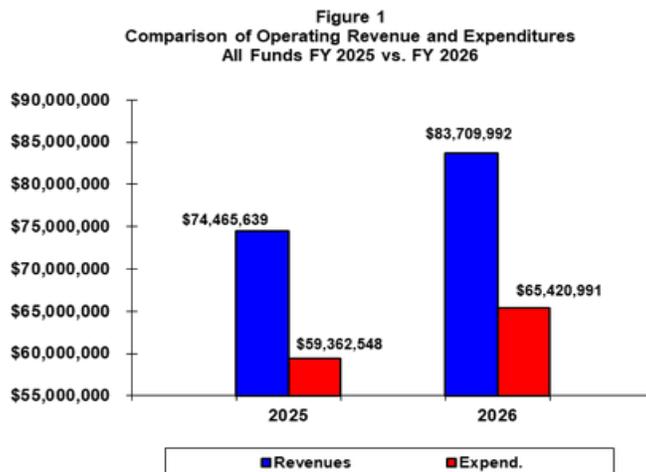
- o **WATER SYSTEM IMPROVEMENTS**-A new elevated water tower, which will benefit the southeast quadrant of the Village, will be designed this fiscal year.
- o **WATER MAIN REPLACEMENT**-During this fiscal year, water main replacement in the southeast quadrant of Cedar Road and Wood Street will be completed. The Village was awarded an IEPA low-interest loan to fund this improvement.
- o **NEW LENOX COMMONS IMPROVEMENTS**-This budget includes funds to continue improvements to repair and upgrade the electrical and streetscape elements as well as the pergola in the New Lenox Commons.
- o **CEDAR ROAD & HAVEN AVENUE IMPROVEMENTS**-Construction of the Cedar Road and Haven Avenue intersection improvements will be completed this year.
- o **ROUTE 30 MEDIAN ENHANCEMENTS**-Since IDOT has completed the I-80/Route 30 interchange improvements, the Village plans to complete U.S. Route 30 median enhancements between Nelson Road and Washington Street this budget year.
- o **TIMELY COMPLETION OF THE ANNUAL ROAD MAINTENANCE PROGRAM**-Annually, it is a priority to complete resurfacing of certain roads during the summer months. This budget includes an expanded asphalt overlay program totaling \$2,200,000. Streets throughout the Village will be completed under this program. The Village will fund this program with Motor Fuel Tax allotments from the State of Illinois in addition to a \$1.2 million transfer from General Fund.
- o **MAINTAIN INFRASTRUCTURE**- In order to address some of the stormwater maintenance issues, funds were earmarked for ditch regrading and culvert replacement. The Village plans to earmark funds annually for this type of work to improve drainage issues.

THE BUDGET OVERVIEW

FUNDS

The operating budget outlines operating revenues of \$83,709,992 for all operating funds, an increase of \$9,244,353 over the adopted FY 2024-25 Budget. (Not including interfund transfers and bond/grant proceeds.) The adopted FY 2025-26 Budget also proposes operating expenditures of \$65,420,991 across all operating funds, an increase of 10.2% from the adopted FY 2024-25 Budget. (Not including interfund transfers and capital projects).

Figure 1 shows a comparison of operating revenues and expenditures from FY 2024-25 to FY 2025-26:



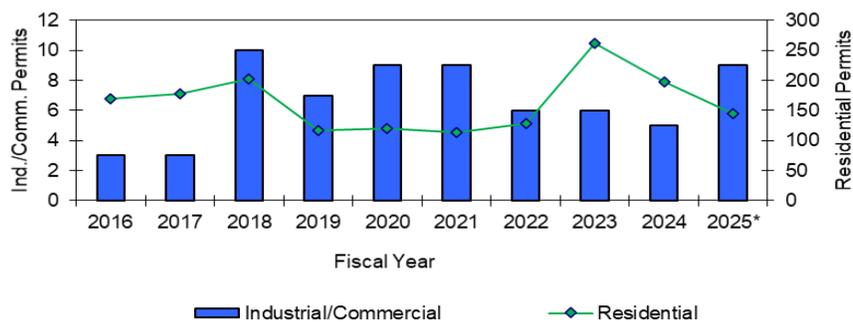
For FY 2025-26, we are pleased to report that the proposed budget is favorable with operating revenues outpacing operating expenditures.

Per the direction from the Village Board, the utility taxes from electric and natural gas and a portion of the home rule sales tax (0.50% of the 2.0% rate), which totals \$4,846,875, will be used for capital projects, including the debt related to the completed projects, the equipment replacement program purchases and the expanded roadway resurfacing program.

As with the previous fiscal year staff was careful projecting building and development revenue. On the residential side, this budget includes revenue from 160 residential building permits which is more than the FY 2024-25. As in the past years, staff canvassed the local builders to refine the data utilized in our estimates to get a better gauge on residential building and development. Additionally, a few smaller commercial, industrial and office buildings are expected next fiscal year.

Figure 2 below summarizes the building activity for the previous ten fiscal years for the Village of New Lenox. The trend shifts over the years from commercial and industrial growth to residential growth. As the graph illustrates, residential growth has remained steady each year. With the inventory of developed lots available to construct single-family homes decreasing, there is increased interest in new residential subdivisions. There are three new residential developments anticipated. The Village of New Lenox continues to be one of the fastest growing Chicago suburbs including the top municipality in Will County for housing starts.

Figure 2
Building Growth FY 2016-FY 2025

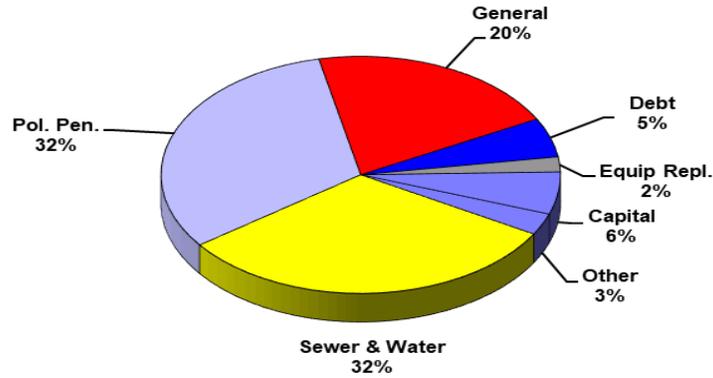


*Information was presented as of 2/28/25.

Approximately 41% of the operating budget relates to personnel services. The proposed budget has been prepared using the job title, pay and grade list from the GovHR USA compensation study adjusted 4% for CPI. The patrol union's contract, which expires 4-30-27, includes wage scale adjustments of 4% in accordance with their contract. The sergeant's union and public work's union contracts expires 4-30-25. The budget was prepared adjusting their wages 4%. There are six full-time employees added in the budget. The new positions include an assistant finance director, a finance administrative assistant, an assistant director of operations for the Crossroads Sports Complex, a marketing professional, a facilities laborer and, if deemed necessary, a patrol officer. Additional staffing at the Crossroads Sports Complex will be provided by the New Lenox Community Park District and addressed in an intergovernmental agreement.

Figure 3 displays the proposed 4/30/26 fund balances for all Village Funds. Major funds have been highlighted and others grouped together to show their relative proportion to the whole.

**Figure 3
Projected 4/30/26 Fund Balances
\$126,775,759 Village Total**



ACTIVITIES

The following are some comments and observations concerning each of the major funds.

GENERAL FUND

The General Fund is one of our most “sensitive” funds in that unlike enterprise funds such as Water, Sewer or Commuter Parking Lot, there is no single “user revenue charge” to generate dedicated revenues. General Fund is a composite of some fifty revenue sources ranging from intergovernmental taxes to licenses and permits to fines and charges for services. Sales tax, both base penny and 2% home rule, is expected to increase approximately 2.5% over the previous fiscal year. Sales tax accounts for 43.4% of the general fund revenue or \$20,900,000. With the Illinois Governor’s elimination of the grocery sales tax, effective January 1, 2026, the Village could consider implementing their own grocery sales tax to replace the states reduction.

Income and Use tax, which account for approximately 11.2% of the General Fund revenue, is expected to decrease approximately \$300,000 from FY 2024-25. The state shared revenue per capita is decreasing from \$210.40 to \$199.53 for income, use and cannabis taxes in total. The state distributes the revenue based on the 2020 census figure of 27,214. An estimated reduction to use tax, which the Illinois Municipal League relates to several changes made to the Leveling the Playing Field Act and the continued underlying decline to use tax distributions, caused the state shared revenue per capita amount to decline. Since the State of Illinois Local Government Distributive Fund Distributions (LGDF) is often discussed by legislative leaders as a state balancing tool, the Village continues to monitor any changes to the State’s distribution formula.

Property tax, which includes streets and bridges which is levied by the New Lenox Township, accounts for approximately 9.8% of the General Fund revenue. To be consistent with the audited financial statements, the Police Pension levy (\$1,956,939) is included in the General Fund as revenue and as expenditure in the Police Administration Program.

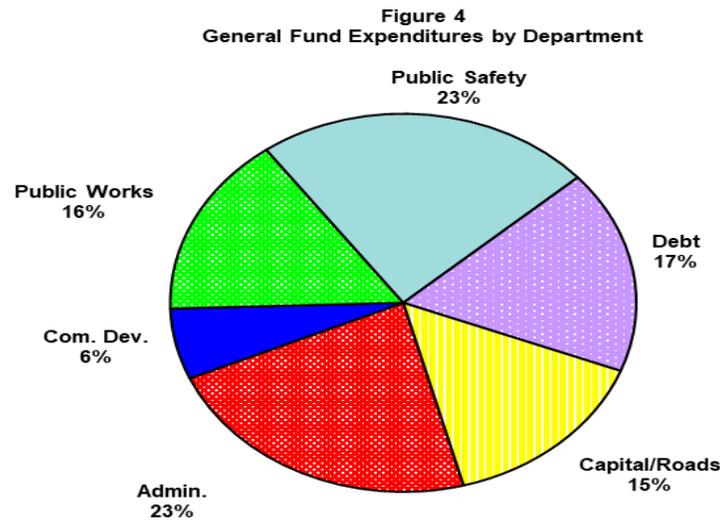
The Village plans on hosting its 16th concert series in the summer of 2025. All revenue and expenditures relating to these concerts as well as all of the special events are included in the budget. The Commons activity is detailed within the Community Benefit portion of the General Fund.

Of the total General Fund expenditures, salaries and benefits account for 60.5% of the General Fund budget or \$19.15 million of the total \$31.6 million operating expenditures. As stated above, the salaries were adjusted 4.0% based on their union agreements. Our pooled group health insurance costs, which are locked in through December 31, 2025, are expected to increase slightly for the remaining four months of the fiscal year. The employee wellness program will continue into this budget year. The benefits of such a program, improves employee health and wellness reducing insurance exposure and future premiums.

There are two new General Fund programs, Marketing and Crossroads Sports Complex. The Marketing program will support the Community Engagement Director. This program will focus on promoting all of the Village’s special events, KidsWork Children’s Museum and Crossroads Sports Complex events. The Crossroads Sports Complex program accounts for all of the complex’s activities. Although the revenue and expenditures are presented separately, the activity will be combined into the General Fund balances for financial reporting purposes.

Approximately \$15 million will be transferred out of the General Fund to cover debt obligations and capital improvements funded with general revenue.

Figure 4 below displays the General Fund expenditures by department.



The Village's General Fund has an estimated 4/30/25-fund balance of \$24,654,974 and a projected 4/30/26 balance of \$26,083,389. This General Fund balance meets our goal of maintaining at least a 3-month operating reserve. The Village is able to accomplish this along with maintaining the service levels to its residents.

Although a challenge in this economy, this draft budget meets our goal maintaining a three-month operating reserve fund balance in General Fund. Using next year's operating expenses, a one-month reserve is \$2,635,000. The projected 4/30/26 fund balance is almost a 10-month reserve. Conservative revenue projections continue to be used for the anticipated revenues. The effects of previous board actions such as the home rule sales tax and general belt tightening have helped the Village secure a positive budget and healthy fund balance. Growth within the Village including commercial sales tax continues to help with a healthier fund balance.

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than those for major capital projects) that are legally restricted to expenditures for specified purposes. Among the special revenue funds are Seizure & Forfeiture, Motor Fuel Tax and Special Service Area #2008-1 Funds.

The Seizure and Forfeiture Fund accounts for the federal seized funds relating to drug forfeitures. Since there is never any certainty that funds will be sent to the Village, although there are many federal seizure cases that funds are expected, the only budgeted revenue is interest earnings in FY 2025-26. The expenditures include a transfer of existing funds to the Equipment Replacement Fund to purchase patrol vehicles. There are limited uses of these funds and a vehicle purchase is an allowable use. The new patrol vehicles will be purchased in the next 12 months to replace aging fleet. These vehicles are budgeted in the Equipment Replacement Fund. Additionally, a transfer to the General Fund to support the school resource officer's salary will be completed since it is an allowable use.

The Motor Fuel Tax Fund will complete an annual roadway maintenance program totaling over \$2.2 million. The motor fuel tax state shared revenue, which includes motor fuel allotment and transportation renewal fund allocation, along with a \$1.2 million General Fund transfer will fund this year's program.

The Special Service Area #2008-1 (Central Road Detention Pond) Fund accounts for the activity related to maintaining the detention pond located in the Wildwood subdivision. The Village established this special service area at the request of the Wildwood Homeowners Association. The developer turned the detention pond over to the homeowners, who then asked for the Village's assistance with its maintenance. There are 70 homeowners who are taxed for this special service area. In this current fiscal

year, the only anticipated expenditure is routine lawn maintenance. The remaining funds will be reserved for future large-scale maintenance issues with the detention pond.

DEBT SERVICE FUNDS

Debt Service Funds include the 2019A G.O. Refunding Bonds, 2019B G.O. Refunding Bonds, 2013A G.O. Bonds, 2014A G.O. Bonds, the 2014B G.O. Refunding Bonds, the 2016A G.O. Bonds, 2017 IEPA Revenue Bonds, 2020 IEPA Revenue Bonds, 2022 IEPA Revenue Bonds, 2023 IEPA Revenue Bonds, 2020 G.O. Bonds, 2021 G.O. Refunding Bonds, 2024 WIFIA Revenue Bonds and 2024 G.O. Bonds.

The 2019A G.O. Refunding Bonds were issued to pay off the 2009 G.O. Refunding Bonds. The 2009 G.O. Refunding Bonds were issued to pay off the 1999 G.O. Refunding Bonds, the 1990 IEPA Loan and the 2002 IEPA Loan. In addition, this issue partially refunded the 2002A G.O. Sewer Bonds and the 2005 G.O. Bonds. The Board of Trustees chose to abate the property taxes relating to this bond issue. Per Village ordinance, residents are charged a debt/capital monthly fee of \$22.50 on their water and sewer bill. Of this amount, \$17.77 is used to offset the annual debt payments. This charge along with accumulated sewer and water tap on fees will be used to pay the annual bond payments relating to this issue.

The 2019B G.O. Refunding Bonds were issued to pay off the 2007 G.O. Bonds which were issued to fund road improvements. Current telecommunication fees will pay for the principal and interest on these bonds.

The 2013A G.O. Bonds and the 2014A G.O. Bonds were issued to fund the new public works building, police station to build Nelson Road. The utility tax and home rule sales tax funds the annual debt service on this issue.

The 2014B G.O. Refunding Bonds were issued to refund the balance of the 2005 G.O. Bonds which were issued to fund a few major water and sewer capital projects. Accumulated water and sewer tap on fees pay for the annual debt obligation on these bonds as well as the debt/capital monthly fee.

The 2016A G.O. Bonds were issued to fund the Nelson Road extension (roadway and bicycle path) and the Aerohaven drainage improvements. The utility tax and home rule sales tax funds the annual debt service on this issue.

The 2017 IEPA, 2020 IEPA, 2022 IEPA and 2024 Revenue Bonds were issued to complete the Cedar Road, Route 30, Old Hickory Road and Kimber/Haines water main improvements respectively. Water use revenue will fund the annual debt service on these low-interest loans.

The 2020 G.O. Bonds were issued to complete the construction of the new Route 30 Metra Train Station. Sales tax will fund the annual debt service on this issue.

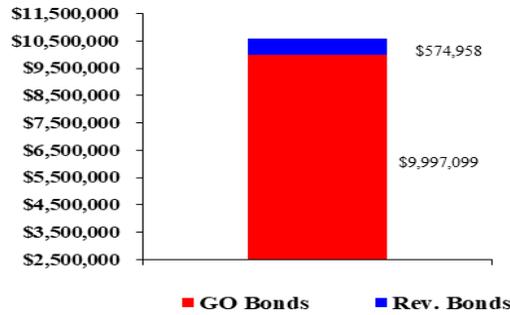
Taking advantage of the favorable bond market, the 2021 G.O. Refunding Bonds were issued to currently refund the Village's outstanding 2010 G.O. Bonds, the 2012A G.O. Bonds and the 2012B G.O. Bonds. The annual debt service will be funded with sales tax out of the General Fund, special service area property taxes as part of the SSA 2010-1 and Sewer Fund accumulated funds.

The 2024 WIFIA Revenue Bonds will be used to fund the construction of the Regional WRRF and conveyance system. Interest obligations begin six months after the first loan draw. The expenses relating to this project have been paid using the IEPA low-interest loan rather than the EPA WIFIA loan. Since there has not been a WIFIA loan draw, there is no obligation anticipated in FY 2025-26. Sewer use revenue will fund the annual debt service on this low-interest EPA loan. The obligations on the low-interest IEPA loan begin after the construction is complete which will be in FY 2028-29.

The 2024 G.O. Bonds were issued to fund the Sports Complex Phase I improvements. General Fund revenue will finance the annual debt service on this issue.

Figure 5 below displays the principal and interest payments due by type. It should be noted that all G.O. Bond taxes are abated during the year and current funds are used to pay this debt annually.

**Figure 5
Principal and Interest Payments Due by Type
FY25-26**



CAPITAL PROJECTS FUNDS

The Capital Projects/Improvements Funds were established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than financed by proprietary funds). This budget includes Roadway Capital Improvements Fund, Equipment Replacement Fund, Public Improvements Fund and Capital Improvements Fund.

The Roadway Capital Improvements Fund has expenditures of \$3,908,123. This year’s budget includes the engineering and construction for improvements to the Haven & Cedar Road intersection. Additionally, design engineering for a traffic signal at Route 30 and Veterans Parkway is included in the budget. Finally, the Village’s estimated obligation of the State completed the intersection improvements at Gougar and U.S. Route 6, which was completed in FY 2021-22, continues to be earmarked in the budget. The Village is awaiting the invoice for this obligation.

The Equipment Replacement Fund which is funded with police federal and state forfeitures and General Fund, Sewer and Water transfers includes \$2,104,403 of new vehicles and equipment. The new vehicles and equipment will be financed with funds on hand. The vehicles to be replaced are listed in the Equipment Replacement Fund budget.

The Public Improvements Fund budget includes the \$4.985 million in improvements in the New Lenox Commons, Route 30 median beautification and quiet zones installed along the Rock Island train line. Total expenditures of \$5,610,000 are budgeted.

The Capital Improvements Fund has expenditures of \$10,660,108. The Crossroads Sports Complex will be completed early in the fiscal year. This project which includes the sports fields, concession stands and commercial site improvements, will host its first events in July 2025. General obligation bonds were issued in FY 2024-25 to finance this project. Additionally, this fund accounts for the balance of site improvements located at Route 30 & Vancina Road. This project was carried over from previous fiscal years waiting for Pete’s Fresh Market to begin construction, which finally started in FY 2024-25.

ENTERPRISE FUNDS

There are three major Enterprise Funds included in this budget: The Sewer Fund, the Water Fund (both including many sub-funds) and the Commuter Parking Lot Fund.

Sewer Operations & Maintenance Fund has a fund balance of \$1,220,985 as of 4/30/26 which exceeds 25% of operations. Based on the results of the Ehlers Sewer Rate Study completed in August 2022, which includes the debt obligations related to the construction of the Regional WRRF and Conveyance System, sewer charges are adjusted annually on May 1st per board ordinance. This budget reflects a large transfer to the Sewer Capital Improvements Fund for the system improvements. This is after the portion of the debt/cap revenue related to debt (79%) is transferred to Sewer G.O. Debt Services. The majority of the operating budget is personnel and benefits costs which are 61% of the budget.

Construction of the Regional WRRF continues this fiscal year. The project is accounted for in the Sewer Capital Improvements Fund. The total project cost, including construction, construction engineering and archaeological & geotechnical services, is approximately \$143.8 million. The Village will utilize both a Water Infrastructure Finance and Innovation Act (WIFIA) loan, which will cover 49% of the WRRF construction costs and a IEPA low-interest loan for the balance (51%). The benefits of utilizing a WIFIA loan is that besides being low-interest, the term of the loan is 35 years which is 15 years longer than the IEPA Loan term. Both of the IEPA and EPA (WIFIA) distribute loan proceeds as a reimbursement. The Village will utilize accumulated funds from sewer rate increases, and possibly a bridge loan, to pay the invoices before loan proceeds are distributed. Additionally, construction will begin on the regional conveyance system project. This project is necessary to create a new pump station that will replace current WWTP

#1 and carry wastewater from WWTP #1 to the new Water Resource Recovery Facility (WRRF). As with the Regional WRRF project, the Village will utilize both the WIFIA and IEPA low-interest loans to fund these projects along with savings. Lastly, planning will begin on the WWTP #3 pump station and force main. This project is needed to offload all WWTP #3 flow to the new WRRF.

The Water Operations & Maintenance Fund reflects a projected 4/30/26 fund balance of \$2,844,321 which exceeds 25% of operations. A portion of this fund balance will assist with the future costs associated with Oak Lawn's water line improvements. Based on the results of the Ehlers Water Rate Study completed in August 2022, which includes capital improvements dedicated to replacing aging water mains throughout the Village, water charges are adjusted annually on May 1st per board ordinance. The wholesale water purchase is 48.5% of this budget. Personnel and benefits costs are 22% of the budget.

The Water Capital Improvements Fund budget includes easement acquisition for the construction of water main from Berens to the new sewer treatment plant. Additionally, the completion of the water main replacement in the older sections of the Village (side streets near North Cedar Roads) is in the budget. An IEPA loan was secured for this project. The water rates were addressed to cover debt obligations associated with this loan. In addition to this project, funds are included in this budget for the design of a new water tower which will support the southeast section of the Village. A fund balance of \$9,363,368 is expected as of 4/30/26.

The third enterprise fund to highlight is the Commuter Parking Lot Fund. This fund has a balance of \$488,629 as of 4/30/26. Since the start of the pandemic, ridership has dropped tremendously. This budget assumes the continued reduced ridership and increased operating expenses at the new train station. The Village earmarks a portion of the fund balance for future re-surfacing needs at the Laraway Road train station.

TRUST AND AGENCY FUNDS

The Pension Trust Fund is the Police Pension Fund, which accounts for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. The Police Pension Fund has a sizable fund balance of \$40,216,732 as of 4/30/26. There are 30 pensioners paid out of this fund this budget year. The Police Pension Board controls expenditures from this fund.

SUMMARY

The FY 2025-26 budget provides the financial framework to accomplish many major capital improvement projects, while assuring the continued delivery of high-quality municipal services. Managing the delivery of quality municipal services is a challenge to all local governments. The need to benchmark municipal service levels so as to provide a scale by which to monitor future performance is an ongoing task for the Village. We must be forever conscious of the "quality" of our services and plan for program adjustments where necessary to accomplish the same. This year's budget is a direct reflection of this process. The work initiated in the budget and the philosophy behind the direction will serve the residents well as we prepare our community for the challenges of the 21st Century.

I wish to thank the Mayor and each of the Village Board members for their early guidance in developing this budget. I wish to additionally thank all department heads and administrative staff who work ever so hard on this document despite a deluge of other job responsibilities.

Respectfully submitted,

Kurt Carroll, Village Administrator

Introduction

What is a Budget?

A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction: federal, state and local. Within this intergovernmental system, it is local government that is the workhorse of domestic policy. It is the responsibility of local government to provide basic public services, such as maintaining streets and roadways, providing a traffic management system, providing community services and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection, while implementing the expectations and values of its citizens.

For local governments, the primary tool used to coordinate these requirements is the budget. Section 2 of the Municipal Code of the Village of New Lenox sets forth the legal requirements for preparation of the annual budget. The Village of New Lenox's budget provides the residents of New Lenox with a plan for matching available resources to the services, goals and objectives specified in the Village's Strategic Business Plan.

Budget Format

The budget is prepared using the program budget format. Unlike the line-item budget, which lists total departmental appropriations for items on which the Village will spend funds, a program budget displays a series of "mini-budgets," which show the cost of each of the activities that Village departments perform. In the case of the water department, for example, a separate mini-budget would be established for water administration, water distribution, water production and water utility billing.

Program budget enables the Village Board and Administrator to better identify the total cost of each municipal service and set spending levels and priorities accordingly. While no budget format is perfect, and this model has some deficiencies, it does provide a clearer picture of how we operate and what it costs to run the Village.

Budget Policy

- Prepare budgets for all funds of the Village.
- Adopt budgets that are balanced as to resources and appropriations.
- Adopt budgets that do not exceed State constitutional limits.
- Adopt budgets prior to the beginning of the fiscal year in which they are to take effect.
- Adopt budgets by Village resolution.
- Exercise budget control at the department level.

Budget Process

The Village of New Lenox operates on a fiscal year basis, starting May 1st and ending April 30th. The budget is prepared under the supervision of the Village Administrator and transmitted to the Village Board for deliberation and adoption prior to the beginning of each new fiscal year (May 1st).

Responsibility for Preparation

The Village Administrator was appointed by ordinance as the Budget Officer. His department, including the Finance Director/Treasurer, is responsible for coordinating all revenue estimates contained in the budget. Estimates are reached by analyzing revenue history, national and local economic trends and indices, and development patterns in our local economy. Revenue projections used in the context of the annual budget are based on conservative assumptions to assure that the Village has adequate financial resources to meet its obligations and to complete all programs approved by the Village Board within the course of the fiscal year. When appropriate, these assumptions and specific program allocations are adjusted during the fiscal year.

Budget Review

The Village Administrator initially reviews the budget, including review of policies and procedures, timeframes, format, service delivery, funding alternatives, and Village Board priorities. The Mayor, Village Board and Department Heads receive a copy of the proposed budget for their review.

Budget Adoption

Following the preparation of the proposed budget, the Village Board reviews the draft budget in a work session and/or Council of the Whole meeting. Based on the fund availability and the needs of the Village, it is at the budget work session that any recommendations for new personnel, projects, studies and equipment are discussed. Following the publication of the proposed budget, the Village Board holds a public hearing at the 1st Village Board meeting in April. If there are no modifications to the proposed budget, the document is approved at that meeting. If modifications exist, the budget is changed and approved prior to May 1st as required by state statute. Amendments to the budget document require the Village Board's approval.

Accounting System and Budgetary Control

The Village's financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB). A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition, and to ensure the reliability of financial records used in the preparation of financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefit. The evaluation of costs and benefits require estimates and judgments by management. An independent, certified public accounting firm reviews the Village's financial accounting processes, practices and records annually.

Village Officials

MAYOR

Timothy Baldermann

TRUSTEES

Katie Christopherson

Amy Gugliuzza

Keith Madsen

Bryan Reiser

Lindsay Scalise

Jim Wilson

VILLAGE CLERK Laura Zilinskas

TREASURER/FINANCE DIRECTOR Kim Auchstetter

VILLAGE ADMINISTRATOR Kurt Carroll

GFOA Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of New Lenox, for its Annual Budget for the fiscal year beginning May 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Village of New Lenox
Illinois**

For the Fiscal Year Beginning

May 01, 2024

Christopher P. Morill

Executive Director



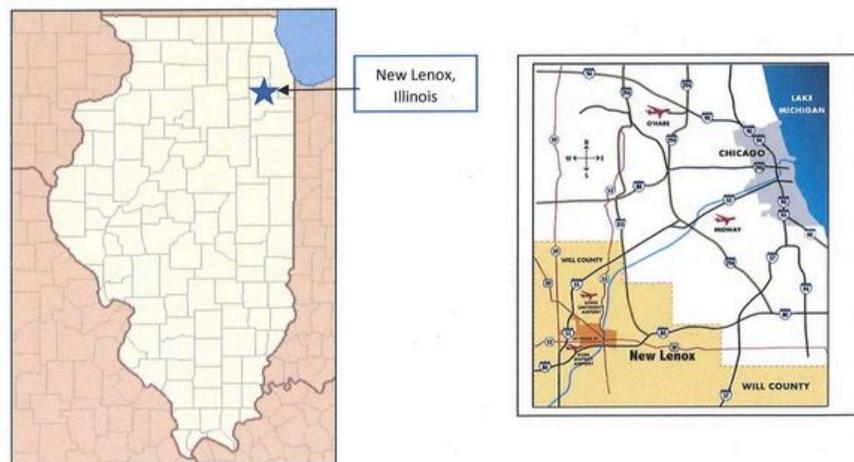
NEW LENOX

Mission Statement

Our mission is to provide the residents of New Lenox with the highest quality, most efficient service through communication and teamwork between departments.

Our priorities are both the safety of the public and leading the community to better tomorrow by continuously striving to enhance the quality of life for the people who live, work and conduct business in the Village of New Lenox.

History of the Village



New Lenox was home to the Indians-oak trees, butternuts, walnuts and wildflowers filled the woods surrounding Hickory Creek. The first settlers who came to this community made their homes at Gougar Crossing (Route 30 and Gougar Road). Settlers came from the north and east; from the Kankakee River, the DesPlaines and then on to Hickory Creek. The first name of the community was Van Horne Point. The community later "laid out" by survey was named Tracy in honor of the General Superintendent of the Rock Island Railroad, which ran through the town. Mr. Tracy later requested that the community be renamed after the Township, which was named New Lenox. New Lenox Township, named after Lenox, New York, was established when Will County was created in 1852 with the building of the Rock Island railroad line between Chicago and Rock Island. One of the State's first highway routes was Route 30, Lincoln Highway, which was built in 1920 and runs east west through the Village.

The Village of New Lenox was not officially created until October 4, 1946. Back in 1945 and 1946, community leaders, F. Carlton Cole, Walter Baers and others reasoned that the community should be incorporated and become a Village. They strongly felt the need for self-governance and local control that incorporation would bring. Recognizing the benefits and the potential growth of the area, a community vote in the spring of 1946 resulted in the authorization for the creation of the Village of New Lenox. On October 4, 1946, the State of Illinois officially certified that the Village of New Lenox was legally organized and incorporated as a Village in the State of Illinois.

At time the Village of New Lenox was incorporated in 1946; the population increased only slightly to 1,750 at the 1960 Census; the 1970 Census (2,855); the 1980 Census (5,792); the 1990 Census (9,627); the 1993 Census (10,563); the 1998 Census (14,786); the 2000 Census (17,771); the 2003 Special Census (21,846); the 2008 Special Census (24,055); the 2010 Census (24,394) and the 2020 Census (27,214).

The community is predominately residential in character with approximately 84.37% of its assessed valuation is residential property, 11.72% commercial, 3.7% industrial and 0.21% farmland. The Village is adjacent to vast quantities of agricultural and undeveloped property, providing the Village with tremendous growth potential.

The Village of New Lenox, which became a Home Rule unit by referendum in November 2008, is located in Will County approximately 36 miles southwest of downtown Chicago. The Village is one mile east of Joliet, the County seat of Will County. The Village is approximately 12 miles from two major north-south interstate highways: I-55 linking Chicago and St. Louis, and I-57 linking Chicago and the far southern parts of the State. Within the Village limits of New Lenox is an interchange of I-80, the major east-west interstate route in northern Illinois. In addition, there is an interchange for I-355 near Cedar Road and Route 6 in the Village of New Lenox. I-355 links northern Will County to Chicago's northwest suburbs. The Village is also served by east-west State Route 30 (Lincoln Highway), and north-south Cedar Road. There has been tremendous economic interest at the interchange of I-355 and Route 6. Silver Cross Hospital was constructed near this interchange. Since its opening, there have been many additional medical office buildings constructed as well as a few commercial buildings.

THE ORGANIZATION OF NEW LENOX GOVERNMENT

The Mayor and six Trustees are elected positions. Each term of office is for four years with the exception when there is an appointment which is a two-year term. One trustee, whose term was to expire in April 2025, resigned in October 2024. The Mayor appointed a new trustee to this vacancy. Trustee elections are held every two years. Four trustees, including the appointed trustee, ran unopposed in the April 1, 2025 election. One trustee ran for a 2-year term and three trustees ran for 4-year terms. The Mayor and two trustees' terms expire in April 2027.

The appointment of all officers, commissions, committees and boards shall be subject to the approval of the Board of Trustees. The hiring and dismissal of all full-time employees of the Village shall be subject to approval of the Board.

As of November 2000, the Mayor appoints the Village Clerk. Prior to the 2000 election, the Village Clerk was elected for a 4-year term to run concurrently with that of the Mayor. The November 2000 referendum passed changing the Village Clerk position from an elected position to an appointed position.

The Village Administrator is head of the administrative branch of the Village of New Lenox government. He/she shall assist the Village Clerk and they shall jointly have custody of all Village documents except as directed by law or by ordinance to be deposited elsewhere. The Administrator shall be responsible to the Mayor and the Village Board of Trustees for the supervision of all departments with the exception that the technical supervision of the Police Department must be provided by the Chief of Police. The Administrator shall have and exercise all powers and duties assigned to him/her in accordance with the Village Code Section 1-8-1 and such other authority granted by Board of Trustees. The Administrator shall attend all meetings of the Village Board of Trustees unless excused by the Board. He/she shall present the Administrator's report and must be prepared to answer any questions regarding the administration of the Village.

COMMISSIONS AND BOARDS

EMERGENCY SERVICES AND DISASTER AGENCY (ESDA): These volunteers stay prepared for disasters of all sizes and destructiveness such as tornadoes, flooding, fire, earthquakes or other natural and man-made causes. The ESDA is also involved with other local, state and federal agencies through mutual aid. They are active in weather spotting, medical and security aid, traffic control and water recovery.

FIRE AND POLICE COMMISSION: This commission is responsible for original testing, as well as promotional testing for all grades of rank within the Police Department and the posting and maintaining of current eligibility lists appropriate for those positions. They shall recommend for appointment all officers and members of the Police Department of the Village of New Lenox and they will establish rules (a) to carry out the purpose of this division, and (b) for appointments and removals in accordance with the provision of state law. The Board, from time to time, may make changes in these rules, which shall apply only to the conduct of examinations for original appointments, for promotions, and to the conduct of hearings on charges brought against a member of the Police Department.

PLAN COMMISSION: The Plan Commission is a 7-member commission. The Plan Commission is an advisory commission to the Village Board on all planning matters. These matters include zoning, annexation, subdivision, planned unit developments, special uses, and implementation and amendment of the Comprehensive Plan.

POLICE PENSION BOARD: This board is made up of 2 current police officers, 2 appointed citizens, 1 retiree of the board and a treasurer. The fund established for the retirement pensions of village police officers is monitored and managed by this board, which oversees the investment of the money. These board members also review disability benefit applications. The board ratifies the participation of new employees into the pension plan and authorizes payment to members upon their retirement.

ZONING BOARD OF APPEALS: The members of the Plan Commission also make up this board. When an individual wishes to make a change to his residence or place of business beyond that which is allowed in the original zoning, he must come to this board to seek a recommendation on a variance before his plan can begin. This can involve such things as a fence or an oversized garage at a residence, or a change in signs or parking at

a business. The board also serves in an advisory capacity to the Village Board on all applications for temporary uses.

PARKING AND TRAFFIC ADVISORY BOARD: Established in 2003, this board consists of 5 members, three of who shall be citizens of the Village of New Lenox and are appointed by the Mayor, with the consent of the Board of Trustees. Their 3-year term expires on June 1st. One member of the engineering department and one member of the police department offer technical assistance to this Board. This board submits recommendations in the advisory capacity to the Board of Trustees for official action that is aimed at improving parking and traffic conditions. This board reviews short-term and long-term traffic policies. This board also reviews traffic studies prepared by consultants.

AD-HOC COMMITTEES

From time to time the Village may determine that a short-term, non-recurring committee is needed to analyze a specific issue. The Mayor and Village Board assign the individuals to these committees.

Strategic Plan

From April 2022 through June 2022, the Village of New Lenox engaged in a strategic planning process. The process yielded a strategic plan covering 2023-2026.

The strategic plan consists of four *strategic priorities*, the issues of greatest importance to the Village of New Lenox over the next three years. Associated with each priority is a set of *desired outcomes, key outcome indicators, and performance targets*, describing expected results and how the results will be measured. The plan also includes *strategic initiatives* that will be undertaken to achieve the targeted outcomes.

The planning effort began with an examination of the operating environment, consisting of Board of Trustee interviews, and a SWOT analysis. On June 20, 2022, the Village's leadership team held a full day strategic planning session. They identified a set of priorities, key outcomes, performance targets, and specified concepts for draft vision, mission, and value statements.

Based upon those priorities, the Village's management team met on June 28, 2022, to determine a set of strategic initiatives and begin the process of developing detailed action plans. The strategic priorities, key outcome indicators, performance targets and strategic initiatives are summarized on the following page.

STRATEGIC PLAN SUMMARY 2023–2026

Village of New Lenox

Strategic Priority	Desired Outcome	Key Outcome Indicator	Target	Strategic Initiatives
FINANCIAL STABILITY <i>A financially responsible organization</i>	Strong financial system	- Reserve balances - Bond rating	- Maintain 25% fund balance reserve annually - Maintain AA+ bond rating	a) Assess current fee structure and sufficiency b) Develop a strategy to increase non-resident revenue c) Update plan to demonstrate strong Village financial conditions d) Establish strategy for revenue diversity and stabilization
	Moderate local tax rates	- % of tax rebate - Property tax rate	- Rebate 100% of residential property taxes annually	
	Diverse revenue sources	- C/I- Residential EAV ratio - Non-tax revenue	- Less than 20% of General Fund Revenue from tax sources (excluding sales tax) by 2028 - C/I-Residential EAV ratio increased by \$25,000,000 by 2028	
FOCUSED DEVELOPMENT & REDEVELOPMENT <i>Development that meets community needs</i>	Downtown area developed	- Land acquired - Permits issued	- Cedar & Church block 50% developed by 2027	a) Develop incentives for redevelopment b) Implement Downtown Sub-Area portion of 2018 Comprehensive Plan c) Create Industrial Development Strategy d) Create Residential Development Strategy
	Growing industrial base	- EAV - Permits	- Increase in industrial EAV by \$10,000,000 by 2028	
	Expanded residential capacity	- Land annexed - Plats approved	- Add 300 of lots by 2026	
STABLE LEADERSHIP <i>A well-trained, experienced workforce</i>	Continuity of leadership	- Succession plans completed - Internal promotions	- Succession plans by July 2024 in all departments	a) Develop retention strategy b) Create department specific Succession Plan c) Update Compensation and Benefit Study d) Create Recruitment Plan e) Develop Core Competency Training Plan for each department
	Well trained workforce	- Evaluations - Certifications	- 100% of staff complete minimum training requirements by 2024 - 100% of staff achieves minimum job requirements by 2024	
	Retention of qualified staff	- Turnover rate - Retention rate	- Turnover rate @ or below 5% annually exclusive of retirements	
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT <i>Reliable, quality infrastructure</i>	State of the art Wastewater treatment system	- Plant bid 2023 - Conveyance bid 2024	- Regional plant & conveyance complete by 2026 - Update Wastewater Master Plan by 2025	a) Complete Plant 3 Conversion and Conveyance Plan b) Create Water System Master Plan c) Create Project Plan for Commons Improvements d) Update 5-year CIP
	Reliable water system	- Oaklawn progress - Phase I engineering - Linear feet of water main updated	- Route identified by 2028 - Land acquisition underway by 2028 - Create replacement plan for existing water mains by 2024	
	Updated Village Commons infrastructure	- Design progress - Improvements installed	- All Village Commons infrastructure updated by 2026	

Linking the Strategic Plan to the FY 2025-26 Budget

The following strategic priorities are addressed and enhanced throughout the FY 2025-26 budget.

FISCAL STABILITY

- The General Fund balance exceeds the 90-day reserve strategic target or 25% of the operating expenditures. The April 30, 2025 projected fund balance is approximately 89% of the total operating expenditures.
- For both of the Sewer and Water Funds, funds in excess of the 90-day reserve strategic target or 25% of the operating expenditures were transferred to their respective capital improvements funds for future major projects.

FOCUSED DEVELOPMENT & REDEVELOPMENT

- During FY 2024-25, the Village purchased vacant property near the Cedar & Church block which is in a corridor near the center of the Village. The plan is to redevelop this key commercial area with the goal of improving the property and sales tax base. This budget includes the demolition of the structure on this property for future commercial redevelopment.
- Construction on Phase I of the Sports Complex, called Crossroads Sports Complex, will be completed along with the development of the adjacent commercial lots. Current interest in the commercial lots includes two hotels, a coffee shop and a retail development.
- In order to achieve the goal of adding 300 residential lots by 2026, the Village will work with existing developers to expand their subdivisions in addition to seeking out new sites for future developments. This budget includes planning and engineering review services for three subdivisions/units: Spencer Meadows, Lakes Park and Teerling Lakes.

STABLE LEADERSHIP

- In order to retain qualified staff, the Village continues to invest in its staff. The budget includes funds to provide and encourage education and training.
- Investing in six additional employees

INFRASTRUCTURE MAINTENANCE & IMPROVEMENT

- The 5-year Capital Improvement Plan (CIP) was updated during this budget process. The strategic initiative was to update this plan. A summary of the CIP is included in this budget.
- The following infrastructure improvements are planned this budget year:
 - Construction continues on the Regional WRRF
 - Initiate the construction on the Regional Conveyance System
 - Replace a water main near Cedar Road and Wood Street
 - Design a new elevated water tower which will serve the southeast quadrant of the Village
 - Completion of the Wellington lift station rehabilitation
 - Complete the intersection improvements at Cedar Road and Haven Avenue
 - Complete improvements to the New Lenox Commons electrical, streetscape and pergola
 - Enhance the Route 30 Medians
 - Expand the annual roadway overlay program

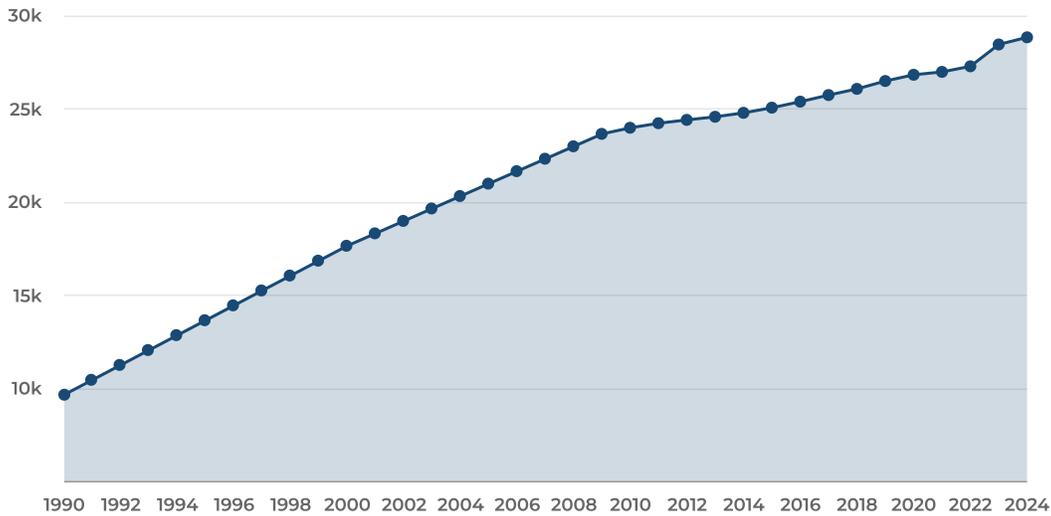
Population Overview



TOTAL POPULATION

28,797

▲ 1.4%
vs. 2023



* Data Source: Client entered data for year 2024



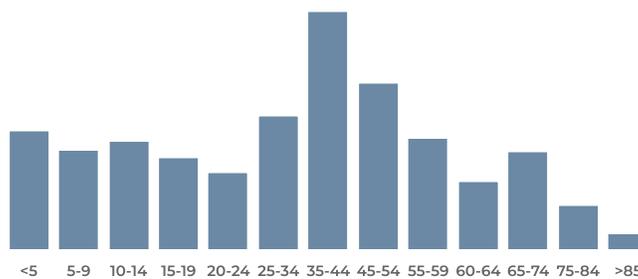
DAYTIME POPULATION

27,579

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

9,142

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.

** Data Source: New Lenox, IL 2023*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Median Income

\$133,071

▲ 63%
higher than state average

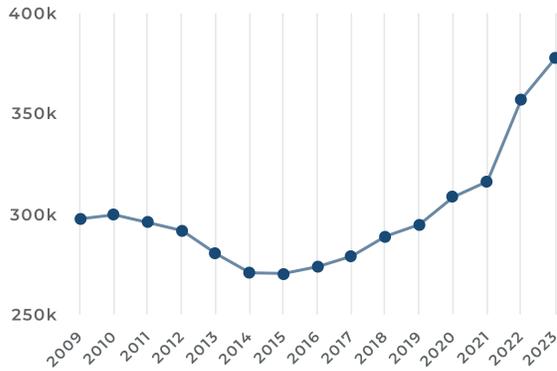
** Data Source: New Lenox, IL 2023*

Housing Overview



2023 MEDIAN HOME VALUE

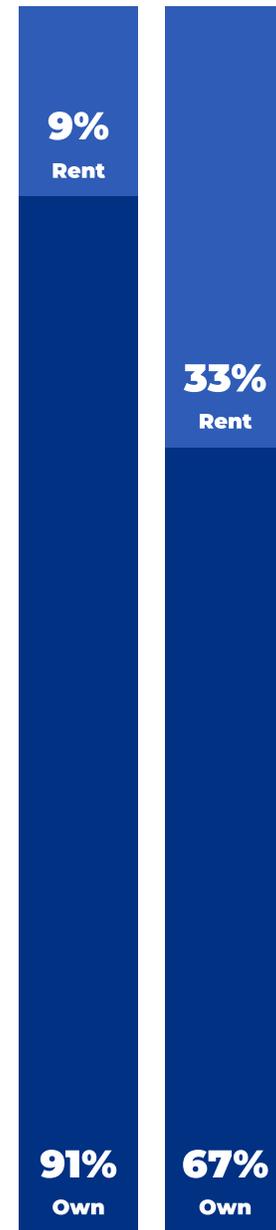
\$377,500



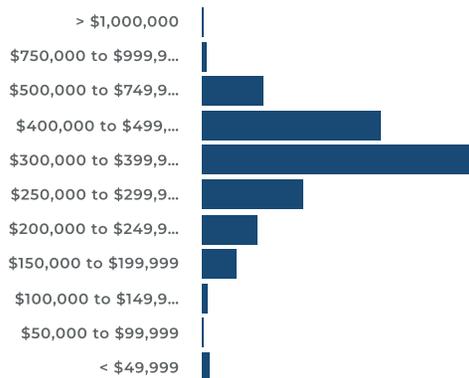
* Data Source: New Lenox, IL 2023

HOME OWNERS VS RENTERS

New Lenox State Avg.



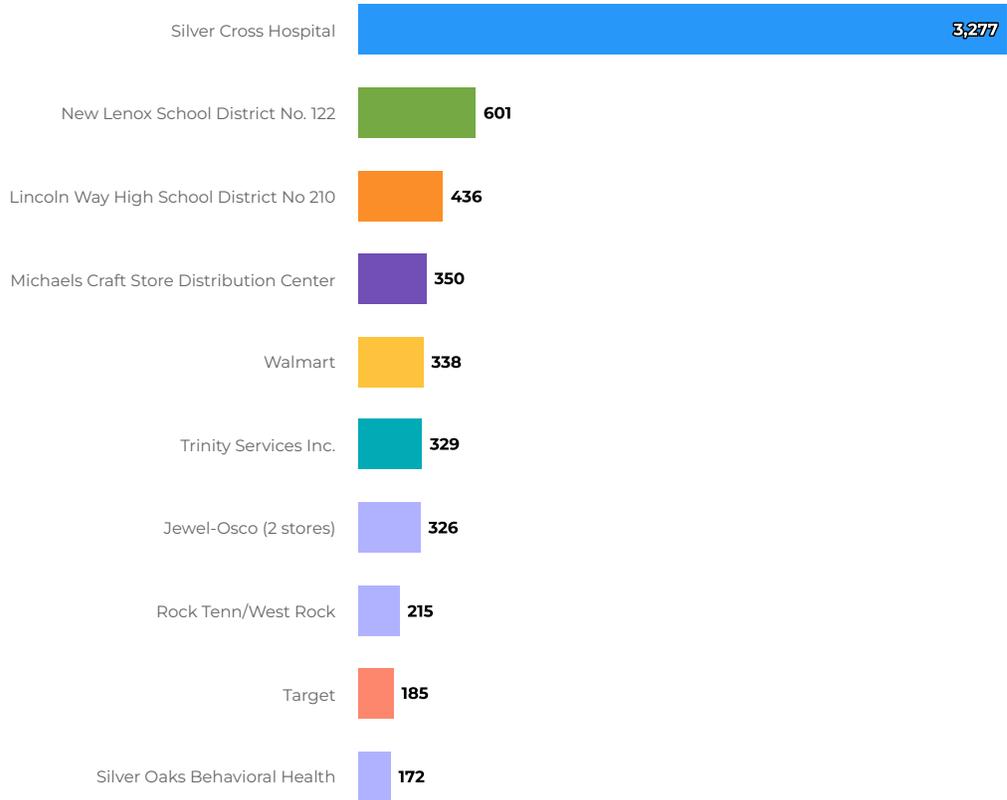
HOME VALUE DISTRIBUTION



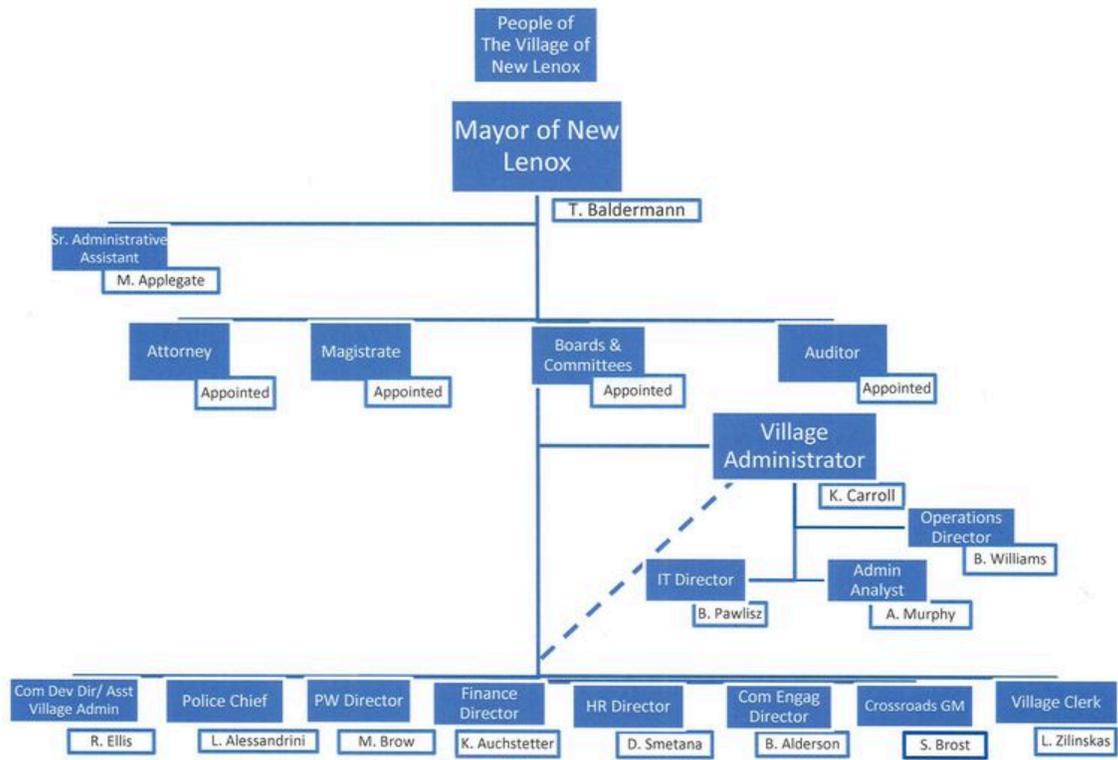
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

2025 Principal Employers

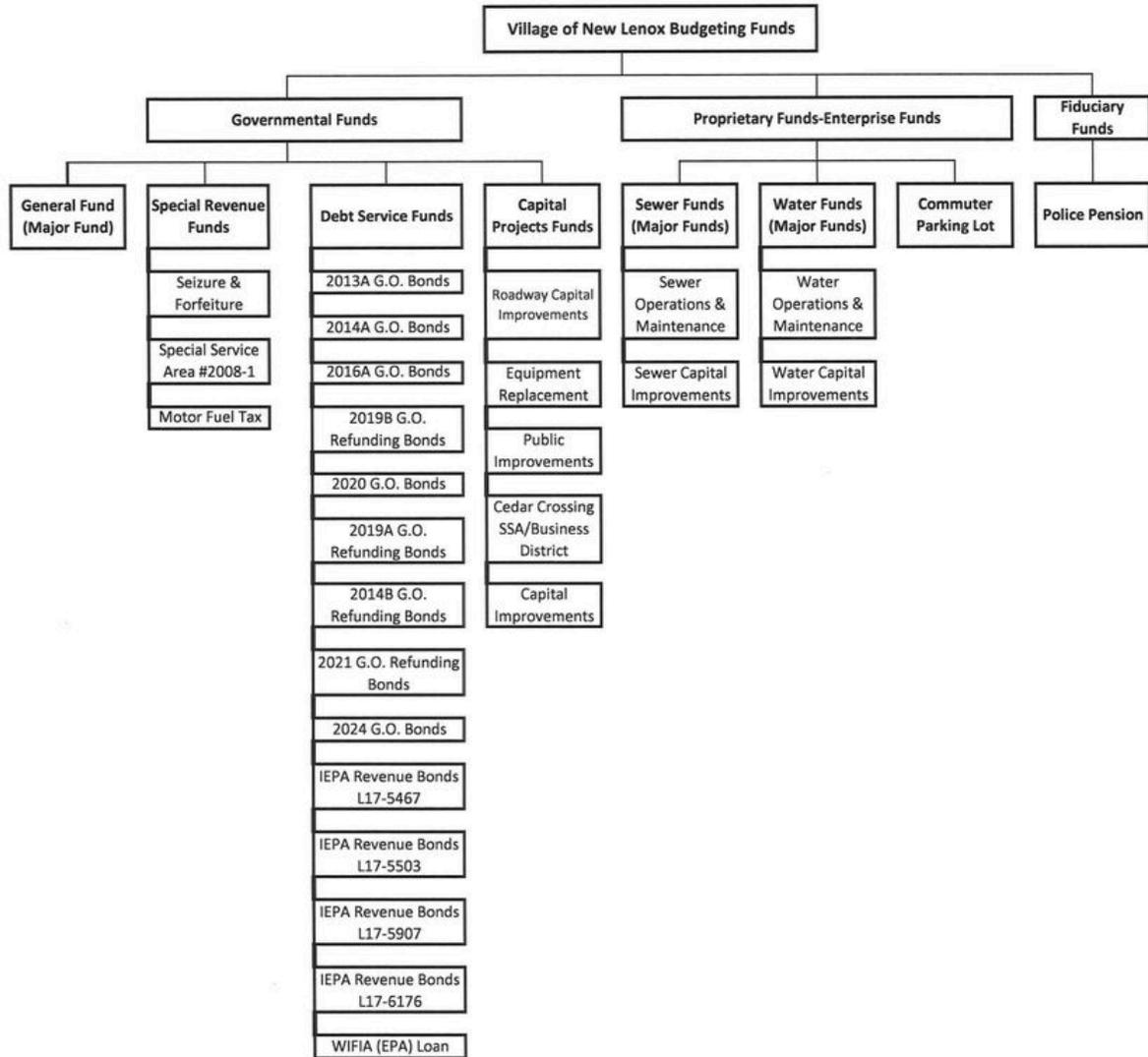


Village of New Lenox Organization Chart



4/15/2025

BUDGET FUND STRUCTURE



Major Fund Descriptions

General Fund:

General Fund accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund generates the majority of its revenue from taxes, state and local--shared revenues and charges for services.

Sewer Funds

These funds account for the provision of sewer services to the residents of the Village. All activities necessary to provide such service are accounted for in these funds, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

Water Funds

These funds account for the provision of water services to the residents of the Village. All activities necessary to provide such service are accounted for in these funds, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

Program List by Fund

General Fund	Program Description	Department Reporting
400	Village Board	Administration
401	Village Clerk	Administration
402	Village Commissions	Administration
403	Village Attorney	Administration
410	Village Administration	Administration
411	Finance	Administration
412	Information Technology	Administration
413	Central Services	Administration
414	Children's Museum	Administration
415	Human Resources	Administration
416	Crossroads Sports Complex	Administration
417	Marketing	Administration
420	Community Development	Community Development
421	Building	Community Development
423	Planning	Community Development
430	Engineering	Community Development
440	Economic Development	Community Development
441	Safe Communities	Community Development
450	Police Administration	Police
452	Police Records	Police
453	Police Patrol	Police
454	Police Investigations	Police
455	Social Worker	Police
456	Police Community Services	Police
458	School Resources	Police
460	Police Communications	Police
461	Code Enforcement	Police
462	Police K-9 Unit	Police
470	ESDA	Police
480	Streets	Public Works
481	Public Works Administration	Public Works
482	Parkway Maintenance	Public Works
483	Building Maintenance	Public Works
484	Traffic Control	Public Works
485	Stormwater System Maintenance	Public Works
490	Street Lighting	Public Works
710	Equipment Services	Public Works
830	Community Access (CATV)	Administration
835	Community Benefit (Special Events)	Administration
840	Garbage Disposal	Administration

Waterworks & Sewerage Funds	Program Description	Department Reporting
500	Sewer Administration	Public Works
501	Sewer Treatment	Public Works
502	Sewer Collection	Public Works
503	Sewer Regulation	Public Works
600	Water Administration	Public Works
601	Water Distribution	Public Works
602	Water Production	Public Works
603	Water Utility Billing	Public Works
All Other		
451	Seizure & Forfeitures	Special Revenue-Federal
700	Motor Fuel Tax	Special Revenue-MFT
706	Roadway Capital Improvement	Capital Projects
720	Public & Capital Improvements	Capital Projects
721	Equipment Replacement	Capital Projects
730	Commuter Parking Lot (CPL)	Enterprise-CPL
850	Police Pension	Pension Trust
910	Debt Service	Debt Service
990	Transfers Out	Transfers

Basis of Budgeting

Basis of Budgeting

This budget is a cash basis, zero base program budget. Unlike a line-item budget, which lists total departmental appropriations by items for which the Village will spend funds, a program budget displays a series of "mini-budgets", which show the cost of each of the activities that Village departments perform. The program budget enables the Village Board and Administrator to better identify the total cost of each municipal service and set spending levels and priorities accordingly. While no budget format is perfect, and this model has some deficiencies, it does provide a clearer picture of how we operate and what it costs to run the Village.

With the program budget format, in theory, all line item expenditures are zeroed out at the end of the fiscal year. The expense is then recreated based upon the need for the next fiscal year. With the exception of some specific capital reserve funds, no monies are carried over from one fiscal year to the next. All monies not expended are returned to their respective funds at the end of the year to be used for subsequent budgetary appropriations. The program totals presented throughout reflect the best estimate of anticipated expenses. It should be emphasized that these are estimates and actual expenses may be greater or less than those presented. It is equally important to record these variances throughout the year so as to develop history for greater accuracy in the subsequent years. Operational items and capital items are both included in this budget. Each department provides specific services for the Village. The budget depicts the operational expenses, capital outlay and the improvements proposed.

Annual Financial Reporting

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. All intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this rule would include principal and interest on general long-term debt which is recognized when due. The enterprise funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred. This is the same basis of accounting used in the Village's audited financial statements.

Financial Policies

Among the responsibilities of the Village of New Lenox to its residents are the care of the public funds and the wise and prudent management of municipal finances while providing adequate funding for the services desired by the public and the maintenance of the public facilities. These financial management policies are designed to ensure the fiscal stability of the Village of New Lenox municipal corporation and guide the development and administration of the annual operating and capital budgets.

OBJECTIVES

The Village's financial objectives address revenues, cash management, expenditures, debt and risk management, capital needs and budgeting and management. The specific objectives are listed below:

- To protect the policy-making ability of the Village Board by ensuring important policy decisions are not controlled by financial problems or emergencies.
- To ensure the legal use of all village funds through a good system of financial security and internal controls.
- To assist village management by providing accurate and timely information on financial conditions.
- To provide sound principles to guide the important decisions of the Village Board and of management which have significant fiscal impact.
- To provide essential public facilities and prevent deterioration of the village's public facilities.
- To set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
- To enhance the policy-making ability of the Village Board by providing accurate information on program costs.
- To employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.

ACCOUNTING AND REPORTING POLICIES

The financial reporting entity (the government) includes all the funds of the primary government (i.e. the Village of New Lenox as legally defined). The Village provides a full range of municipal services, including public safety, community development, code enforcement, street & ground maintenance, street lighting, stormwater control, engineering, garbage disposal, water distribution, sanitary sewer collection and treatment and commuter parking facilities.

The Village's financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The Village's blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations and cash flows from those of the primary government. Based on these criteria, there are no agencies or entities whose financial data should be combined with and included in the general-purpose financial statements of the Village.

The government-wide financial statements are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Assets is designated to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates the governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and financial resource management focus.

The Statement of Activities is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general fees and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidies for various business-type activities.

The Governmental Activities reflect the Village's basic services, including police, public works, engineering, planning, building and administration. Shared state sales and income taxes finance the majority of these services. The Business-type Activities reflect private sector-type operations (Waterworks & Sewerage and Commuter Parking Lot), where the fee for the service typically covers all or most of the cost of operation, including depreciation.

Traditional users of governmental financial statements will find the Fund Financial Statements more familiar. The focus of these statements is on the major funds. The Governmental Major Fund is presented on a source and uses liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated therewith.

FINANCIAL STRUCTURE

The Village accounts are organized by fund and account group, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are grouped as follows:

Governmental Fund Type

Governmental funds are funds through which most of the Village's governmental functions are financed. The acquisition, use and balance of the Village's expendable financial resources, except those accounted for in the proprietary funds, are accounted for in the governmental funds. The management focus is on determination of financial positions and changes in financial position (i.e. only current assets and liabilities are generally included in the balance sheet). The following are the Village's governmental fund types:

General Fund

The General Fund is the general operating fund of the Village. It is used to account for the normal recurring activities of the Village (i.e. police protection, public works, general government, etc.)

Special Revenue Funds

Special Revenue Funds such as the MFT Fund are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by enterprise funds.

Proprietary Fund Type

Proprietary Funds account for the Village's ongoing activities, which are similar to those often found in the private sector. This is where the determination of net income is necessary or useful to sound financial administration, or where service from such activities can be provided either to outside parties or to other departments within the Village. The Enterprise Funds are the proprietary funds of the Village. The Water and Sewer Funds are Enterprise Funds. The Commuter Parking Lot Fund is also an Enterprise Fund.

Fiduciary Fund Type

Fiduciary Funds are used to account for assets held by the Village in a trustee capacity. The Police Pension Trust Fund is an example of this type of fund.

REVENUE POLICIES

1. The Village will attempt to develop a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. Specifically, the Village will do the following:
 - a. Continually monitor and assess the local sales tax effort of New Lenox as compared to previous year's revenue receipts.
 - b. Maintain a local revenue structure for financing public services which de-emphasizes the property tax and which encourages the use and development of alternative revenue sources such as user fees and development generated impact fees.
 - c. Explore the possibility of increasing the sales tax base by encouraging new business development in the Village.
2. The Village will follow an aggressive policy of collecting revenue.
3. The Village will review all charges for services, fees and licenses annually. Whenever possible, recommendations for adjustment of these fees will be made at one time. The Village will consider the "going market" rates and charges levied by other public organizations for similar services in establishing these rates, fines, fees and charges.
4. The Village will establish all fees and user charges at levels related to recovery of the full costs incurred in providing the services.
5. The Village will seek Federal and State grants, as they may become available. These revenues will be targeted for capital and infrastructure improvements to the greatest extent possible.
6. The Village will seek to maintain its sound financial condition with realistic budget projections and through the maintenance of a positive fund balance. The Village sees a general fund balance target of at least 3 months or 25% of general fund operating expenditures as a high priority.
7. Whenever possible, revenue sources will be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.

DEBT POLICIES

1. The Village will confine long-term borrowing to major capital improvements whose useful life equal or exceed the term of the debt.
2. Debts issued for the enterprise funds will be financed from enterprise self-supporting revenues.

INVESTMENT POLICIES

The Village will operate under the guidelines adopted in its Investment Policy. The Village will seek to obtain the highest level of return on its cash investments while protecting the safety of such funds and maintaining the ready availability of funds to meet the Village's operating expenses. The Village will conform to all state and local statutes governing the investment of public funds.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. An independent audit will be performed annually.
2. The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.
3. The Finance Director will prepare a monthly report for the Board of Trustees.

FUND BALANCE RESERVE POLICY

At times, the Village Board designates a reserved amount to be set aside from other fund/cash balances. The Village Board reserves such funds to indicate their commitment towards a project. These reserves may be created from a portion of the fund/cash balance that already exists or it may be created from an interfund transfer. An example of the first is the General Fund reserve of \$1,050. This amount is for prepaid parkway tree fees. The parkway tree fee reserve will be reduced as the trees are planted each fiscal year. These funds have a specific purpose and must be reserved until the funds are used for their purpose.

BUDGET POLICIES

The Village utilizes the following policies to govern its operations and methods regarding budget expenditures.

BALANCED BUDGET

- The Village adopted the Optional Budget Act. The Village of New Lenox Municipal Code sets the legal requirement for the Village Administrator, as the Budget Officer, to submit to the Village Board a proposed budget for the ensuing fiscal year. It is the policy of the Village Administrator that this budget proposal is balanced. Before the beginning of the fiscal year, a balanced budget will be adopted by the Village Board.
- It is the Village's objective to live within the budget adopted. The Village operates under a balanced budget requirement, but this does not mean that revenues must equal expenditures. The beginning fund balance can be added to revenues to cover expenses, or revenues can cover expenses plus the ending fund balance. It is the Village's goal to avoid the use of fund balance to support long-term, on-going operating expenses.
- Additionally, in order to make growth pay for itself, the Village should review all development charges and fees at least annually, to make sure of the adequacy of those fees.

BUDGET DOCUMENT

The village's finances, including all expenditures and revenues, are depicted in the Budget document. To make the process easier to understand and to properly account for specific functions of government, the Village's finances are broken out into individual funds, or separate accounting groups. There are 30 separate funds identified in the FY 2025-26 budget. Although many funds are inter-related, you can think of each fund as a separate business with specific dedicated revenues and expenses. These funds often define a specific type of governmental function. For instance, the Water Fund provides the accounting framework that shows revenues and expenses for the Water Department operations, while the Motor Fuel Tax Fund depicts the revenues and expenses for the annual roadway maintenance program. Some funds come and go from budget to budget. A large project, for instance, might be accounted for by a separate fund. The Roadway Capital Improvements Fund is a good example of this. Once the construction of the Cedar Road/Haven Avenue round-about is completed, the fund may be closed unless another major roadway project is necessary.

Usually a fund begins the fiscal year with a balance (surplus or negative position) from activities during the prior fiscal year. This is referred to as a Beginning Fund Balance or Net Position. As revenues for the fund are received, they are added to the fund, while expenditures are expensed, or subtracted, from the fund. The net of these functions throughout the year results in the Ending Fund Balance or Net Position. Simply stated, a fund's Beginning Fund Balance/Net Position plus Revenues minus Expenditures/Expenses equals the Ending Fund Balance/Net Position.

The budget then further works to break down anticipated revenues and project expenditures as they relate to the separate funds. A primary example of this is the General Fund, which has 40 separate programs within 4 departments represented by the fund. Although the General Fund may not be the largest in total dollars, it provides the financial framework for many basic governmental services. For this reason, the budget spends a great deal of time evaluating revenues, expenditures and fund balance positions of the General Fund. For the most part, the General Fund is financed through taxes and fees. Unlike other funds, such as water and sewer that generate revenues through the sale of a commodity or service, the General Fund is dependent primarily

on revenues that are somewhat out of our control; i.e. state income tax or state derived sales taxes. Due to the often-tenuous nature of these revenues, and the importance of the basic services financed by the General Fund, it is understandable why so much time is spent analyzing the General Fund's performance.

FUND SUMMARY

As you read through the budget, you will note that there are tables titled Fund Summaries. Here the funds' financial activities from the prior two years and the projection for the upcoming fiscal year are depicted.

REVENUE COMPARISONS

These revenue comparison worksheets list each and every revenue item, categorized by fund. There are over 120 separately identified revenue line items in Budget FY 2025-26. Of those, over 70 are General Fund revenues. The revenue comparison worksheets show the past two fiscal years and projections for the current budget year.

DEPARTMENTAL EXPENDITURE/EXPENSE BUDGETS

The bulk of the remainder of the budget deals with specific "Program/Fund Expenditure/Expense Budgets". Each program is further broken down into sub-classifications of Personnel Services, Commodities, Contractual Services, Capital Outlays and Transfers. Each of these sub-classifications is further broken down into more specific categories called line items. Each line item is a specific type of expenditure/expense. For instance, Economic Incentive Agreement is a line item under the sub-classification of Contractual Services in the Central Services Program budget. Furthermore, Central Services Program is one of 40 General Fund program classifications. Both the preceding two fiscal years and the current budget year are shown.

BUDGET REVIEW AND REPORTING RESPONSIBILITIES

- The Village Administrator will be held accountable for assuring that program expenditures stay within the program's budget appropriation, and will notify the Village Board immediately of the necessity to over-expend any department appropriation, prior to such over-expenditure.
- The Village Administrator and Department Heads have the ability to monitor their program expenditures/expenses line-by-line as well as the total amounts with the new financial software. All necessary staff were trained to utilize the financial software to review their programs' detailed activity for all revenue and expenditure/expense line items.
- The Village Finance Director/Treasurer will provide the Village Board a monthly financial report highlighting the financial issues of the Village as it compares to budget expectations.

Budget Process & Resolution

The Village of New Lenox budget is adopted by resolution in accordance with the “Municipal Budget Act” as outlined in Chapter 24, Section 8-29 of the Illinois Revised Statutes, which requires the Village Board to approve the budget no later than May 1 of each year. The budget presented constitutes the official annual appropriation document for the Village. The budget is developed on a cash basis, including only expenditures/expenses and revenues expected to be realized during the fiscal year.

The following steps lead to the development of the budget:

1. Determine Adjustment Factor: The Administrator determines a nominal cost of service adjustment index. Using the Municipal Cost Index, Consumer Price Index, Inflationary Factor and local market conditions, a percentage increase/decrease adjustment factor in municipal commodities, contractual services and capital outlay are determined. This, then, becomes the “base” by which to project fund levels for these line item categories in the new budget. Each department head uses the factor in calculating line item expenditures.
2. Set Personnel Service Levels: Salary levels of all employees are set by direction of the Village Board. All regular full-time non-department head salaries are controlled by a comprehensive salary ordinance that classifies employees and provides for range-step movements based upon merit evaluation. These employees all fall within a salary range. The ranges are adjusted annually as Village Board policy dictates. The Administrator provides the Board with cost of living and other information, which assists the Board in making these determinations. All non-union salaries have been adjusted by 4.0%. The Village has three unions: patrol, sergeants and public works. The patrol officers are part of the Fraternal Order of Police Union whose contract expires on April 30, 2027. This budget was prepared with a 4.0% increase in patrol officers’ salaries. The sergeants are part of the Metropolitan Alliance of Police Union whose contract expired on April 30, 2025. This budget was prepared with a 4.0% increase in sergeant’s salaries. The public works employees are part of the International Union of Operating Engineers, Local 150, Public Employees Division, whose contract expired on April 30, 2025. This budget has been prepared with a 4.0% increase in public works’ union salaries. Once the salary levels have been established for all personnel, this information is distributed to Department Heads for inclusion in the budgeting process.
3. Goal Setting & Long-Range Planning: The Administrator and Finance Director meet with the Department Heads to set departmental goals. Additionally, the Capital Improvement Plan is updated with input from all departments.
3. Revenue Projections, Trial Balances: The Administrator assembles all of the departments’ adjusted basic service level requests, as well as all revenue projections, and runs a “trial” balance for all funds. From the trial balance, he analyzes fund balance/net position reserves and notes any surplus.
4. Departmental Budget Preparation: The Administrator again meets with Department Heads, now knowing trial balance information, and reviews requests for additional priorities, capital acquisition, and service increases. Collectively, a determination is made to include requested items in the program budget. The rule of thumb is that new expenditure/expense items that improve, enhance or are needed to perform and maintain current service levels are included in the program budget. All additional items, which are also valid requests, but change service levels or are of a lower priority capital nature, are submitted for Board consideration.
5. Board Review and Policy Direction: Upon assembly of the entire document, a budget draft is presented to the Village Board for review. At least one meeting is held with the Board, Administrator and Department Heads at this point. The Board actively discusses the financial position of the Village,

offers fund level policies and revenue criteria, and reviews the program budgets. All major financial policy determinations are developed at this point. The Board's direction is then incorporated into the preparation of the final "draft" of the budget.

6. Public Review & Hearing: A notice is published in the local newspaper advising residents that the Village's proposed budget is available for public review at the Village Hall and a public hearing is going to be held on the budget on a specified date. The notice appears in the paper a minimum of ten days prior to the public hearing.

7. Adoption: Upon conclusion of the public hearings and inclusion of any modifications as a result of the hearing, the Village Board adopts the budget by resolution.

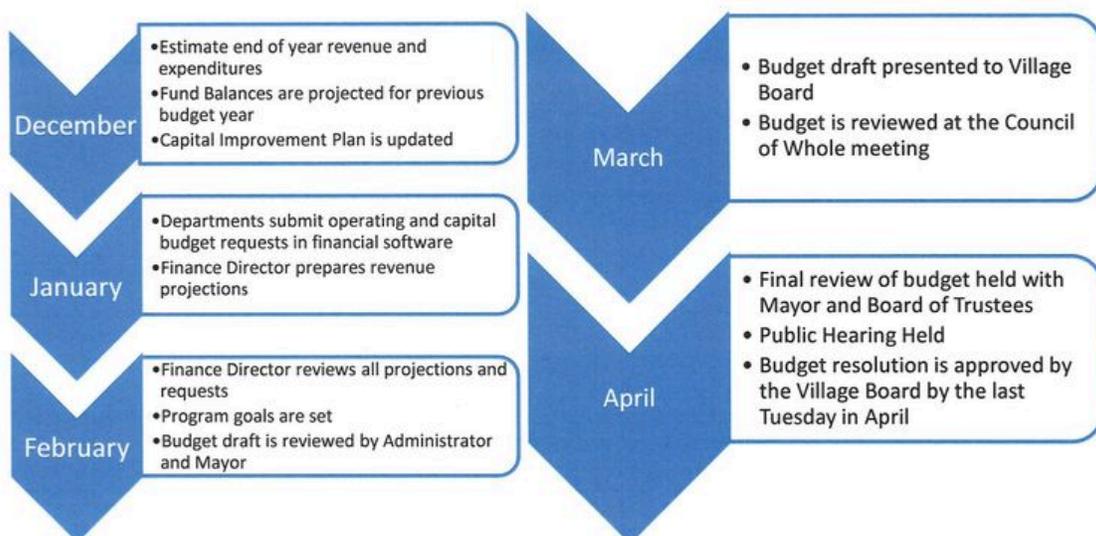
Budget Monitoring

The Finance Department will maintain a system for monitoring the Village's budget performance. Interim financial reports comparing actual experience against budgeted revenues and expenditures/expenses in the current fiscal period shall be distributed and reviewed by the Village Board on a monthly basis. The Department Heads have primary responsibility for ensuring their departments stay within their annual adopted budget.

Budget Amendments

The Village Administrator charges the Department Heads with the responsibility of controlling their budgets in conformance with the Village Board's adopted budget. After adoption, the Village Board may amend the annual budget. If necessary, this is usually done annually at the end of the fiscal year.

Budget Calendar



Budget Resolution

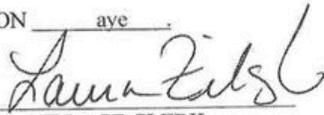
RESOLUTION NO. 25-24

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025-2026 FOR THE VILLAGE OF NEW LENOX WILL COUNTY, ILLINOIS

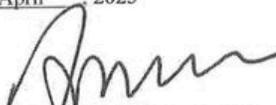
WHEREAS, the Mayor and Board of Trustees of the Village of New Lenox, Will County, Illinois recognize the need for an annual budget which promotes responsible fiscal spending.

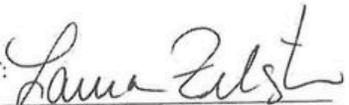
NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF NEW LENOX, WILL COUNTY, ILLINOIS that the Comprehensive Annual Budget for the Fiscal Year 2025-2026 be adopted.

PASSED THIS 14th day of April, 2025
with 6 members voting AYE, with -0- members voting NAY, and with
1 members ABSENT, the Mayor voting aye; and said vote being
CHRISTOPHERSON absent, GUGLIUZZA aye, MADSEN aye,
SCALISE aye, REISER aye, and WILSON aye.


VILLAGE CLERK

APPROVED this 14th day of April, 2025


MAYOR

ATTEST: 
VILLAGE CLERK

BUDGET OVERVIEW

Executive Overview

The Village of New Lenox Board and staff strive to continue to maintain a strong financial position through revenue enhancement and control of expenditures. The Village's financials are classified into fund groups using fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

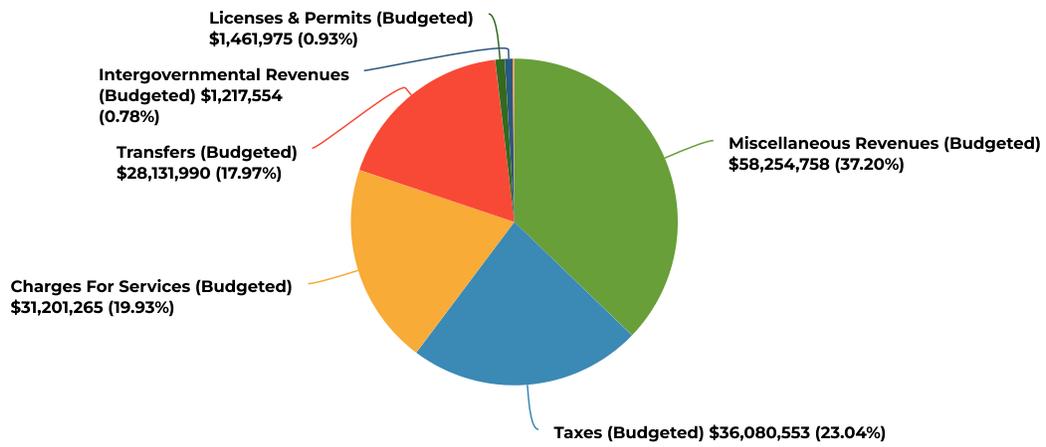
ALL FUNDS: GRAND TOTALS REVENUES, EXPENDITURES & FUND BALANCES/NET POSITION FISCAL YEAR 2025-26

FUND	Estimated 5/1/25 Balance	2025-26 Revenues	2025-26 Expenditures	Projected 4/30/26 Balance
General	\$ 24,654,974	\$ 48,195,941	\$ 46,767,526	\$ 26,083,389
Seizure & Forfeiture Funds	686,667	2,100	318,203	370,564
Special Service Area 2008-1	101,926	11,500	2,165	111,261
Motor Fuel Tax	2,662,874	2,517,554	2,417,500	2,762,928
Roadway Capital Improvement	1,715,516	2,857,717	3,908,123	665,110
Public Improvements	2,621,354	4,928,665	5,610,000	1,940,019
Capital Improvements	13,634,842	1,734,000	10,660,108	4,708,734
Equipment Replacement	2,572,928	2,114,903	2,104,403	2,583,428
Sewer	1,087,398	12,477,022	12,343,435	1,220,985
Sewer Capital Improvements	27,444,237	46,532,787	47,372,099	26,604,925
Water	2,725,381	12,080,000	11,961,060	2,844,321
Water Capital Improvement	7,834,854	5,964,703	4,436,189	9,363,368
Commuter Parking Lot	542,792	138,000	192,163	488,629
Debt Service Related Funds	5,405,770	12,865,214	11,459,618	6,811,366
Police Pension **	38,427,396	4,166,089	2,376,753	40,216,732
GRAND TOTALS	<u>\$ 132,118,909</u>	156,586,195	161,929,345	<u>\$ 126,775,759</u>
Less Non-Operating Items:				
Transfers		28,131,990	28,131,990	
Bond/Loan & Grant Proceeds		44,744,213		
Capital Projects			68,376,364	
Total Operating		<u>\$ 83,709,992</u>	<u>\$ 65,420,991</u>	

**This fund is presented within the Village budget for information/publication purposes only. This fund is formally approved by the Police Pension Board at another date.

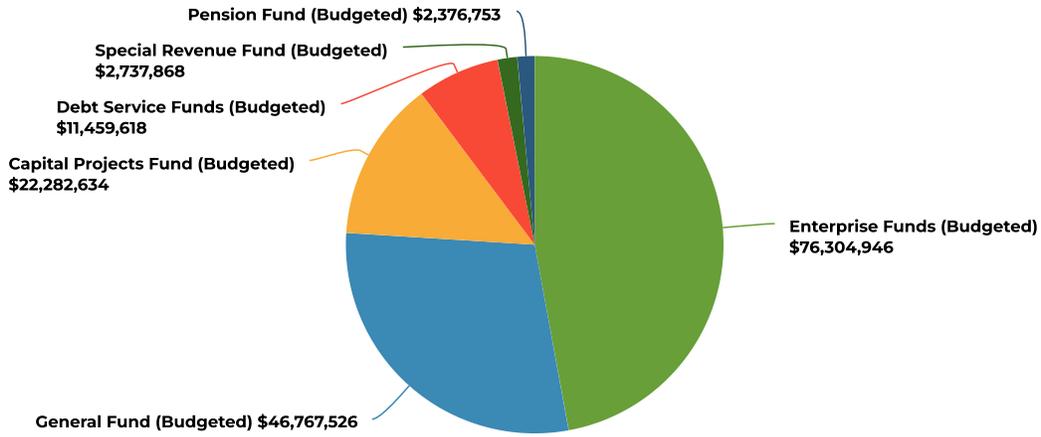
Revenue by Source-\$156,586,195

FY 2025-2026 Revenue by Source



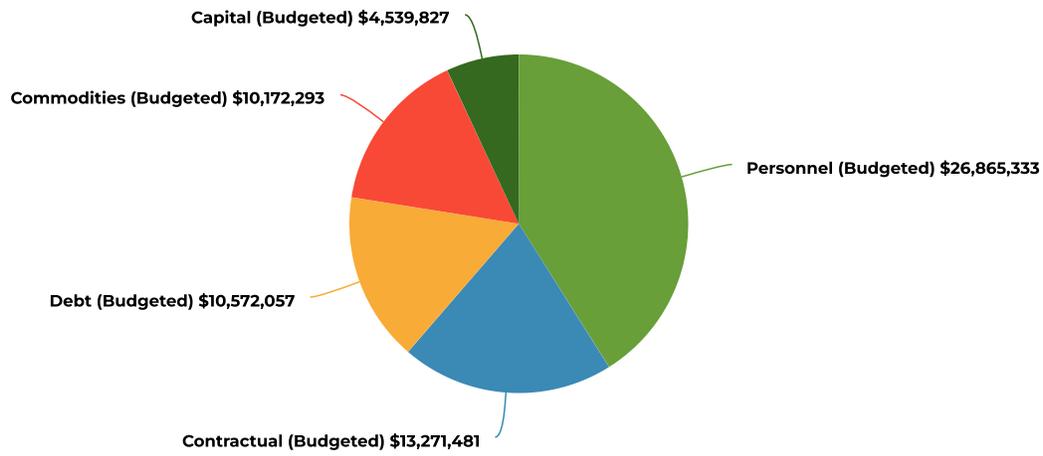
Total Expenditures by Fund Type

Total Expenditures \$161,929,345



Operating Expenditures/Expenses by Function-\$65,420,991

FY 2025-2026 Adopted Budget by Object



REVENUE SUMMARY-ALL FUNDS

FUND	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 BUDGET	FY26 Budget to FY25 Amend Budget % CHANGE	FY26 Budget to FY25 Projected % CHANGE
GENERAL FUND	39,600,563	42,438,517	45,135,288	48,195,941	13.57%	6.78%
SEIZURE & FORFEITURE FUNDS	241,365	800	28,474	2,100	162.50%	-92.62%
2024 G.O. BONDS	0	2,535,225	1,155,400	5,065,400	n/a	n/a
2021 G.O. REFUNDING BONDS	1,134,802	1,209,363	1,209,363	892,613	-26.19%	-26.19%
2016 GENERAL OBLIGATION BOND	357,625	357,025	357,025	361,025	1.12%	1.12%
2019B G.O. BOND FUND	270,400	274,900	274,900	278,650	1.36%	1.36%
SSA 2008-1 WILDWOOD DETENTIO	11,667	11,600	12,238	11,500	-0.86%	-6.03%
SSA 2010-1-LARAWAY SSA	50,828	49,212	49,295	52,257	6.19%	6.01%
POLICE PENSION	5,783,058	2,287,895	5,361,408	4,166,089	82.09%	-22.29%
2013A G.O. BOND FUND	708,400	704,300	704,300	708,700	0.62%	0.62%
2014A G.O. BONDS	355,800	358,750	358,750	356,400	-0.66%	-0.66%
2020 G.O. BONDS	643,638	641,388	641,388	643,388	0.31%	0.31%
MOTOR FUEL TAX FUND	2,632,486	1,261,530	1,496,745	2,517,554	99.56%	68.20%
ROADWAY CAPITAL IMPROVEMENT	224,032	4,271,102	1,523,678	2,857,717	-33.09%	87.55%
COMMUTER PARKING LOT FUND	138,474	134,000	140,000	138,000	2.99%	-1.43%
EQUIPMENT REPLACEMENT	1,774,310	1,877,860	2,064,869	2,114,903	12.62%	2.42%
PUBLIC IMPROVEMENTS FUND	189,121	3,472,422	3,512,213	4,928,665	41.94%	40.33%
CAPITAL IMPROVEMENTS	15,040,660	78,899,600	82,639,340	1,734,000	-97.80%	-97.90%
SEWER FUND	13,347,929	10,881,637	11,263,449	12,477,022	14.66%	10.77%
2019A G.O. REFUNDING BONDS	879,113	883,713	883,713	847,563	-4.09%	-4.09%
WIFIA BOND DEBT SERVICE ACCOUNT	0	164,015	0	0	n/a	n/a
SEWER GO BOND DEBT SER #1	1,754,787	1,931,250	2,059,000	2,240,900	16.03%	8.83%
SEWER CAPITAL IMPROVEMENT	8,933,601	36,240,204	31,590,716	46,532,787	28.40%	47.30%
WATER FUND	17,245,999	11,537,805	11,466,789	12,080,000	4.70%	5.35%
2020 IEPA RT. 30 WATER MAIN REPLACEMENT	202,693	202,693	202,693	202,693	0.00%	0.00%
WATER CAPITAL IMPRV FUND	1,026,553	5,418,936	5,093,477	5,964,703	10.07%	17.10%
2014B G.O. BONDS-W/S	806,373	803,120	803,120	843,360	5.01%	5.01%
2017 IEPA CEDAR RD WTR MAIN	223,729	223,728	223,728	223,729	0.00%	0.00%
2022 IEPA LOAN-OLD HICKORY & VINE ST.	33,353	63,100	58,535	58,536	-7.23%	0.00%
2023 IEPA LOAN-KIMBER & HAINES	0	90,000	67,725	90,000	n/a	n/a
Total	113,611,359	209,225,690	210,377,619	156,586,195	-25.16%	-25.57%
Less Non-Operating Revenue						
Bond Proceeds				44,744,213		
Transfers In				28,131,990		
				<u>83,709,992</u>		
				Total Operating Revenue		

EXPENDITURE/EXPENSE SUMMARY-ALL FUNDS

FUND	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 BUDGET	FY26 Budget to FY25 Amend Budget % CHANGE	FY26 Budget to FY25 Projected % CHANGE
GENERAL FUND	46,136,850	48,932,686	46,261,226	46,767,526	-4.42%	1.09%
SEIZURE & FORFEITURE FUNDS	366,174	298,381	483,100	318,203	6.64%	-34.13%
2024 G.O. BONDS	0	2,535,225	1,155,400	5,065,400	n/a	n/a
2021 G.O. REFUNDING BONDS	1,134,802	1,209,363	1,209,363	892,613	-26.19%	-26.19%
2016 GENERAL OBLIGATION BOND	357,625	357,025	357,025	361,025	1.12%	1.12%
2019B G.O. BOND FUND	270,400	274,900	274,900	278,650	1.36%	1.36%
SSA 2008-1 WILDWOOD DETENTIO	1,237	1,600	2,598	2,165	35.31%	-16.67%
SSA 2010-1-LARAWAY SSA	50,814	49,229	49,229	52,280	6.20%	6.20%
POLICE PENSION	2,338,593	2,291,363	2,307,950	2,376,753	3.73%	2.98%
2013A G.O. BOND FUND	708,400	704,300	704,300	708,700	0.62%	0.62%
2014A G.O. BONDS	355,800	358,750	358,750	356,400	-0.66%	-0.66%
2020 G.O. BONDS	643,638	641,388	641,388	643,388	0.31%	0.31%
MOTOR FUEL TAX FUND	1,722,801	2,316,200	2,347,987	2,417,500	4.37%	2.96%
ROADWAY CAPITAL IMPROVEMENT	1,022,433	4,558,263	582,182	3,908,123	-14.26%	571.29%
COMMUTER PARKING LOT FUND	106,190	205,850	165,953	192,163	-6.65%	15.79%
EQUIPMENT REPLACEMENT	2,025,194	2,030,695	1,962,387	2,104,403	3.63%	7.24%
PUBLIC IMPROVEMENTS FUND	161,431	3,885,000	2,183,570	5,610,000	44.40%	156.92%
CAPITAL IMPROVEMENTS	15,556,305	79,201,772	69,367,690	10,660,108	-86.54%	-84.63%
SEWER FUND	15,025,984	11,515,429	12,378,329	12,343,435	7.19%	-0.28%
2019A G.O. REFUNDING BONDS	879,113	883,713	883,713	847,563	-4.09%	-4.09%
WIFIA BOND DEBT SERVICE ACCOUNT	0	164,015	0	0	n/a	n/a
SEWER GO BOND DEBT SER #1	777,603	866,022	866,022	835,281	-3.55%	-3.55%
SEWER CAPITAL IMPROVEMENT	831,942	35,944,040	24,069,295	47,372,099	31.79%	96.82%
WATER FUND	10,953,408	13,353,076	14,389,820	11,961,060	-10.42%	-16.88%
2020 IEPA RT. 30 WATER MAIN REPLACEMEN	202,693	202,693	202,693	202,693	0.00%	0.00%
WATER CAPITAL IMPRV FUND	2,488,985	5,175,038	1,462,303	4,436,189	-14.28%	203.37%
2014B G.O. BONDS-W/S	806,373	803,120	803,120	843,360	5.01%	5.01%
2017 IEPA CEDAR RD WTR MAIN	223,729	223,728	223,728	223,729	0.00%	0.00%
2022 IEPA LOAN-OLD HICKORY & VINE ST.	33,353	63,100	58,535	58,536	-7.23%	0.00%
2023 IEPA LOAN-KIMBER & HAINES	0	90,000	67,725	90,000	n/a	n/a
Total	105,181,870	219,135,964	185,820,281	161,929,345	-26.11%	-12.86%

Fund Summaries

The Village Board has made solid financial policies that provide strong fund balances. This commitment has been beneficial for the community and the financial stability of the Village. This section summarizes the fund balances of the General Fund, Special Revenue Funds, Capital Projects funds, Debt Service Funds, Enterprise Funds and the Trust & Agency Fund. Maintaining a 90-day fund balance in the General Fund is a strategic priority of the Village, which has been achieved this budget year. In addition, there are 90-days of operating expenses held in the Sewer and Water Operations & Maintenance Fund balances.

Fund Summaries-Fiscal Year Ending April 30, 2026

	General Fund	Special Revenue Funds		
	General	Seizure & Forfeiture Funds	Special Service Area #2008-1 (Central Road Detention Pond)	Motor Fuel Tax
May 1, 2023 Beg. Balance	\$ 32,317,199	\$ 1,266,102	\$ 81,856	\$ 2,604,431
PLUS: 2023-2024 Actual Rev.	\$ 39,600,563	\$ 241,365	\$ 11,667	\$ 2,632,486
LESS: 2023-2024 Actual Exp.	\$ 46,136,850	\$ 366,174	\$ 1,237	\$ 1,722,801
End/Beg. Balance	<u>\$ 25,780,912</u>	<u>\$ 1,141,293</u>	<u>\$ 92,286</u>	<u>\$ 3,514,116</u>
PLUS: 2024-2025 Estimated Rev.	\$ 45,135,288	\$ 28,474	\$ 12,238	\$ 1,496,745
LESS: 2024-2025 Estimated Exp.	\$ 46,261,226	\$ 483,100	\$ 2,598	\$ 2,347,987
End/Beg. Balance	<u>\$ 24,654,974</u>	<u>\$ 686,667</u>	<u>\$ 101,926</u>	<u>\$ 2,662,874</u>
PLUS: 2025-2026 Budgeted Rev.	\$ 48,195,941	\$ 2,100	\$ 11,500	\$ 2,517,554
LESS: 2025-2026 Budgeted Exp.	\$ 46,767,526	\$ 318,203	\$ 2,165	\$ 2,417,500
April 30, 2026 Balance (1)	<u>\$ 26,083,389</u>	<u>\$ 370,564</u>	<u>\$ 111,261</u>	<u>\$ 2,762,928</u>
Reserves-As Board Designates	\$ (1,050) (2)			
April 30, 2026 Balance-unreserved	<u>\$ 26,082,339</u>			

(1) More information regarding the ending cash balance is provided in the Budget Message

(2) Parkway tree obligations due to prepayment \$1,050

Capital Projects Funds

	Roadway Capital Improvements	Equipment Replacement	Public Improvements	Capital Improvements
May 1, 2023 Beg. Balance	\$ 1,572,421	\$ 2,721,330	\$ 1,265,021	\$ 878,837
PLUS: 2023-2024 Actual Rev.	\$ 224,032	\$ 1,774,310	\$ 189,121	\$ 15,040,660
LESS: 2023-2024 Actual Exp.	\$ 1,022,433	\$ 2,025,194	\$ 161,431	\$ 15,556,305
End/Beg. Balance	\$ 774,020	\$ 2,470,446	\$ 1,292,711	\$ 363,192
PLUS: 2024-2025 Estimated Rev.	\$ 1,523,678	\$ 2,064,869	\$ 3,512,213	\$ 82,639,340
LESS: 2024-2025 Estimated Exp.	\$ 582,182	\$ 1,962,387	\$ 2,183,570	\$ 69,367,690
End/Beg. Balance	\$ 1,715,516	\$ 2,572,928	\$ 2,621,354	\$ 13,634,842
PLUS: 2025-2026 Budgeted Rev.	\$ 2,857,717	\$ 2,114,903	\$ 4,928,665	\$ 1,734,000
LESS: 2025-2026 Budgeted Exp.	\$ 3,908,123	\$ 2,104,403	\$ 5,610,000	\$ 10,660,108
April 30, 2026 Balance (1)	\$ 665,110	\$ 2,583,428	\$ 1,940,019	\$ 4,708,734

Debt Service Funds

	Laraway SSA- Fund 34	2024 G.O. Bonds-Sports Complex (Fund 27)	2021 G.O. Refunding Bonds (Fund 28)	2016A G.O. Bonds-Nelson Rd. (Fund 29)	2019B G.O. Refunding Bonds-Road Impr. (Fund 30)
May 1, 2023 Beg. Balance	\$ 835	\$ -	\$ -	\$ -	\$ -
PLUS: 2023-2024 Actual Rev.	\$ 50,828	\$ -	\$ 1,134,802	\$ 357,625	\$ 270,400
LESS: 2023-2024 Actual Exp.	\$ 50,814	\$ -	\$ 1,134,802	\$ 357,625	\$ 270,400
End/Beg. Balance	\$ 849	\$ -	\$ -	\$ -	\$ -
PLUS: 2024-2025 Estimated Rev.	\$ 49,295	\$ 1,155,400	\$ 1,209,363	\$ 357,025	\$ 274,900
LESS: 2024-2025 Estimated Exp.	\$ 49,229	\$ 1,155,400	\$ 1,209,363	\$ 357,025	\$ 274,900
End/Beg. Balance	\$ 915	\$ -	\$ -	\$ -	\$ -
PLUS: 2025-2026 Budgeted Rev.	\$ 52,257	\$ 5,065,400	\$ 892,613	\$ 361,025	\$ 278,650
LESS: 2025-2026 Budgeted Exp.	\$ 52,280	\$ 5,065,400	\$ 892,613	\$ 361,025	\$ 278,650
April 30, 2026 Balance (1)	\$ 892	\$ -	\$ -	\$ -	\$ -

Debt Service Funds (continued)

	2013A G.O. Bonds-Police Bldg. (Fund 37)	2014A G.O. Bonds-Police Bldg. (Fund 38)	2020 G.O. Bonds-Metra Stn. (Fund 39)	Sewer G.O. Ref. Bonds (Fund 68)	2024 WIFIA Debt Service (Fund 65)
May 1, 2023 Beg. Balance	\$ -	\$ -	\$ -	\$ 3,234,693	\$ -
PLUS: 2023-2024 Actual Rev.	\$ 708,400	\$ 355,800	\$ 643,638	\$ 1,754,787	\$ -
LESS: 2023-2024 Actual Exp.	\$ 708,400	\$ 355,800	\$ 643,638	\$ 777,603	\$ -
End/Beg. Balance	\$ -	\$ -	\$ -	\$ 4,211,877	\$ -
PLUS: 2024-2025 Estimated Rev.	\$ 704,300	\$ 358,750	\$ 641,388	\$ 2,059,000	\$ -
LESS: 2024-2025 Estimated Exp.	\$ 704,300	\$ 358,750	\$ 641,388	\$ 866,022	\$ -
End/Beg. Balance	\$ -	\$ -	\$ -	\$ 5,404,855	\$ -
PLUS: 2025-2026 Budgeted Rev.	\$ 708,700	\$ 356,400	\$ 643,388	\$ 2,240,900	\$ -
LESS: 2025-2026 Budgeted Exp.	\$ 708,700	\$ 356,400	\$ 643,388	\$ 835,281	\$ -
April 30, 2026 Balance (1)	\$ -	\$ -	\$ -	\$ 6,810,474	\$ -

Debt Service Funds (continued)

	2020 IEPA Rte 30 Revenue Bonds (Fund 81)	2014B G.O. Bonds- Sewer/Water (Fund 85)	2017 IEPA Cedar Rd Rev. Bonds (Fund 86)	2022 IEPA Old Hickory Rev. Bonds (Fund 87)	2023 IEPA Kimber-Haines Revenue Bonds (Fund 89)	2019A G.O. Ref. Bonds (Fund 63)
May 1, 2023 Beg. Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLUS: 2023-2024 Actual Rev.	\$ 202,693	\$ 806,373	\$ 223,729	\$ 33,353	\$ -	\$ 879,113
LESS: 2023-2024 Actual Exp.	\$ 202,693	\$ 806,373	\$ 223,729	\$ 33,353	\$ -	\$ 879,113
End/Beg. Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLUS: 2024-2025 Estimated Rev.	\$ 202,693	\$ 803,120	\$ 223,728	\$ 58,535	\$ 67,725	\$ 883,713
LESS: 2024-2025 Estimated Exp.	\$ 202,693	\$ 803,120	\$ 223,728	\$ 58,535	\$ 67,725	\$ 883,713
End/Beg. Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLUS: 2025-2026 Budgeted Rev.	\$ 202,693	\$ 843,360	\$ 223,729	\$ 58,536	\$ 90,000	\$ 847,563
LESS: 2025-2026 Budgeted Exp.	\$ 202,693	\$ 843,360	\$ 223,729	\$ 58,536	\$ 90,000	\$ 847,563
April 30, 2026 Balance (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Enterprise Funds						Trust & Agency
	Sewer Funds		Water Funds				Fund
	Sewer Operations & Maint. (Fund 60)	Sewer Capital Improve. (Fund 70)	Water Operations & Maint. (Fund 80)	Water Capital Improve. (Fund 84)	Commuter Parking Lot (Fund 45)	Police Pension (Fund 35)	
May 1, 2023 Beg. Balance	\$ 3,880,333	\$ 11,821,157	\$ (644,179)	\$ 5,666,112	\$ 536,461	\$ 31,929,473	
PLUS: 2023-2024 Actual Rev.	\$ 13,347,929	\$ 8,933,601	\$ 17,245,999	\$ 1,026,553	\$ 138,474	\$ 5,783,058	
LESS: 2023-2024 Actual Exp.	\$ 15,025,984	\$ 831,942	\$ 10,953,408	\$ 2,488,985	\$ 106,190	\$ 2,338,593	
End/Beg. Balance	<u>\$ 2,202,278</u>	<u>\$ 19,922,816</u>	<u>\$ 5,648,412</u>	<u>\$ 4,203,680</u>	<u>\$ 568,745</u>	<u>\$ 35,373,938</u>	
PLUS: 2024-2025 Estimated Rev.	\$ 11,263,449	\$ 31,590,716	\$ 11,466,789	\$ 5,093,477	\$ 140,000	\$ 5,361,408	
LESS: 2024-2025 Estimated Exp.	\$ 12,378,329	\$ 24,069,295	\$ 14,389,820	\$ 1,462,303	\$ 165,953	\$ 2,307,950	
End/Beg. Balance	<u>\$ 1,087,398</u>	<u>\$ 27,444,237</u>	<u>\$ 2,725,381</u>	<u>\$ 7,834,854</u>	<u>\$ 542,792</u>	<u>\$ 38,427,396</u>	
PLUS: 2025-2026 Budgeted Rev.	\$ 12,477,022	\$ 46,532,787	\$ 12,080,000	\$ 5,964,703	\$ 138,000	\$ 4,166,089	
LESS: 2025-2026 Budgeted Exp.	\$ 12,343,435	\$ 47,372,099	\$ 11,961,060	\$ 4,436,189	\$ 192,163	\$ 2,376,753	
April 30, 2026 Balance (1)	<u>\$ 1,220,985</u>	<u>\$ 26,604,925</u>	<u>\$ 2,844,321</u>	<u>\$ 9,363,368</u>	<u>\$ 488,629</u>	<u>\$ 40,216,732</u>	
Reserves-As Board Designates					\$ (103,870) (3)		
April 30, 2026 Balance-unreserved					<u>\$ 384,759</u>		

(3) Reserve for future re-surfacing of Laraway Rd. Station in 2030

Revenue Review

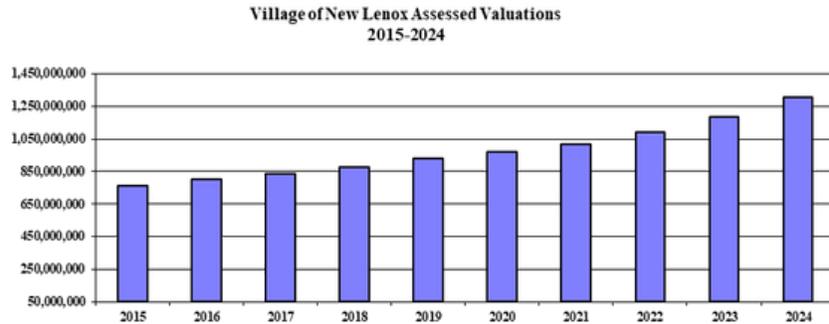
A large part of the Village of New Lenox's revenue is growth and development related. Therefore, many meetings are held between the finance department and the community development department to discuss future developments, progress of current subdivisions and any known commercial interests in the Village of New Lenox. The information that is gathered from these discussions is converted into dollars. A conservative approach is used to projecting the revenues since much of the budget hinges on the growth and development estimates such as personnel.

Additionally, whenever available, sources such as the Illinois Municipal League and the Will County Assessor's Office are used to project the revenue. When outside sources are not available, trend analysis is performed to calculate revenue. Trend analysis is used for projecting sales tax revenue, utility tax revenue and water and sewer use revenue.

Some of the significant revenues collected in the Village of New Lenox are highlighted on the following pages.

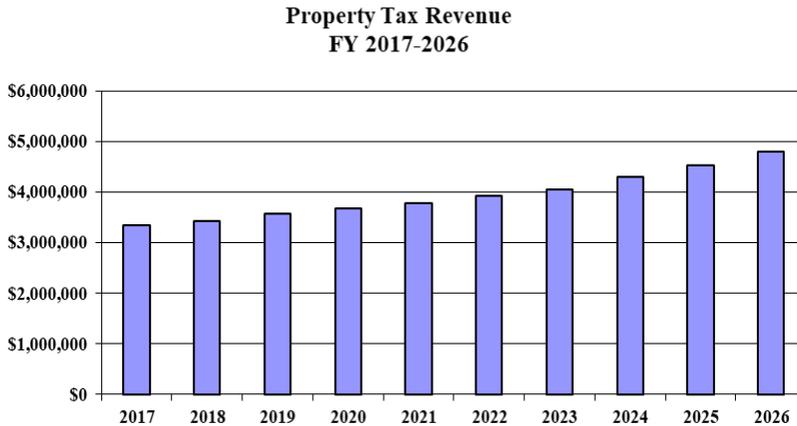
Property Tax

This budget includes property tax revenues of \$4,791,951, a \$264,470 increase over the prior year. Prior to 2016 there were reductions to residential property class assessed values across the board due to the declining market prices within the township. Since 2016, the residential assessed values have increased each year between 2.75% and 9.70%. In total the assessed valuation increased \$120 million or 10.13% in 2024 over 2023. Property tax accounts for 5.72% of Village operating revenues. The changes in the Village’s assessed valuation over the past 10 years are illustrated in the graph below.

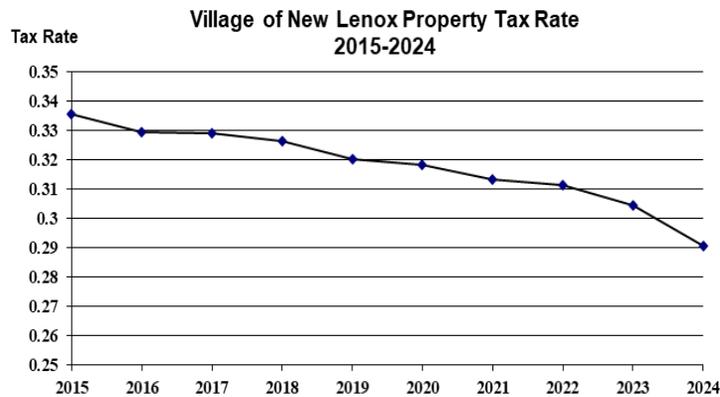


Even though the economy did have impact on the Village’s assessed valuation over the past ten years, the Village continued to see both large-scale commercial and industrial developments as well as residential growth. In 2014 the commercial and industrial assessed value totaled \$143,072,079, which was 19.2% of the total equalized assessed value. In 2023, the commercial and industrial assessed value totaled \$183,024,667 which was 15.43% of the total equalized assessed value.

Property tax revenue has increased for the last 10 years as shown in the chart below.

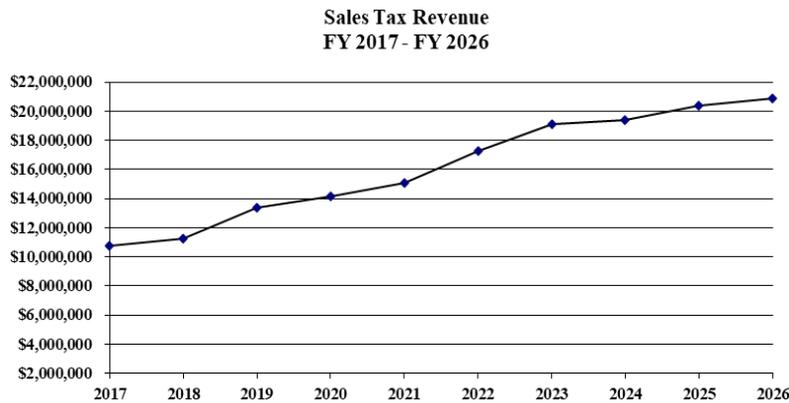


Since 2014, the Village has been experiencing property value growth, both inflationary and new properties. The property tax rates have been decreasing since 2015. The following chart illustrates the tax rate for the last ten years. The Village of New Lenox continues to have one of the lowest tax rates in Will County.



Sales Tax

The Village of New Lenox increased the home rule portion of their sales tax rate from 1.5% to 2.0% on January 1, 2018. The additional home rule sales tax is used for infrastructure improvements and developments. Sales tax revenue, which includes the base penny (1%) and home rule (2%), is expected to increase 2.5%, or \$500,000 from FY 2024-25 to FY 2025-26. Although some businesses were unfavorably impacted by the Covid-19 mitigations that were imposed by the State of Illinois in March 2020, the Village’s sales tax revenue returned and exceeded pre-pandemic levels during FY 2021-22 and continued to be strong. On January 1, 2021, the State of Illinois enacted a new tax law called the Leveling the Playing Field for Illinois Retail Act. This Act implements a series of structural changes to the Illinois sales tax laws to require “remote retailers” to remit State and local retailers’ occupation taxes. Since the enactment of this law, the Village experienced increased sales tax revenue. Sales tax revenue is anticipated to total \$20,900,000 and it accounts for 25% of the FY 2025-26 Village operating revenues. It accounts for 43.4% of the total General Fund revenues. The graph below illustrates the sales tax growth over the past 10 years. The initial home rule sales tax of 1% went into effect on July 1, 2009 and increased to 1.5% on January 1, 2012.



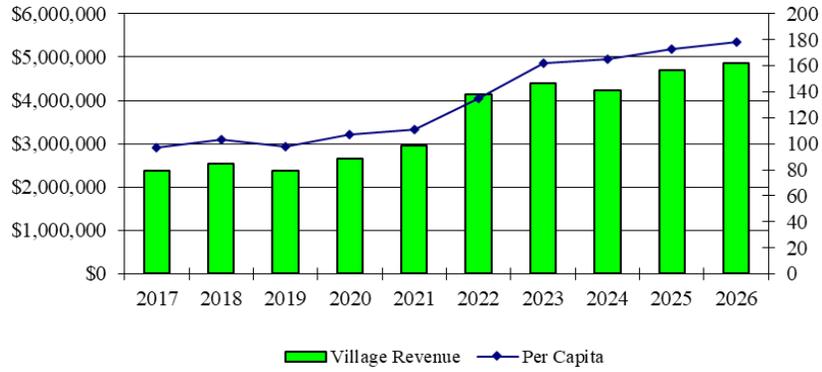
The Village does have an economic incentive agreement (EIA) which rebates a portion of the development’s sales tax. The estimated EIA amount, which totals \$425,000 for FY 2024-25, is reflected as an expenditure in the General Fund.

The Village continues to focus on commercial growth for both sales tax base growth and with less reliance on property taxes from our residents.

Income Tax

Income tax accounts for approximately 10.1% of the General Fund revenue and 5.8% of the Village operating revenue. This tax is budgeted based on the estimated state shared municipal revenues provided by the Illinois Municipal League. The state’s Local Government Distributive Fund (LGDF) collects one-tenth of the net revenue realized from the state’s income tax. These funds are then distributed to the Village of New Lenox based on their 2020 population as a percentage of the state’s population. The per capita share is estimated to be \$178.27 for FY 2025-26, which is \$5.45 more than the FY 2024-25 per capita share. The table below illustrates per capital revenue and the income tax revenue over the past 10 years.

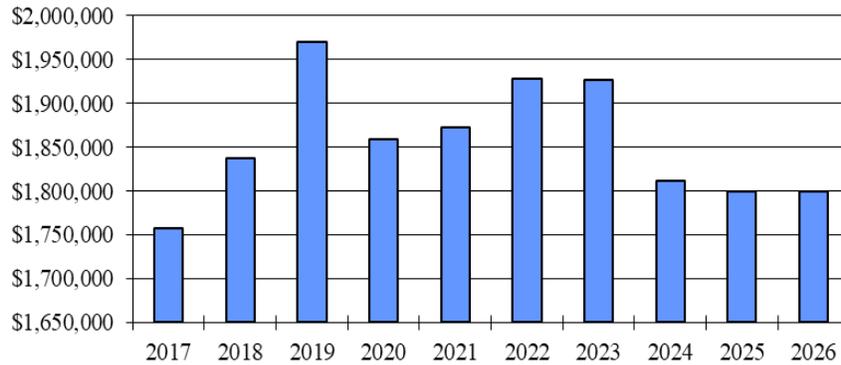
**Income Tax Revenue
FY 2017- FY 2026**



Utility Tax

On September 26, 2011, the Village Board approved two ordinances implementing both a municipal natural gas and electricity tax which went into effect November 2011. The natural gas tax was set at the rate of five cents (\$0.05) per therm. The electricity tax was set at the maximum rate allowed by Illinois State Statute and is based on kilowatt-hours used or consumed in a month. Weather plays a big factor in how much is collected for utility tax. For FY 2025-26, utility tax revenue is expected to be approximately the same as the previous fiscal year. Utility tax is 3.7% of the General Fund revenue. This revenue supports the annual debt obligations for general obligations issued to construct the police station, public works building and Nelson Road extension.

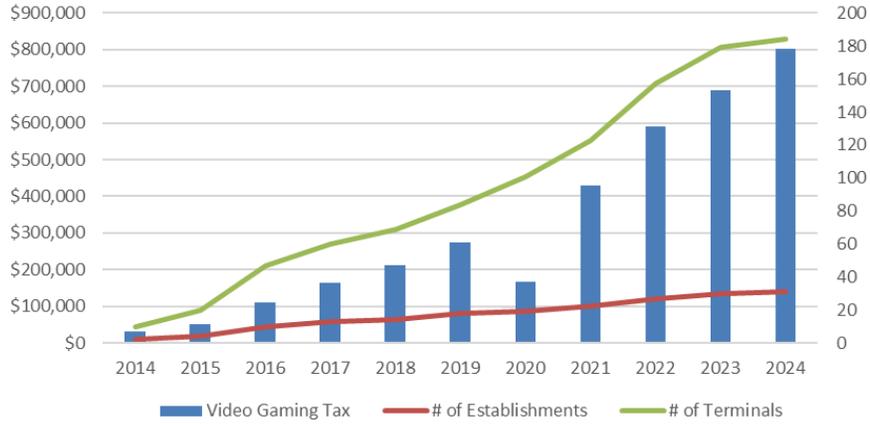
**Utility Tax Revenue
FY 2017- FY 2026**



Miscellaneous Taxes & Fees

Miscellaneous taxes and fees include the following: replacement taxes, amusement tax, video gaming tax, plan review fees, franchise fees, telecommunication fees, engineering fees, inspection fees, annexation fees, rezoning fees, plat fees and variance fees. These miscellaneous taxes and fees account for approximately 7.1% of the General Fund revenues. These taxes and fees remain relatively flat over the past few years. Since many of these miscellaneous taxes and fees relate to growth, very conservative forecasts were used in FY 2025-26 for these budgeted revenue items. Video gaming tax has been increasing since inception due to both popularity and increased number of terminals in the Village. Although video gaming was prohibited intermittently during FY 2020-21 as a COVID-19 mitigation effort, it was fully operational since February 2021. Video gaming tax has been increasing each year. Below is the history of the video gaming tax revenue since its inception in January 2014. In FY 2025-26, there is approximately \$815,000 expected for video gaming tax.

Video Gaming Tax Calendar Years 2014-2024



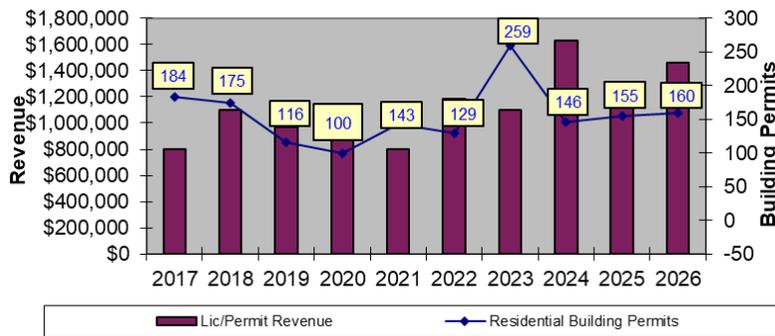
Another fee categorized within the miscellaneous taxes and fees is engineering fees. The Village expects to collect engineering fees for three subdivisions, an industrial development and a commercial development. Approximately \$270,800 in engineering fees are expected this budget year FY 2025-26.

Licenses & Permits

Licenses and permits account for 3.0% of the General Fund revenues. They include liquor licenses, contractor and business registration, coin operating device licenses, building permits and sign permits. Building permit revenue is the largest item in this category. In total, licenses and permits are expected to increase \$149,550 in FY 2025-26 from FY 2024-25. The majority of the increase relates to building permit fees. In FY 2025-26, there are 160 single-family building permits estimated to be issued based on information gathered from the builders. This is comparable to previous years' activities. For commercial and industrial activity, there are a few smaller building permits anticipated. The Village did restructure the video gaming licensing fees in FY 2024-25. Previously, the Village collected approximately \$24,000 for these licensing fees and, currently, \$180,925 is expected this budget year.

The following chart illustrates the license and permit revenue over the last ten years. Additionally, the chart shows the number of building permits for the year. The graph supports the fact that a few large commercial and industrial building permits contribute just as significantly to revenue as many residential building permits.

License & Permit Revenue with Correlating Building Permit Activity FY 2017- FY 2026



Crossroads Sports Complex

In July 2025, the Crossroads Sports Complex will host the first sporting event and continue to host various sporting tournaments throughout the fiscal year. The majority of the revenue at this complex will include facility rental fees, food and beverage sales revenue and sponsorship revenue. A conservative approach was used when budgeting this revenue. In FY 2024-25, the Village entered into six facility license agreements which resulted in rental fees totaling \$459,050 to be collected in FY 2025-26, which is when the fields will be utilized.

Food and beverage sales revenue of \$1.1 million were conservatively estimated based on the Village's complex consultant's expertise. Only committed sponsors were included in the sponsorship revenue which totaled \$319,500.

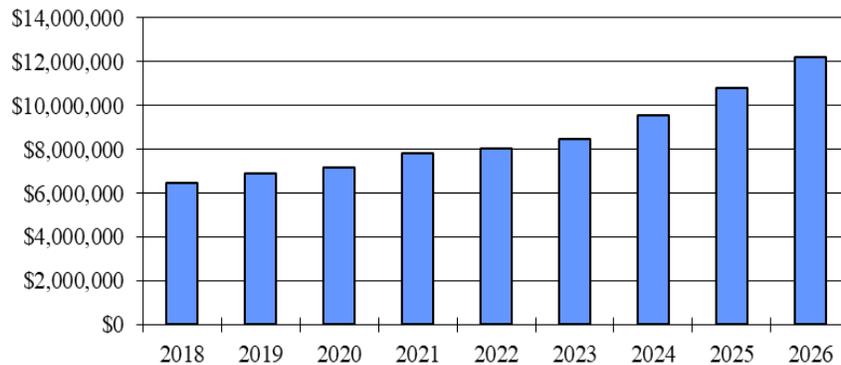
Sewer & Water Use Fees

The Village supplies sewer and water services to its customers. These services are billed monthly based on a meter read.

Sewer: The Village currently operates three wastewater treatment plants (WWTP). Sewer use is charged monthly based on a per gallon rate in addition to a monthly service charge called the debt/cap rate. These rates have been adjusted annually per Village ordinance. Since there are extensive WWTP and water capital improvements currently underway, the Village completed a sewer and water rate study in August 2022. The primary purpose of the user study was to forecast and establish user rates in relation to the construction of a new Wastewater Treatment Facility. The study considered the overall costs of providing sewer and water services to both existing customers and future customers. Based on the results of the survey, sewer rates will be adjusted on May 1st per Board Ordinance No. 3010. Factoring the new rates, sewer operating revenue, including use charges and debt/cap fees, are estimated to total \$12,185,000 in FY 2025-26. This is an increase of \$1,375,000, or 12.7%, over FY 2024-25. Excess sewer operating revenue will be transferred to Sewer Capital Improvements to fund the financial obligations relating to the wastewater treatment projects.

Water: The Village obtains its Lake Michigan water supply from the City of Chicago through the Villages of Oak Lawn and Tinley Park. Water use is charged under a 3-tier rate system which encourages conservation. The rates are adjusted annually when the wholesale water costs are adjusted by the suppliers. In addition to the 3-tier rate, a water line charge is billed monthly to cover the Village water operating costs. As mentioned above, the Village completed a sewer and water rate study August 2022 to ensure that the rates charged are adequate to cover operations and future capital improvements. Based on the study's results, the Village Board approved by Ordinance 3009 to increase the water line charge from \$37.22 to \$38.71 per month effective May 1, 2026. The total water use revenue anticipated in FY 2025-26 is \$11,660,000 which is \$680,000 (6%) higher than FY 2024-25. Annual sewer and water use including sewer debt/cap revenue is compared below.

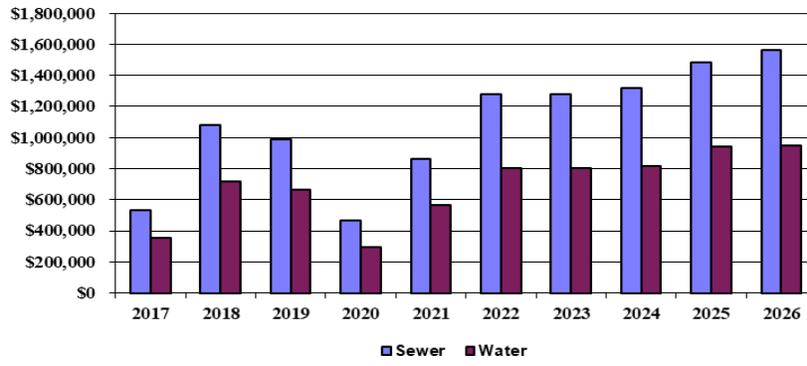
**Sewer & Water Use Revenue
FY 2018- FY 2026**



Tap On Fees

Any person, prior to making any connection to the water or sewer system of the Village shall pay a tap on fee (connection fees). In FY 2018-19, the Village Board authorized a study to evaluate the connection fees necessary to fund improvements to the sanitary sewer system and water system attributable to growth. Effective 5/14/19, the single-family residential tap on fee was reduced from \$10,143 to \$8,156 for sewer and from \$6,783 to \$5,092 for water. These rates remain the same today. In the past fiscal years, this tap on fee was due at the time the development or home was final platted. In FY 2008-09, to help residential developers, the Village Board allowed deferral of the tap on fees to the time that the residential building permit is drawn upon. Many developers that took advantage of this policy change which resulted in a reduction of tap on fee revenue. In FY 2025-26, tap on fee revenue for Sewer and Water Funds combined is expected to total \$2,514,177. Approximately 153 residential building permits, of the anticipated 160, will pay a connection fee in FY 2024-25. The following chart displays the revenue trend for tap on fees over the past ten years. Connection fees support both current and future water and sewer system improvements.

**Tap on Fee Revenue
FY 2017 - FY 2026**



Short-term Factors and Budget Guidelines

The objectives of this budget are to preserve the current level of services with stable revenues while making progress towards and implementing the Village's strategic priorities. Other significant assumptions include:

- **Conservative, but realistic projection of revenues and expenditures.** Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- **Maintain target fund balances to preserve financial integrity.** This budget exceeds the targeted General Fund balance position (90 days) established by the Village Board. Higher levels of unassigned fund balance are needed as a result of the uncertainty surrounding state-shared revenue payments and other state legislative action being considered.
- **Annual review of all significant fees.** Major fees are reviewed annually and adjusted as needed.
 - In November 2022, Ordinance No. 3027, which amended permit, inspection and reinspection fees, was approved by the Village Board. Prior to this approval, these fees had not changed in over 20 years.
 - In August 2022, Ehlers, the Village's public finance advisor, completed Sewer and Water Rate Studies and long-range cash flow analysis for the Village of New Lenox. Based on the results of this study, sewer and water user rates were adjusted effective May 1, 2025. These rates were adjusted by Ordinance Nos. 3009 (water rates) and 3010 (sewer rates).
 - Sewer & Water tap-on fees and sewer rates were independently studied in FY 2018-19 by Ehlers. Based on this study, tap-on fees were modified with the passage of Ordinance No. 2786.
 - Open space fees are reviewed annually. In 2019, the fair market value (FMV) of an improved acre of land was appraised. This value assists with setting the amount of the open space fees paid by developers and builders as homes are built. In December 2024, the Village Board analyzed and set the open space fees that are currently charged. Various fees in this budget, including the Village Hall Construction Fee, Transportation Fee, Village Fee and Police Communications Contribution, are based off the FMV and will remain at the current rate until December 31, 2025.
 - The home rule sales tax rate was increased on January 1, 2018. The additional home rule sales tax helps fund infrastructure improvements.
 - Illinois is eliminating the grocery sales tax effective January 1, 2026. The Village has the ability to implement a municipal grocery sales tax to replace the state's reduction. This budget assumes a municipal grocery sales tax.
 - Annually, concert ticket prices are set to cover the band fees and concert operating expenses.
- **Wage adjustments.** Wages for the three unions were negotiated during contract discussions. The Metropolitan Alliance of Police (Police Sergeants) union contract expired on April 30, 2025. Wages for this union were adjusted by 4% on May 1, 2025. The International Union of Operating Engineers, Local 150 (Public Works), contract expired on April 30, 2025. Wages for this union were adjusted by 4% on May 1, 2025. The Illinois Fraternal Order of Police Labor Council (Patrol Officers) union contract, which expires on April 30, 2027, includes wage scale adjustments of 4% in accordance with their contract. All non-union wages were also adjusted by 4%.

Personnel Schedule

VILLAGE OF NEW LENOX

Personnel Schedule Full-Time Positions

Program No.	Program	Department/Fund	Budget	<i>FY 2025</i>	Budget	<i>FY 2026</i>	Budget
			<i>FY 2024</i>	<i>Change from FY 2024</i>	<i>FY 2025</i>	<i>Change from FY 2025</i>	<i>FY 2026</i>
<u>General Fund</u>							
400	Village Board	Administration	0.00	0	0.00	0	0.00
401	Village Clerk	Administration	1.00	0	1.00	0	1.00
402	Village Commissions	Administration	0.00	0	0.00	0	0.00
403	Village Attorney	Administration	0.00	0	0.00	0	0.00
410	Village Administration	Administration	5.00	0	5.00	0	5.00
411	Finance	Administration	2.00	0	2.00	2	4.00
412	Information Technology	Administration	2.00	0	2.00	0	2.00
413	Central Services	Administration	0.00	0	0.00	0	0.00
414	Children's Museum	Administration	1.00	1	2.00	0	2.00
415	Human Resources	Administration	2.00	0	2.00	0	2.00
416	Crossroads Sports Complex	Administration	0.00	1	1.00	1	2.00
417	Marketing	Administration	0.00	0	0.00	1	1.00
420	Community Development	Comm. Dev.	2.00	0	2.00	0	2.00
421	Building	Comm. Dev.	2.00	0	2.00	0	2.00
423	Planning	Comm. Dev.	2.00	0	2.00	0	2.00
430	Engineering	Comm. Dev.	3.00	0	3.00	0	3.00
440	Economic Development	Comm. Dev.	1.00	0	1.00	0	1.00
441	Safe Communities	Comm. Dev.	1.00	0	1.00	-1	0.00
450	Police Administration	Police	3.40	0	3.40	0	3.40
452	Police Records	Police	2.60	0	2.60	0	2.60
453	Police Patrol	Police	32.00	-1	31.00	1	32.00
454	Police Investigations	Police	5.00	0	5.00	0	5.00
455	Social Worker	Police	1.00	0	1.00	0	1.00
456	Police Community Services	Police	0.50	0	0.50	0	0.50
458	School Resources	Police	0.50	0	0.50	0	0.50
460	Police Communications	Police	0.00	0	0.00	0	0.00
461	Code Enforcement	Police	1.00	0	1.00	0	1.00
462	Police K-9 Unit	Police	0.00	1	1.00	0	1.00
470	ESDA	Police	0.00	0	0.00	0	0.00
480	Streets	Public Works	4.25	0	4.25	0	4.25
481	Public Works Admin.	Public Works	4.25	0	4.25	0	4.25
482	Parkway Maintenance	Public Works	5.50	0	5.50	0	5.50
483	Building Maintenance	Public Works	3.00	0	3.00	1	4.00
484	Traffic Control	Public Works	0.50	0	0.50	0	0.50
485	Stormwater System Maint.	Public Works	1.50	0	1.50	0	1.50
490	Street Lighting	Public Works	0.25	0	0.25	0	0.25
710	Equipment Services	Public Works	2.00	0	2.00	0	2.00
830	Community Access (CATV)	Administration	1.00	0	1.00	0	1.00

Program No.	Program	Department/Fund	Budget	<i>FY 2025</i>	Budget	<i>FY 2026</i>	Budget
			<i>FY 2024</i>	<i>Change from FY 2024</i>	<i>FY 2025</i>	<i>Change from FY 2025</i>	<i>FY 2026</i>
835	Community Benefit	Administration	1.00	1	2.00	0	2.00
840	Garbage Disposal	Administration	0.00	0	0.00	0	0.00
Total General Fund Personnel			93.25		96.25		101.25
<u>Sewer & Water Fund</u>							
500	Sewer Administration	Sewer & Water	1.63	0	1.63	0	1.63
501	Sewer Treatment	Sewer & Water	8.00	0	8.00	0	8.00
502	Sewer Collection	Sewer & Water	2.00	0	2.00	0	2.00
503	Sewer Regulation	Sewer & Water	0.25	0	0.25	0	0.25
600	Water Administration	Sewer & Water	1.38	0	1.38	0	1.38
601	Water Distribution	Sewer & Water	3.50	1	4.50	0	4.50
602	Water Production	Sewer & Water	1.50	0	1.50	0	1.50
603	Water Utility Billing	Sewer & Water	4.00	0	4.00	0	4.00
Total Sewer & Water Fund			22.26		23.26		23.26
TOTAL FULL-TIME POSITIONS (ALL FUNDS)			115.51	4.00	119.51	5.00	124.51

Note: The Village of New Lenox also uses temporary part-time employees to meet its service needs.

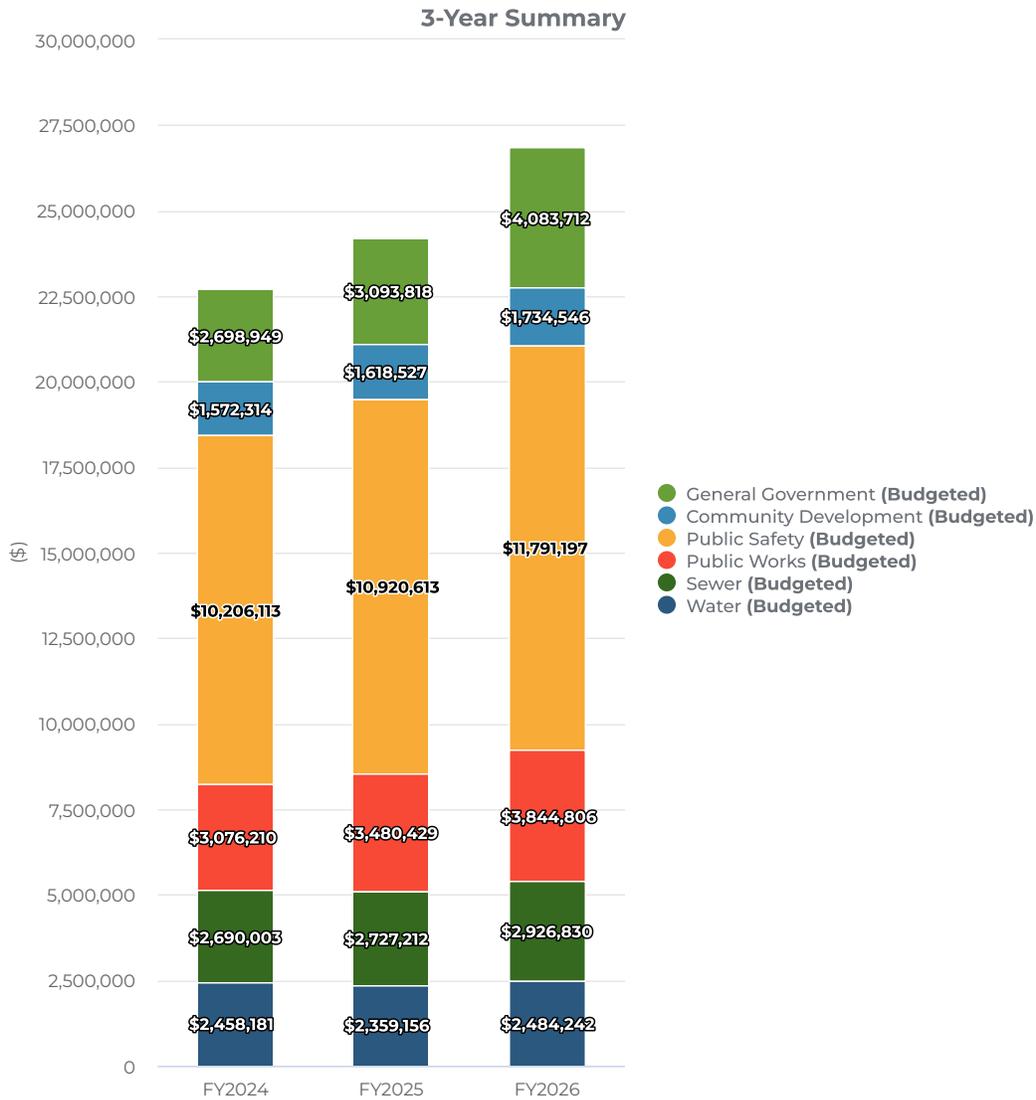
NEW POSITIONS AUTHORIZED IN FY 2024-25

- Special Events Assistant
- Water Operator
- Children's Museum Operation's Manager
- Crossroads Sports Complex General Manager

NEW POSITIONS AUTHORIZED IN FY 2025-26

- Crossroads Sports Complex Assistant Director of Operations
- Assistant Finance Director
- Finance Administrative Assistant-Crossroads Sports Complex
- Marketing Manager
- Facilities Laborer
- Patrol Officer

Summary of Personnel Costs



In FY 2024 and FY 2025, the non-union cost of living adjustment were 3%. For FY 2026, the non-union cost of living adjustment was 4%, as well as the International Union of Operating Engineers, Local 150 (Public Works), the Illinois Fraternal Order of Police Labor Council (Patrol Officers) and the Metropolitan Alliance of Police (Police Sergeants) unions. The pension contribution is allocated among all the programs/departments. Additionally, to be consistent with the audited financial statements, the Police Pension property tax levy is included in the Police Administration Program as an expenditure which totals \$1,688,383 for FY 2024, \$1,830,462 for FY 2025 and \$1,956,939 for FY 2026.

FUNDS

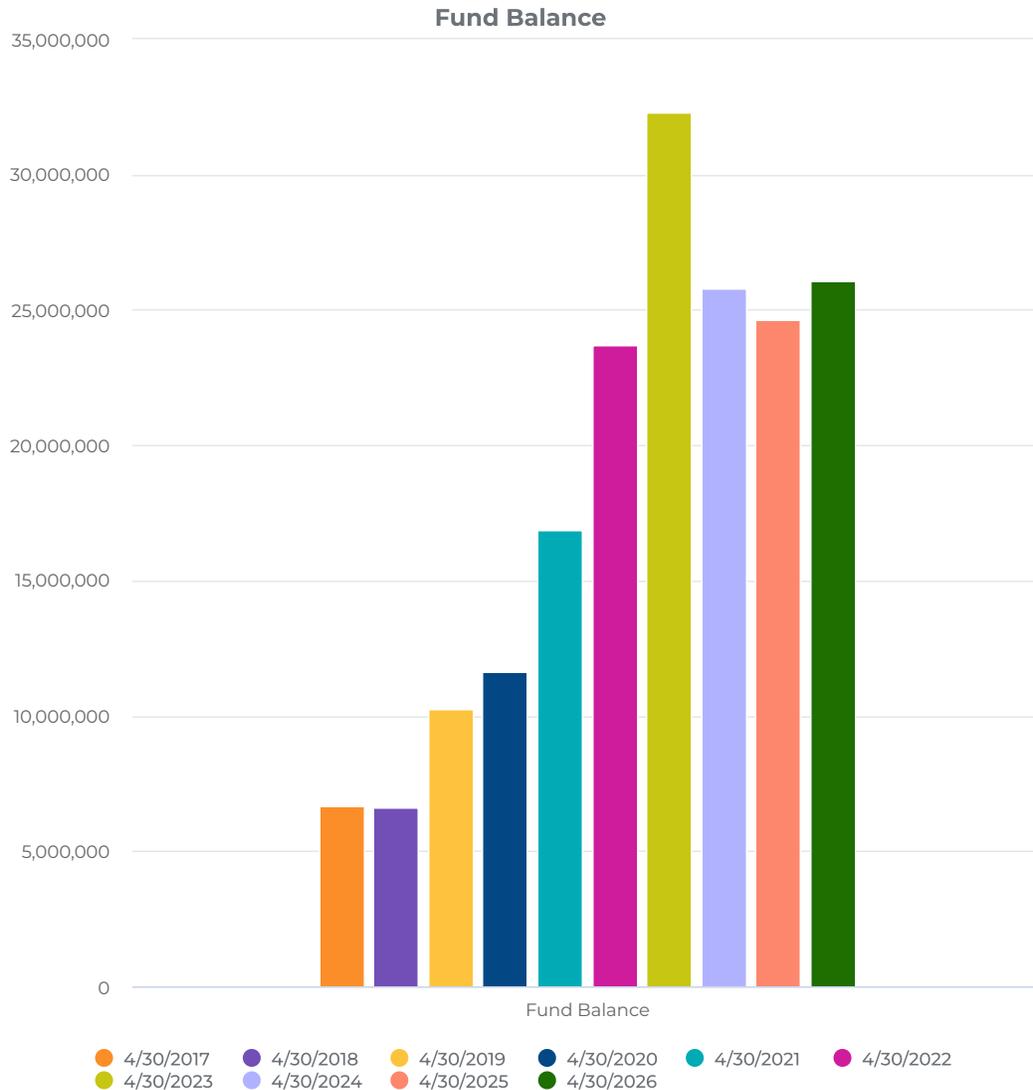


General Fund

The General Fund is comprised of four departments: Administration, Community Development, Police and Public Works. There are many programs within each department. The strategic priority, strategic initiatives and the goals linking these items together are identified below by each department.

General Fund Balance History and Projection

The General Fund has an estimated 4/30/25 fund balance of \$24,654,974 and a projected 4/30/26 balance of \$26,083,389. The General Fund balance meets our goal of maintaining a 3-month operating reserve. The projected 4/30/26 fund balance is about a 10-month reserve. Conservative revenue projections continue to be used for the anticipated revenue. The effects of previous board actions such as the home rule sales tax and general belt tightening have helped the Village secure a positive budget and healthy fund balance. The Village is able to accomplish this along with maintaining the service levels for its residents.



General Fund Five-Year Forecast

The following chart outlines the Village's Five-Year Forecast of General Fund revenues and expenditures for FY 2026 through FY 2030. The forecast shows annual surplus balances as growth in revenues is projected to outpace growth in expenditures. These projections are based upon a series of conservative assumptions.

The projected ending cash balances are positive. All years presented meet the targeted fund balance of having three months of operating funds available.

The Village continues to focus on retaining and growing the Village's sales tax base. Sales tax is currently 25% of the Village's total operating revenue and 43.4% of the General Fund revenue. Because the Village has the opportunity to grow, there is tremendous focus on maintaining service levels while expanding the property tax base.

In summary, the forecast includes growth rate assumptions for revenue and expense growth rates based on the Consumer Price Index (CPI) and labor contracts for the period FY 2026 through FY 2030. Two primary goals are targeted: (1) eliminate the structural budget gap and (2) achieve reserves in the General Fund to the level of 33% of total operating expenditures. The following analysis includes the assumptions noted at the bottom.



**General Fund Five-Year Forecast
FY 2025/26 to FY 2029/30**

	25/26 Budget	26/27 Projected*	27/28 Projected*	28/29 Projected*	29/30 Projected*
General Revenue					
Taxes	34,063,857	35,085,773	36,138,346	37,222,496	38,339,171
Licenses & Permits	1,461,975	1,022,659	1,056,999	1,092,776	1,130,056
Charges for Services	4,240,049	4,163,326	4,288,226	4,416,873	4,549,379
Fines & Forfeits	238,100	245,243	252,600	260,178	267,984
Miscellaneous	8,004,930	8,159,425	3,746,455	3,836,096	3,928,426
Transfer from Seizures & Forfeitures	95,300	98,159	101,104	104,137	107,261
Transfer from Sewer	45,865	47,241	48,658	50,118	51,621
Transfer from Water	45,865	47,241	48,658	50,118	51,621
Total Revenue	\$48,195,941	\$48,869,067	\$45,681,046	\$47,032,793	\$48,425,520
General Expenditures					
Personnel	\$19,152,938	\$19,919,056	\$20,715,818	\$21,544,450	\$22,406,228
Commodities	\$2,100,672	\$2,163,692	\$2,228,603	\$2,295,461	\$2,364,325
Contractual	\$8,644,409	\$8,903,741	\$9,170,854	\$9,445,979	\$9,729,358
Capital Outlay	\$1,730,124	\$1,782,028	\$1,835,489	\$1,890,553	\$1,947,270
Transfers	\$15,139,383	\$13,636,938	\$11,189,848	\$11,056,650	\$11,220,281
Total Expenditures	\$46,767,526	\$46,405,455	\$45,140,611	\$46,233,094	\$47,667,463
Beginning Balance	\$24,654,974	\$26,083,389	\$28,547,001	\$29,087,437	\$29,887,136
Surplus/(Deficit)	\$1,428,415	\$2,463,612	\$540,436	\$799,699	\$758,058
Ending Balance	\$26,083,389	\$28,547,001	\$29,087,437	\$29,887,136	\$30,645,193
Targeted 3 mo. Balance	\$7,907,036	\$8,192,129	\$8,487,691	\$8,794,111	\$9,111,795
Over (Under) Targeted Balance	\$18,176,353	\$20,354,872	\$20,599,746	\$21,093,025	\$21,533,398

ASSUMPTIONS

Revenues

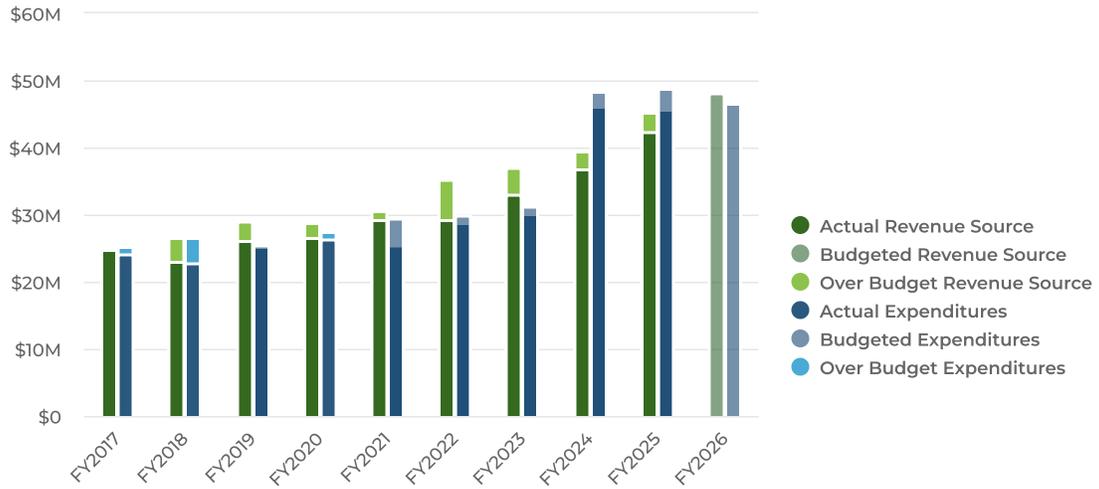
- * Building permit activity for FY 25-26 and forward is 160 residential homes
- * Shared Administrative Costs Reimbursement increases 3% each year
- * Commons activities will remain flat
- * All other revenue is assumed to increase 3% of previous year

Expenditures

- * Transferred out the Utility Tax and 0.50% home rule sales tax to capital and MFT funds
- * Transfers reflect current annual debt obligations
- * Includes transfer out for Sports Complex GO Debt Obligation (\$70M)
- * Personnel expenditures increase 4% of previous year
- * All other expenditures increase 3% of previous year

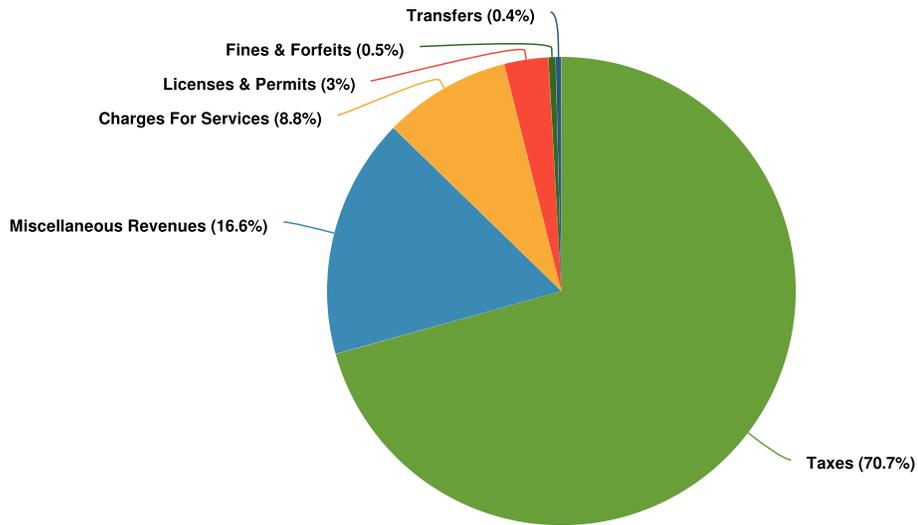
Summary

The Village of New Lenox is projecting \$48.2M of revenue in FY2026, which represents a 13.6% increase over the prior year. Budgeted expenditures are projected to decrease by 4.4% or \$2.17M to \$46.77M in FY2026.

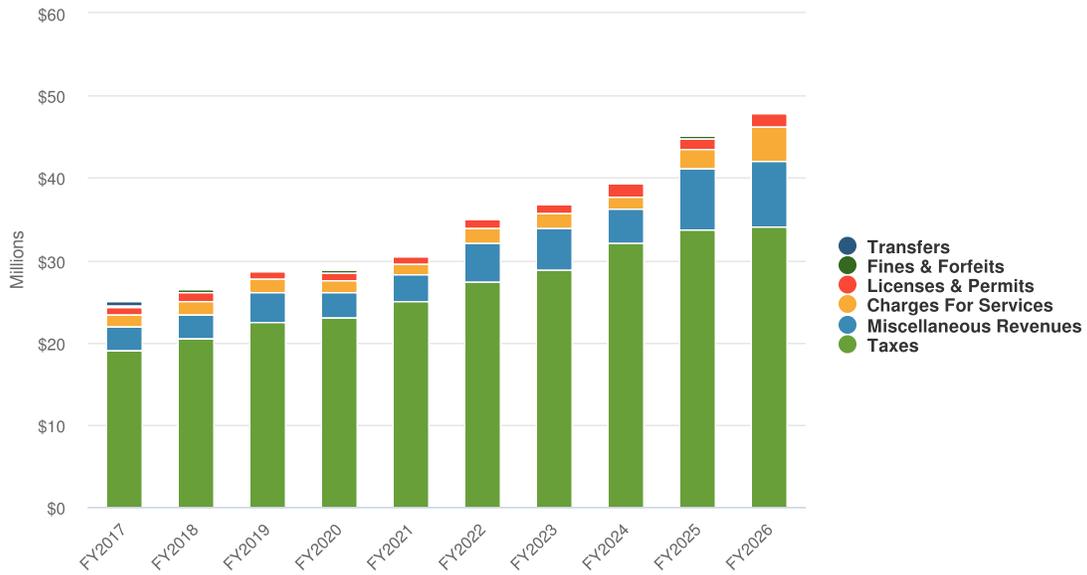


Revenues by Source

Projected 2026 Revenues by Source



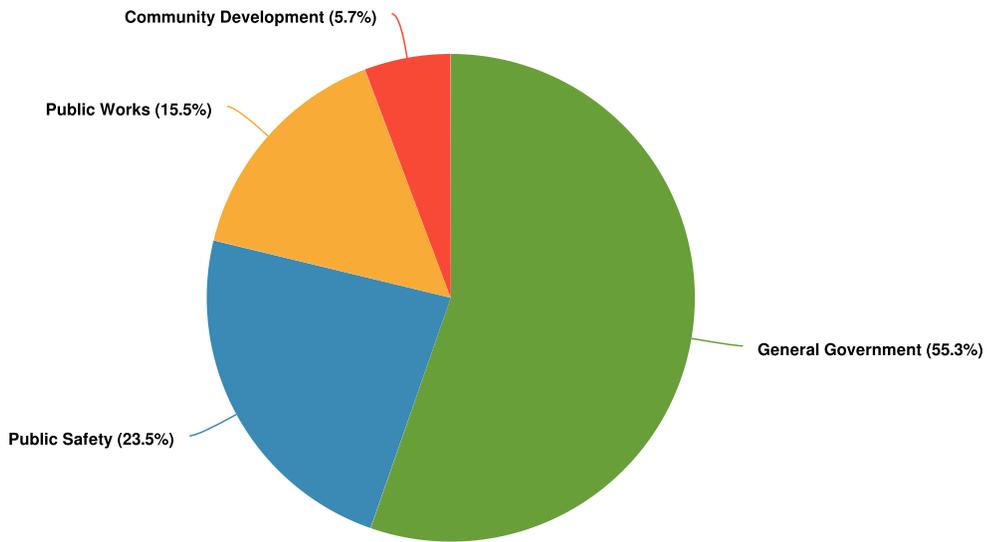
Budgeted and Historical 2026 Revenues by Source



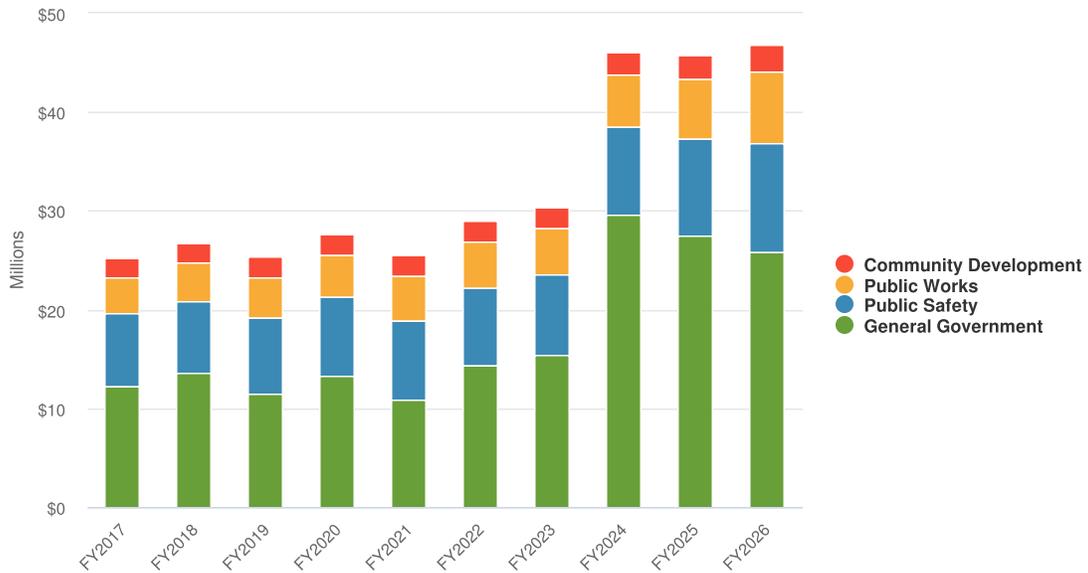
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Revenue Source					
Taxes	\$32,053,411	\$32,488,489	\$33,798,950	\$34,063,857	4.8%
Licenses & Permits	\$1,627,859	\$789,506	\$1,410,722	\$1,461,975	85.2%
Charges For Services	\$1,405,256	\$2,005,459	\$2,328,130	\$4,240,049	111.4%
Fines & Forfeits	\$255,389	\$193,800	\$267,996	\$238,100	22.9%
Miscellaneous Revenues	\$4,178,072	\$6,722,712	\$7,314,762	\$8,004,930	19.1%
Transfers	\$80,576	\$238,551	\$235,081	\$187,030	-21.6%
Total Revenue Source:	\$39,600,563	\$42,438,517	\$45,355,640	\$48,195,941	13.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



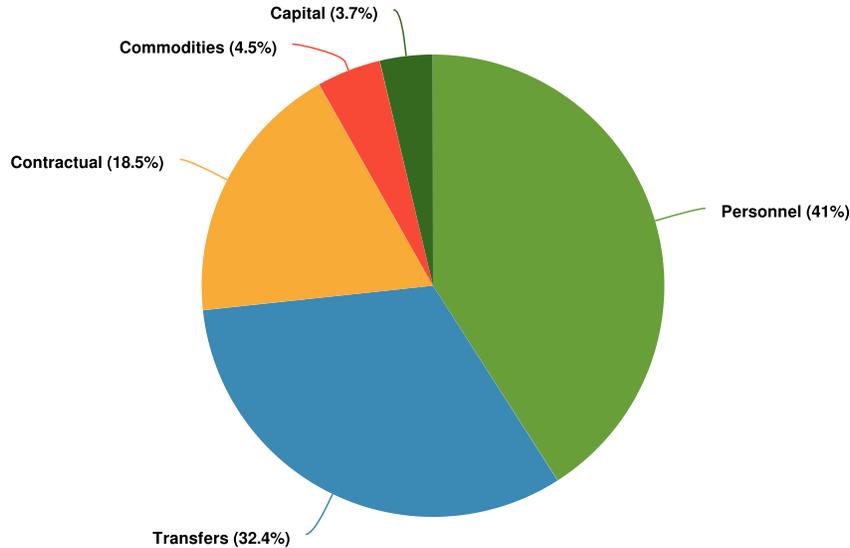
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expenditures					
General Government					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Personnel	\$2,683,492	\$3,180,451	\$3,116,378	\$4,083,712	28.4%
Commodities	\$91,496	\$143,780	\$136,945	\$807,415	461.6%
Contractual	\$5,890,803	\$6,630,237	\$4,956,920	\$5,322,012	-19.7%
Capital	\$521,945	\$554,655	\$575,263	\$525,824	-5.2%
Debt	\$106,630	\$0	\$0	\$0	0%
Transfers	\$20,263,250	\$20,076,765	\$18,696,939	\$15,139,383	-24.6%
Total General Government:	\$29,557,616	\$30,585,888	\$27,482,445	\$25,878,346	-15.4%
Community Development					
Personnel	\$1,573,710	\$1,618,527	\$1,616,245	\$1,734,546	7.2%
Commodities	\$7,104	\$12,700	\$8,393	\$10,950	-13.8%
Contractual	\$708,636	\$945,418	\$734,225	\$926,870	-2%
Total Community Development:	\$2,289,450	\$2,576,645	\$2,358,863	\$2,672,366	3.7%
Public Safety					
Personnel	\$7,778,245	\$8,679,365	\$8,584,479	\$9,489,874	9.3%
Commodities	\$259,642	\$337,767	\$297,397	\$333,957	-1.1%
Contractual	\$831,526	\$1,108,544	\$957,041	\$1,111,443	0.3%
Capital	\$166,002	\$17,200	\$16,218	\$36,700	113.4%
Total Public Safety:	\$9,035,415	\$10,142,876	\$9,855,135	\$10,971,974	8.2%
Public Works					
Personnel	\$3,064,862	\$3,480,429	\$3,424,550	\$3,844,806	10.5%
Commodities	\$899,367	\$1,141,950	\$886,451	\$948,350	-17%
Contractual	\$989,514	\$1,215,486	\$1,046,278	\$1,284,084	5.6%
Capital	\$300,627	\$771,265	\$647,358	\$1,167,600	51.4%
Total Public Works:	\$5,254,370	\$6,609,130	\$6,004,637	\$7,244,840	9.6%
Total Expenditures:	\$46,136,850	\$49,914,539	\$45,701,080	\$46,767,526	-6.3%

General Fund Budgeted Expenditures by Expense Type

In FY 2024, approximately \$14,930,000 transferred to Fund 56-Capital Improvements for the purchase of land for both the KidsWork Children's Museum and the Sports Complex. These developments support the Village's development and redevelopment strategic priority. In FY 2025, a transfer of approximately \$8,700,000 to Fund 56-Capital Improvements was completed to support the completion of the KidsWork Children's Museum and to purchase additional land for redevelopment. Additionally, a transfer to Fund 55-Public Improvements for \$3,300,000 was completed to be used on New Lenox Commons improvements and support the Route 30 median enhancements. This fiscal year, funds will be transferred to support additional New Lenox Commons improvements.

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel	\$15,100,309	\$16,958,772	\$16,741,652	\$19,152,938	12.9%
Commodities	\$1,257,609	\$1,636,197	\$1,329,186	\$2,100,672	28.4%
Contractual	\$8,420,479	\$9,899,685	\$7,694,465	\$8,644,409	-12.7%
Capital	\$988,574	\$1,343,120	\$1,238,839	\$1,730,124	28.8%
Debt	\$106,630	\$0	\$0	\$0	0%
Transfers	\$20,263,250	\$20,076,765	\$18,696,939	\$15,139,383	-24.6%
Total Expense Objects:	\$46,136,850	\$49,914,539	\$45,701,080	\$46,767,526	-6.3%

The Special Revenue Funds include the Seizure & Forfeiture Fund, SSA 2008-1 Fund and the Motor Fuel Tax Fund.

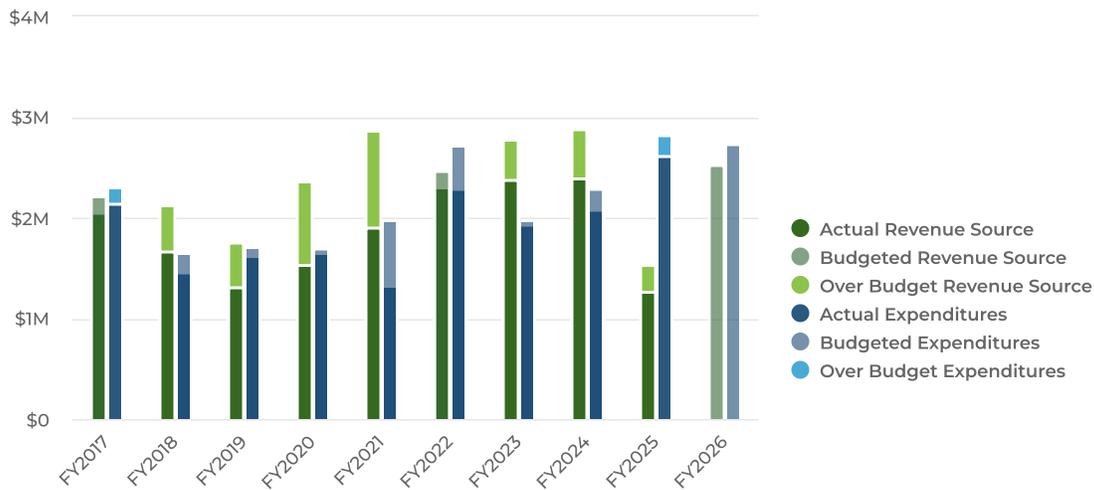


Special Revenue Funds

- The Seizure & Forfeiture Fund accounts for the monies received as a participant in the U.S. Department of Homeland Securities Immigration and Customs Enforcement Agency. The New Lenox Police Department has dedicated one patrol officer to participate in joint investigations with federal, state and local enforcement agencies to enforce federal criminal laws. The equitable shared funds shall be used by law enforcement agencies for law enforcement purposes only. The Village of New Lenox uses these funds to purchase patrol vehicles. The new patrol vehicles will be purchased in the next 12 months to replace aging fleet. These vehicles are budgeted in the Equipment Replacement Fund. In addition to vehicle purchases, accumulated funds will reimbursement the General Fund for the school resource officer's salary.
- The Special Service Area 2008-1 (Central Road Detention Pond) Fund accounts for the activity related to maintaining the detention pond located in the Wildwood subdivision. The Village established this SSA at the request of the Wildwood Homeowners Association. There are 70 homeowners who are taxed for this special service area. In the current fiscal year, the only anticipated expenditure is routine lawn maintenance. The remaining funds will be reserved for future large scale maintenance issues with the detention pond.
- The Motor Fuel Tax Fund will complete the annual roadway maintenance program totaling approximately \$2.2 million. The motor fuel tax state shared revenue, which includes motor fuel allotment and transportation renewal fund allocation, in addition to General Fund transfers, will fund this budget.

Summary

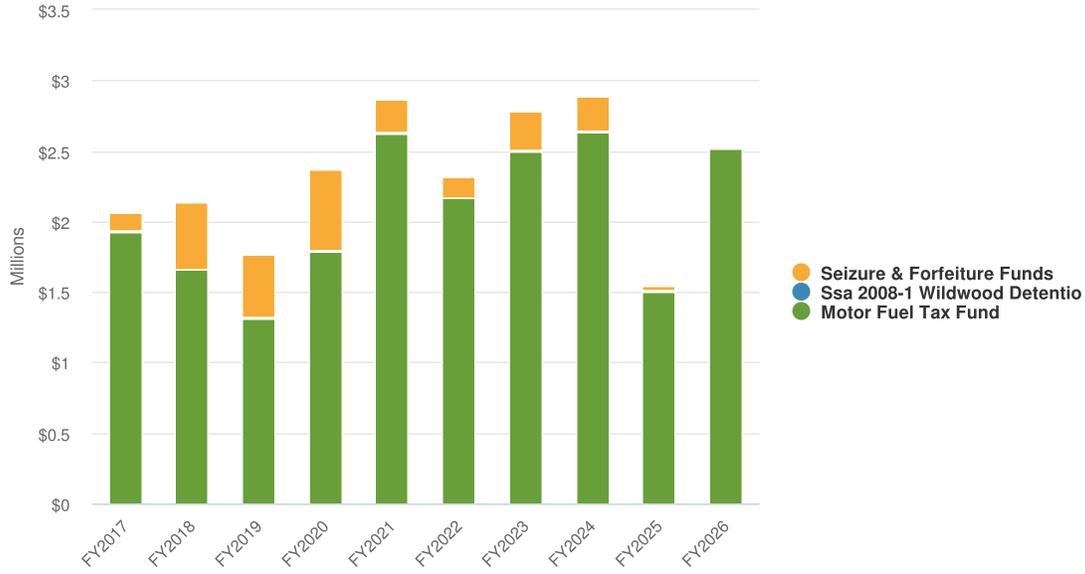
The Village of New Lenox is projecting \$2.5M of revenue in FY2026. A General Fund transfer of \$1.2M will support the expanded motor fuel tax program. Budgeted expenditures are projected to increase 5% or \$122K to \$2.7M in FY2026.



Revenue by Fund

For the Seizure & Forfeiture Fund, since there is never any certainty that funds will be sent to the Village, although there are many federal seizure cases where funds are expected, the only budgeted revenue is interest earnings in FY 2026. For the SSA 2008-1 Fund, the budgeted revenue is property tax levy on 70 homes within the Special Service Area 2008-1. Motor Fuel Tax revenue is distributed to the Village by the State of Illinois based on per capita. To supplement the MFT annual program, General Fund utility tax and home rule sales tax fund a portion of the overlay program.

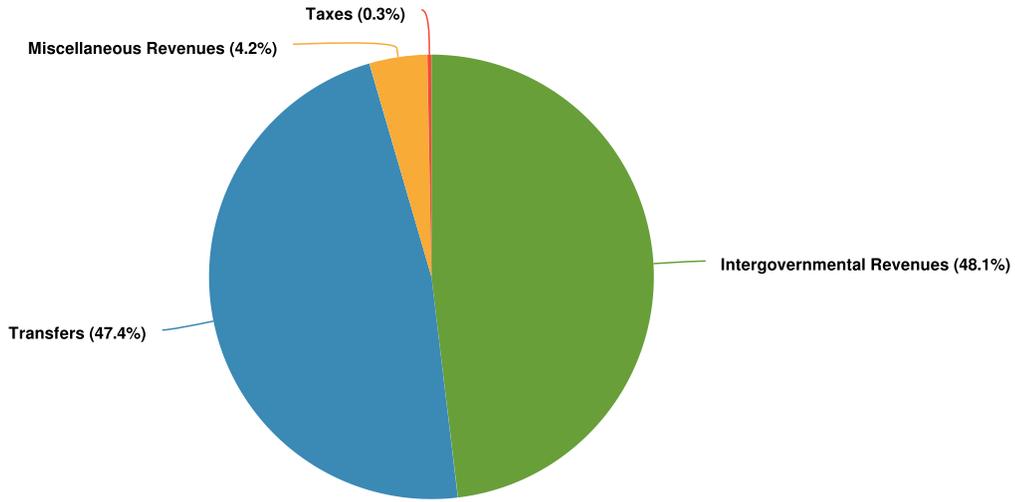
Budgeted and Historical FY2017-FY2026 Revenue by Fund



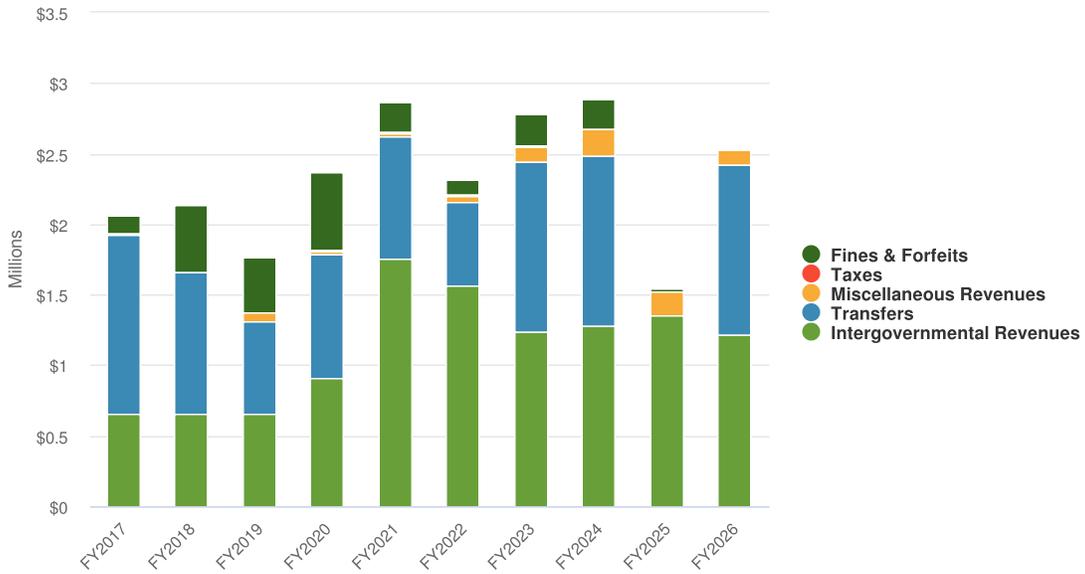
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Seizure & Forfeiture Funds					
Fines & Forfeits	\$206,360	\$0	\$16,874	\$0	0%
Miscellaneous Revenues	\$35,005	\$800	\$11,633	\$2,100	162.5%
Total Seizure & Forfeiture Funds:	\$241,365	\$800	\$28,507	\$2,100	162.5%
Ssa 2008-1 Wildwood Detentio					
Taxes	\$7,496	\$7,500	\$7,509	\$7,500	0%
Miscellaneous Revenues	\$4,171	\$4,100	\$4,745	\$4,000	-2.4%
Total Ssa 2008-1 Wildwood Detentio:	\$11,667	\$11,600	\$12,254	\$11,500	-0.9%
Motor Fuel Tax Fund					
Intergovernmental Revenues	\$1,284,651	\$1,186,530	\$1,355,401	\$1,217,554	2.6%
Miscellaneous Revenues	\$147,835	\$75,000	\$146,366	\$100,000	33.3%
Transfers	\$1,200,000	\$0	\$0	\$1,200,000	N/A
Total Motor Fuel Tax Fund:	\$2,632,486	\$1,261,530	\$1,501,767	\$2,517,554	99.6%
Total:	\$2,885,518	\$1,273,930	\$1,542,527	\$2,531,154	98.7%

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical FY2017-FY2026 Revenues by Source

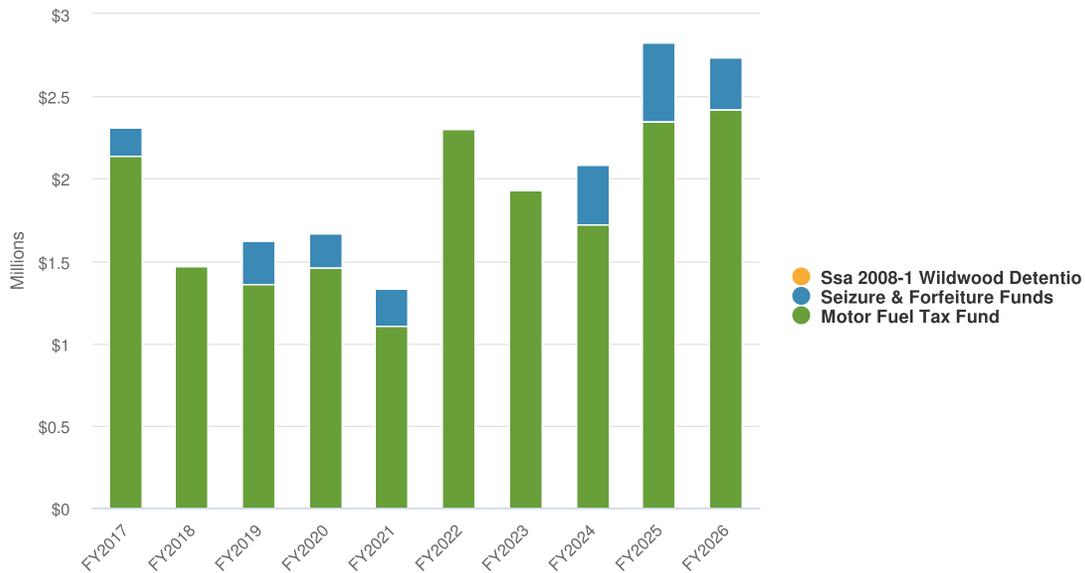


Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Revenue Source					
Taxes	\$7,496	\$7,500	\$7,509	\$7,500	0%
Intergovernmental Revenues	\$1,284,651	\$1,186,530	\$1,355,401	\$1,217,554	2.6%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Fines & Forfeits	\$206,360	\$0	\$16,874	\$0	0%
Miscellaneous Revenues	\$187,012	\$79,900	\$162,744	\$106,100	32.8%
Transfers	\$1,200,000	\$0	\$0	\$1,200,000	N/A
Total Revenue Source:	\$2,885,518	\$1,273,930	\$1,542,527	\$2,531,154	98.7%

Expenditures by Fund

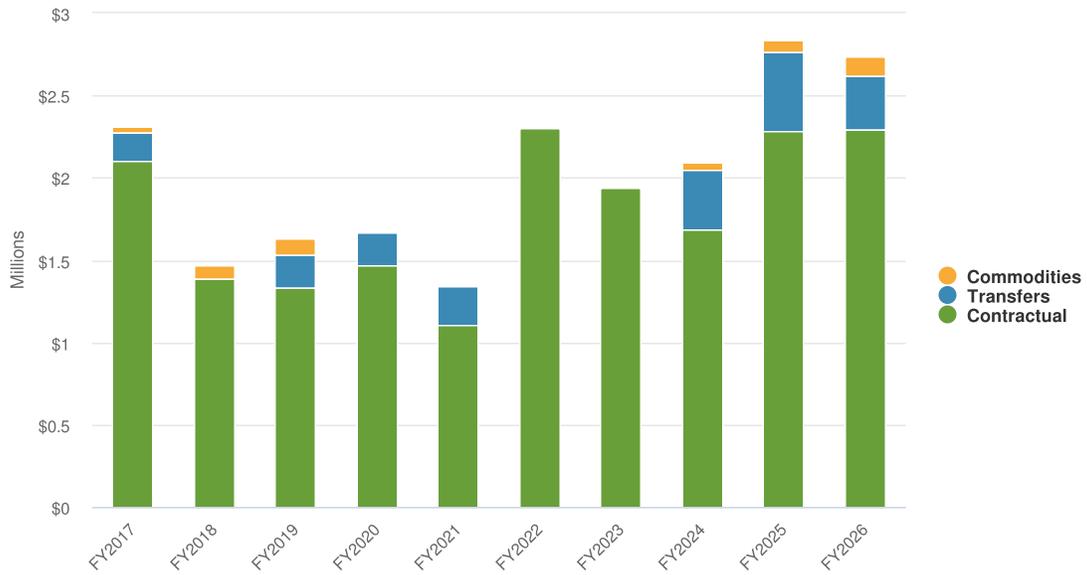
Budgeted and Historical FY2017-FY2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Seizure & Forfeiture Funds	\$366,174	\$483,100	\$482,623	\$318,203	-34.1%
Ssa 2008-1 Wildwood Detentio	\$1,237	\$2,598	\$2,598	\$2,165	-16.7%
Motor Fuel Tax Fund	\$1,722,801	\$2,347,987	\$2,349,449	\$2,417,500	3%
Total:	\$2,090,212	\$2,833,685	\$2,834,669	\$2,737,868	-3.4%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Commodities	\$42,436	\$67,454	\$67,454	\$122,500	81.6%
Contractual	\$1,681,602	\$2,283,131	\$2,284,593	\$2,297,165	0.6%
Transfers	\$366,174	\$483,100	\$482,623	\$318,203	-34.1%
Total Expense Objects:	\$2,090,212	\$2,833,685	\$2,834,669	\$2,737,868	-3.4%



Debt Service Funds

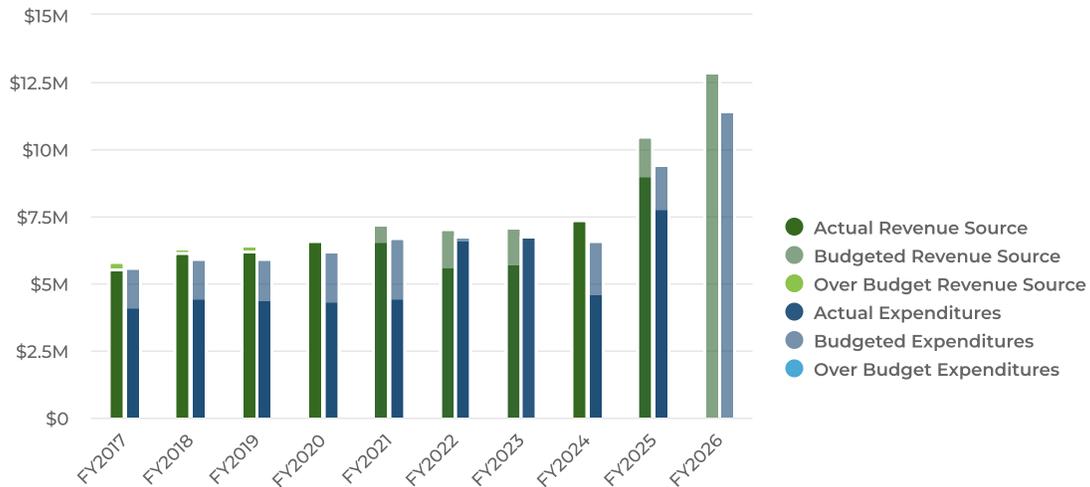
Debt Service Funds include a WIFIA (EPA) Revenue Bond and four IEPA Revenue Bonds: the 2017 IEPA Revenue Bonds, the 2020 IEPA Revenue Bonds, the 2022 IEPA Revenue Bonds and the 2023 IEPA Revenue Bonds. The WIFIA Revenue Bond is funding the regional WRRF and the conveyance system. The IEPA Revenue Bonds funded water main replacement projects.

The General Obligation (G.O.) Bonds and their funding purpose are as follows:

- 2013A G.O. Bonds & 2014A G.O. Bonds were issued to fund the new police station.
- 2014B G.O. Refunding Bonds were issued to refund the balance of the 2005 G.O. Bonds which were issued to fund major water and sewer capital projects.
- 2016A G.O. Bonds were issued to fund the Nelson Road extension and drainage improvements.
- 2019A G.O. Refunding Bonds were issued to refund the 2009 G.O. Bonds which funded water & sewer projects
- 2019B G.O. Refunding Bonds were issued to pay off the 2007 G.O. Bonds which were issued to fund road improvements.
- 2020 G.O. Bonds funded Route 30 Metra train station.
- 2021 G.O. Refunding Bonds were issued to currently refund a portion of the Village's outstanding bonds: 2010 G.O. Refunding Bonds, 2012A G.O. Bonds and 2012B G.O. Refunding Bonds.
- 2024 G.O. Bonds were issued to fund Phase I of the Sports Complex.

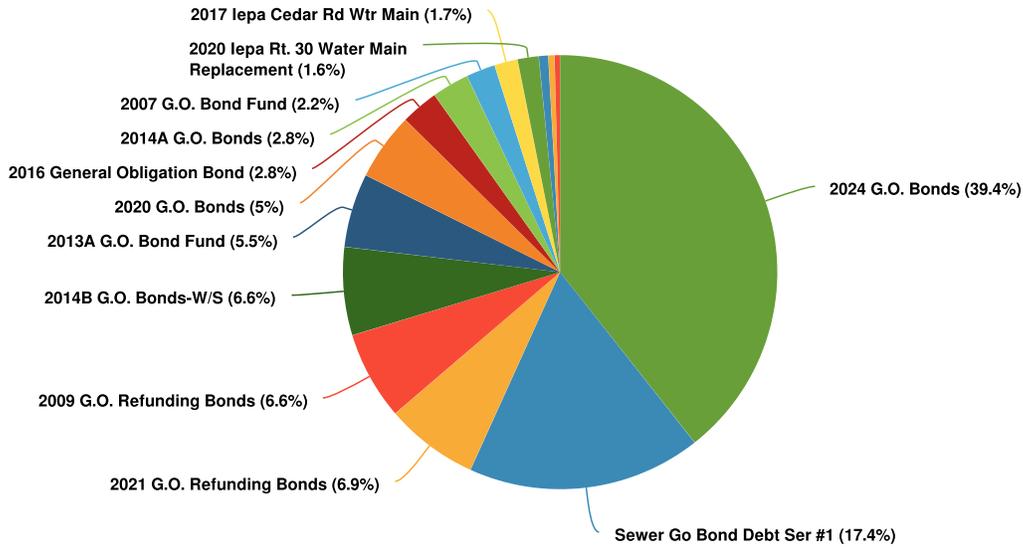
Summary

The Village of New Lenox is projecting \$12.87M of revenue in FY2026, which represents a 22.6% increase over the prior year. Budgeted expenditures are projected to increase by 21.6% or \$2.03M to \$11.46M in FY2026.



Revenue by Fund

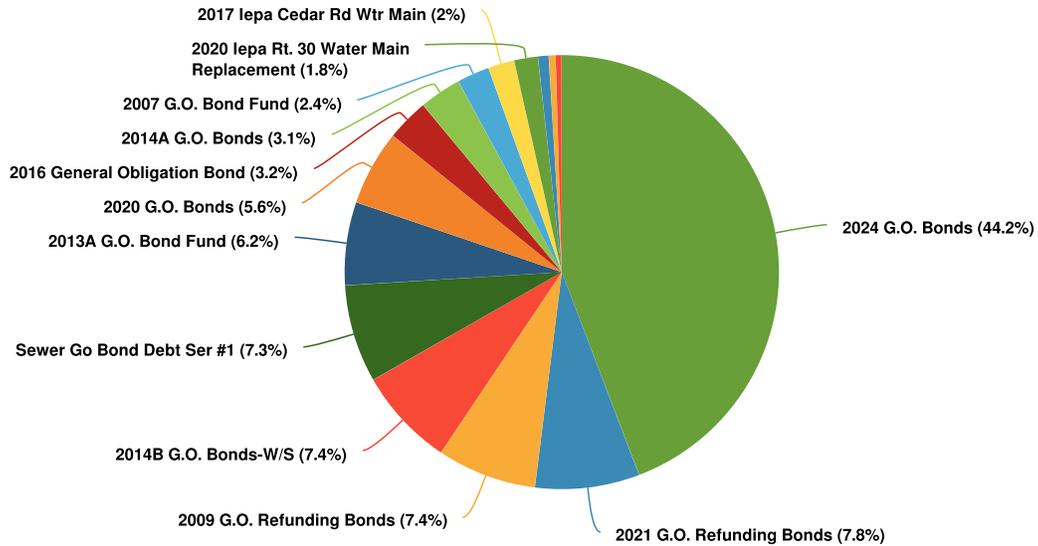
2026 Revenue by Fund



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
2024 G.O. Bonds	\$0	\$2,535,225	\$1,155,400	\$5,065,400	99.8%
2021 G.O. Refunding Bonds	\$1,134,802	\$1,209,363	\$1,209,362	\$892,613	-26.2%
2016 General Obligation Bond	\$357,625	\$357,025	\$357,025	\$361,025	1.1%
2007 G.O. Bond Fund	\$270,400	\$274,900	\$274,900	\$278,650	1.4%
Ssa 2010-1-Laraway Ssa	\$50,828	\$49,212	\$49,295	\$52,257	6.2%
2013A G.O. Bond Fund	\$708,400	\$704,300	\$704,300	\$708,700	0.6%
2014A G.O. Bonds	\$355,800	\$358,750	\$358,750	\$356,400	-0.7%
2020 G.O. Bonds	\$643,638	\$641,388	\$641,388	\$643,388	0.3%
2009 G.O. Refunding Bonds	\$879,113	\$883,713	\$883,713	\$847,563	-4.1%
WIFIA Bond Debt Service	\$0	\$164,015	\$0	\$0	-100%
Sewer Go Bond Debt Ser #1	\$1,754,787	\$1,931,250	\$2,053,642	\$2,240,900	16%
2020 Iepa Rt. 30 Water Main Replacement	\$202,693	\$202,693	\$202,693	\$202,693	0%
2014B G.O. Bonds-W/S	\$806,373	\$803,120	\$803,120	\$843,360	5%
2023 Iepa Loan-Kimber & Haines	\$0	\$90,000	\$67,724	\$90,000	0%
2017 Iepa Cedar Rd Wtr Main	\$223,729	\$223,728	\$223,729	\$223,729	0%
2022 Iepa Loan-Old Hickory & Vine St.	\$33,353	\$63,100	\$58,535	\$58,536	-7.2%
Total:	\$7,421,539	\$10,491,782	\$9,043,575	\$12,865,214	22.6%

Expenditures by Fund

2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
2024 G.O. Bonds	\$0	\$2,535,225	\$1,155,400	\$5,065,400	99.8%
2021 G.O. Refunding Bonds	\$1,134,802	\$1,209,363	\$1,209,363	\$892,613	-26.2%
2016 General Obligation Bond	\$357,625	\$357,025	\$357,025	\$361,025	1.1%
2007 G.O. Bond Fund	\$270,400	\$274,900	\$274,900	\$278,650	1.4%
Ssa 2010-1-Laraway Ssa	\$50,814	\$49,229	\$49,229	\$52,280	6.2%
2013A G.O. Bond Fund	\$708,400	\$704,300	\$704,300	\$708,700	0.6%
2014A G.O. Bonds	\$355,800	\$358,750	\$358,750	\$356,400	-0.7%
2020 G.O. Bonds	\$643,638	\$641,388	\$641,388	\$643,388	0.3%
2009 G.O. Refunding Bonds	\$191,463	\$883,713	\$883,713	\$847,563	-4.1%
WIFIA Bond Debt Service	\$0	\$164,015	\$0	\$0	-100%
Sewer Go Bond Debt Ser #1	\$777,603	\$866,022	\$866,021	\$835,281	-3.5%
2020 Iepa Rt. 30 Water Main Replacement	\$58,894	\$202,693	\$202,693	\$202,693	0%
2014B G.O. Bonds-W/S	\$54,528	\$803,120	\$803,120	\$843,360	5%
2023 Iepa Loan-Kimber & Haines	\$0	\$90,000	\$67,724	\$90,000	0%
2017 Iepa Cedar Rd Wtr Main	\$52,463	\$223,728	\$223,729	\$223,729	0%
2022 Iepa Loan-Old Hickory & Vine St.	\$6,392	\$63,100	\$58,535	\$58,536	-7.2%
Total:	\$4,662,820	\$9,426,571	\$7,855,889	\$11,459,618	21.6%

Capital Projects Funds include Roadway Capital Improvements, Equipment Replacement, Public Improvements, Capital Improvements and Cedar Crossings SSA/Business District.

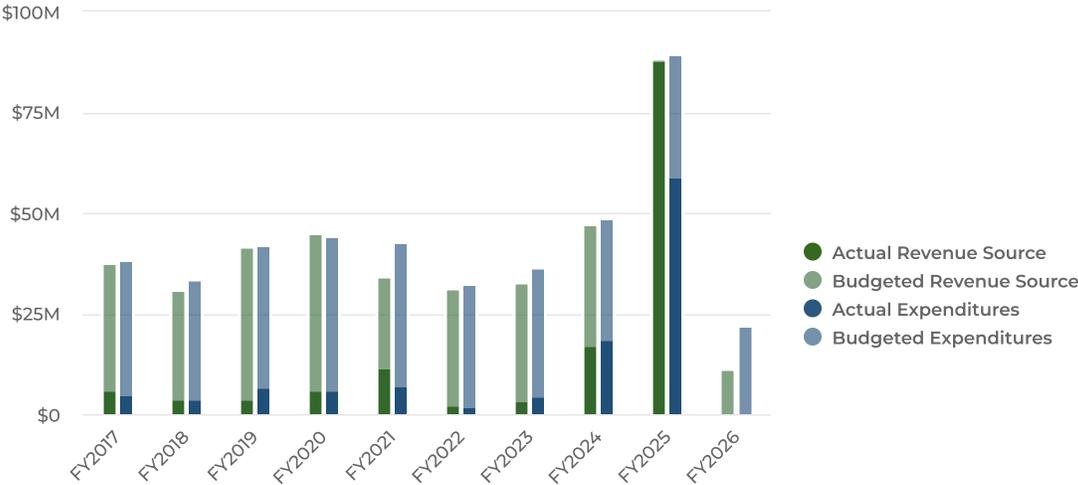


Capital Projects Fund

- The Roadway Capital Improvements Fund accounts for large-scale roadway projects. Funding for these projects includes transportation fees collected on new building permits, grants, fund transfers or general obligation bonds. A current large-scale project is the Cedar Road-Haven Avenue intersection improvement.
- The Equipment Replacement Fund provides a financing mechanism to fund the annual vehicle and equipment replacement programs. Revenue for this fund includes fund transfers from General, Seizures & Forfeiture, Sewer and Water Funds.
- The Public Improvements Fund provides a financing mechanism to complete improvements funded from developer contributions collected in lieu of open space, as well as grants from other agencies and fund transfers.
- The Capital Improvements Fund provides a financing mechanism to complete major improvements funded from a portion of home rule sales tax and fund transfers. The Village Board prioritized development and redevelopment of vacated properties and land. This fund accounts for land acquisition and site development through public-private partnerships and public improvements using reserves earmarked by the Village Board.
- The Cedar Crossings SSA/Business District Fund was eliminated in FY 2024. The Village purchased the property at Route 6 and Cedar Roads to develop the Crossroads Sports Complex and commercial out lots. The Cedar Crossings SSA was eliminated.

Summary

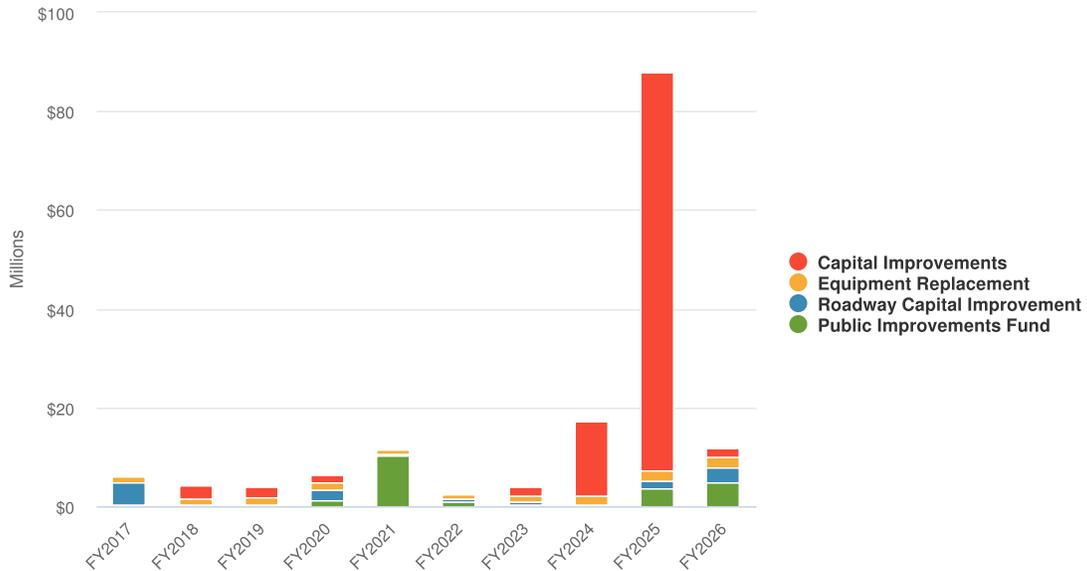
The Village of New Lenox is projecting \$11.6M of revenue in FY2026, which represents an 86.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 75% or \$67.4M to \$22.3M in FY2026. Construction of Phase 1 of the Crossroads Sports Complex, which cost approximately \$70M and was funded with General Obligation Bonds, will be completed early in FY26 with the first sports tournaments hosted in the first week of July 2025.



Revenue by Fund

Developer contributions and open space fees collected on building permits issued during the fiscal year provide the revenue source for both the Roadway Capital Improvement and Public Improvements Fund. The Equipment Replacement Fund revenue is annual transfers from benefiting funds. The Capital Improvements Fund will receive grant funds for necessary easements. In addition, surplus General Funds will be transferred to the Capital Improvements Fund to invest in Village projects and land acquisitions for redevelopment.

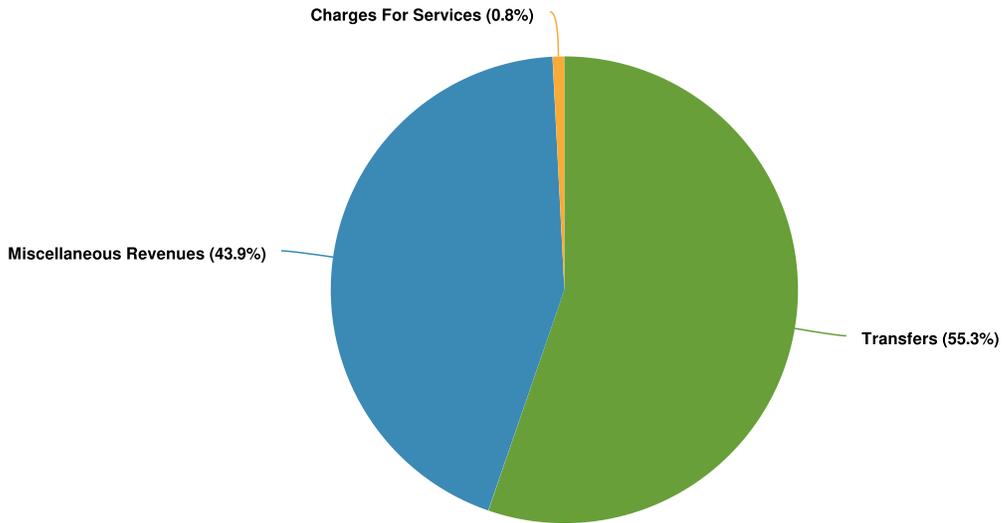
Budgeted and Historical FY2017-FY2026 Revenue by Fund



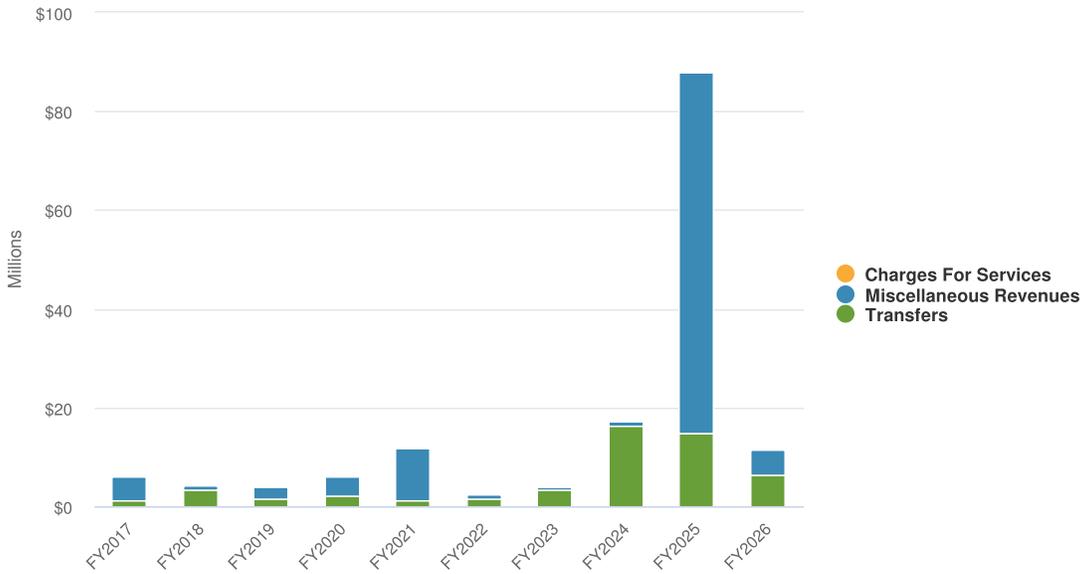
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Roadway Capital Improvement	\$224,032	\$4,271,102	\$1,540,790	\$2,857,717	-33.1%
Equipment Replacement	\$1,774,310	\$1,877,860	\$2,233,368	\$2,114,903	12.6%
Public Improvements Fund	\$189,122	\$3,472,422	\$3,588,018	\$4,928,665	41.9%
Capital Improvements	\$15,040,661	\$78,899,600	\$80,626,804	\$1,734,000	-97.8%
Total:	\$17,228,123	\$88,520,984	\$87,988,980	\$11,635,285	-86.9%

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical FY2017-FY2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Revenue Source					
Charges For Services	\$91,291	\$194,702	\$210,573	\$93,717	-51.9%
Miscellaneous Revenues	\$754,274	\$73,648,822	\$72,913,236	\$5,108,665	-93.1%

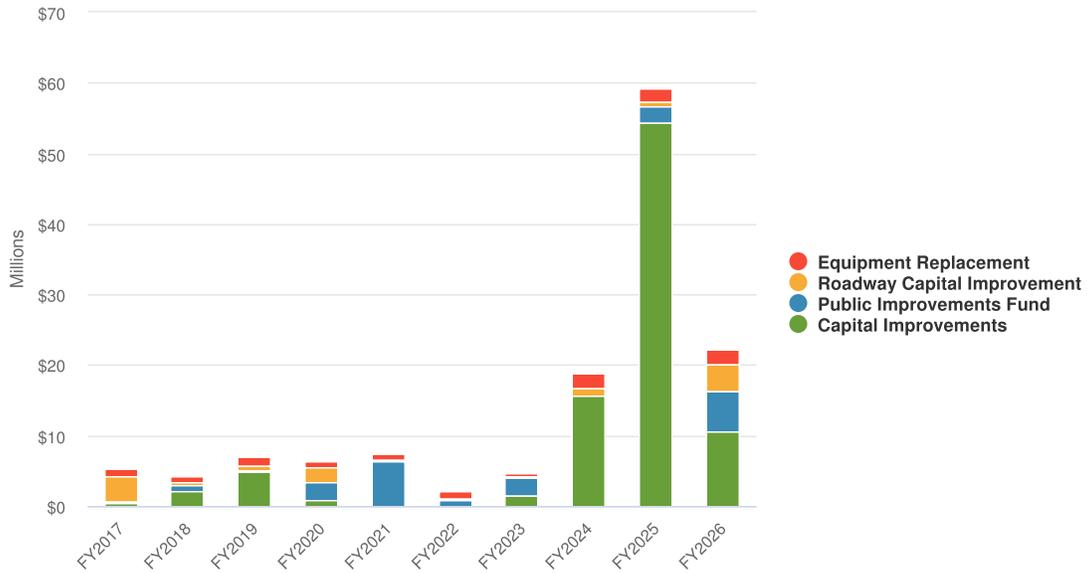
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Transfers	\$16,382,559	\$14,677,460	\$14,865,171	\$6,432,903	-56.2%
Total Revenue Source:	\$17,228,123	\$88,520,984	\$87,988,980	\$11,635,285	-86.9%

Expenditures by Fund

The following major projects are in the capital projects funds FY2026 budget:

- Cedar Road/Haven Avenue improvements-completing construction
- New Lenox Commons Improvements
- Quiet Zones on the Rock Island line
- Route 30 Median Enhancements
- Sports Complex-Phase I

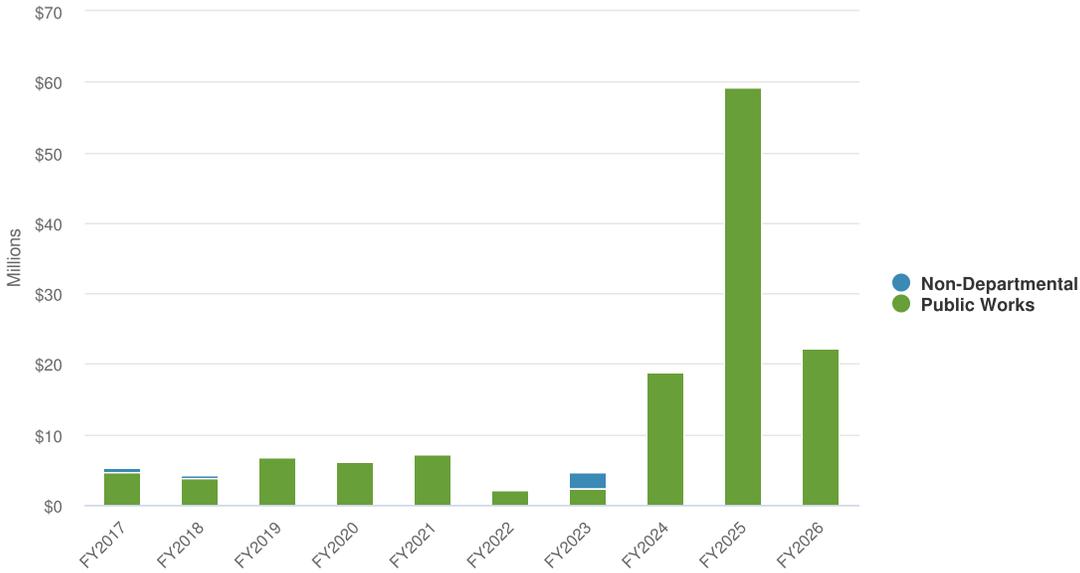
Budgeted and Historical FY2017-FY2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Roadway Capital Improvement	\$1,022,433	\$4,558,263	\$633,724	\$3,908,123	-14.3%
Equipment Replacement	\$2,025,194	\$2,030,695	\$1,967,578	\$2,104,403	3.6%
Public Improvements Fund	\$161,431	\$3,885,000	\$2,175,076	\$5,610,000	44.4%
Capital Improvements	\$15,556,305	\$79,201,772	\$54,456,110	\$10,660,108	-86.5%
Total:	\$18,765,364	\$89,675,730	\$59,232,488	\$22,282,634	-75.2%

Expenditures by Function

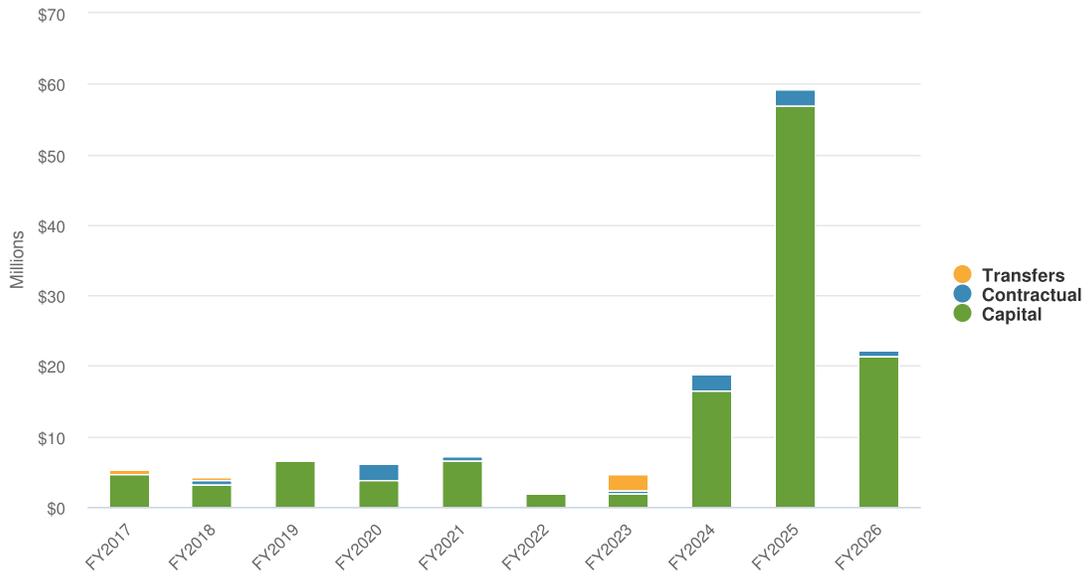
Budgeted and Historical Expenditures by Function



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expenditures					
Public Works	\$18,765,364	\$89,675,730	\$59,232,488	\$22,282,634	-75.2%
Total Expenditures:	\$18,765,364	\$89,675,730	\$59,232,488	\$22,282,634	-75.2%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Contractual	\$2,200,598	\$2,566,263	\$2,244,976	\$1,026,073	-60%
Capital	\$16,564,766	\$87,109,467	\$56,987,512	\$21,256,561	-75.6%
Total Expense Objects:	\$18,765,364	\$89,675,730	\$59,232,488	\$22,282,634	-75.2%

There are three main enterprise funds: the Sewer Fund, the Water Fund (both including capital improvement sub-funds) and the Commuter Parking Lot Fund.

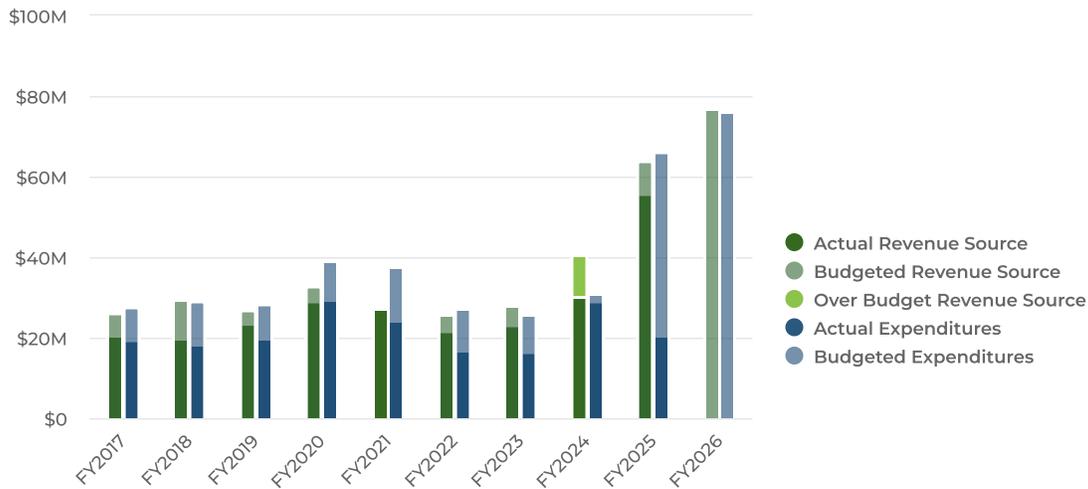


Enterprise Funds

- Sewer Operation & Maintenance includes administration, treatment, collection and regulation of the wastewater treatment plants as well as the sanitary lines.
- Sewer Capital Improvement accounts for large-scale capital improvements and acquisitions to the sewer system. Funding under this budget is limited to treatment facility and collection system upgrades and expansion, as well as acquisition of large rolling stock items and other equipment that have operational life in excess of ten (10) years or longer.
- Water Operation & Maintenance includes administration, distribution, production and utility billing of the water system.
- Water Capital Improvement accounts for large-scale capital improvement and acquisition in the Water Department. Projects and acquisitions funded here are limited to pumping facilities and distribution system upgrades and their expansion, as well as the purchase of large scale rolling stock items and other equipment that have operation lives in excess of then (10) years.
- Commuter Parking Lot function is a separate enterprise designed to maintain and operate the Village's two commuter parking lots. The first lot is an 1100 car commuter parking lot adjacent to the Metra Rock Island Train Station. The second lot is a 300 car commuter parking lot adjacent to the Metra Southwest Railroad Train Station. Daily parking fees are collected to offset the operation and maintenance costs of the facility. Work consists of fare collection and enforcement, pavement and lighting maintenance, snow removal, landscape maintenance and patrolling the commuter lots.

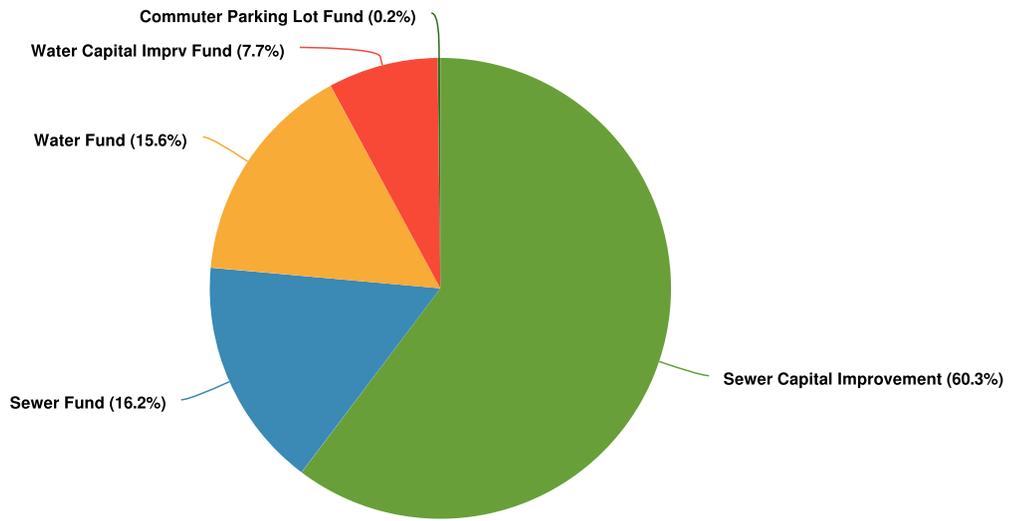
Summary

The Village of New Lenox is projecting \$77.2M of revenue in FY2026, which represents a 20.2% increase over the prior year. Budgeted expenditures are projected to increase by 15.3% or \$10M to \$76.3M in FY2026. The largest source of revenue and expense is related to the construction of the WRRF which continues this fiscal year.

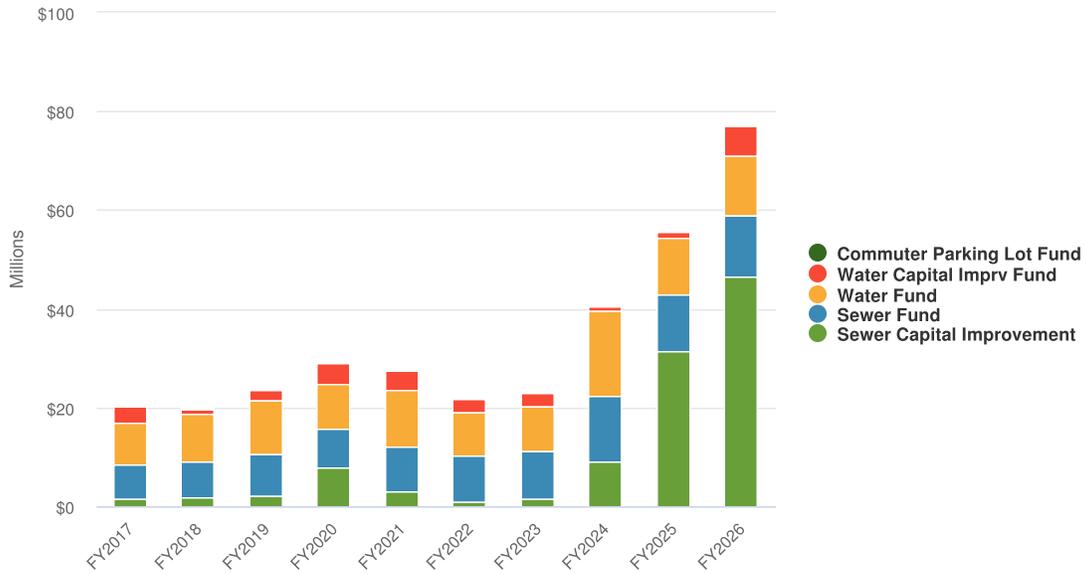


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical FY2017-FY2026 Revenue by Fund

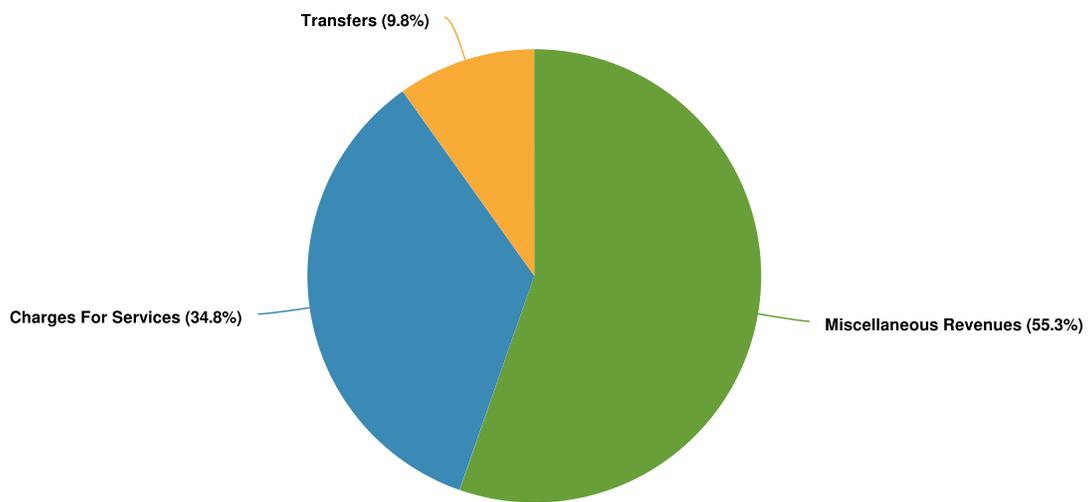


Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Commuter Parking Lot Fund	\$138,474	\$134,000	\$137,700	\$138,000	3%
Sewer Fund	\$13,347,929	\$10,881,637	\$11,306,700	\$12,477,022	14.7%

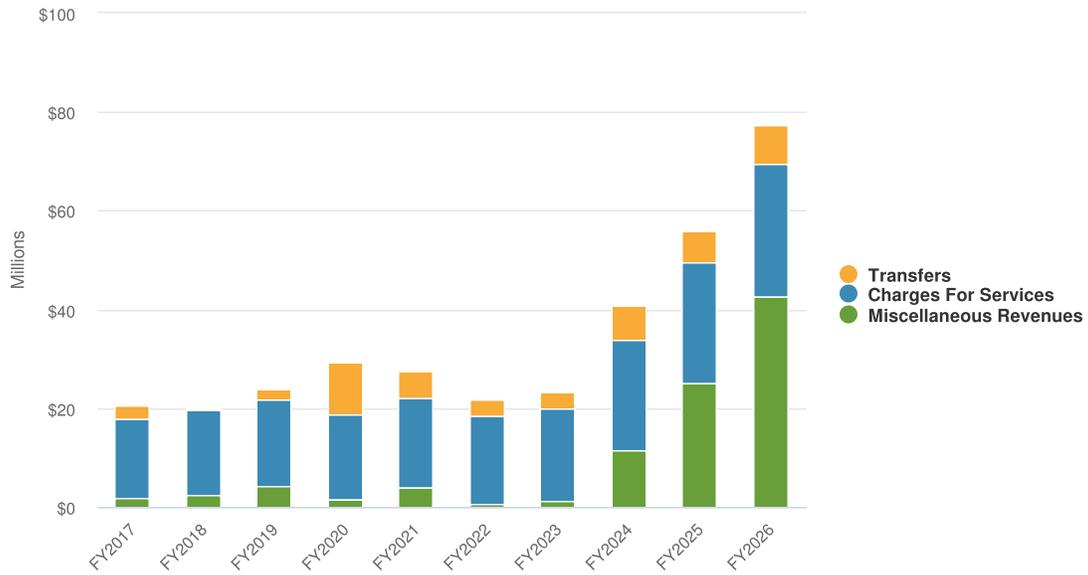
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Sewer Capital Improvement	\$8,933,601	\$36,240,204	\$31,445,766	\$46,532,787	28.4%
Water Fund	\$17,245,999	\$11,537,805	\$11,486,981	\$12,080,000	4.7%
Water Capital Imprv Fund	\$1,026,553	\$5,418,936	\$1,405,782	\$5,964,703	10.1%
Total:	\$40,692,556	\$64,212,582	\$55,782,930	\$77,192,512	20.2%

Revenues by Source

Projected 2026 Revenues by Source



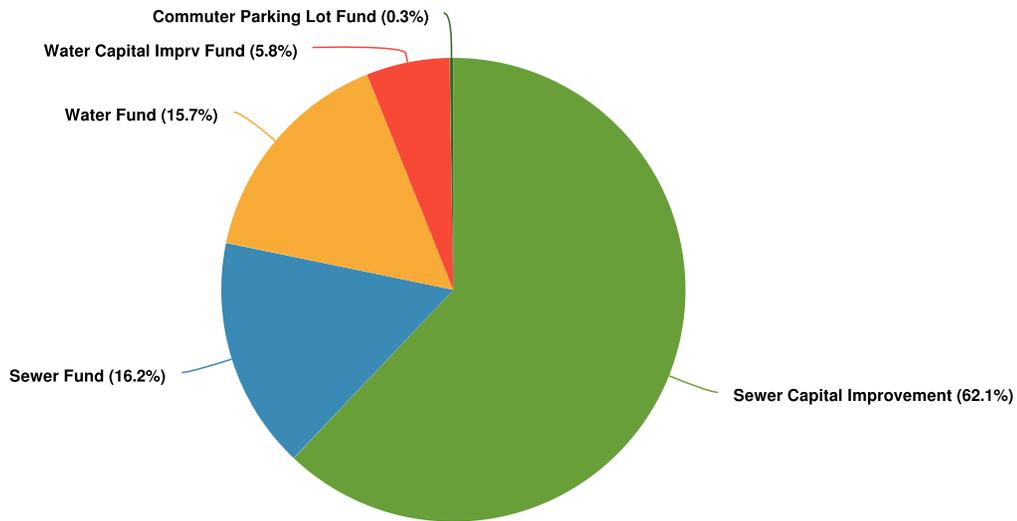
Budgeted and Historical FY2017-FY2026 Revenues by Source



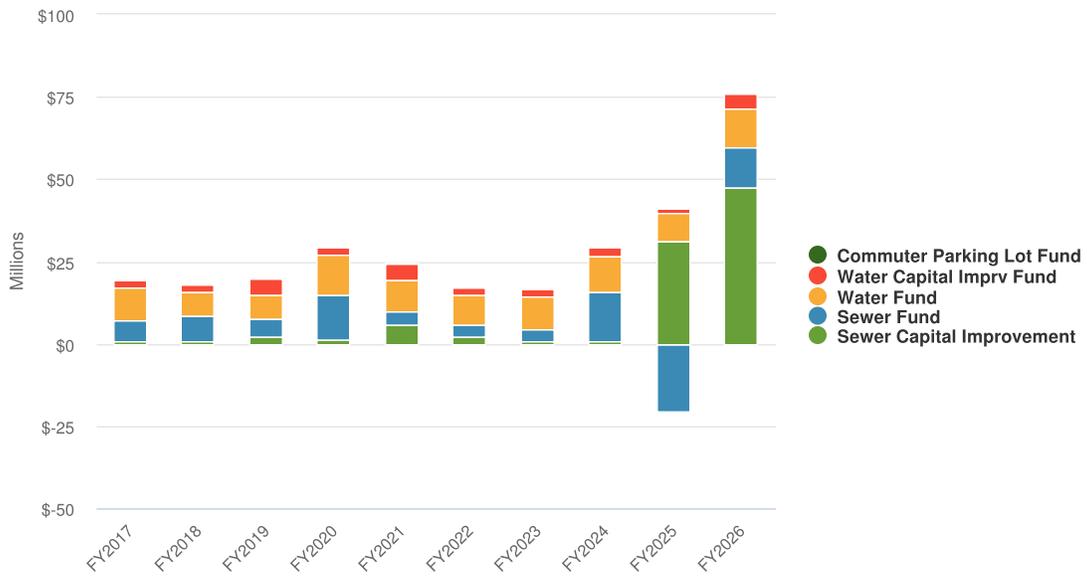
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Revenue Source					
Charges For Services	\$22,347,549	\$23,960,912	\$24,612,057	\$26,867,499	12.1%
Miscellaneous Revenues	\$11,422,597	\$31,022,920	\$25,026,483	\$42,725,913	37.7%
Transfers	\$6,922,411	\$9,228,750	\$6,144,390	\$7,599,100	-17.7%
Total Revenue Source:	\$40,692,556	\$64,212,582	\$55,782,930	\$77,192,512	20.2%

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical FY2017-FY2026 Expenditures by Fund

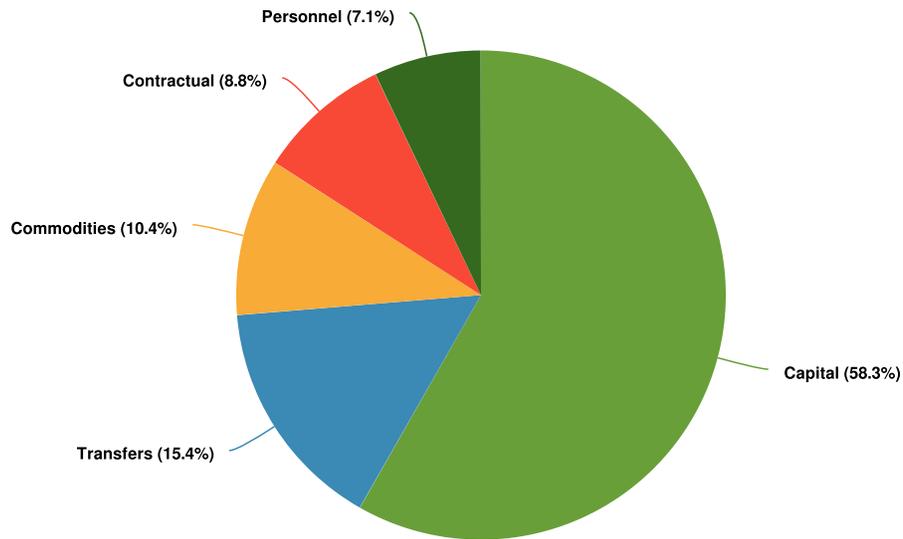


Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Commuter Parking Lot Fund	\$106,190	\$205,850	\$98,124	\$192,163	-6.6%
Sewer Fund	\$15,025,984	\$12,378,329	-\$20,472,369	\$12,343,435	-0.3%

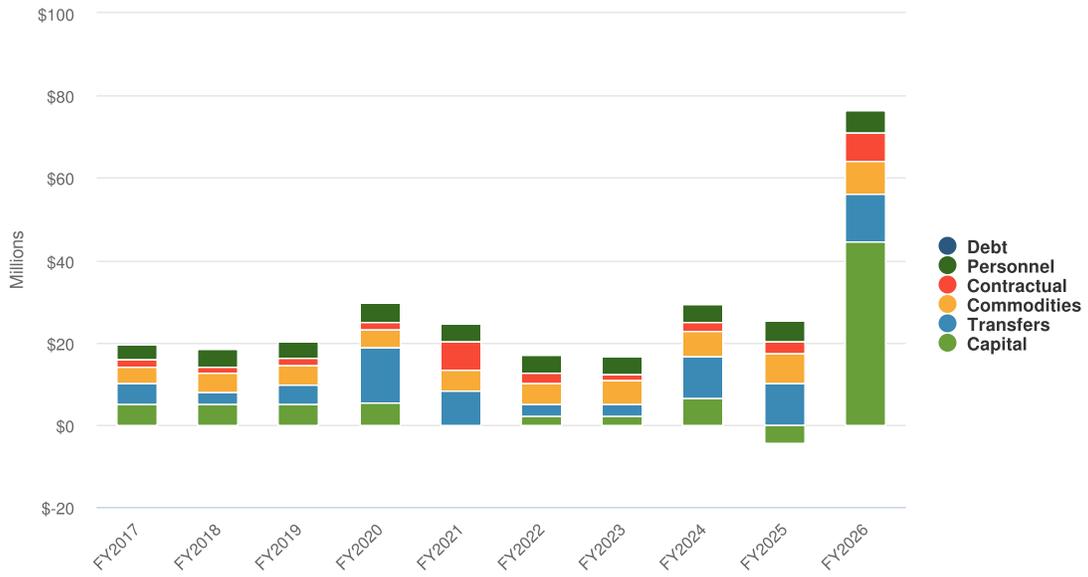
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Sewer Capital Improvement	\$831,942	\$35,944,040	\$31,074,364	\$47,372,099	31.8%
Water Fund	\$10,953,408	\$14,389,820	\$8,789,784	\$11,961,060	-16.9%
Water Capital Imprv Fund	\$2,488,985	\$5,175,038	\$1,379,088	\$4,436,189	-14.3%
Total:	\$29,406,509	\$68,093,077	\$20,868,991	\$76,304,946	12.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel	\$4,556,807	\$5,086,368	\$4,883,885	\$5,411,072	6.4%
Commodities	\$5,968,560	\$7,675,989	\$7,372,632	\$7,949,121	3.6%
Contractual	\$2,171,401	\$5,017,894	\$3,074,269	\$6,709,727	33.7%
Capital	\$6,400,407	\$35,171,248	-\$4,412,112	\$44,448,183	26.4%
Debt	-\$23,366	\$0	\$0	\$0	0%
Transfers	\$10,332,699	\$15,141,578	\$9,950,318	\$11,786,843	-22.2%
Total Expense Objects:	\$29,406,509	\$68,093,077	\$20,868,991	\$76,304,946	12.1%

The following charts outline the Village's Five-Year Financial Forecasts of the Sewer and Water Funds for FY 2026 through FY 2030. The forecasts show annual surplus or (deficit) balances based on growth in both revenue and expenses. These projections are based upon a series of conservative assumptions.

The Sewer Fund exceeds the targeted 3-month operating balance for each of the five years. Based on the sewer rate study completed in August 2022, sewer fees will be adjusted to cover the operating and major capital improvements. With the construction of the Regional WRRF and the Conveyance System, which are two major capital projects that will be completed within the five-year timeline, the sewer charges are scheduled to increase on May 1st each year. The sewer use volume charge will increase between 0%-9% and the fixed monthly charge will increase between 11% and 21% over the next five years. The revenue includes these fee increases and the expenses include the related capital and/or debt obligations related to these projects.

Sewer Fund Five-Year Forecast					
FY 2025/26 to FY 2029/30					
	25/26	26/27	27/28	28/29	29/30
	Budget	Projected*	Projected*	Projected*	Projected*
Revenue					
CHARGES FOR SERVICES (340)					
Utility Use	\$9,475,000	\$10,327,750	\$9,873,329	\$10,169,529	\$10,474,615
Penalty	\$102,000	\$111,180	\$106,288	\$109,477	\$112,761
Fixed Monthly Charge	\$2,710,000	\$3,010,810	\$3,652,715	\$3,762,296	\$3,875,165
Laraway Road Relief Sewer	\$40,022	\$41,223	\$42,459	\$43,733	\$45,045
Tap On Fees	\$1,564,474	\$1,564,474	\$1,564,474	\$1,564,474	\$1,564,474
MISCELLANEOUS REV. (360)					
Interest	\$550,000	\$566,500	\$583,495	\$601,000	\$619,030
Loan Proceeds	\$39,299,213	\$57,867,995	\$82,422,875	\$48,237,144	\$0
Transfers In	\$126,795	\$261,271	\$261,585	\$260,867	\$0
Misc. Reimbursement	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$53,867,504	\$73,751,203	\$98,507,220	\$64,748,520	\$16,691,090
Expenses					
Personnel	\$2,926,830	\$3,014,635	\$3,105,074	\$3,198,226	\$3,294,173
Commodities	\$508,250	\$523,498	\$539,202	\$555,378	\$572,040
Contractual	\$5,065,490	\$5,217,455	\$5,373,978	\$5,535,198	\$5,701,254
Capital Outlay	\$41,132,583	\$62,900,495	\$91,990,375	\$51,304,144	\$272,000
Transfers Out/Debt	\$3,534,457	\$1,979,158	\$3,351,956	\$8,706,907	\$8,946,341
Total Expenses	\$53,167,610	\$73,635,240	\$104,360,586	\$69,299,853	\$18,785,808
Beginning Balance	\$33,936,490	\$34,636,384	\$34,752,347	\$28,898,981	\$24,347,647
Surplus/(Deficit)	\$699,894	\$115,963	(\$5,853,366)	(\$4,551,334)	(\$2,094,718)
Ending Balance	\$34,636,384	\$34,752,347	\$28,898,981	\$24,347,647	\$22,252,929
Targeted 3 mo. Balance	\$12,408,288	\$17,914,021	\$25,252,157	\$15,148,237	\$2,459,867
Over (Under) Targeted Balance	\$22,228,096	\$16,838,326	\$3,646,823	\$9,199,411	\$19,793,062

Similarly to sewer, a water rate study was completed in August 2022. Based on this study, the water rates will be increased 4% on May 1st of each year. These increases were factored into the five-year forecast below. The Water Fund exceeds the targeted 3-month operating balance for the first year of the five-year forecast. In FY 2026-2027, the Village plans to construct a new water tower out of funds on hand which reduces the accumulated balance. Annually, the rates will be reviewed and adjusted if necessary to ensure costs are covered and reserves are met. As reflected in the Capital Improvement Plan, the Village has set aside funds to replace aging water mains each fiscal year. The Village plans on taking advantage of low-interest IEPA loans when available to finance these improvements. The forecast below includes the debt obligations related to these projects.

**Water Fund Five-Year Forecast
FY 2025/26 to FY 2029/30**

	25/26 Budget	26/27 Projected*	27/28 Projected*	28/29 Projected*	29/30 Projected*
Revenue					
CHARGES FOR SERVICES (340)					
Water Use Permit	\$13,300	\$13,699	\$14,110	\$14,533	\$14,969
Utility Use	\$11,660,000	\$12,126,400	\$12,611,456	\$13,115,914	\$13,640,551
Penalty	\$97,000	\$100,880	\$104,915	\$109,112	\$113,476
Misc. Water Charge	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Water Meter Equipment Fee	\$125,000	\$128,750	\$132,613	\$136,591	\$140,689
Tap On Fees	\$949,703	\$949,703	\$949,703	\$949,703	\$949,703
MISCELLANEOUS REV. (360)					
Interest	\$190,000	\$195,700	\$201,571	\$207,618	\$213,847
Misc. Reimbursement	\$89,700	\$92,391	\$95,163	\$98,018	\$100,958
Transfers From	\$2,336,516	\$0	\$0	\$0	\$0
Loan Proceeds	\$2,685,000	\$2,455,000	\$2,065,000	\$2,200,000	\$2,200,000
Total Revenue	\$18,151,219	\$16,067,673	\$16,179,835	\$16,836,953	\$17,379,820
Expenses					
Personnel	\$2,484,242	\$2,558,769	\$2,635,532	\$2,714,598	\$2,796,036
Commodities	\$7,435,871	\$7,658,947	\$7,888,716	\$8,125,377	\$8,369,138
Contractual	\$1,457,074	\$1,500,786	\$1,545,810	\$1,592,184	\$1,639,950
Capital Outlay	\$3,315,600	\$12,901,170	\$4,088,181	\$5,148,489	\$2,989,004
Transfers/Debt	\$1,810,978	\$1,173,204	\$1,254,935	\$1,255,677	\$996,313
Total Expenses	\$16,503,765	\$25,792,877	\$17,413,174	\$18,836,325	\$16,790,442
Beginning Balance	\$10,560,235	\$12,207,689	\$2,482,485	\$1,249,146	(\$750,226)
Surplus/(Deficit)	\$1,647,454	(\$9,725,204)	(\$1,233,339)	(\$1,999,372)	\$589,378
Ending Balance	\$12,207,689	\$2,482,485	\$1,249,146	(\$750,226)	(\$160,847)
Targeted 3 mo. Balance	\$3,673,197	\$6,154,918	\$4,039,560	\$4,395,162	\$3,948,532
Over (Under) Targeted Balance	\$8,534,492	(\$3,672,433)	(\$2,790,413)	(\$5,145,388)	(\$4,109,380)

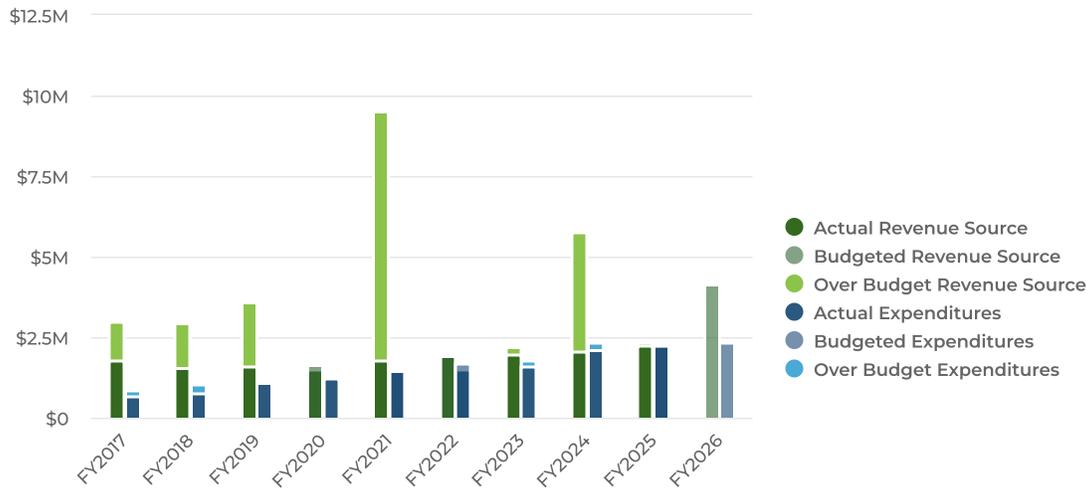


Trust & Agency Fund

The Pension Trust Fund is the Police Pension Fund, which accounts for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. The Police Pension Board controls the expenditures in this fund.

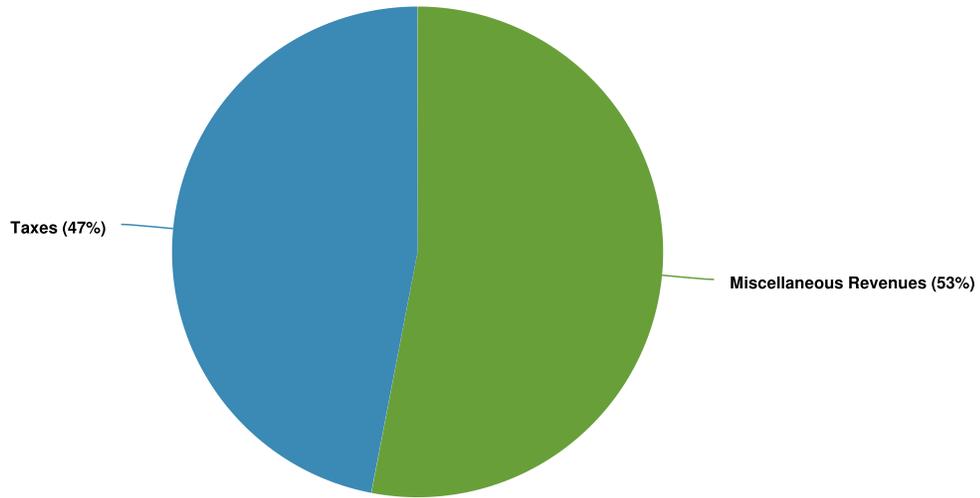
Summary

The Village of New Lenox is projecting \$4.17M of revenue in FY2026, which represents a 82.1% increase over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$85.39K to \$2.38M in FY2026.

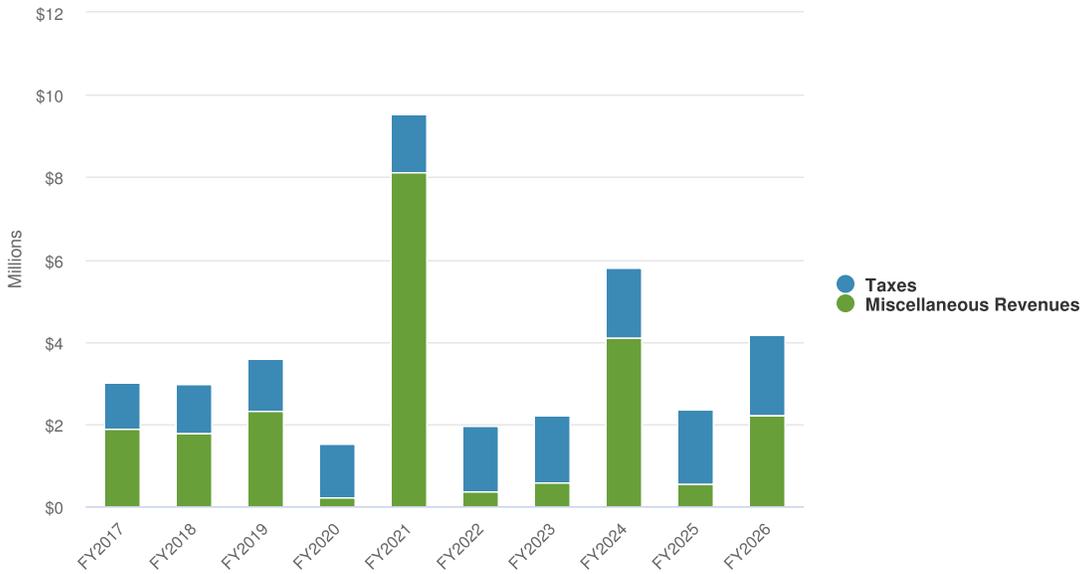


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical FY2017-FY2026 Revenues by Source

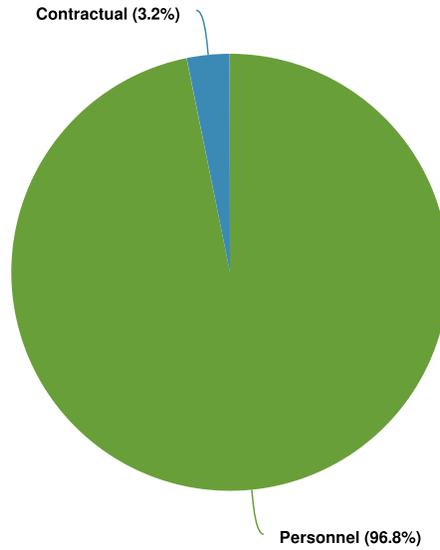


Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Revenue Source					
Taxes	\$1,685,457	\$1,830,235	\$1,826,057	\$1,956,939	6.9%
Miscellaneous Revenues	\$4,097,601	\$457,660	\$544,278	\$2,209,150	382.7%

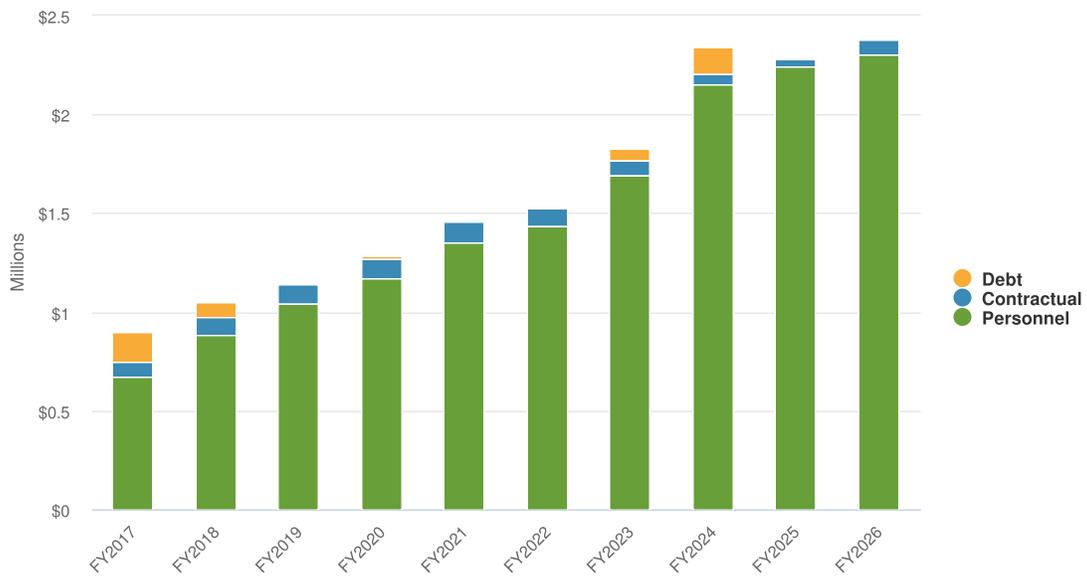
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Total Revenue Source:	\$5,783,058	\$2,287,895	\$2,370,335	\$4,166,089	82.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel	\$2,150,295	\$2,241,868	\$2,241,868	\$2,301,323	2.7%
Contractual	\$55,777	\$49,495	\$39,076	\$75,430	52.4%
Debt	\$132,521	\$0	\$0	\$0	0%
Total Expense Objects:	\$2,338,593	\$2,291,363	\$2,280,944	\$2,376,753	3.7%

DEPARTMENTS

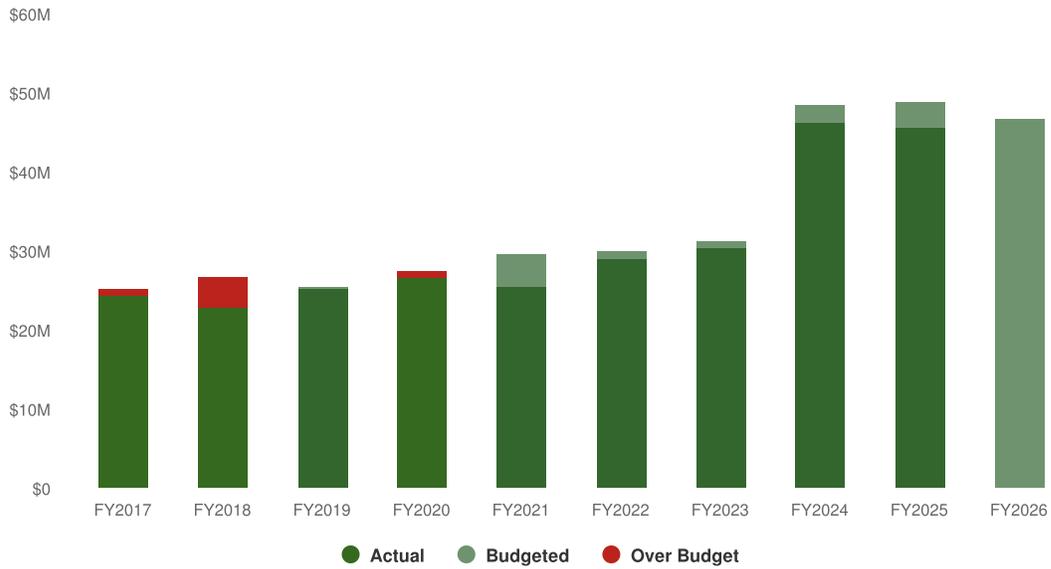
General Fund

The General Fund is comprised of four departments: Administration, Community Development, Police and Public Works. There are many programs within each department. The strategic priority, strategic initiatives and the goals linking these items together are identified below by the department.

Expenditures Summary

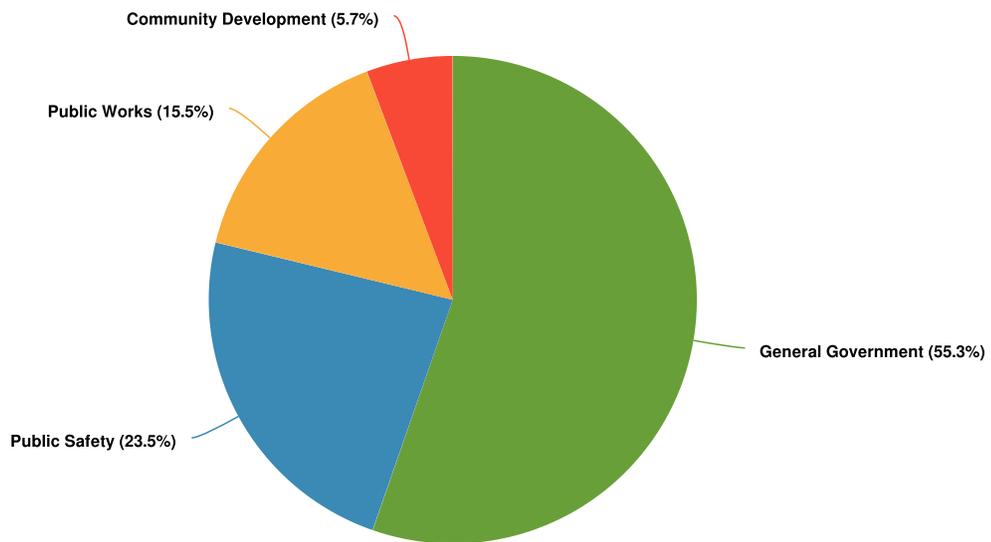
\$46,767,526 **-\$2,165,160**
 (-4.42% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual

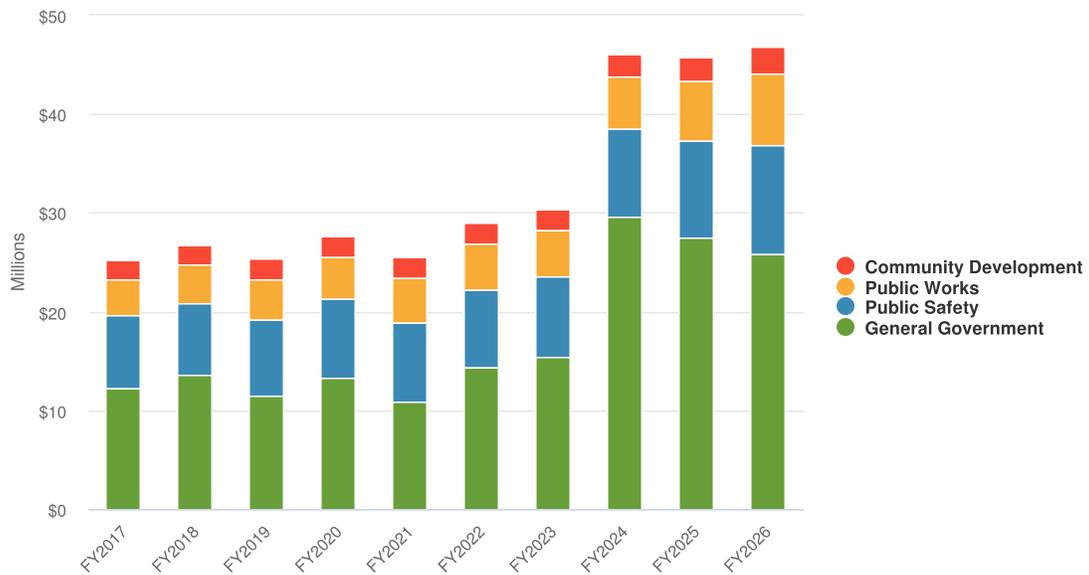


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expenditures					
General Government					
Village Board					
SALARIES: PART TIME	\$61,200	\$61,200	\$61,200	\$61,200	0%
PENSION CONTRIBUTION	\$14,504	\$4,682	\$4,682	\$4,682	0%
PRINTING COST	\$890	\$900	\$1,193	\$1,000	11.1%
CONSULTING SERVICES	\$30,000	\$30,000	\$30,000	\$30,000	0%
MEETING & EXPENSE ALLOW	\$4,184	\$4,500	\$1,486	\$4,500	0%
EDUCATION & TRAINING	\$0	\$395	\$195	\$2,000	406.3%
LEGAL PUBLICATIONS	\$6,330	\$8,000	\$3,865	\$8,000	0%
PROFESSIONAL MEMBERSHIPS	\$27,780	\$34,983	\$34,614	\$35,000	0%
CONTRIBUTIONS	\$38,056	\$32,000	\$32,640	\$35,000	9.4%
Total Village Board:	\$182,944	\$176,660	\$169,875	\$181,382	2.7%
Village Clerk					
SALARIES: FULL TIME	\$95,915	\$98,039	\$97,906	\$101,960	4%
PENSION CONTRIBUTION	\$18,683	\$18,912	\$18,669	\$20,266	7.2%
MEDICAL & LIFE INSURANCE	\$29,438	\$30,675	\$31,438	\$33,520	9.3%
CODIFICATION SERVICE	\$8,964	\$9,042	\$9,412	\$9,885	9.3%
MEETING & EXPENSE ALLOW	\$86	\$0	\$0	\$150	N/A
EDUCATION & TRAINING	\$509	\$0	\$0	\$600	N/A
PROFESSIONAL MEMBERSHIPS	\$345	\$345	\$355	\$345	0%
Total Village Clerk:	\$153,940	\$157,013	\$157,781	\$166,726	6.2%
Village Commissions					
SALARIES: PART TIME	\$6,300	\$16,750	\$7,500	\$16,750	0%
PENSION CONTRIBUTION	\$453	\$1,282	\$574	\$1,282	0%
TEST & PSYCHOLOGICAL EXAMS	\$2,995	\$1,650	\$860	\$2,130	29.1%
CONSULTING SERVICES	\$209	\$5,650	\$6,229	\$15,050	166.4%
MEETING & EXPENSE ALLOW	\$0	\$250	\$0	\$250	0%
EDUCATION & TRAINING	\$0	\$1,750	\$170	\$750	-57.1%
LEGAL PUBLICATIONS	\$0	\$750	\$0	\$750	0%
PROFESSIONAL MEMBERSHIPS	\$1,706	\$1,925	\$1,706	\$1,775	-7.8%
Total Village Commissions:	\$11,663	\$30,007	\$17,039	\$38,737	29.1%
Village Attorney					
LEGAL SERVICE	\$318,858	\$375,000	\$423,905	\$350,000	-6.7%
MAGISTRATE PROGRAM	\$9,781	\$25,200	\$25,200	\$25,200	0%
Total Village Attorney:	\$328,639	\$400,200	\$449,105	\$375,200	-6.2%
Village Administration					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
SALARIES: FULL TIME	\$449,906	\$473,060	\$466,769	\$503,875	6.5%
SALARIES: PART TIME	\$13,606	\$10,000	\$8,688	\$4,000	-60%
OVERTIME PAY	\$458	\$1,500	\$1,939	\$2,000	33.3%
PENSION CONTRIBUTION	\$83,879	\$94,870	\$85,724	\$101,346	6.8%
MEDICAL & LIFE INSURANCE	\$55,137	\$47,750	\$57,129	\$62,872	31.7%
GENERAL OFFICE SUPPLIES	\$16,142	\$18,000	\$18,189	\$18,000	0%
FORMS BOOKS & MANUALS	\$0	\$200	\$0	\$200	0%
PRINTING COST	\$258	\$600	\$74	\$600	0%
SAFETY GEAR & UNIFORMS	\$1,676	\$1,800	\$3,409	\$2,000	11.1%
CONSULTING SERVICES	\$9,400	\$0	\$1,500	\$12,500	N/A
TELEPHONE ACCESS LINE	\$2,127	\$2,100	\$2,027	\$2,100	0%
MEETING & EXPENSE ALLOW	\$2,005	\$1,300	\$1,609	\$1,300	0%
EDUCATION & TRAINING	\$4,344	\$5,100	\$2,481	\$5,100	0%
PROFESSIONAL MEMBERSHIPS	\$2,074	\$2,300	\$1,703	\$2,300	0%
Total Village Administration:	\$641,012	\$658,580	\$651,242	\$718,193	9.1%
Finance					
SALARIES: FULL TIME	\$268,239	\$274,177	\$264,990	\$453,618	65.4%
PENSION CONTRIBUTION	\$50,478	\$52,889	\$48,673	\$90,164	70.5%
MEDICAL & LIFE INSURANCE	\$59,060	\$61,054	\$63,134	\$133,770	119.1%
PRINTING COST	\$1,034	\$975	\$1,034	\$1,000	2.6%
ADMINISTRATIVE COSTS	\$17,765	\$20,000	\$18,718	\$20,700	3.5%
CONSULTING SERVICES	\$10,948	\$21,200	\$20,300	\$23,400	10.4%
MEETING & EXPENSE ALLOW	\$115	\$200	\$197	\$200	0%
EDUCATION & TRAINING	\$3,243	\$5,720	\$3,003	\$4,940	-13.6%
PROFESSIONAL MEMBERSHIPS	\$440	\$690	\$665	\$805	16.7%
SURETY BOND & OFFICIAL LIAB	\$100	\$100	\$100	\$100	0%
SUBSCRIPTION CAPITAL OUTLAY	\$34,939	\$0	\$0	\$0	0%
Total Finance:	\$446,361	\$437,005	\$420,815	\$728,697	66.7%
Information Technology					
SALARIES: FULL TIME	\$182,805	\$189,274	\$188,912	\$199,466	5.4%
PENSION CONTRIBUTION	\$35,623	\$36,511	\$36,059	\$39,647	8.6%
MEDICAL & LIFE INSURANCE	\$37,761	\$37,061	\$38,599	\$31,802	-14.2%
WEB SITE MAINTENANCE	\$0	\$75,851	\$84,931	\$28,500	-62.4%
MEETING & EXPENSE ALLOW	\$33	\$1,500	\$0	\$1,500	0%
EDUCATION & TRAINING	\$9,133	\$14,850	\$5,990	\$15,150	2%
MAINTENANCE CONTRACTS	\$146,917	\$172,275	\$175,305	\$404,300	134.7%
REPAIRS: OFFICE MACHINES	\$36,675	\$36,000	\$36,191	\$36,000	0%
MAPPING	\$0	\$750	\$142	\$500	-33.3%
OFFICE EQUIPMENT	\$131,926	\$126,450	\$129,218	\$146,450	15.8%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
GIS PROGRAM DEVELOPMENT	\$48,355	\$11,000	\$16,173	\$15,000	36.4%
ASSET MANAGEMENT SOFTWARE	\$6,137	\$24,000	\$21,354	\$23,000	-4.2%
Total Information Technology:	\$635,364	\$725,522	\$732,873	\$941,315	29.7%
Central Services					
WORKMEN'S COMPENSATION	\$173,932	\$185,000	\$139,460	\$173,000	-6.5%
POSTAGE EXPENSE	\$22,644	\$36,180	\$27,336	\$20,180	-44.2%
FORMS BOOKS & MANUALS	\$390	\$400	\$416	\$450	12.5%
PRINTING COST	\$29,749	\$32,300	\$33,500	\$24,625	-23.8%
AWARDS & SERVICE PINS	\$0	\$1,000	\$3,201	\$1,000	0%
AUDITING & ACCOUNTING	\$62,600	\$66,000	\$58,475	\$66,110	0.2%
ECONOMIC INCENTIVE AGREEMENT	\$1,449,316	\$896,302	\$850,980	\$425,000	-52.6%
TELEPHONE SERVICE	\$58,130	\$61,000	\$61,614	\$65,400	7.2%
PROPERTY TAX REBATE	\$2,222,459	\$2,500,000	\$1,173,023	\$0	-100%
DOCUMENT SHREDDING SERVICE	\$975	\$1,000	\$815	\$1,000	0%
SELF INSURANCE POOL	\$434,920	\$452,250	\$404,697	\$499,100	10.4%
INTEREST	-\$51	\$0	\$0	\$0	0%
AMORTIZATION BOND DISCOUNT	\$106,681	\$0	\$0	\$0	0%
TRANSFER TO 2024 G.O. BONDS	\$0	\$2,535,225	\$1,155,400	\$5,065,400	99.8%
TRANSFER TO 2021 G.O. REFUNDING BOND	\$1,053,982	\$1,045,622	\$1,045,621	\$725,820	-30.6%
TRANSFER TO 2016 GO BONDS	\$357,625	\$357,025	\$357,025	\$361,025	1.1%
TRANSFER TO 2007 G.O. BONDS	\$270,400	\$274,900	\$274,900	\$278,650	1.4%
TO 2013A G.O. BOND FUND	\$708,400	\$704,300	\$704,300	\$708,700	0.6%
TSF TO 2014A GO BONDS	\$355,800	\$358,750	\$358,750	\$356,400	-0.7%
TRANSFER TO 2020 G.O. BONDS	\$643,638	\$641,388	\$641,388	\$643,388	0.3%
TRANSFER TO MOTOR FUEL TAX	\$1,200,000	\$0	\$0	\$1,200,000	N/A
TRANSFER TO ROADWAY CAP IMPR	\$0	\$1,200,000	\$1,200,000	\$0	-100%
TRANSFER TO EQUIP REPL FUND	\$745,305	\$969,955	\$969,955	\$1,035,000	6.7%
TRANSFER TO PUBLIC IMPROVEME	\$0	\$3,300,000	\$3,300,000	\$4,765,000	44.4%
TRANSFER TO CAP IMPROV FUND	\$14,928,100	\$8,689,600	\$8,689,600	\$0	-100%
Total Central Services:	\$24,824,994	\$24,308,197	\$21,450,455	\$16,415,248	-32.5%
Children's Museum					
SALARIES: FULL TIME	\$44,867	\$92,652	\$92,652	\$115,975	25.2%
SALARIES: PART TIME	\$0	\$98,000	\$102,969	\$161,000	64.3%
OVERTIME PAY	\$0	\$0	\$47	\$50	N/A
PENSION CONTRIBUTION	\$8,035	\$30,233	\$30,380	\$55,063	82.1%
MEDICAL & LIFE INSURANCE	\$21,546	\$49,550	\$51,895	\$67,040	35.3%
GENERAL OFFICE SUPPLIES	\$0	\$3,250	\$5,958	\$4,500	38.5%
POSTAGE EXPENSE	\$0	\$120	\$0	\$0	-100%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
EXHIBIT SUPPLIES	\$0	\$26,000	\$24,440	\$40,000	53.8%
MERCHANDISE INVENTORY	\$0	\$0	\$0	\$15,000	N/A
SAFETY GEAR & UNIFORMS	\$0	\$0	\$690	\$1,500	N/A
ADMINISTRATIVE COSTS	\$0	\$1,050	\$3,417	\$1,560	48.6%
PROGRAMS AND EVENTS	\$0	\$2,500	\$2,598	\$22,400	796%
MEETING & EXPENSE ALLOW	\$0	\$150	\$769	\$300	100%
EDUCATION & TRAINING	\$0	\$11,810	\$11,638	\$1,750	-85.2%
MARKETING	\$0	\$13,500	\$11,758	\$23,000	70.4%
ELECTRIC & GAS	\$0	\$11,200	\$10,788	\$0	-100%
REPAIRS: BLDG & FACILITIES	\$0	\$218,812	\$162,900	\$30,000	-86.3%
PROFESSIONAL MEMBERSHIPS	\$0	\$900	\$890	\$5,000	455.6%
BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$3,000	N/A
Total Children's Museum:	\$74,448	\$559,727	\$513,790	\$547,138	-2.2%
Human Resources					
SALARIES: FULL TIME	\$251,933	\$257,510	\$257,164	\$267,811	4%
OVERTIME PAY	\$229	\$500	\$0	\$0	-100%
PENSION CONTRIBUTION	\$41,942	\$49,770	\$41,934	\$53,232	7%
EMPLOYEE ASSISTANCE PROGRAM	\$2,797	\$2,800	\$2,224	\$2,930	4.6%
UNEMPLOYMENT CONTRIBUTION	\$16,797	\$17,500	\$16,083	\$17,500	0%
MEDICAL & LIFE INSURANCE	\$25,661	\$25,517	\$36,919	\$38,855	52.3%
WELLNESS PROGRAM	\$9,594	\$16,000	\$7,215	\$18,000	12.5%
GENERAL OFFICE SUPPLIES	\$0	\$1,200	\$0	\$600	-50%
FORMS BOOKS & MANUALS	\$0	\$800	\$0	\$500	-37.5%
AWARDS & SERVICE PINS	\$4,326	\$2,700	\$1,355	\$2,800	3.7%
COMMEMORATIONS	\$600	\$1,600	\$1,234	\$1,600	0%
RECEPTION	\$3,500	\$3,200	\$4,000	\$4,175	30.5%
PHYSICAL EXAMINATIONS	\$3,720	\$2,155	\$4,054	\$5,000	132%
CONSULTING SERVICES	\$659	\$720	\$853	\$1,030	43.1%
MEETING & EXPENSE ALLOW	\$758	\$1,200	\$167	\$1,200	0%
EDUCATION & TRAINING	\$21,474	\$29,250	\$18,287	\$31,300	7%
LEGAL PUBLICATIONS	\$204	\$1,205	\$662	\$1,204	-0.1%
PROFESSIONAL MEMBERSHIPS	\$909	\$1,140	\$929	\$1,150	0.9%
Total Human Resources:	\$385,102	\$414,767	\$393,081	\$448,887	8.2%
Crossroads Sports Complex					
SALARIES: FULL TIME	\$0	\$70,520	\$70,520	\$0	-100%
PENSION CONTRIBUTION	\$0	\$13,560	\$13,622	\$0	-100%
MEDICAL & LIFE INSURANCE	\$0	\$14,200	\$15,193	\$0	-100%
METEOROLOGICAL FORECAST	\$0	\$4,600	\$4,600	\$0	-100%
EDUCATION & TRAINING	\$0	\$2,000	\$1,186	\$0	-100%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
SALARIES: FULL TIME	\$0	\$0	\$0	\$213,871	N/A
PENSION CONTRIBUTION	\$0	\$0	\$0	\$42,510	N/A
MEDICAL & LIFE INSURANCE	\$0	\$0	\$0	\$62,542	N/A
GENERAL OFFICE SUPPLIES	\$0	\$0	\$0	\$5,000	N/A
PROGRAM SUPPLIES	\$0	\$0	\$0	\$2,000	N/A
MERCHANDISE INVENTORY	\$0	\$0	\$0	\$20,000	N/A
FOOD AND BEVERAGE INVENTORY	\$0	\$0	\$0	\$400,000	N/A
SUPPLIES: EVENTS & TOURNAMENT	\$0	\$0	\$0	\$91,000	N/A
SUPPLIES: CONCESSIONS	\$0	\$0	\$0	\$15,000	N/A
SUPPLIES: SPONSORSHIP/ADVERTISING	\$0	\$0	\$0	\$17,496	N/A
SUPPLIES: SPORTS EQUIPMENT	\$0	\$0	\$0	\$5,000	N/A
SUPPLIES: TOOL & EQUIPMENT	\$0	\$0	\$0	\$11,000	N/A
SUPPLIES: INTERNAL TOURNAMENT	\$0	\$0	\$0	\$1,000	N/A
SUPPLIES: RENTAL	\$0	\$0	\$0	\$10,314	N/A
VEHICLE FUEL & OIL	\$0	\$0	\$0	\$500	N/A
SUPPLIES: BLDG MAINTENANCE	\$0	\$0	\$0	\$59,040	N/A
MINOR EQUIPMENT & TOOLS	\$0	\$0	\$0	\$5,000	N/A
SAFETY GEAR & UNIFORMS	\$0	\$0	\$0	\$7,500	N/A
SUPPLIES: COMMUNICATION	\$0	\$0	\$0	\$5,400	N/A
ADMINISTRATIVE COSTS	\$0	\$0	\$0	\$80,900	N/A
METEOROLOGICAL FORECAST	\$0	\$0	\$0	\$4,600	N/A
LEGAL SERVICE	\$0	\$0	\$0	\$4,000	N/A
CAMPS/CLINICS/CLASS	\$0	\$0	\$0	\$2,000	N/A
INTERGOVERNMENTAL-NLCPD	\$0	\$0	\$0	\$850,000	N/A
CONSULTING SERVICES	\$0	\$0	\$0	\$165,000	N/A
TELEPHONE SERVICE	\$0	\$0	\$0	\$30,000	N/A
WEB SITE MAINTENANCE	\$0	\$0	\$0	\$8,875	N/A
MEETING & EXPENSE ALLOW	\$0	\$0	\$0	\$200	N/A
EDUCATION & TRAINING	\$0	\$0	\$0	\$10,300	N/A
MARKETING	\$0	\$0	\$0	\$12,000	N/A
ELECTRIC & GAS	\$0	\$0	\$0	\$132,800	N/A
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$0	\$0	\$7,500	N/A
MAINTENANCE CONTRACTS	\$0	\$0	\$0	\$55,660	N/A
REPAIRS: BLDG & FACILITIES	\$0	\$0	\$0	\$24,000	N/A
PROFESSIONAL MEMBERSHIPS	\$0	\$0	\$0	\$1,000	N/A
SELF INSURANCE POOL	\$0	\$0	\$0	\$25,300	N/A
REFUSE REMOVAL SERVICE	\$0	\$0	\$0	\$1,200	N/A
LAWN MAINTENANCE	\$0	\$0	\$0	\$50,000	N/A
BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$20,000	N/A
EQUIPMENT/LEASE PURCHASE	\$0	\$0	\$0	\$11,330	N/A

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
OFFICE EQUIPMENT	\$0	\$0	\$0	\$2,500	N/A
Total Crossroads Sports Complex:	\$0	\$104,880	\$105,121	\$2,473,338	2,258.3%
Marketing					
SALARIES: FULL TIME	\$0	\$0	\$0	\$75,934	N/A
PENSION CONTRIBUTION	\$0	\$0	\$0	\$15,093	N/A
MEDICAL & LIFE INSURANCE	\$0	\$0	\$0	\$33,520	N/A
PROFESSIONAL MEMBERSHIPS	\$0	\$0	\$0	\$400	N/A
Total Marketing:	\$0	\$0	\$0	\$124,947	N/A
Community Access (Catv)					
SALARIES: FULL TIME	\$85,364	\$90,660	\$90,660	\$96,189	6.1%
PENSION CONTRIBUTION	\$16,750	\$17,007	\$17,432	\$19,119	12.4%
MEDICAL & LIFE INSURANCE	\$10,728	\$11,156	\$11,495	\$12,327	10.5%
GENERAL OFFICE SUPPLIES	\$62	\$230	\$71	\$230	0%
VEHICLE FUEL & OIL	\$80	\$150	\$122	\$150	0%
VIDEO SUPPLIES	\$1,294	\$1,225	\$1,147	\$1,255	2.4%
SAFETY GEAR & UNIFORMS	\$607	\$700	\$0	\$700	0%
TELEPHONE SERVICE	\$267	\$300	\$298	\$300	0%
MEETING & EXPENSE ALLOW	\$851	\$950	\$808	\$1,000	5.3%
EDUCATION & TRAINING	\$324	\$350	\$648	\$350	0%
REPAIRS: FIXED & OPER EQUIP	\$1,793	\$3,000	\$0	\$6,000	100%
VIDEO EQUIPMENT	\$24,676	\$45,030	\$37,797	\$28,000	-37.8%
Total Community Access (Catv):	\$142,795	\$170,758	\$160,478	\$165,620	-3%
Community Benefit (Spec Evt)					
SALARIES: FULL TIME	\$90,726	\$182,739	\$178,183	\$192,203	5.2%
SALARIES: PART TIME	\$26,234	\$32,000	\$36,476	\$40,000	25%
OVERTIME PAY	\$169,139	\$160,000	\$170,877	\$200,000	25%
PENSION CONTRIBUTION	\$48,212	\$68,562	\$64,053	\$81,017	18.2%
MEDICAL & LIFE INSURANCE	\$29,169	\$31,015	\$31,832	\$34,086	9.9%
EDUCATION & TRAINING	\$0	\$0	\$0	\$2,999	N/A
MOVIE NIGHTS	\$12,117	\$17,250	\$17,490	\$11,025	-36.1%
CHRISTMAS IN THE COMMONS	\$121,191	\$148,000	\$144,523	\$158,975	7.4%
SPECIAL EVENT	\$16,462	\$14,800	\$14,799	\$17,250	16.6%
COMMONS-JULY 4TH ACTIVITIES	\$34,188	\$35,745	\$35,746	\$38,250	7%
COMMONS EVENTS	\$107,648	\$130,000	\$130,806	\$168,330	29.5%
CONCERT SERIES	\$617,180	\$1,083,572	\$874,333	\$1,162,250	7.3%
PROFESSIONAL MEMBERSHIPS	\$0	\$0	\$0	\$499	N/A
COMMUNITY IMPROVEMENTS	\$275,913	\$347,425	\$370,579	\$276,044	-20.5%
Total Community Benefit (Spec Evt):	\$1,548,178	\$2,251,108	\$2,069,698	\$2,382,928	5.9%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Garbage					
YARD WASTE STICKERS	\$7,250	\$7,500	\$7,475	\$7,250	-3.3%
GARBAGE BAG STICKERS	\$0	\$1,250	\$1,275	\$1,350	8%
Total Garbage:	\$7,250	\$8,750	\$8,750	\$8,600	-1.7%
Safe Communities					
SALARIES: FULL TIME	\$100,740	\$107,117	\$106,788	\$31,500	-70.6%
SALARIES: PART TIME	\$0	\$0	\$0	\$70,000	N/A
PENSION CONTRIBUTION	\$19,706	\$20,663	\$20,468	\$10,851	-47.5%
MEDICAL & LIFE INSURANCE	\$25,945	\$26,534	\$27,251	\$20,274	-23.6%
VEHICLE FUEL & OIL	\$995	\$1,500	\$825	\$1,500	0%
TELEPHONE ACCESS LINE	\$277	\$400	\$318	\$400	0%
MEETING & EXPENSE ALLOW	\$593	\$650	\$648	\$650	0%
EDUCATION & TRAINING	\$218	\$2,700	\$3,630	\$3,065	13.5%
OTHER SERVICES	\$25,389	\$20,500	\$20,255	\$20,500	0%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$500	\$184	\$500	0%
PROFESSIONAL MEMBERSHIPS	\$1,063	\$2,150	\$1,975	\$2,150	0%
Total Safe Communities:	\$174,925	\$182,714	\$182,342	\$161,390	-11.7%
Total General Government:	\$29,557,616	\$30,585,888	\$27,482,445	\$25,878,346	-15.4%
Community Development					
Community Development					
SALARIES: FULL TIME	\$255,349	\$261,002	\$260,651	\$277,850	6.5%
OVERTIME PAY	\$0	\$0	\$334	\$0	0%
PENSION CONTRIBUTION	\$48,672	\$50,347	\$48,907	\$53,954	7.2%
MEDICAL & LIFE INSURANCE	\$37,935	\$38,767	\$40,252	\$60,730	56.7%
FORMS BOOKS & MANUALS	\$0	\$100	\$0	\$100	0%
VEHICLE FUEL & OIL	\$221	\$300	\$181	\$300	0%
PRINTING COST	\$73	\$350	\$241	\$300	-14.3%
SAFETY GEAR & UNIFORMS	\$503	\$600	\$646	\$650	8.3%
TELEPHONE SERVICE	\$435	\$450	\$406	\$450	0%
MEETING & EXPENSE ALLOW	\$603	\$1,840	\$410	\$1,950	6%
EDUCATION & TRAINING	\$3,363	\$4,450	\$4,743	\$5,800	30.3%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$200	\$5	\$200	0%
PROFESSIONAL MEMBERSHIPS	\$2,913	\$3,155	\$3,067	\$3,260	3.3%
Total Community Development:	\$350,068	\$361,561	\$359,843	\$405,544	12.2%
Building					
SALARIES: FULL TIME	\$197,044	\$203,956	\$199,743	\$214,872	5.4%
OVERTIME PAY	\$0	\$0	\$538	\$0	0%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
PENSION CONTRIBUTION	\$38,310	\$39,343	\$38,246	\$42,709	8.6%
MEDICAL & LIFE INSURANCE	\$69,249	\$71,983	\$73,979	\$78,645	9.3%
FORMS BOOKS & MANUALS	\$180	\$2,000	\$628	\$500	-75%
VEHICLE FUEL & OIL	\$3,750	\$4,500	\$3,686	\$5,000	11.1%
PRINTING COST	\$703	\$350	\$1,376	\$850	142.9%
MINOR EQUIPMENT & TOOLS	\$0	\$200	\$0	\$200	0%
SAFETY GEAR & UNIFORMS	\$161	\$250	\$78	\$250	0%
ELEVATOR INSPECTIONS	\$3,223	\$8,500	\$3,245	\$6,500	-23.5%
TELEPHONE SERVICE	\$939	\$1,000	\$1,416	\$1,500	50%
MEETING & EXPENSE ALLOW	\$576	\$850	\$727	\$1,100	29.4%
EDUCATION & TRAINING	\$7,153	\$3,800	\$721	\$3,600	-5.3%
OTHER SERVICES	\$236,161	\$300,009	\$260,421	\$300,500	0.2%
REPAIRS: VEHICLE & EQUIPMENT	\$8	\$200	\$170	\$200	0%
PROFESSIONAL MEMBERSHIPS	\$235	\$100	\$100	\$100	0%
PLUMBING INSPECTION FEES	\$52,560	\$51,000	\$70,548	\$80,000	56.9%
PLAN REVIEW-THIRD PARTY	\$6,657	\$12,000	\$8,957	\$15,000	25%
Total Building:	\$616,908	\$700,041	\$664,580	\$751,526	7.4%
Planning					
SALARIES: FULL TIME	\$215,018	\$219,778	\$219,482	\$228,569	4%
PENSION CONTRIBUTION	\$41,923	\$42,395	\$41,916	\$45,432	7.2%
MEDICAL & LIFE INSURANCE	\$55,475	\$57,210	\$58,773	\$62,542	9.3%
FORMS BOOKS & MANUALS	\$0	\$250	\$0	\$250	0%
CONSULTING SERVICES	\$9,125	\$43,788	\$45,834	\$0	-100%
MEETING & EXPENSE ALLOW	\$0	\$200	\$0	\$200	0%
EDUCATION & TRAINING	\$2,637	\$6,750	\$5,895	\$4,800	-28.9%
PROFESSIONAL MEMBERSHIPS	\$1,141	\$1,850	\$1,236	\$2,010	8.6%
PUBLIC HEARING SIGNS	\$0	\$0	\$686	\$0	0%
Total Planning:	\$325,320	\$372,221	\$373,823	\$343,803	-7.6%
Engineering					
SALARIES: FULL TIME	\$320,987	\$331,076	\$330,497	\$347,546	5%
OVERTIME PAY	\$444	\$2,000	\$741	\$500	-75%
PENSION CONTRIBUTION	\$62,622	\$64,250	\$63,208	\$69,180	7.7%
MEDICAL & LIFE INSURANCE	\$74,064	\$76,022	\$78,538	\$83,250	9.5%
FORMS BOOKS & MANUALS	\$0	\$100	\$0	\$100	0%
VEHICLE FUEL & OIL	\$591	\$2,000	\$556	\$750	-62.5%
SAFETY GEAR & UNIFORMS	\$922	\$1,000	\$1,001	\$1,000	0%
ENGINEERING	\$114,073	\$182,500	\$64,960	\$181,000	-0.8%
TELEPHONE SERVICE	\$982	\$1,100	\$1,031	\$1,100	0%
MEETING & EXPENSE ALLOW	\$0	\$300	\$21	\$300	0%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
EDUCATION & TRAINING	\$2,765	\$4,250	\$0	\$3,500	-17.6%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$0	\$35	\$100	N/A
PROFESSIONAL MEMBERSHIPS	\$260	\$281	\$228	\$350	24.6%
Total Engineering:	\$577,710	\$664,879	\$540,816	\$688,676	3.6%
Economic Development					
SALARIES: FULL TIME	\$113,348	\$115,857	\$115,702	\$120,492	4%
PENSION CONTRIBUTION	\$21,842	\$22,349	\$21,803	\$23,950	7.2%
MEDICAL & LIFE INSURANCE	\$21,428	\$22,192	\$22,934	\$24,325	9.6%
PRINTING COST	\$0	\$700	\$0	\$700	0%
TELEPHONE ACCESS LINE	\$339	\$400	\$353	\$360	-10%
MEETING & EXPENSE ALLOW	\$187	\$370	\$301	\$430	16.2%
EDUCATION & TRAINING	\$2,310	\$150	\$336	\$3,475	2,216.7%
MARKETING	\$253,903	\$304,600	\$247,112	\$296,350	-2.7%
MAINTENANCE CONTRACTS	\$5,400	\$10,625	\$10,547	\$11,875	11.8%
PROFESSIONAL MEMBERSHIPS	\$686	\$700	\$715	\$860	22.9%
Total Economic Development:	\$419,443	\$477,943	\$419,802	\$482,817	1%
Total Community Development:	\$2,289,450	\$2,576,645	\$2,358,863	\$2,672,366	3.7%
Public Safety					
Police Administration					
SALARIES: FULL TIME	\$508,484	\$532,173	\$536,164	\$591,356	11.1%
OVERTIME PAY	\$117	\$500	\$252	\$550	10%
PENSION CONTRIBUTION	\$1,725,244	\$1,873,990	\$1,868,842	\$2,003,321	6.9%
MEDICAL & LIFE INSURANCE	\$125,075	\$132,035	\$136,898	\$144,263	9.3%
GENERAL OFFICE SUPPLIES	\$1,141	\$1,475	\$1,155	\$1,475	0%
VEHICLE FUEL & OIL	\$5,455	\$6,700	\$6,499	\$6,700	0%
VEHICLE SUPPLIES & EQUIP	\$0	\$450	\$0	\$450	0%
SAFETY GEAR & UNIFORMS	\$3,910	\$3,000	\$1,498	\$4,000	33.3%
TELEPHONE ACCESS LINE	\$3,616	\$3,500	\$4,428	\$4,000	14.3%
MEETING & EXPENSE ALLOW	\$484	\$1,000	\$383	\$1,000	0%
EDUCATION & TRAINING	\$7,649	\$9,295	\$9,422	\$12,295	32.3%
LAUNDRY SERVICE	\$579	\$1,000	\$504	\$1,000	0%
OTHER SERVICES	\$2,500	\$2,500	\$2,500	\$2,500	0%
REPAIRS: VEHICLE & EQUIPMENT	\$1,036	\$5,000	\$325	\$5,000	0%
MAINTENANCE CONTRACTS	\$11,365	\$12,240	\$12,346	\$12,372	1.1%
PROFESSIONAL MEMBERSHIPS	\$16,820	\$14,385	\$14,926	\$17,285	20.2%
OTHER EQUIPMENT	\$0	\$0	\$0	\$31,000	N/A
SUBSCRIPTION CAPITAL OUTLAY	\$134,268	\$0	\$0	\$0	0%
Total Police Administration:	\$2,547,744	\$2,599,243	\$2,596,143	\$2,838,567	9.2%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Police Records					
SALARIES: FULL TIME	\$173,445	\$182,039	\$181,608	\$191,651	5.3%
OVERTIME PAY	\$73	\$1,000	\$0	\$1,000	0%
PENSION CONTRIBUTION	\$33,185	\$33,706	\$34,080	\$35,502	5.3%
MEDICAL & LIFE INSURANCE	\$48,825	\$51,301	\$52,090	\$56,159	9.5%
GENERAL OFFICE SUPPLIES	\$12,452	\$12,222	\$9,001	\$12,222	0%
POSTAGE EXPENSE	\$3,446	\$4,500	\$5,048	\$4,500	0%
MISCELLANEOUS SUPPLIES	\$0	\$500	\$0	\$0	-100%
SAFETY GEAR & UNIFORMS	\$1,185	\$1,500	\$1,094	\$1,500	0%
EDUCATION & TRAINING	\$159	\$700	\$628	\$700	0%
MAINTENANCE CONTRACTS	\$7,357	\$7,000	\$7,955	\$7,200	2.9%
Total Police Records:	\$280,128	\$294,468	\$291,505	\$310,434	5.4%
Police Patrol					
SALARIES: FULL TIME	\$2,945,390	\$3,169,193	\$3,224,998	\$3,548,095	12%
SALARIES: PART TIME	\$35,175	\$43,678	\$18,743	\$40,000	-8.4%
OVERTIME PAY	\$76,297	\$150,000	\$77,433	\$150,000	0%
PENSION CONTRIBUTION	\$243,597	\$265,711	\$256,484	\$294,205	10.7%
MEDICAL & LIFE INSURANCE	\$673,366	\$810,740	\$805,967	\$899,845	11%
GENERAL OFFICE SUPPLIES	\$1,628	\$4,000	\$1,355	\$4,000	0%
VEHICLE FUEL & OIL	\$84,910	\$101,000	\$82,730	\$101,000	0%
OPERATING SUPPLIES	\$13,811	\$12,450	\$10,426	\$14,900	19.7%
FIREARM SUPPLIES	\$19,954	\$17,600	\$56,260	\$21,750	23.6%
MISCELLANEOUS SUPPLIES	\$1,570	\$1,500	\$994	\$1,500	0%
SAFETY GEAR & UNIFORMS	\$55,596	\$53,000	\$31,766	\$54,100	2.1%
TEST & PSYCHOLOGICAL EXAMS	\$6,300	\$10,875	\$9,285	\$13,900	27.8%
ANIMAL CONTROL SERVICE	\$13,230	\$12,000	\$5,030	\$12,000	0%
TELEPHONE ACCESS LINE	\$984	\$2,500	\$1,629	\$2,500	0%
DUI-BLOOD/URINE TESTS	\$0	\$1,000	\$0	\$1,000	0%
MEETING & EXPENSE ALLOW	\$0	\$500	\$0	\$500	0%
EDUCATION & TRAINING	\$41,917	\$92,400	\$36,294	\$104,400	13%
LAUNDRY SERVICE	\$2,744	\$4,000	\$3,735	\$4,000	0%
OTHER SERVICES	\$1,951	\$4,100	\$780	\$4,100	0%
REPAIRS: VEHICLE & EQUIPMENT	\$32,602	\$52,300	\$32,291	\$34,000	-35%
MAINTENANCE CONTRACTS	-\$9,690	\$128,628	\$89,731	\$150,001	16.6%
REPAIRS: FIXED & OPER EQUIP	\$1,834	\$2,350	\$1,990	\$1,790	-23.8%
PROFESSIONAL MEMBERSHIPS	\$1,315	\$1,315	\$1,245	\$1,315	0%
OTHER EQUIPMENT	\$22,340	\$14,150	\$16,218	\$3,450	-75.6%
Total Police Patrol:	\$4,266,821	\$4,954,990	\$4,765,384	\$5,462,351	10.2%
Police Investigations					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
SALARIES: FULL TIME	\$573,162	\$586,071	\$595,638	\$629,315	7.4%
SALARIES: PART TIME	\$27,387	\$31,495	\$27,705	\$34,065	8.2%
OVERTIME PAY	\$91,992	\$95,000	\$83,600	\$95,000	0%
PENSION CONTRIBUTION	\$48,104	\$58,177	\$56,476	\$62,181	6.9%
MEDICAL & LIFE INSURANCE	\$100,648	\$113,675	\$125,913	\$133,675	17.6%
GENERAL OFFICE SUPPLIES	\$1,225	\$1,500	\$1,216	\$1,500	0%
VEHICLE FUEL & OIL	\$13,205	\$16,000	\$12,707	\$16,000	0%
OPERATING SUPPLIES	\$2,037	\$3,600	\$2,015	\$4,900	36.1%
MISCELLANEOUS SUPPLIES	\$20	\$250	\$0	\$250	0%
SAFETY GEAR & UNIFORMS	\$3,002	\$4,750	\$3,033	\$4,750	0%
TELEPHONE ACCESS LINE	\$1,312	\$2,100	\$1,266	\$2,100	0%
MEETING & EXPENSE ALLOW	\$62	\$500	\$170	\$0	-100%
EDUCATION & TRAINING	\$1,765	\$4,850	\$675	\$3,000	-38.1%
LAUNDRY SERVICE	\$2,744	\$4,000	\$1,871	\$4,000	0%
OTHER SERVICES	\$4,537	\$4,800	\$4,350	\$6,005	25.1%
REPAIRS: VEHICLE & EQUIPMENT	\$145	\$6,000	\$2,754	\$6,000	0%
MAINTENANCE CONTRACTS	\$20,736	\$23,676	\$19,453	\$24,176	2.1%
PROFESSIONAL MEMBERSHIPS	\$35	\$75	\$0	\$75	0%
OTHER EQUIPMENT	\$1,481	\$1,000	\$0	\$2,000	100%
Total Police Investigations:	\$893,599	\$957,519	\$938,843	\$1,028,992	7.5%
Social Worker					
SALARIES: FULL TIME	\$80,352	\$85,415	\$62,793	\$92,385	8.2%
PENSION CONTRIBUTION	\$15,751	\$16,477	\$12,042	\$18,363	11.4%
MEDICAL & LIFE INSURANCE	\$15,356	\$22,325	\$29,158	\$33,520	50.1%
VEHICLE FUEL & OIL	\$184	\$500	\$292	\$500	0%
SAFETY GEAR & UNIFORMS	\$211	\$300	\$91	\$300	0%
TELEPHONE SERVICE	\$507	\$600	\$508	\$600	0%
MEETING & EXPENSE ALLOW	\$2,776	\$3,200	\$442	\$3,200	0%
EDUCATION & TRAINING	\$265	\$2,400	\$547	\$2,400	0%
PROFESSIONAL MEMBERSHIPS	\$367	\$755	\$640	\$755	0%
Total Social Worker:	\$115,769	\$131,972	\$106,513	\$152,023	15.2%
Police Community Services					
SALARIES: FULL TIME	\$51,493	\$54,402	\$55,552	\$59,658	9.7%
OVERTIME PAY	\$605	\$1,500	\$217	\$1,500	0%
PENSION CONTRIBUTION	\$3,945	\$4,276	\$4,305	\$4,679	9.4%
MEDICAL & LIFE INSURANCE	\$6,025	\$1,301	\$1,637	\$468	-64%
GENERAL OFFICE SUPPLIES	\$129	\$300	\$208	\$300	0%
VEHICLE FUEL & OIL	\$676	\$1,200	\$550	\$1,200	0%
OPERATING SUPPLIES	\$11,391	\$19,220	\$18,554	\$20,220	5.2%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
SAFETY GEAR & UNIFORMS	\$96	\$3,600	\$1,483	\$3,600	0%
TELEPHONE ACCESS LINE	\$254	\$300	\$254	\$300	0%
MEETING & EXPENSE ALLOW	\$115	\$200	\$162	\$200	0%
EDUCATION & TRAINING	\$899	\$1,750	\$159	\$1,750	0%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$1,500	\$640	\$1,500	0%
PROFESSIONAL MEMBERSHIPS	\$778	\$955	\$60	\$955	0%
Total Police Community Services:	\$76,405	\$90,504	\$83,781	\$96,330	6.4%
School Resources					
SALARIES: FULL TIME	\$49,691	\$54,402	\$53,792	\$59,658	9.7%
OVERTIME PAY	\$604	\$500	\$217	\$500	0%
PENSION CONTRIBUTION	\$3,807	\$4,200	\$4,096	\$4,602	9.6%
MEDICAL & LIFE INSURANCE	\$307	\$318	\$352	\$468	47.2%
VEHICLE FUEL & OIL	\$1,599	\$1,200	\$1,245	\$1,500	25%
OPERATING SUPPLIES	\$8,671	\$10,500	\$7,943	\$10,700	1.9%
MISCELLANEOUS SUPPLIES	\$0	\$500	\$0	\$500	0%
SAFETY GEAR & UNIFORMS	\$273	\$500	\$299	\$500	0%
TELEPHONE ACCESS LINE	\$254	\$300	\$254	\$300	0%
EDUCATION & TRAINING	\$572	\$1,124	\$1,014	\$1,174	4.4%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$1,500	\$0	\$1,500	0%
OFFICE EQUIPMENT	\$0	\$250	\$0	\$250	0%
Total School Resources:	\$65,778	\$75,294	\$69,214	\$81,652	8.4%
Police Communications					
MAINTENANCE CONTRACTS	\$9,698	\$11,000	\$10,391	\$11,000	0%
EMERGENCY SVC.COMMUNICATIONS	\$611,910	\$604,516	\$626,116	\$605,000	0.1%
Total Police Communications:	\$621,608	\$615,516	\$636,507	\$616,000	0.1%
Code Enforcement					
SALARIES: FULL TIME	\$85,364	\$87,254	\$87,136	\$90,744	4%
PENSION CONTRIBUTION	\$16,591	\$16,831	\$16,584	\$18,037	7.2%
MEDICAL & LIFE INSURANCE	\$9,479	\$9,660	\$9,988	\$10,691	10.7%
VEHICLE FUEL & OIL	\$1,048	\$1,750	\$1,030	\$1,750	0%
MISCELLANEOUS SUPPLIES	\$0	\$250	\$0	\$250	0%
SAFETY GEAR & UNIFORMS	\$232	\$300	\$75	\$300	0%
TELEPHONE ACCESS LINE	\$480	\$600	\$523	\$600	0%
MEETING & EXPENSE ALLOW	\$0	\$100	\$0	\$100	0%
EDUCATION & TRAINING	\$0	\$200	\$0	\$200	0%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$250	\$0	\$0	-100%
WEED CUTTING	\$13,746	\$15,000	\$8,948	\$15,000	0%
Total Code Enforcement:	\$126,941	\$132,195	\$124,285	\$137,672	4.1%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Police K-9 Unit					
SALARIES: FULL TIME	\$0	\$118,957	\$104,894	\$118,957	0%
OVERTIME PAY	\$0	\$20,000	\$16,741	\$20,000	0%
PENSION CONTRIBUTION	\$0	\$9,085	\$8,978	\$10,630	17%
MEDICAL & LIFE INSURANCE	\$0	\$30,675	\$22,148	\$24,528	-20%
VEHICLE FUEL & OIL	\$0	\$3,000	\$2,904	\$3,000	0%
OPERATING SUPPLIES	\$61	\$27,000	\$22,427	\$11,590	-57.1%
SAFETY GEAR & UNIFORMS	\$0	\$750	\$517	\$750	0%
TELEPHONE ACCESS LINE	\$0	\$600	\$560	\$600	0%
MEETING & EXPENSE ALLOW	\$0	\$200	\$0	\$200	0%
EDUCATION & TRAINING	\$0	\$12,000	\$515	\$2,000	-83.3%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$13,000	\$25,283	\$1,500	-88.5%
PROFESSIONAL MEMBERSHIPS	\$0	\$100	\$200	\$100	0%
Total Police K-9 Unit:	\$61	\$235,367	\$205,167	\$193,855	-17.6%
Esda					
SALARIES: PART TIME	\$3,484	\$3,500	\$3,500	\$3,500	0%
SALARIES: TRAFFIC WARDENS	\$5,159	\$7,000	\$6,676	\$6,000	-14.3%
PENSION CONTRIBUTION	\$665	\$803	\$779	\$803	0%
VEHICLE FUEL & OIL	\$4,805	\$10,000	\$4,035	\$10,000	0%
OPERATING SUPPLIES	\$189	\$3,500	\$1,134	\$3,500	0%
SAFETY GEAR & UNIFORMS	\$5,530	\$7,400	\$7,813	\$8,000	8.1%
TELEPHONE ACCESS LINE	\$545	\$650	\$508	\$650	0%
MEETING & EXPENSE ALLOW	\$1,311	\$1,500	\$1,460	\$1,500	0%
EDUCATION & TRAINING	\$1,160	\$4,000	\$664	\$4,000	0%
REPAIRS: VEHICLE & EQUIPMENT	\$2,545	\$8,000	\$4,126	\$8,000	0%
MAINTENANCE CONTRACTS	\$7,255	\$7,255	\$6,798	\$7,745	6.8%
PROFESSIONAL MEMBERSHIPS	\$0	\$400	\$300	\$400	0%
OTHER EQUIPMENT	\$7,914	\$1,800	\$0	\$0	-100%
Total Esda:	\$40,560	\$55,808	\$37,794	\$54,098	-3.1%
Total Public Safety:	\$9,035,415	\$10,142,876	\$9,855,135	\$10,971,974	8.2%
Public Works					
Streets					
SALARIES: FULL TIME	\$298,700	\$346,435	\$292,372	\$307,071	-11.4%
SALARIES: PART TIME	\$7,900	\$7,500	\$8,130	\$34,000	353.3%
OVERTIME PAY	\$144,769	\$172,000	\$144,359	\$178,000	3.5%
PENSION CONTRIBUTION	\$86,607	\$101,453	\$84,011	\$103,174	1.7%
MEDICAL & LIFE INSURANCE	\$84,354	\$98,155	\$73,867	\$76,212	-22.4%
FORMS BOOKS & MANUALS	\$81	\$800	\$83	\$800	0%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
VEHICLE FUEL & OIL	\$53,669	\$65,000	\$46,876	\$63,000	-3.1%
MINOR EQUIPMENT & TOOLS	\$24,163	\$17,200	\$17,736	\$11,100	-35.5%
SAFETY GEAR & UNIFORMS	\$3,864	\$11,700	\$7,848	\$11,100	-5.1%
COMMUNICATION SUPPLIES	\$13,337	\$22,480	\$13,144	\$20,330	-9.6%
CONCRETE & ASPHALT MATL	\$50,975	\$60,000	\$46,005	\$60,000	0%
ROCK, SAND & SOIL	\$3,207	\$5,000	\$4,793	\$7,500	50%
ROAD SALT & BEET JUICE	\$291,164	\$330,000	\$207,831	\$180,000	-45.5%
METEOROLOGICAL FORECAST	\$4,250	\$4,500	\$4,250	\$4,500	0%
ROADWAY STRIPING	\$48,700	\$52,000	\$40,108	\$52,000	0%
EDUCATION & TRAINING	\$875	\$6,600	\$4,949	\$8,000	21.2%
REPAIRS: VEHICLE & EQUIPMENT	\$23,740	\$40,000	\$39,396	\$35,000	-12.5%
REFUSE REMOVAL SERVICE	\$10,000	\$15,000	\$14,255	\$16,000	6.7%
BUILDING IMPROVEMENTS	\$4,646	\$26,750	\$15,266	\$17,600	-34.2%
SIDEWALKS	\$513	\$50,000	\$4,478	\$50,000	0%
OFFICE EQUIPMENT	\$495	\$1,000	\$587	\$1,000	0%
Total Streets:	\$1,156,010	\$1,433,573	\$1,070,345	\$1,236,387	-13.8%
Public Works Administration					
SALARIES: FULL TIME	\$546,985	\$670,171	\$696,527	\$733,138	9.4%
OVERTIME PAY	\$15,240	\$22,600	\$21,010	\$23,500	4%
PENSION CONTRIBUTION	\$106,313	\$133,635	\$136,518	\$150,394	12.5%
MEDICAL & LIFE INSURANCE	\$105,057	\$115,932	\$122,988	\$127,003	9.5%
GENERAL OFFICE SUPPLIES	\$967	\$2,500	\$1,332	\$2,500	0%
POSTAGE EXPENSE	\$713	\$1,120	\$869	\$1,120	0%
VEHICLE FUEL & OIL	\$2,387	\$3,200	\$2,503	\$3,000	-6.2%
OPERATING SUPPLIES	\$10,077	\$13,000	\$11,237	\$13,000	0%
PRINTING COST	\$345	\$500	\$290	\$500	0%
SAFETY GEAR & UNIFORMS	\$2,968	\$3,100	\$2,739	\$5,000	61.3%
TELEPHONE ACCESS LINE	\$19,488	\$24,260	\$27,181	\$24,000	-1.1%
MEETING & EXPENSE ALLOW	\$806	\$1,500	\$1,658	\$1,500	0%
EDUCATION & TRAINING	\$9,193	\$16,600	\$16,470	\$32,800	97.6%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$1,500	\$1,514	\$1,200	-20%
PROFESSIONAL MEMBERSHIPS	\$1,940	\$2,445	\$2,798	\$2,175	-11%
Total Public Works Administration:	\$822,479	\$1,012,063	\$1,045,634	\$1,120,830	10.7%
Parkway Maintenance					
SALARIES: FULL TIME	\$467,394	\$489,352	\$542,669	\$607,738	24.2%
SALARIES: PART TIME	\$9,532	\$15,000	\$9,623	\$0	-100%
OVERTIME PAY	\$33,095	\$36,000	\$31,429	\$36,000	0%
PENSION CONTRIBUTION	\$97,342	\$108,574	\$109,618	\$127,954	17.8%
MEDICAL & LIFE INSURANCE	\$136,421	\$160,018	\$155,879	\$172,684	7.9%

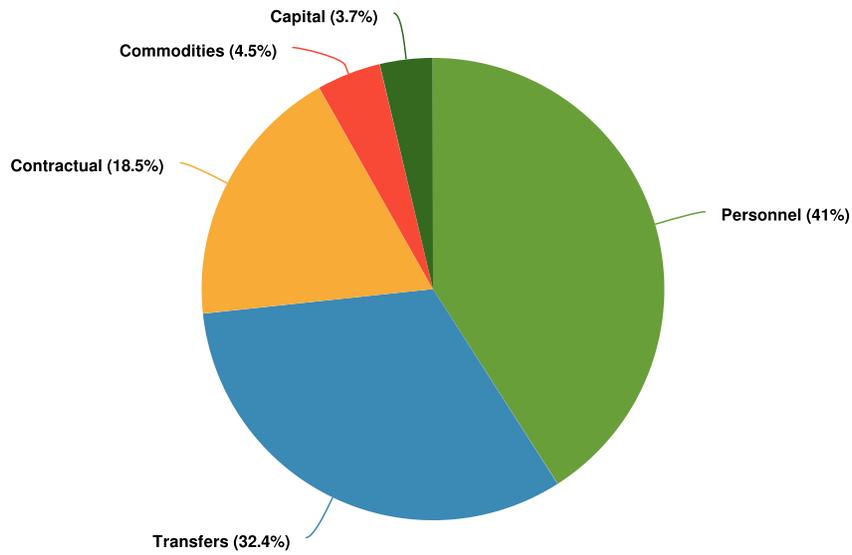
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
VEHICLE FUEL & OIL	\$29,114	\$28,000	\$24,132	\$28,000	0%
OPERATING SUPPLIES	\$908	\$1,000	\$962	\$1,000	0%
CHEMICALS & SUPPLIES	\$3,833	\$13,200	\$5,113	\$15,600	18.2%
MINOR EQUIPMENT & TOOLS	\$11,111	\$16,950	\$16,196	\$21,700	28%
SAFETY GEAR & UNIFORMS	\$3,614	\$5,500	\$5,246	\$6,500	18.2%
ROCK, SAND & SOIL	\$4,961	\$10,000	\$8,993	\$10,000	0%
SEED & SOD	\$4,370	\$12,000	\$7,885	\$10,000	-16.7%
DRAINAGE MATERIAL & PIPE	\$43,889	\$45,000	\$46,929	\$45,000	0%
PAINT & PAINT SUPPLIES	\$645	\$1,000	\$781	\$1,000	0%
ANIMAL CONTROL SERVICE	\$1,050	\$2,000	\$595	\$2,000	0%
MAILBOX REIMBURSEMENTS	\$2,051	\$8,400	\$3,444	\$15,000	78.6%
REPAIRS: VEHICLE & EQUIPMENT	\$20,756	\$25,000	\$12,024	\$25,000	0%
ARBOR & STUMP REMOVAL	\$17,225	\$45,000	\$33,450	\$45,000	0%
MACHINERY & EQUIPMENT RENTAL	\$7,812	\$10,000	\$7,402	\$10,000	0%
JULIE CONTRACT	\$2,968	\$3,300	\$2,943	\$3,500	6.1%
LEAF DISPOSAL	\$32,670	\$35,000	\$21,760	\$30,000	-14.3%
REFUSE REMOVAL SERVICE	\$3,935	\$9,000	\$8,038	\$9,000	0%
PARKWAY TREE PLANTING	\$13,369	\$29,350	\$13,096	\$29,250	-0.3%
LAWN MAINTENANCE	\$114,300	\$101,140	\$104,168	\$109,665	8.4%
SIDEWALKS	\$51,555	\$51,700	\$51,542	\$38,500	-25.5%
Total Parkway Maintenance:	\$1,113,922	\$1,261,484	\$1,223,915	\$1,400,091	11%
Building Maintenance					
SALARIES: FULL TIME	\$215,845	\$231,932	\$231,835	\$313,444	35.1%
SALARIES: PART TIME	\$8,253	\$8,500	\$8,396	\$8,775	3.2%
OVERTIME PAY	\$14,680	\$15,000	\$25,397	\$25,000	66.7%
PENSION CONTRIBUTION	\$44,735	\$49,273	\$49,081	\$70,000	42.1%
MEDICAL & LIFE INSURANCE	\$79,438	\$80,991	\$82,935	\$111,508	37.7%
VEHICLE FUEL & OIL	\$3,620	\$5,500	\$4,224	\$4,800	-12.7%
BLDG MAINTENANCE SUPPLIES	\$47,029	\$52,000	\$59,733	\$55,000	5.8%
SAFETY GEAR & UNIFORMS	\$1,463	\$3,500	\$2,572	\$5,200	48.6%
COMMONS MAINTENANCE SUPPLIES	\$17,347	\$18,000	\$5,124	\$18,000	0%
ELECTRIC & GAS	\$131,782	\$109,250	\$140,514	\$133,000	21.7%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$2,000	\$5	\$2,000	0%
MAINTENANCE CONTRACTS	\$65,848	\$77,400	\$80,857	\$82,375	6.4%
REPAIRS: BLDG & FACILITIES	\$116,826	\$143,400	\$124,281	\$124,000	-13.5%
JANITORIAL & MAINTENANCE SVC	\$58,613	\$108,855	\$95,355	\$130,819	20.2%
LAWN MAINTENANCE	\$37,633	\$51,450	\$43,283	\$59,205	15.1%
BUILDING IMPROVEMENTS	\$178,175	\$134,400	\$71,784	\$511,000	280.2%
OFFICE EQUIPMENT	\$0	\$5,000	\$2,839	\$5,000	0%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
HEAVY DUTY EQUIPMENT	\$553	\$2,000	\$120	\$2,000	0%
Total Building Maintenance:	\$1,021,839	\$1,098,451	\$1,028,336	\$1,661,126	51.2%
Traffic Control					
SALARIES: FULL TIME	\$42,816	\$44,102	\$45,224	\$49,995	13.4%
OVERTIME PAY	\$0	\$500	\$0	\$500	0%
PENSION CONTRIBUTION	\$8,435	\$8,604	\$8,659	\$10,037	16.7%
MEDICAL & LIFE INSURANCE	\$9,347	\$9,624	\$9,827	\$10,556	9.7%
VEHICLE FUEL & OIL	\$2,701	\$3,000	\$2,513	\$3,000	0%
SAFETY GEAR & UNIFORMS	\$598	\$600	\$592	\$800	33.3%
TRAFFIC & STREET SIGN MATL	\$63,509	\$85,000	\$94,448	\$62,500	-26.5%
ELECTRIC & GAS	\$9,038	\$7,000	\$9,052	\$8,500	21.4%
REPAIRS: VEHICLE & EQUIPMENT	\$31	\$750	\$51	\$750	0%
MAINTENANCE CONTRACTS	\$60,850	\$89,140	\$55,835	\$93,950	5.4%
Total Traffic Control:	\$197,326	\$248,320	\$226,200	\$240,588	-3.1%
Stormwater System Maintenanc					
SALARIES: FULL TIME	\$107,472	\$115,117	\$117,693	\$130,497	13.4%
OVERTIME PAY	\$1,012	\$21,500	\$1,987	\$6,000	-72.1%
PENSION CONTRIBUTION	\$21,307	\$26,353	\$22,877	\$27,131	3%
MEDICAL & LIFE INSURANCE	\$35,373	\$37,271	\$38,339	\$40,802	9.5%
VEHICLE FUEL & OIL	\$7,803	\$8,500	\$9,461	\$8,500	0%
MINOR EQUIPMENT & TOOLS	\$2,711	\$8,750	\$5,631	\$2,750	-68.6%
SAFETY GEAR & UNIFORMS	\$2,236	\$3,700	\$3,700	\$2,800	-24.3%
REPAIRS: VEHICLE & EQUIPMENT	\$2,746	\$6,000	\$1,982	\$5,000	-16.7%
REPAIRS: COLLECTION SYSTEM	\$4,971	\$25,000	\$0	\$25,000	0%
REFUSE REMOVAL SERVICE	\$8,415	\$9,500	\$9,500	\$9,500	0%
NPDES PLAN	\$1,000	\$1,000	\$1,000	\$1,000	0%
HEAVY DUTY EQUIPMENT	\$3,244	\$13,350	\$7,415	\$16,500	23.6%
DRAINAGE PROJECTS	\$60,444	\$438,168	\$446,328	\$525,000	19.8%
Total Stormwater System Maintenanc:	\$258,735	\$714,209	\$665,913	\$800,480	12.1%
Street Lighting					
SALARIES: FULL TIME	\$25,537	\$26,302	\$26,267	\$27,354	4%
OVERTIME PAY	\$263	\$500	\$188	\$500	0%
PENSION CONTRIBUTION	\$5,057	\$5,170	\$5,039	\$5,536	7.1%
MEDICAL & LIFE INSURANCE	\$6,455	\$6,634	\$6,777	\$7,256	9.4%
VEHICLE FUEL & OIL	\$1,444	\$2,500	\$1,185	\$1,750	-30%
OPERATING SUPPLIES	\$41,881	\$65,000	\$79,355	\$65,500	0.8%
SAFETY GEAR & UNIFORMS	\$0	\$500	\$442	\$500	0%
ELECTRIC & MAINT RATE 23-CWE	\$34,048	\$35,000	\$39,380	\$38,000	8.6%

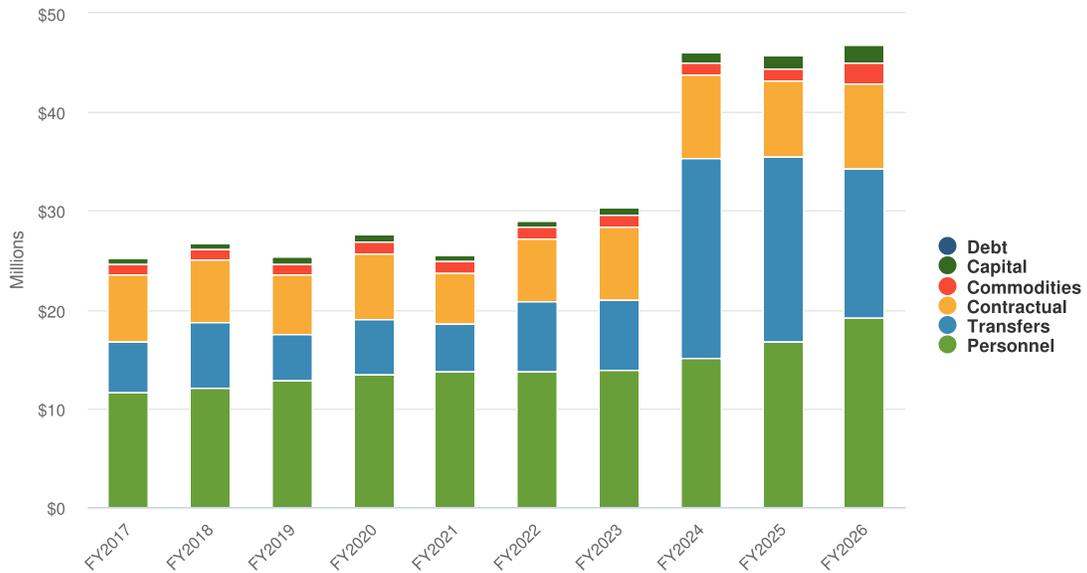
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
ELECTRIC & GAS	\$57,566	\$63,776	\$54,075	\$60,000	-5.9%
REPAIRS: VEHICLE & EQUIPMENT	\$362	\$1,500	\$250	\$1,000	-33.3%
REPAIRS: FIXED & OPER EQUIP	\$40,251	\$15,000	\$17,214	\$15,000	0%
Total Street Lighting:	\$212,863	\$221,882	\$230,172	\$222,396	0.2%
Equipment Maintenance(Fleet)					
SALARIES: FULL TIME	\$212,858	\$222,428	\$221,910	\$231,326	4%
SALARIES: PART TIME	\$5,555	\$8,500	\$9,079	\$0	-100%
OVERTIME PAY	\$1,238	\$1,500	\$1,375	\$2,500	66.7%
PENSION CONTRIBUTION	\$42,095	\$44,835	\$42,510	\$46,477	3.7%
MEDICAL & LIFE INSURANCE	\$37,381	\$38,968	\$40,153	\$42,744	9.7%
VEHICLE FUEL & OIL	\$74,218	\$97,050	\$45,757	\$80,000	-17.6%
VEHICLE SUPPLIES & EQUIP	\$84,066	\$125,000	\$87,113	\$125,000	0%
MINOR EQUIPMENT & TOOLS	\$4,273	\$10,900	\$8,753	\$9,900	-9.2%
SAFETY GEAR & UNIFORMS	\$1,453	\$2,200	\$1,451	\$2,600	18.2%
EDUCATION & TRAINING	\$199	\$800	\$333	\$1,700	112.5%
LAUNDRY SERVICE	\$630	\$1,000	\$0	\$0	-100%
REPAIRS: VEHICLE & EQUIPMENT	\$48	\$1,000	\$0	\$1,500	50%
MAINTENANCE CONTRACTS	\$6,414	\$12,570	\$8,598	\$13,095	4.2%
REPAIRS: BLDG & FACILITIES	\$767	\$4,500	\$1,091	\$6,100	35.6%
HEAVY DUTY EQUIPMENT	\$0	\$47,897	\$45,999	\$0	-100%
Total Equipment Maintenance(Fleet):	\$471,195	\$619,148	\$514,122	\$562,942	-9.1%
Total Public Works:	\$5,254,370	\$6,609,130	\$6,004,637	\$7,244,840	9.6%
Total Expenditures:	\$46,136,850	\$49,914,539	\$45,701,080	\$46,767,526	-6.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
General Government	\$2,683,492	\$3,180,451	\$3,116,378	\$4,083,712	28.4%
Community Development	\$1,573,710	\$1,618,527	\$1,616,245	\$1,734,546	7.2%
Public Safety	\$7,778,245	\$8,679,365	\$8,584,479	\$9,489,874	9.3%
Public Works	\$3,064,862	\$3,480,429	\$3,424,550	\$3,844,806	10.5%
Total Personnel:	\$15,100,309	\$16,958,772	\$16,741,652	\$19,152,938	12.9%
Commodities					
General Government	\$91,496	\$143,780	\$136,945	\$807,415	461.6%
Community Development	\$7,104	\$12,700	\$8,393	\$10,950	-13.8%
Public Safety	\$259,642	\$337,767	\$297,397	\$333,957	-1.1%
Public Works	\$899,367	\$1,141,950	\$886,451	\$948,350	-17%
Total Commodities:	\$1,257,609	\$1,636,197	\$1,329,186	\$2,100,672	28.4%
Contractual					
General Government	\$5,890,803	\$6,630,237	\$4,956,920	\$5,322,012	-19.7%
Community Development	\$708,636	\$945,418	\$734,226	\$926,870	-2%
Public Safety	\$831,526	\$1,108,544	\$957,041	\$1,111,443	0.3%
Public Works	\$989,514	\$1,215,486	\$1,046,278	\$1,284,084	5.6%
Total Contractual:	\$8,420,479	\$9,899,685	\$7,694,465	\$8,644,409	-12.7%
Capital					
General Government	\$521,945	\$554,655	\$575,263	\$525,824	-5.2%
Public Safety	\$166,002	\$17,200	\$16,218	\$36,700	113.4%
Public Works	\$300,627	\$771,265	\$647,358	\$1,167,600	51.4%
Total Capital:	\$988,574	\$1,343,120	\$1,238,839	\$1,730,124	28.8%
Debt					
General Government	\$106,630	\$0	\$0	\$0	0%
Total Debt:	\$106,630	\$0	\$0	\$0	0%
Transfers					
General Government	\$20,263,250	\$20,076,765	\$18,696,939	\$15,139,383	-24.6%
Total Transfers:	\$20,263,250	\$20,076,765	\$18,696,939	\$15,139,383	-24.6%
Total Expense Objects:	\$46,136,850	\$49,914,539	\$45,701,080	\$46,767,526	-6.3%

DEPARTMENTAL REVIEW

ADMINISTRATION

The Administration Department comprises the following programs: Village Board, Village Clerk, Village Commissions, Village Attorney, Administration, Finance, Information Technology, Central Services, Human Resources, Community Access (CATV), Community Benefit (Special Events) including KidsWork Children's Museum, Crossroads Sports Complex and Garbage Disposal. The primary focus of Administration is to provide support to the residents, elected officials and Village staff. The expenses of Administration are found in the General Fund, with a shared administrative personnel cost allocation made to the Sewer and Water Funds.

Strategic Priority & Related Initiatives with status:

Financial Stability:

- a. Assess current fee structure and sufficiency

This budget includes revenue projections based on the new fees approved by the Village Board in the fall of 2022.

Annually, the Village annually reviews the cost of operations and the fees associated with these operations.

- b. Develop a strategy to increase non-resident revenue

One new employee included in this budget is the marketing manager. This person is responsible for directing, designing, planning and overseeing the communications, marketing, branding and public relations for the Village,

KidsWork Children's Museum and Crossroads Sports Complex. The goal of this position is to generate revenue through various marketing tactics to reach a broad range of customers with the goal of enhancing brand awareness and engagement.

- c. Update plan to demonstrate strong Village financial conditions

The Village updates the General Fund Five-Year Forecast with the annual budget. Additionally, maintaining at least 25% of operating expenditures in the General Fund has been achieved this year.

- d. Establish strategy for revenue diversity and stabilization

One goal of the Village is to grow the commercial and industrial property tax base. The Village continues to market the Village through commercials and a marketing campaign.

Current Goals:

1. To approve a balanced budget before April 30th prior to the next fiscal year;
2. To obtain the GFOA Comprehensive Annual Financial Report Award for the 43rd consecutive year;
3. To obtain the GFOA Distinguished Budget Presentation Award for the 30th consecutive year;
4. To pay all the debt obligations when due;
5. To monitor revenues and expenditures monthly and report any significant variances;
6. To apply for state and federal grants whenever applicable;
7. Educate utility customers about online access through Invoice Cloud;
8. To inform residents about the Village news in the quarterly newsletter and promote upcoming events through the use of newsletters, social media and the Village website;
9. To analyze the recently updated comprehensive plan for implementing EAV targets;
10. To update the Capital Improvement Plan annually. See the separate section in this document for the 5-year plan;
11. Monitor the progress of strategic priorities;
12. To provide cable viewers with updated information on the Village cable television network (Channel 6)
13. Hire a marketing manager;
14. Communicate with the residents about current events & various policies through monthly utility bills, village website and social media;
15. To raise awareness about the local alert system, Nixle, which the Village of New Lenox has partnered with to alert residents in real-time for localized emergency situations and relevant community advisories.
16. To solicit sponsors for the various calendars of special events for the first major event in June 2025;
17. To promote and sell concert tickets through the new ticket sales platform called Universe;
18. To promote and market the Christmas in the Commons event; and,
19. To continue to promote the community activities in the New Lenox Commons pavilion by mailing the events calendar with the utility bills and posting it to the Village Hall and on www.newlenox.net (<http://www.newlenox.net>).

Performance Measures

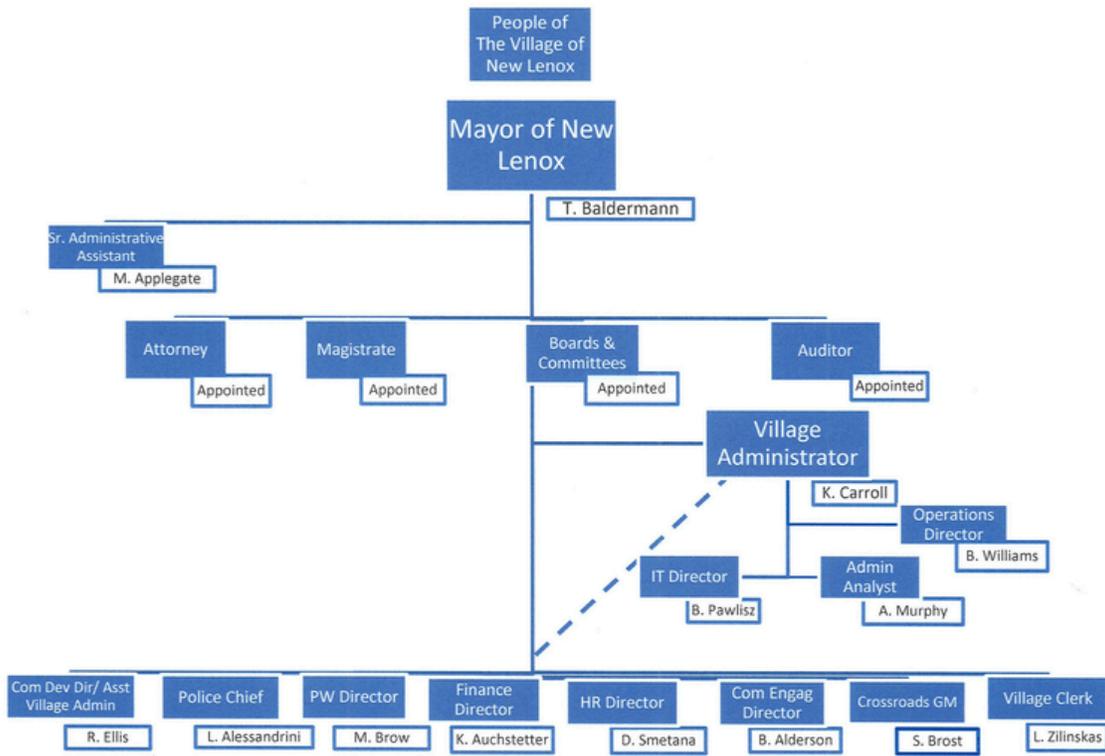
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
# of Resolutions Passed	39	43	24	29	35	49
# of Ordinances Passed	73	65	62	72	57	161
# of FOIA's Processed	158	115	132	149	169	192
# Triple Play Concert Tickets Sold	5,115	0 (Covid-19 cancelation)	4,886	3,341	2,863	N/A Changed to individual concert sales
Concert Series Tickets Sold	N/A	N/A	N/A	N/A	N/A	7,309 (2 concerts)
	<u>April 2020</u>	<u>April 2021</u>	<u>April 2022</u>	<u>April 2023</u>	<u>April 2024</u>	<u>April 2025</u>
# of Facebook Followers	7,991	9,460	11,034	12,298	14,044	16,132
# of Facebook Page "likes"	7,591	8,733	10,201	11,312	12,163	12,809

<u>Services (output)</u>	<u>2023-24</u>	<u>2024-25</u>
Number of disbursement runs	36	37
Accounts payable checks issued	10,226	10,445
Number of payroll periods	26	26
Payroll checks issued (live-not direct deposit)	168	157
Petty cash checks issued	22	24
Property tax refund applications mailed	8,247	8,464
Property tax refunds processed & checks mailed	6,790	6,858

<u>Effectiveness</u>		
Years received GFOA Financial Report Award	41	42
Years received GFOA Budget Award	28	29

	<u>Goal</u>	<u>Actual</u>	<u>Goal</u>	<u>Actual</u>
% of financial reports and warrants issued on time	100%	100%	100%	100%
% of monthly reports available on-time	100%	100%	100%	100%
% of checks issued on-time	100%	100%	100%	100%
% of property tax rebate applications mailed on time	100%	100%	100%	100%
% of property tax rebate checks issued as promised	100%	100%	100%	100%
% of employees utilizing direct deposit	100%	100%	100%	100%

Organizational Chart-Administration

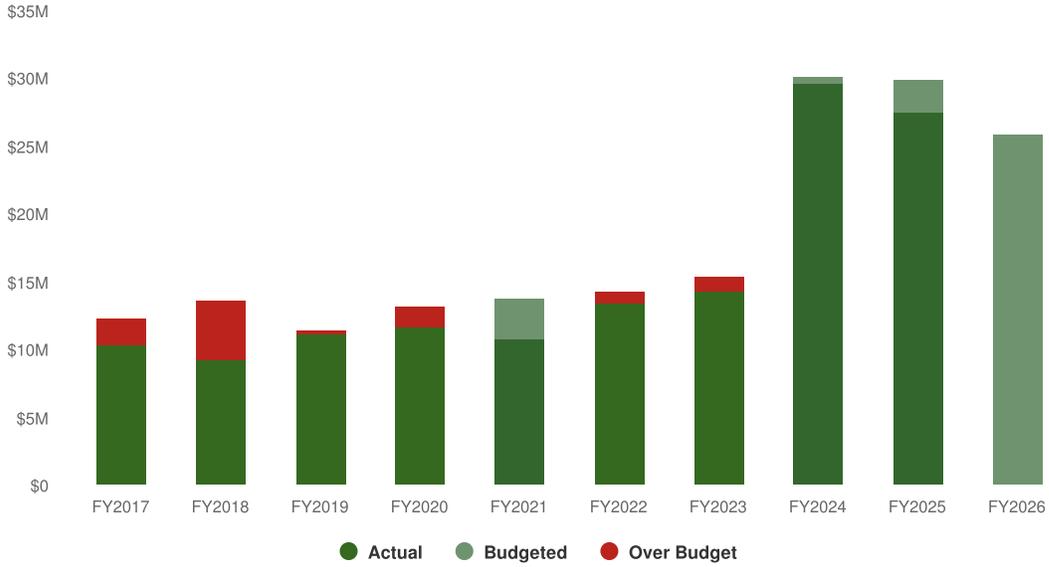


4/15/2025

Expenditures Summary

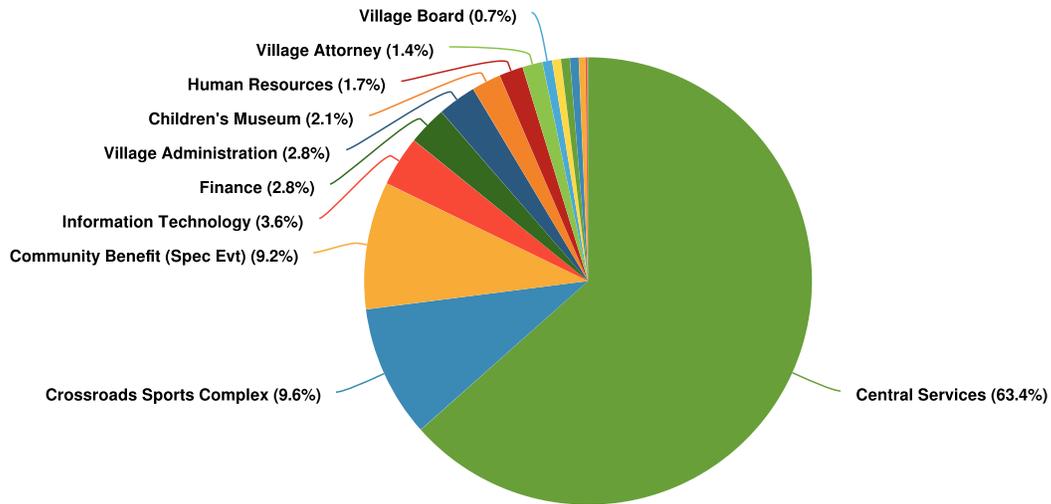
\$25,878,346 **-\$4,063,425**
(-13.57% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

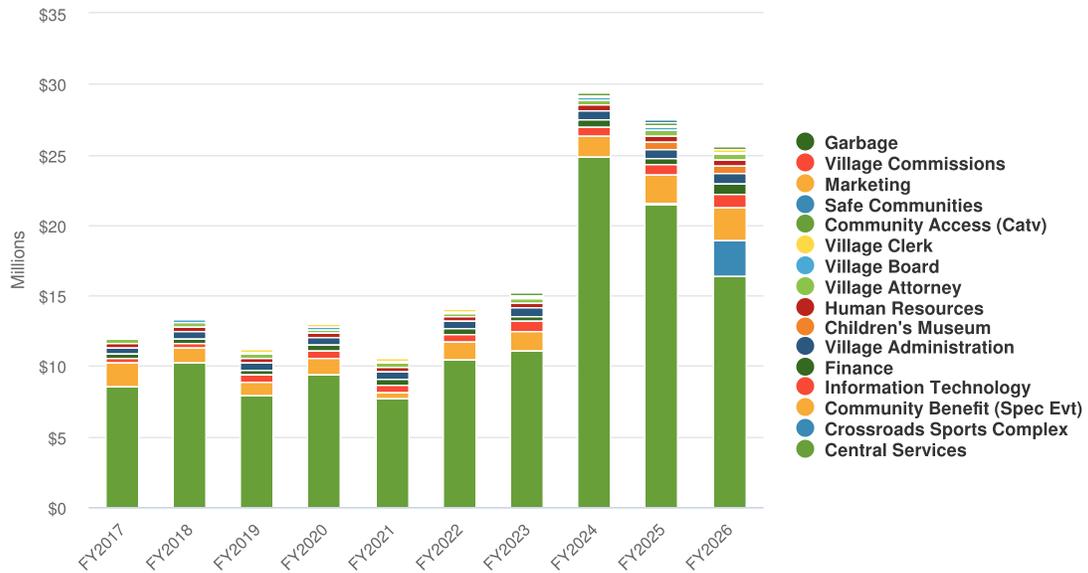


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expenditures					
General Government					
Village Board					
SALARIES: PART TIME	\$61,200.00	\$61,200.00	\$61,200.00	\$61,200.00	0%
PENSION CONTRIBUTION	\$14,503.67	\$4,682.00	\$4,681.80	\$4,682.00	0%
PRINTING COST	\$889.74	\$900.00	\$1,193.46	\$1,000.00	11.1%
CONSULTING SERVICES	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
MEETING & EXPENSE ALLOW	\$4,184.07	\$4,500.00	\$1,486.14	\$4,500.00	0%
EDUCATION & TRAINING	\$0.00	\$395.00	\$195.00	\$2,000.00	406.3%
LEGAL PUBLICATIONS	\$6,330.32	\$8,000.00	\$3,864.50	\$8,000.00	0%
PROFESSIONAL MEMBERSHIPS	\$27,779.89	\$34,983.00	\$34,614.06	\$35,000.00	0%
CONTRIBUTIONS	\$38,056.33	\$32,000.00	\$32,640.00	\$35,000.00	9.4%
Total Village Board:	\$182,944.02	\$176,660.00	\$169,874.96	\$181,382.00	2.7%
Village Clerk					
SALARIES: FULL TIME	\$95,915.07	\$98,039.00	\$97,906.45	\$101,960.00	4%
PENSION CONTRIBUTION	\$18,682.92	\$18,912.00	\$18,669.14	\$20,266.00	7.2%
MEDICAL & LIFE INSURANCE	\$29,438.21	\$30,675.00	\$31,437.99	\$33,520.00	9.3%
CODIFICATION SERVICE	\$8,964.10	\$9,042.00	\$9,412.31	\$9,885.00	9.3%
MEETING & EXPENSE ALLOW	\$85.97	\$0.00	\$0.00	\$150.00	N/A
EDUCATION & TRAINING	\$508.84	\$0.00	\$0.00	\$600.00	N/A
PROFESSIONAL MEMBERSHIPS	\$345.00	\$345.00	\$355.00	\$345.00	0%
Total Village Clerk:	\$153,940.11	\$157,013.00	\$157,780.89	\$166,726.00	6.2%
Village Commissions					
SALARIES: PART TIME	\$6,300.00	\$16,750.00	\$7,500.00	\$16,750.00	0%
PENSION CONTRIBUTION	\$453.27	\$1,282.00	\$573.77	\$1,282.00	0%
TEST & PSYCHOLOGICAL EXAMS	\$2,995.00	\$1,650.00	\$860.00	\$2,130.00	29.1%
CONSULTING SERVICES	\$209.07	\$5,650.00	\$6,229.15	\$15,050.00	166.4%
MEETING & EXPENSE ALLOW	\$0.00	\$250.00	\$0.00	\$250.00	0%
EDUCATION & TRAINING	\$0.00	\$1,750.00	\$170.00	\$750.00	-57.1%
LEGAL PUBLICATIONS	\$0.00	\$750.00	\$0.00	\$750.00	0%
PROFESSIONAL MEMBERSHIPS	\$1,706.00	\$1,925.00	\$1,706.00	\$1,775.00	-7.8%
Total Village Commissions:	\$11,663.34	\$30,007.00	\$17,038.92	\$38,737.00	29.1%
Village Attorney					
LEGAL SERVICE	\$318,858.16	\$375,000.00	\$423,905.05	\$350,000.00	-6.7%
MAGISTRATE PROGRAM	\$9,780.78	\$25,200.00	\$25,200.00	\$25,200.00	0%
Total Village Attorney:	\$328,638.94	\$400,200.00	\$449,105.05	\$375,200.00	-6.2%
Village Administration					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
SALARIES: FULL TIME	\$449,906.32	\$473,060.00	\$466,769.05	\$503,875.00	6.5%
SALARIES: PART TIME	\$13,606.00	\$10,000.00	\$8,688.00	\$4,000.00	-60%
OVERTIME PAY	\$457.88	\$1,500.00	\$1,938.50	\$2,000.00	33.3%
PENSION CONTRIBUTION	\$83,879.09	\$94,870.00	\$85,723.86	\$101,346.00	6.8%
MEDICAL & LIFE INSURANCE	\$55,137.20	\$47,750.00	\$57,129.40	\$62,872.00	31.7%
GENERAL OFFICE SUPPLIES	\$16,142.16	\$18,000.00	\$18,189.44	\$18,000.00	0%
FORMS BOOKS & MANUALS	\$0.00	\$200.00	\$0.00	\$200.00	0%
PRINTING COST	\$258.32	\$600.00	\$74.24	\$600.00	0%
SAFETY GEAR & UNIFORMS	\$1,676.32	\$1,800.00	\$3,409.29	\$2,000.00	11.1%
CONSULTING SERVICES	\$9,400.00	\$0.00	\$1,500.00	\$12,500.00	N/A
TELEPHONE ACCESS LINE	\$2,126.53	\$2,100.00	\$2,027.06	\$2,100.00	0%
MEETING & EXPENSE ALLOW	\$2,004.61	\$1,300.00	\$1,609.19	\$1,300.00	0%
EDUCATION & TRAINING	\$4,344.11	\$5,100.00	\$2,481.42	\$5,100.00	0%
PROFESSIONAL MEMBERSHIPS	\$2,073.70	\$2,300.00	\$1,702.75	\$2,300.00	0%
Total Village Administration:	\$641,012.24	\$658,580.00	\$651,242.20	\$718,193.00	9.1%
Finance					
SALARIES: FULL TIME	\$268,238.96	\$274,177.00	\$264,990.27	\$453,618.00	65.4%
PENSION CONTRIBUTION	\$50,478.48	\$52,889.00	\$48,673.21	\$90,164.00	70.5%
MEDICAL & LIFE INSURANCE	\$59,059.77	\$61,054.00	\$63,134.18	\$133,770.00	119.1%
PRINTING COST	\$1,034.00	\$975.00	\$1,034.00	\$1,000.00	2.6%
ADMINISTRATIVE COSTS	\$17,764.95	\$20,000.00	\$18,717.76	\$20,700.00	3.5%
CONSULTING SERVICES	\$10,947.63	\$21,200.00	\$20,300.00	\$23,400.00	10.4%
MEETING & EXPENSE ALLOW	\$114.82	\$200.00	\$197.05	\$200.00	0%
EDUCATION & TRAINING	\$3,243.49	\$5,720.00	\$3,003.17	\$4,940.00	-13.6%
PROFESSIONAL MEMBERSHIPS	\$440.00	\$690.00	\$665.00	\$805.00	16.7%
SURETY BOND & OFFICIAL LIAB	\$100.00	\$100.00	\$100.00	\$100.00	0%
SUBSCRIPTION CAPITAL OUTLAY	\$34,939.00	\$0.00	\$0.00	\$0.00	0%
Total Finance:	\$446,361.10	\$437,005.00	\$420,814.64	\$728,697.00	66.7%
Information Technology					
SALARIES: FULL TIME	\$182,805.02	\$189,274.00	\$188,911.59	\$199,466.00	5.4%
PENSION CONTRIBUTION	\$35,623.18	\$36,511.00	\$36,058.59	\$39,647.00	8.6%
MEDICAL & LIFE INSURANCE	\$37,760.70	\$37,061.00	\$38,599.26	\$31,802.00	-14.2%
WEB SITE MAINTENANCE	\$0.00	\$75,851.00	\$84,930.63	\$28,500.00	-62.4%
MEETING & EXPENSE ALLOW	\$32.54	\$1,500.00	\$0.00	\$1,500.00	0%
EDUCATION & TRAINING	\$9,133.31	\$14,850.00	\$5,990.00	\$15,150.00	2%
MAINTENANCE CONTRACTS	\$146,917.04	\$172,275.00	\$175,305.49	\$404,300.00	134.7%
REPAIRS: OFFICE MACHINES	\$36,674.65	\$36,000.00	\$36,191.13	\$36,000.00	0%
MAPPING	\$0.00	\$750.00	\$141.84	\$500.00	-33.3%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
OFFICE EQUIPMENT	\$131,925.51	\$126,450.00	\$129,217.62	\$146,450.00	15.8%
GIS PROGRAM DEVELOPMENT	\$48,355.47	\$11,000.00	\$16,173.00	\$15,000.00	36.4%
ASSET MANAGEMENT SOFTWARE	\$6,136.65	\$24,000.00	\$21,354.27	\$23,000.00	-4.2%
Total Information Technology:	\$635,364.07	\$725,522.00	\$732,873.42	\$941,315.00	29.7%
Central Services					
WORKMEN'S COMPENSATION	\$173,931.91	\$185,000.00	\$139,460.24	\$173,000.00	-6.5%
POSTAGE EXPENSE	\$22,643.91	\$36,180.00	\$27,335.65	\$20,180.00	-44.2%
FORMS BOOKS & MANUALS	\$390.00	\$400.00	\$416.00	\$450.00	12.5%
PRINTING COST	\$29,748.63	\$32,300.00	\$33,500.01	\$24,625.00	-23.8%
AWARDS & SERVICE PINS	\$0.00	\$1,000.00	\$3,201.00	\$1,000.00	0%
AUDITING & ACCOUNTING	\$62,600.00	\$66,000.00	\$58,475.00	\$66,110.00	0.2%
ECONOMIC INCENTIVE AGREEMENT	\$1,449,316.35	\$896,302.00	\$850,979.64	\$425,000.00	-52.6%
TELEPHONE SERVICE	\$58,129.83	\$61,000.00	\$61,613.86	\$65,400.00	7.2%
PROPERTY TAX REBATE	\$2,222,458.61	\$2,500,000.00	\$1,173,023.09	\$0.00	-100%
DOCUMENT SHREDDING SERVICE	\$975.00	\$1,000.00	\$815.00	\$1,000.00	0%
SELF INSURANCE POOL	\$434,920.13	\$452,250.00	\$404,697.23	\$499,100.00	10.4%
INTEREST	-\$51.06	\$0.00	\$0.00	\$0.00	0%
AMORTIZATION BOND DISCOUNT	\$106,680.75	\$0.00	\$0.00	\$0.00	0%
TRANSFER TO 2024 G.O. BONDS	\$0.00	\$2,535,225.00	\$1,155,400.00	\$5,065,400.00	99.8%
TRANSFER TO 2021 G.O. REFUNDING BOND	\$1,053,982.02	\$1,045,622.00	\$1,045,621.00	\$725,820.00	-30.6%
TRANSFER TO 2016 GO BONDS	\$357,625.00	\$357,025.00	\$357,025.00	\$361,025.00	1.1%
TRANSFER TO 2007 G.O. BONDS	\$270,400.00	\$274,900.00	\$274,900.00	\$278,650.00	1.4%
TO 2013A G.O. BOND FUND	\$708,400.00	\$704,300.00	\$704,300.00	\$708,700.00	0.6%
TSF TO 2014A GO BONDS	\$355,800.00	\$358,750.00	\$358,750.00	\$356,400.00	-0.7%
TRANSFER TO 2020 G.O. BONDS	\$643,637.50	\$641,388.00	\$641,387.52	\$643,388.00	0.3%
TRANSFER TO MOTOR FUEL TAX	\$1,200,000.00	\$0.00	\$0.00	\$1,200,000.00	N/A
TRANSFER TO ROADWAY CAP IMPR	\$0.00	\$1,200,000.00	\$1,200,000.00	\$0.00	-100%
TRANSFER TO EQUIP REPL FUND	\$745,305.00	\$969,955.00	\$969,955.00	\$1,035,000.00	6.7%
TRANSFER TO PUBLIC IMPROVEME	\$0.00	\$3,300,000.00	\$3,300,000.00	\$4,765,000.00	44.4%
TRANSFER TO CAP IMPROV FUND	\$14,928,100.07	\$8,689,600.00	\$8,689,600.00	\$0.00	-100%
Total Central Services:	\$24,824,993.65	\$24,308,197.00	\$21,450,455.24	\$16,415,248.00	-32.5%
Children's Museum					
SALARIES: FULL TIME	\$44,867.30	\$92,652.00	\$92,651.52	\$115,975.00	25.2%
SALARIES: PART TIME	\$0.00	\$98,000.00	\$102,968.53	\$161,000.00	64.3%
OVERTIME PAY	\$0.00	\$0.00	\$47.02	\$50.00	N/A
PENSION CONTRIBUTION	\$8,035.00	\$30,233.00	\$30,380.21	\$55,063.00	82.1%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
MEDICAL & LIFE INSURANCE	\$21,546.08	\$49,550.00	\$51,894.91	\$67,040.00	35.3%
GENERAL OFFICE SUPPLIES	\$0.00	\$3,250.00	\$5,958.21	\$4,500.00	38.5%
POSTAGE EXPENSE	\$0.00	\$120.00	\$0.00	\$0.00	-100%
EXHIBIT SUPPLIES	\$0.00	\$26,000.00	\$24,439.98	\$40,000.00	53.8%
MERCHANDISE INVENTORY	\$0.00	\$0.00	\$0.00	\$15,000.00	N/A
SAFETY GEAR & UNIFORMS	\$0.00	\$0.00	\$690.28	\$1,500.00	N/A
ADMINISTRATIVE COSTS	\$0.00	\$1,050.00	\$3,416.98	\$1,560.00	48.6%
PROGRAMS AND EVENTS	\$0.00	\$2,500.00	\$2,597.97	\$22,400.00	796%
MEETING & EXPENSE ALLOW	\$0.00	\$150.00	\$769.49	\$300.00	100%
EDUCATION & TRAINING	\$0.00	\$11,810.00	\$11,638.42	\$1,750.00	-85.2%
MARKETING	\$0.00	\$13,500.00	\$11,758.10	\$23,000.00	70.4%
ELECTRIC & GAS	\$0.00	\$11,200.00	\$10,787.82	\$0.00	-100%
REPAIRS: BLDG & FACILITIES	\$0.00	\$218,812.00	\$162,900.31	\$30,000.00	-86.3%
PROFESSIONAL MEMBERSHIPS	\$0.00	\$900.00	\$890.00	\$5,000.00	455.6%
BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$3,000.00	N/A
Total Children's Museum:	\$74,448.38	\$559,727.00	\$513,789.75	\$547,138.00	-2.2%
Human Resources					
SALARIES: FULL TIME	\$251,932.95	\$257,510.00	\$257,163.81	\$267,811.00	4%
OVERTIME PAY	\$229.09	\$500.00	\$0.00	\$0.00	-100%
PENSION CONTRIBUTION	\$41,942.49	\$49,770.00	\$41,934.38	\$53,232.00	7%
EMPLOYEE ASSISTANCE PROGRAM	\$2,797.20	\$2,800.00	\$2,223.90	\$2,930.00	4.6%
UNEMPLOYMENT CONTRIBUTION	\$16,796.70	\$17,500.00	\$16,083.40	\$17,500.00	0%
MEDICAL & LIFE INSURANCE	\$25,661.24	\$25,517.00	\$36,919.47	\$38,855.00	52.3%
WELLNESS PROGRAM	\$9,593.58	\$16,000.00	\$7,215.05	\$18,000.00	12.5%
GENERAL OFFICE SUPPLIES	\$0.00	\$1,200.00	\$0.00	\$600.00	-50%
FORMS BOOKS & MANUALS	\$0.00	\$800.00	\$0.00	\$500.00	-37.5%
AWARDS & SERVICE PINS	\$4,325.53	\$2,700.00	\$1,355.31	\$2,800.00	3.7%
COMMEMORATIONS	\$599.80	\$1,600.00	\$1,233.60	\$1,600.00	0%
RECEPTION	\$3,500.00	\$3,200.00	\$4,000.00	\$4,175.00	30.5%
PHYSICAL EXAMINATIONS	\$3,720.00	\$2,155.00	\$4,054.00	\$5,000.00	132%
CONSULTING SERVICES	\$658.56	\$720.00	\$853.14	\$1,030.00	43.1%
MEETING & EXPENSE ALLOW	\$758.20	\$1,200.00	\$167.40	\$1,200.00	0%
EDUCATION & TRAINING	\$21,473.59	\$29,250.00	\$18,286.70	\$31,300.00	7%
LEGAL PUBLICATIONS	\$203.80	\$1,205.00	\$661.85	\$1,204.00	-0.1%
PROFESSIONAL MEMBERSHIPS	\$909.00	\$1,140.00	\$929.00	\$1,150.00	0.9%
Total Human Resources:	\$385,101.73	\$414,767.00	\$393,081.01	\$448,887.00	8.2%
Crossroads Sports Complex					
SALARIES: FULL TIME	\$0.00	\$70,520.00	\$70,520.36	\$0.00	-100%

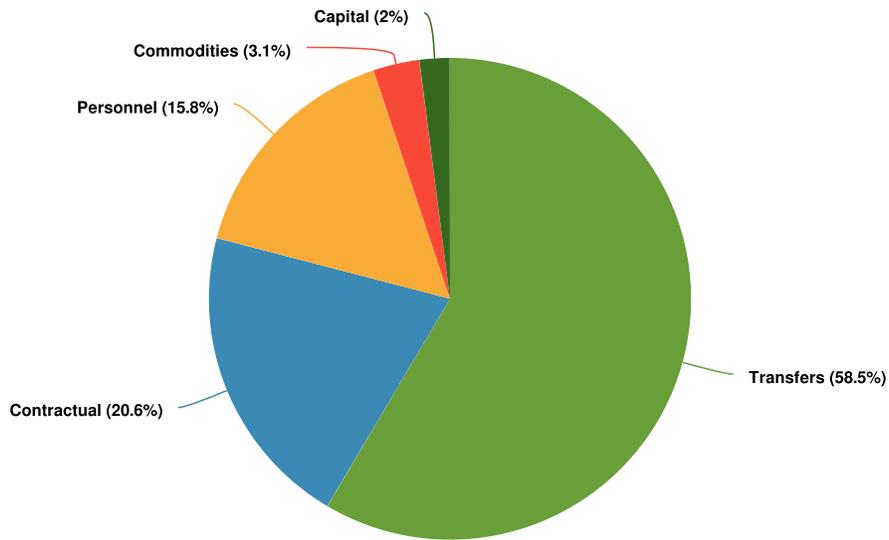
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
PENSION CONTRIBUTION	\$0.00	\$13,560.00	\$13,621.53	\$0.00	-100%
MEDICAL & LIFE INSURANCE	\$0.00	\$14,200.00	\$15,193.20	\$0.00	-100%
METEOROLOGICAL FORECAST	\$0.00	\$4,600.00	\$4,600.00	\$0.00	-100%
EDUCATION & TRAINING	\$0.00	\$2,000.00	\$1,185.97	\$0.00	-100%
SALARIES: FULL TIME	\$0.00	\$0.00	\$0.00	\$213,871.00	N/A
PENSION CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$42,510.00	N/A
MEDICAL & LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$62,542.00	N/A
GENERAL OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$5,000.00	N/A
PROGRAM SUPPLIES	\$0.00	\$0.00	\$0.00	\$2,000.00	N/A
MERCHANDISE INVENTORY	\$0.00	\$0.00	\$0.00	\$20,000.00	N/A
FOOD AND BEVERAGE INVENTORY	\$0.00	\$0.00	\$0.00	\$400,000.00	N/A
SUPPLIES: EVENTS & TOURNAMENT	\$0.00	\$0.00	\$0.00	\$91,000.00	N/A
SUPPLIES: CONCESSIONS	\$0.00	\$0.00	\$0.00	\$15,000.00	N/A
SUPPLIES: SPONSORSHIP/ADVERTISING	\$0.00	\$0.00	\$0.00	\$17,496.00	N/A
SUPPLIES: SPORTS EQUIPMENT	\$0.00	\$0.00	\$0.00	\$5,000.00	N/A
SUPPLIES: TOOL & EQUIPMENT	\$0.00	\$0.00	\$0.00	\$11,000.00	N/A
SUPPLIES: INTERNAL TOURNAMENT	\$0.00	\$0.00	\$0.00	\$1,000.00	N/A
SUPPLIES: RENTAL	\$0.00	\$0.00	\$0.00	\$10,314.00	N/A
VEHICLE FUEL & OIL	\$0.00	\$0.00	\$0.00	\$500.00	N/A
SUPPLIES: BLDG MAINTENANCE	\$0.00	\$0.00	\$0.00	\$59,040.00	N/A
MINOR EQUIPMENT & TOOLS	\$0.00	\$0.00	\$0.00	\$5,000.00	N/A
SAFETY GEAR & UNIFORMS	\$0.00	\$0.00	\$0.00	\$7,500.00	N/A
SUPPLIES: COMMUNICATION	\$0.00	\$0.00	\$0.00	\$5,400.00	N/A
ADMINISTRATIVE COSTS	\$0.00	\$0.00	\$0.00	\$80,900.00	N/A
METEOROLOGICAL FORECAST	\$0.00	\$0.00	\$0.00	\$4,600.00	N/A
LEGAL SERVICE	\$0.00	\$0.00	\$0.00	\$4,000.00	N/A
CAMPS/CLINICS/CLASS	\$0.00	\$0.00	\$0.00	\$2,000.00	N/A
INTERGOVERNMENTAL-NLCPD	\$0.00	\$0.00	\$0.00	\$850,000.00	N/A
CONSULTING SERVICES	\$0.00	\$0.00	\$0.00	\$165,000.00	N/A
TELEPHONE SERVICE	\$0.00	\$0.00	\$0.00	\$30,000.00	N/A
WEB SITE MAINTENANCE	\$0.00	\$0.00	\$0.00	\$8,875.00	N/A
MEETING & EXPENSE ALLOW	\$0.00	\$0.00	\$0.00	\$200.00	N/A
EDUCATION & TRAINING	\$0.00	\$0.00	\$0.00	\$10,300.00	N/A
MARKETING	\$0.00	\$0.00	\$0.00	\$12,000.00	N/A
ELECTRIC & GAS	\$0.00	\$0.00	\$0.00	\$132,800.00	N/A
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$0.00	\$0.00	\$7,500.00	N/A
MAINTENANCE CONTRACTS	\$0.00	\$0.00	\$0.00	\$55,660.00	N/A
REPAIRS: BLDG & FACILITIES	\$0.00	\$0.00	\$0.00	\$24,000.00	N/A

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
PROFESSIONAL MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$1,000.00	N/A
SELF INSURANCE POOL	\$0.00	\$0.00	\$0.00	\$25,300.00	N/A
REFUSE REMOVAL SERVICE	\$0.00	\$0.00	\$0.00	\$1,200.00	N/A
LAWN MAINTENANCE	\$0.00	\$0.00	\$0.00	\$50,000.00	N/A
BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$20,000.00	N/A
EQUIPMENT/LEASE PURCHASE	\$0.00	\$0.00	\$0.00	\$11,330.00	N/A
OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$2,500.00	N/A
Total Crossroads Sports Complex:	\$0.00	\$104,880.00	\$105,121.06	\$2,473,338.00	2,258.3%
Marketing					
SALARIES: FULL TIME	\$0.00	\$0.00	\$0.00	\$75,934.00	N/A
PENSION CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$15,093.00	N/A
MEDICAL & LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$33,520.00	N/A
PROFESSIONAL MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$400.00	N/A
Total Marketing:	\$0.00	\$0.00	\$0.00	\$124,947.00	N/A
Community Access (Catv)					
SALARIES: FULL TIME	\$85,364.07	\$90,660.00	\$90,660.16	\$96,189.00	6.1%
PENSION CONTRIBUTION	\$16,750.35	\$17,007.00	\$17,431.97	\$19,119.00	12.4%
MEDICAL & LIFE INSURANCE	\$10,727.89	\$11,156.00	\$11,495.09	\$12,327.00	10.5%
GENERAL OFFICE SUPPLIES	\$62.11	\$230.00	\$71.04	\$230.00	0%
VEHICLE FUEL & OIL	\$80.20	\$150.00	\$122.40	\$150.00	0%
VIDEO SUPPLIES	\$1,293.56	\$1,225.00	\$1,146.59	\$1,255.00	2.4%
SAFETY GEAR & UNIFORMS	\$606.80	\$700.00	\$0.00	\$700.00	0%
TELEPHONE SERVICE	\$267.05	\$300.00	\$297.98	\$300.00	0%
MEETING & EXPENSE ALLOW	\$850.62	\$950.00	\$808.15	\$1,000.00	5.3%
EDUCATION & TRAINING	\$323.88	\$350.00	\$647.76	\$350.00	0%
REPAIRS: FIXED & OPER EQUIP	\$1,792.77	\$3,000.00	\$0.00	\$6,000.00	100%
VIDEO EQUIPMENT	\$24,675.84	\$45,030.00	\$37,797.03	\$28,000.00	-37.8%
Total Community Access (Catv):	\$142,795.14	\$170,758.00	\$160,478.17	\$165,620.00	-3%
Community Benefit (Spec Evt)					
SALARIES: FULL TIME	\$90,725.68	\$182,739.00	\$178,182.54	\$192,203.00	5.2%
SALARIES: PART TIME	\$26,234.39	\$32,000.00	\$36,476.11	\$40,000.00	25%
OVERTIME PAY	\$169,138.85	\$160,000.00	\$170,877.20	\$200,000.00	25%
PENSION CONTRIBUTION	\$48,211.78	\$68,562.00	\$64,052.94	\$81,017.00	18.2%
MEDICAL & LIFE INSURANCE	\$29,169.48	\$31,015.00	\$31,832.35	\$34,086.00	9.9%
EDUCATION & TRAINING	\$0.00	\$0.00	\$0.00	\$2,999.00	N/A
MOVIE NIGHTS	\$12,116.89	\$17,250.00	\$17,489.64	\$11,025.00	-36.1%
CHRISTMAS IN THE COMMONS	\$121,190.88	\$148,000.00	\$144,523.40	\$158,975.00	7.4%
SPECIAL EVENT	\$16,461.90	\$14,800.00	\$14,799.10	\$17,250.00	16.6%

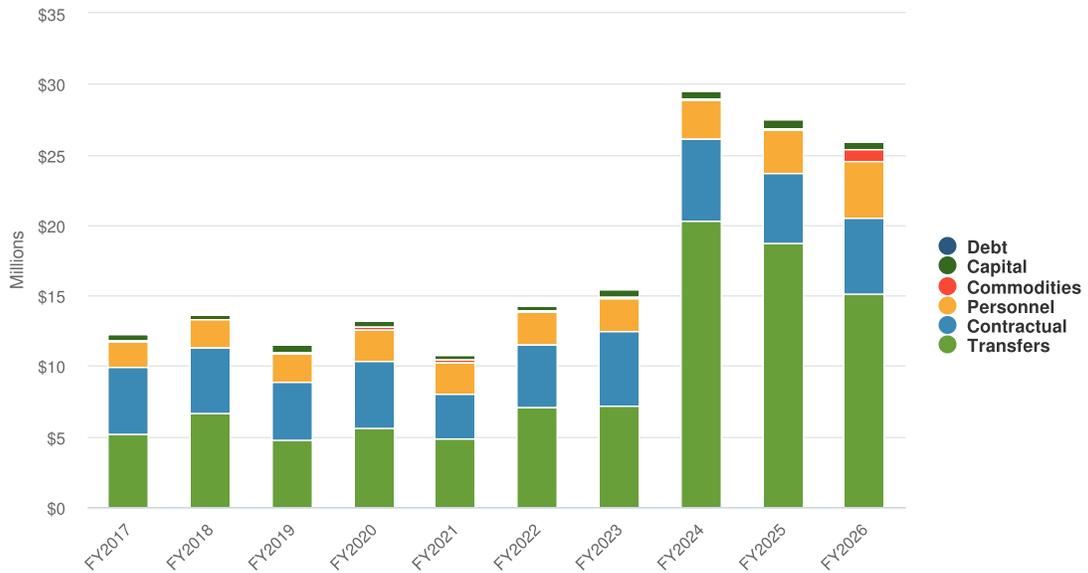
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
COMMONS-JULY 4TH ACTIVITIES	\$34,187.82	\$35,745.00	\$35,745.86	\$38,250.00	7%
COMMONS EVENTS	\$107,648.02	\$130,000.00	\$130,806.46	\$168,330.00	29.5%
CONCERT SERIES	\$617,179.51	\$1,083,572.00	\$874,332.65	\$1,162,250.00	7.3%
PROFESSIONAL MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$499.00	N/A
COMMUNITY IMPROVEMENTS	\$275,912.66	\$347,425.00	\$370,579.40	\$276,044.00	-20.5%
Total Community Benefit (Spec Evt):	\$1,548,177.86	\$2,251,108.00	\$2,069,697.65	\$2,382,928.00	5.9%
Garbage					
YARD WASTE STICKERS	\$7,250.00	\$7,500.00	\$7,475.00	\$7,250.00	-3.3%
GARBAGE BAG STICKERS	\$0.00	\$1,250.00	\$1,275.00	\$1,350.00	8%
Total Garbage:	\$7,250.00	\$8,750.00	\$8,750.00	\$8,600.00	-1.7%
Safe Communities					
SALARIES: FULL TIME	\$100,739.84	\$107,117.00	\$106,788.27	\$31,500.00	-70.6%
SALARIES: PART TIME	\$0.00	\$0.00	\$0.00	\$70,000.00	N/A
PENSION CONTRIBUTION	\$19,705.60	\$20,663.00	\$20,468.02	\$10,851.00	-47.5%
MEDICAL & LIFE INSURANCE	\$25,945.13	\$26,534.00	\$27,250.67	\$20,274.00	-23.6%
VEHICLE FUEL & OIL	\$995.19	\$1,500.00	\$824.58	\$1,500.00	0%
TELEPHONE ACCESS LINE	\$277.05	\$400.00	\$317.72	\$400.00	0%
MEETING & EXPENSE ALLOW	\$593.32	\$650.00	\$647.96	\$650.00	0%
EDUCATION & TRAINING	\$217.56	\$2,700.00	\$3,630.14	\$3,065.00	13.5%
OTHER SERVICES	\$25,388.92	\$20,500.00	\$20,255.40	\$20,500.00	0%
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$500.00	\$184.40	\$500.00	0%
PROFESSIONAL MEMBERSHIPS	\$1,062.68	\$2,150.00	\$1,974.90	\$2,150.00	0%
Total Safe Communities:	\$174,925.29	\$182,714.00	\$182,342.06	\$161,390.00	-11.7%
Total General Government:	\$29,557,615.87	\$30,585,888.00	\$27,482,445.02	\$25,878,346.00	-15.4%
Total Expenditures:	\$29,557,615.87	\$30,585,888.00	\$27,482,445.02	\$25,878,346.00	-15.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Village Board	\$75,704	\$65,882	\$65,882	\$65,882	0%
Village Clerk	\$144,036	\$147,626	\$148,014	\$155,746	5.5%
Village Commissions	\$6,753	\$18,032	\$8,074	\$18,032	0%
Village Administration	\$602,986	\$627,180	\$620,249	\$674,093	7.5%
Finance	\$377,777	\$388,120	\$376,798	\$677,552	74.6%
Information Technology	\$256,189	\$262,846	\$263,569	\$270,915	3.1%
Central Services	\$173,932	\$185,000	\$139,460	\$173,000	-6.5%
Children's Museum	\$74,448	\$270,435	\$277,942	\$399,128	47.6%
Human Resources	\$348,953	\$369,597	\$361,540	\$398,328	7.8%
Crossroads Sports Complex	\$0	\$98,280	\$99,335	\$318,923	224.5%
Marketing	\$0	\$0	\$0	\$124,547	N/A
Community Access (Catv)	\$112,842	\$118,823	\$119,587	\$127,635	7.4%
Community Benefit (Spec Evt)	\$363,480	\$474,316	\$481,421	\$547,306	15.4%
Safe Communities	\$146,391	\$154,314	\$154,507	\$132,625	-14.1%
Total Personnel:	\$2,683,492	\$3,180,451	\$3,116,378	\$4,083,712	28.4%
Commodities					
Village Board	\$890	\$900	\$1,193	\$1,000	11.1%
Village Administration	\$18,077	\$20,600	\$21,673	\$20,800	1%
Finance	\$1,034	\$975	\$1,034	\$1,000	2.6%
Central Services	\$52,783	\$69,880	\$64,453	\$46,255	-33.8%
Children's Museum	\$0	\$29,370	\$31,088	\$61,000	107.7%
Human Resources	\$8,425	\$9,500	\$6,589	\$9,675	1.8%
Crossroads Sports Complex	\$0	\$0	\$0	\$655,250	N/A
Community Access (Catv)	\$2,043	\$2,305	\$1,340	\$2,335	1.3%
Garbage	\$7,250	\$8,750	\$8,750	\$8,600	-1.7%
Safe Communities	\$995	\$1,500	\$825	\$1,500	0%
Total Commodities:	\$91,496	\$143,780	\$136,945	\$807,415	461.6%
Contractual					
Village Board	\$106,351	\$109,878	\$102,800	\$114,500	4.2%
Village Clerk	\$9,904	\$9,387	\$9,767	\$10,980	17%
Village Commissions	\$4,910	\$11,975	\$8,965	\$20,705	72.9%
Village Attorney	\$328,639	\$400,200	\$449,105	\$375,200	-6.2%
Village Administration	\$19,949	\$10,800	\$9,320	\$23,300	115.7%
Finance	\$32,611	\$47,910	\$42,983	\$50,145	4.7%
Information Technology	\$192,758	\$300,476	\$302,417	\$485,450	61.6%
Central Services	\$4,228,400	\$3,976,552	\$2,549,604	\$1,056,610	-73.4%
Children's Museum	\$0	\$259,922	\$204,759	\$84,010	-67.7%
Human Resources	\$27,723	\$35,670	\$24,952	\$40,884	14.6%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Crossroads Sports Complex	\$0	\$6,600	\$5,786	\$1,465,335	22,102%
Marketing	\$0	\$0	\$0	\$400	N/A
Community Access (Catv)	\$3,234	\$4,600	\$1,754	\$7,650	66.3%
Community Benefit (Spec Evt)	\$908,785	\$1,429,367	\$1,217,697	\$1,559,578	9.1%
Safe Communities	\$27,540	\$26,900	\$27,011	\$27,265	1.4%
Total Contractual:	\$5,890,803	\$6,630,237	\$4,956,920	\$5,322,012	-19.7%
Capital					
Finance	\$34,939	\$0	\$0	\$0	0%
Information Technology	\$186,418	\$162,200	\$166,887	\$184,950	14%
Children's Museum	\$0	\$0	\$0	\$3,000	N/A
Crossroads Sports Complex	\$0	\$0	\$0	\$33,830	N/A
Community Access (Catv)	\$24,676	\$45,030	\$37,797	\$28,000	-37.8%
Community Benefit (Spec Evt)	\$275,913	\$347,425	\$370,579	\$276,044	-20.5%
Total Capital:	\$521,945	\$554,655	\$575,263	\$525,824	-5.2%
Debt					
Central Services	\$106,630	\$0	\$0	\$0	0%
Total Debt:	\$106,630	\$0	\$0	\$0	0%
Transfers					
Central Services	\$20,263,250	\$20,076,765	\$18,696,939	\$15,139,383	-24.6%
Total Transfers:	\$20,263,250	\$20,076,765	\$18,696,939	\$15,139,383	-24.6%
Total Expense Objects:	\$29,557,616	\$30,585,888	\$27,482,445	\$25,878,346	-15.4%

Community Development

COMMUNITY DEVELOPMENT

The Community Development Department consists of the following programs: Community Development, Building, Planning, Engineering and Economic Development. The primary focus of Community Development is to provide management and oversight for the listed programs. This department applies sound planning principles and construction standards to ensure development makes a positive contribution to the community and tax base. There are two strategic priorities associated with Community Development: Growth-Focused Development & Redevelopment and Promotion-Marketing the Village.

Strategic Priority & Related Initiatives with status:

Focused Development & Redevelopment:

- a. Develop incentives for redevelopment
This budget includes preparing currently owned parcels for development and redevelopment.
- b. Implement the Downtown Sub-Area portion of the 2018 Comprehensive Plan
This budget includes funds to demolish buildings on the land purchased by the Village on the southeast corner of Cedar Road & Route 30 for future development. By acquiring properties, this works towards the strategic target of developing at least 50% of the Cedar & Church block by 2027.
- c. Create Industrial Development Strategy
An industrial sewer rate study, which was to ensure that the Village could meet industrial development's sewer needs, was completed in FY2024.
- d. Create Residential Development Strategy
The housing study, which was completed in 2024, will be used to encourage residential development in both the northern and southern parts of the Village.

Current Goals:

1. To complete the construction of the Cedar Road and Haven Avenue Roundabout;
2. To complete the Village's portion of the development of the commercial parcels on the northwest corner of Route 30 (Lincoln Highway) and Vancina Lane;
3. To clear the vacated parcels on the southeast corner of Cedar Road & Route 30
4. To generate sales tax through increased economic development; sales tax will be monitored monthly and reported to the Village Board timely;
5. To attract commercial developments to the Village of New Lenox by representing the Village at various trade shows and community events;
6. To provide consistently high service levels of planning;
7. To provide efficient and effective building oversight by conducting timely inspections during the building process;
8. To monitor ordinance compliance through building plan review;
9. To efficiently issue miscellaneous building permits (i.e., decks, pools, etc.) within 2-3 business days with a goal of 1 day, residential, commercial and remodeling permits within 10-14 business days after a completed application is submitted;
10. To continue to utilize outside services for both building and plumbing inspections;
11. To expand the annual Motor Fuel Tax Program with additional funds from the General Fund;
12. To complete the annual Motor Fuel Tax Program timely;
13. To continue to promote the new Village brand ;
14. To inform and promote the businesses within the Village of New Lenox using the business registration web-based program.
15. To continue to market the Village of New Lenox and its special events on Chicago radio stations and social media
16. To continue to establish lines of communication with the departments and the Village Board with the use of e-mail, weekly staff meetings and monthly reports.
17. Promote existing businesses by marketing the special shopping events titled Shift Your Shopping, Bring on Spring and Restaurant Week in partnership with the New Lenox Chamber of Commerce.

Performance Measures

Planning & Development Activity	2023	2024

Annexations Approved	3	3
Acres Annexed	201.63	353.13
Rezoning Cases	3	2
Preliminary Plat Cases	0	3
Final Plat Cases	1	4
Special Use Cases	3	4
PUD Cases	1	4
Variances	3	2
Temporary Use Cases	1	9
Text Amendments	3	5
Site Plans	3	10

Planning & Development Review:

The economy continues to improve as the planning and development activity has increased over the past few years, for both residential and commercial developments. In FY 2025-26, it is anticipated that three new residential subdivisions will be added to the Village. The Community Development Director projects the upcoming community development activity based on discussions with developers who have contacted the Village over the past several months. This knowledge assists with the revenue projections. Since FY 2024-25 was a very active development year for all developments, it is expected to slow down a bit in FY 2025-26. Approximately \$11,400 in planning and development fees are expected, which is approximately \$87,303 less than last fiscal year. Below is the revenue, which includes review fees for all cases for the last five fiscal years.



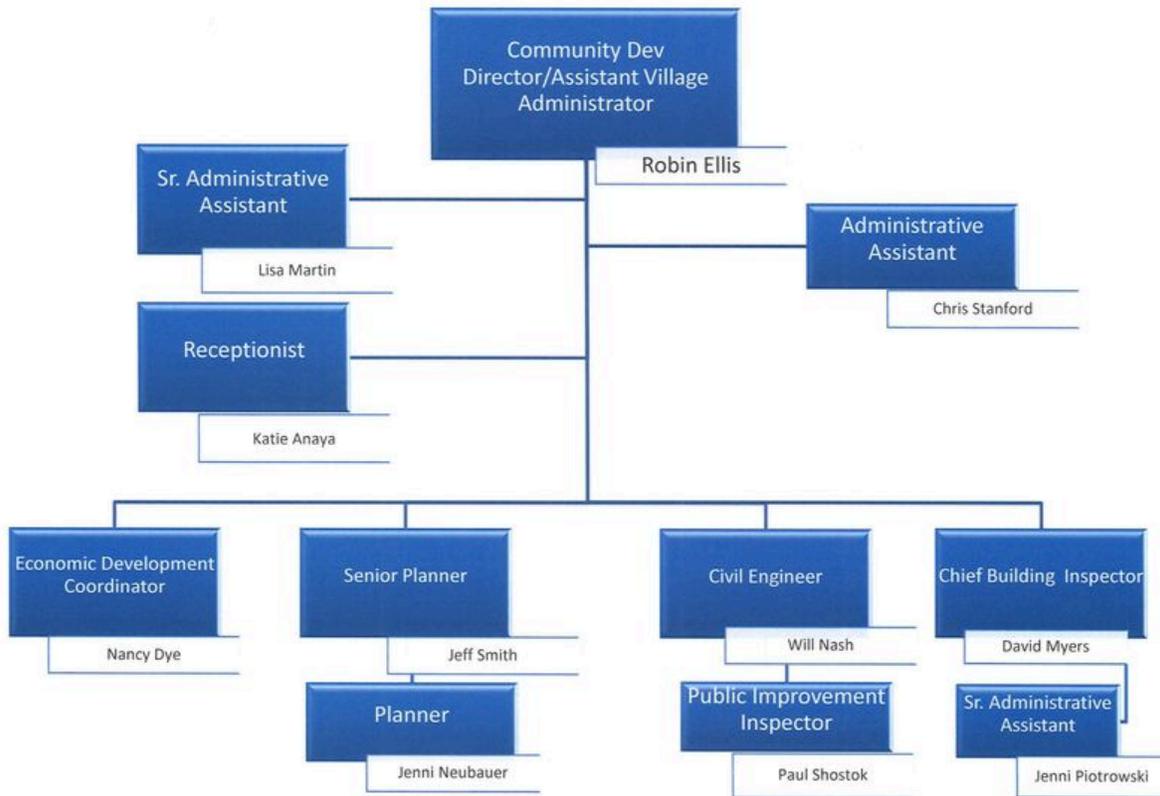
Building & Zoning Activity

Building & Zoning Activity	2023	2024
<i>New Construction Permits Issued</i>		
Single Family	123	169
Multifamily	1 (44 units)	4 (16 units)
Commercial/Industrial	5	8
<i>Other Permits</i>		
Commercial Remodeling	54	47
Building Remodeling	45	46
Detached Garages	7	2
Swimming Pools & Hot Tubs	80	52
Lawn Irrigation	57	50
Roof Modification	168	334
Windows/Doors/Siding	247	277
Solar	57	36
Deck	82	86
Demolition	7	14
Driveway	71	67
Electrical	9	5
Elevators	1	3
Fence	249	258
Signs	124	90
AC/Furnace/Hot Water Heater	97	60
Shed	32	39
Permit Fees (includes all fees):		
New Construction	\$501,771	\$717,928
Other Permits	\$899,279	\$342,806

Building Review:

As the information above indicates, the Village continues to have single family home construction with 169 new building permits in addition to 16 multifamily units. Similarly, the Village anticipates 160 new single-family homes in FY 2025-26. This estimate was projected after Village staff canvassed the local builders about their future residential building and development. On the commercial and industrial side, there are new businesses, including a hotel, expected near Route 6 and Cedar Road and a few smaller industrial buildings. The Village will continue to review all commercial and industrial activity in-house rather than outsourcing this service. Total building permit and commercial review revenue of \$1,165,000 is expected for all building activity in FY 2025-26.

Organizational Chart-Community Development

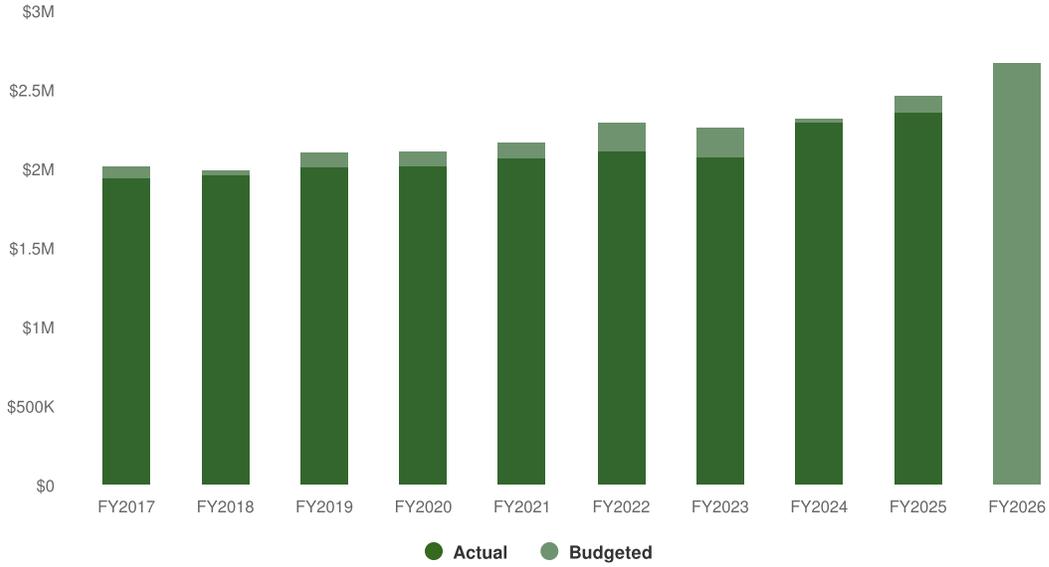


4/15/2025

Expenditures Summary

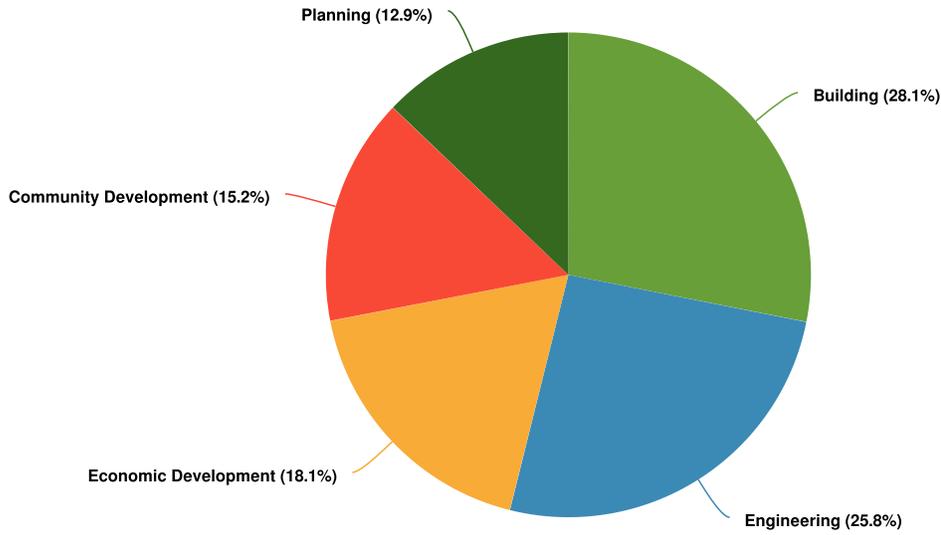
\$2,672,366 **\$212,893**
(8.66% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

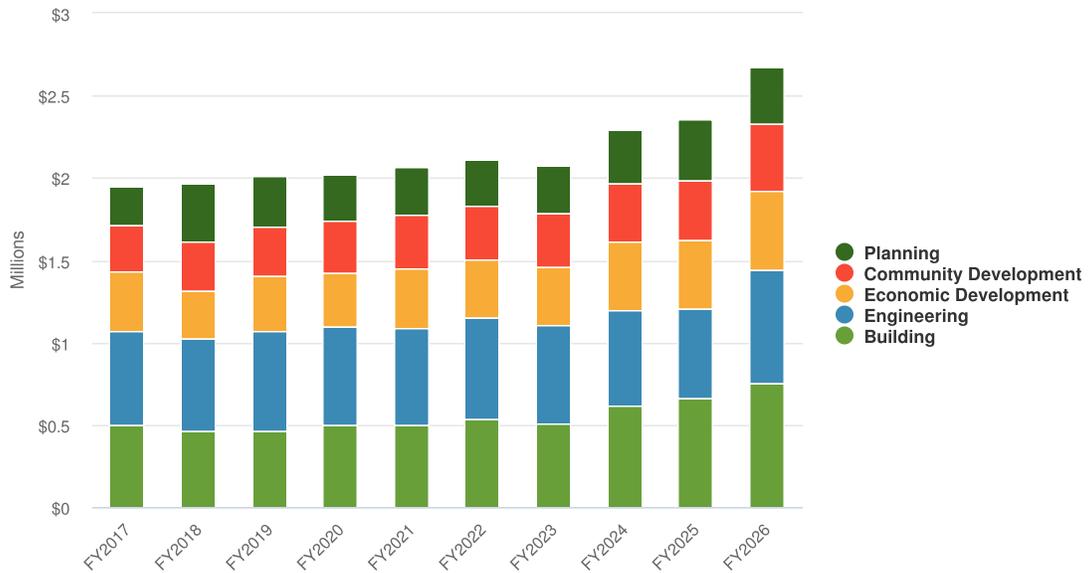


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expenditures					
Community Development					

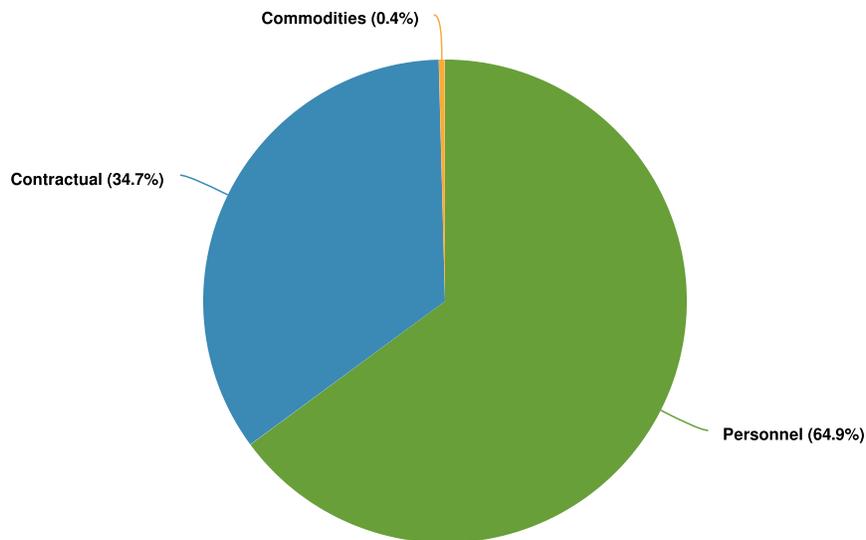
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Community Development					
SALARIES: FULL TIME	\$255,348.78	\$261,002.00	\$260,650.79	\$277,850.00	6.5%
OVERTIME PAY	\$0.00	\$0.00	\$333.93	\$0.00	0%
PENSION CONTRIBUTION	\$48,672.07	\$50,347.00	\$48,906.77	\$53,954.00	7.2%
MEDICAL & LIFE INSURANCE	\$37,935.41	\$38,767.00	\$40,251.76	\$60,730.00	56.7%
FORMS BOOKS & MANUALS	\$0.00	\$100.00	\$0.00	\$100.00	0%
VEHICLE FUEL & OIL	\$221.47	\$300.00	\$181.37	\$300.00	0%
PRINTING COST	\$72.60	\$350.00	\$241.30	\$300.00	-14.3%
SAFETY GEAR & UNIFORMS	\$502.90	\$600.00	\$645.64	\$650.00	8.3%
TELEPHONE SERVICE	\$435.30	\$450.00	\$406.41	\$450.00	0%
MEETING & EXPENSE ALLOW	\$603.29	\$1,840.00	\$409.74	\$1,950.00	6%
EDUCATION & TRAINING	\$3,363.30	\$4,450.00	\$4,742.95	\$5,800.00	30.3%
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$200.00	\$5.00	\$200.00	0%
PROFESSIONAL MEMBERSHIPS	\$2,912.92	\$3,155.00	\$3,067.00	\$3,260.00	3.3%
Total Community Development:	\$350,068.04	\$361,561.00	\$359,842.66	\$405,544.00	12.2%
Building					
SALARIES: FULL TIME	\$197,043.72	\$203,956.00	\$199,743.21	\$214,872.00	5.4%
OVERTIME PAY	\$0.00	\$0.00	\$537.95	\$0.00	0%
PENSION CONTRIBUTION	\$38,309.59	\$39,343.00	\$38,246.41	\$42,709.00	8.6%
MEDICAL & LIFE INSURANCE	\$69,249.11	\$71,983.00	\$73,978.88	\$78,645.00	9.3%
FORMS BOOKS & MANUALS	\$179.56	\$2,000.00	\$627.64	\$500.00	-75%
VEHICLE FUEL & OIL	\$3,749.57	\$4,500.00	\$3,686.16	\$5,000.00	11.1%
PRINTING COST	\$703.34	\$350.00	\$1,376.01	\$850.00	142.9%
MINOR EQUIPMENT & TOOLS	\$0.00	\$200.00	\$0.00	\$200.00	0%
SAFETY GEAR & UNIFORMS	\$161.42	\$250.00	\$77.94	\$250.00	0%
ELEVATOR INSPECTIONS	\$3,223.00	\$8,500.00	\$3,245.00	\$6,500.00	-23.5%
TELEPHONE SERVICE	\$939.17	\$1,000.00	\$1,416.26	\$1,500.00	50%
MEETING & EXPENSE ALLOW	\$575.73	\$850.00	\$727.35	\$1,100.00	29.4%
EDUCATION & TRAINING	\$7,152.68	\$3,800.00	\$721.00	\$3,600.00	-5.3%
OTHER SERVICES	\$236,161.40	\$300,009.00	\$260,421.45	\$300,500.00	0.2%
REPAIRS: VEHICLE & EQUIPMENT	\$8.00	\$200.00	\$170.00	\$200.00	0%
PROFESSIONAL MEMBERSHIPS	\$235.00	\$100.00	\$100.00	\$100.00	0%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
PLUMBING INSPECTION FEES	\$52,560.00	\$51,000.00	\$70,548.00	\$80,000.00	56.9%
PLAN REVIEW-THIRD PARTY	\$6,657.00	\$12,000.00	\$8,957.00	\$15,000.00	25%
Total Building:	\$616,908.29	\$700,041.00	\$664,580.26	\$751,526.00	7.4%
Planning					
SALARIES: FULL TIME	\$215,018.28	\$219,778.00	\$219,482.46	\$228,569.00	4%
PENSION CONTRIBUTION	\$41,922.75	\$42,395.00	\$41,915.89	\$45,432.00	7.2%
MEDICAL & LIFE INSURANCE	\$55,475.43	\$57,210.00	\$58,773.28	\$62,542.00	9.3%
FORMS BOOKS & MANUALS	\$0.00	\$250.00	\$0.00	\$250.00	0%
CONSULTING SERVICES	\$9,125.00	\$43,788.00	\$45,833.75	\$0.00	-100%
MEETING & EXPENSE ALLOW	\$0.00	\$200.00	\$0.00	\$200.00	0%
EDUCATION & TRAINING	\$2,637.40	\$6,750.00	\$5,895.17	\$4,800.00	-28.9%
PROFESSIONAL MEMBERSHIPS	\$1,141.00	\$1,850.00	\$1,236.00	\$2,010.00	8.6%
PUBLIC HEARING SIGNS	\$0.00	\$0.00	\$686.00	\$0.00	0%
Total Planning:	\$325,319.86	\$372,221.00	\$373,822.55	\$343,803.00	-7.6%
Engineering					
SALARIES: FULL TIME	\$320,986.51	\$331,076.00	\$330,497.16	\$347,546.00	5%
OVERTIME PAY	\$443.88	\$2,000.00	\$741.20	\$500.00	-75%
PENSION CONTRIBUTION	\$62,622.30	\$64,250.00	\$63,208.39	\$69,180.00	7.7%
MEDICAL & LIFE INSURANCE	\$74,063.97	\$76,022.00	\$78,537.75	\$83,250.00	9.5%
FORMS BOOKS & MANUALS	\$0.00	\$100.00	\$0.00	\$100.00	0%
VEHICLE FUEL & OIL	\$591.17	\$2,000.00	\$556.30	\$750.00	-62.5%
SAFETY GEAR & UNIFORMS	\$921.94	\$1,000.00	\$1,000.77	\$1,000.00	0%
ENGINEERING	\$114,072.88	\$182,500.00	\$64,959.64	\$181,000.00	-0.8%
TELEPHONE SERVICE	\$981.71	\$1,100.00	\$1,031.08	\$1,100.00	0%
MEETING & EXPENSE ALLOW	\$0.00	\$300.00	\$20.70	\$300.00	0%
EDUCATION & TRAINING	\$2,765.34	\$4,250.00	\$0.00	\$3,500.00	-17.6%
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$0.00	\$35.00	\$100.00	N/A
PROFESSIONAL MEMBERSHIPS	\$260.35	\$281.00	\$227.67	\$350.00	24.6%
Total Engineering:	\$577,710.05	\$664,879.00	\$540,815.66	\$688,676.00	3.6%
Economic Development					
SALARIES: FULL TIME	\$113,348.16	\$115,857.00	\$115,701.50	\$120,492.00	4%
PENSION CONTRIBUTION	\$21,841.55	\$22,349.00	\$21,803.33	\$23,950.00	7.2%

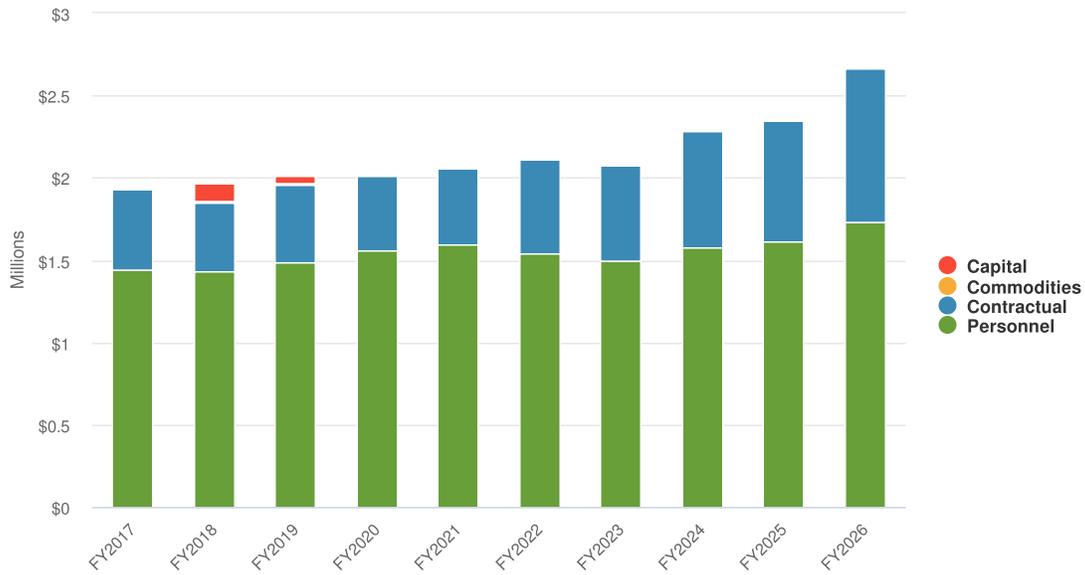
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
MEDICAL & LIFE INSURANCE	\$21,428.16	\$22,192.00	\$22,934.03	\$24,325.00	9.6%
PRINTING COST	\$0.00	\$700.00	\$0.00	\$700.00	0%
TELEPHONE ACCESS LINE	\$339.38	\$400.00	\$352.53	\$360.00	-10%
MEETING & EXPENSE ALLOW	\$187.00	\$370.00	\$300.50	\$430.00	16.2%
EDUCATION & TRAINING	\$2,310.31	\$150.00	\$336.00	\$3,475.00	2,216.7%
MARKETING	\$253,903.00	\$304,600.00	\$247,112.00	\$296,350.00	-2.7%
MAINTENANCE CONTRACTS	\$5,400.00	\$10,625.00	\$10,547.30	\$11,875.00	11.8%
PROFESSIONAL MEMBERSHIPS	\$685.83	\$700.00	\$715.00	\$860.00	22.9%
Total Economic Development:	\$419,443.39	\$477,943.00	\$419,802.19	\$482,817.00	1%
Total Community Development:	\$2,289,449.63	\$2,576,645.00	\$2,358,863.32	\$2,672,366.00	3.7%
Total Expenditures:	\$2,289,449.63	\$2,576,645.00	\$2,358,863.32	\$2,672,366.00	3.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel					
Community Development	\$341,956	\$350,116	\$350,143	\$392,534	12.1%
Building	\$304,602	\$315,282	\$312,506	\$336,226	6.6%
Planning	\$312,416	\$319,383	\$320,172	\$336,543	5.4%
Engineering	\$458,117	\$473,348	\$472,985	\$500,476	5.7%
Economic Development	\$156,618	\$160,398	\$160,439	\$168,767	5.2%
Total Personnel:	\$1,573,710	\$1,618,527	\$1,616,245	\$1,734,546	7.2%
Commodities					
Community Development	\$797	\$1,350	\$1,068	\$1,350	0%
Building	\$4,794	\$7,300	\$5,768	\$6,800	-6.8%
Planning	\$0	\$250	\$0	\$250	0%
Engineering	\$1,513	\$3,100	\$1,557	\$1,850	-40.3%
Economic Development	\$0	\$700	\$0	\$700	0%
Total Commodities:	\$7,104	\$12,700	\$8,393	\$10,950	-13.8%
Contractual					
Community Development	\$7,315	\$10,095	\$8,631	\$11,660	15.5%
Building	\$307,512	\$377,459	\$346,306	\$408,500	8.2%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Planning	\$12,903	\$52,588	\$53,651	\$7,010	-86.7%
Engineering	\$118,080	\$188,431	\$66,274	\$186,350	-1.1%
Economic Development	\$262,826	\$316,845	\$259,363	\$313,350	-1.1%
Total Contractual:	\$708,636	\$945,418	\$734,225	\$926,870	-2%
Total Expense Objects:	\$2,289,450	\$2,576,645	\$2,358,863	\$2,672,366	3.7%

Police Department

The Police Department comprises the following programs: Police Administration, Police Records, Police Patrol, Police Investigations, Social Worker, Police Community Services, Police Traffic, School Resources, Police Communications, K-9 Unit, Code Enforcement and ESDA. The Police Department is organized into two divisions: police operations and administration. These divisions led by the Police Chief and two Deputy Police Chiefs provide efficient and effective law enforcement services to the residents of New Lenox. The mission of the Police Department is to affirmatively promote a feeling of safety and security to the members of our community in a manner that complies with the legal and professional standards established for the law enforcement profession.

The New Lenox Police Department and its members honor these values: In all that we do, we must be honest and ethical; be reliable and trustworthy; be committed to excellence; and seek to be more effective through continued growth and learning. In serving the community, we must treat all people fairly, with respect and without prejudice; be prepared and vigilant; respond immediately when we are needed; be approachable and open but respect confidentiality; work with the community to maintain community values; strive to keep problems from arising and resolve situations without worsening them; and observe high standards of behavior. As members of the department, we value one another's contributions and need to work together and support one another.

Current Goals:

1. Monitor and assess the new drone program implemented in the New Lenox Police Department during FY 2024-25. The New Lenox Police Department purchased two Unmanned Aerial Systems and trained six operators and one supervisor to oversee the program. The drone has been deployed for events, missing persons, and criminal apprehension purposes. The New Lenox Police Department will continue to assess the program's effectiveness and potential to assist in other areas of the New Lenox Police Department's mission.
2. Implement a continuous police presence at the Crossroads Sports Complex and monitor and assess the effectiveness of the assignment and the safety and security needs of the complex.
3. Monitor and assess the addition of safe communities coordinating duties into the hybrid role of the School Resource Officer/Community Policing Officer.
4. Expand the use of social media to reach more residents-Increase the number of followers on our Facebook page, further improving our engagement with the community, and sharing vital information.
April 2024 Facebook followers: 9,400
April 2025 Facebook followers: 10,253
5. Continue to reduce the cost of overtime in FY 2025-26. The New Lenox Police Department is operating at full strength at the end of FY 2024-25, but an additional position was approved for FY 2025-26. With the addition of another member, administration will continue to monitor and reduce overtime costs.
 - a. Update info regarding equitable sharing. Include that a portion of the SRO salary is reimbursed with equitable sharing funds.
6. Monitor and assess the New Lenox Police Department's role in event security with additional concerts and Village events in FY 2025-26. Administration will continue to provide effective and outstanding safety and security services and assist the Village with all scheduled events.
7. Monitor and assess the REACH (Resident Engagement and Community Health) and Handle with Care programs that were implemented in FY 2024-25. REACH assists the New Lenox Police Department in building relationships and providing necessary service and care to at-risk residents of New Lenox. Handle With Care is a program that fosters communication between the New Lenox School District 122 and the New Lenox Police Department in an effort to provide additional support to students when necessary. The New Lenox Police Department aims to increase participation in the REACH program and expand Handle with Care with neighboring school districts which are attended by New Lenox residents.
8. Continue to develop the New Lenox Police Department's training capabilities. In FY 2024-25, the New Lenox Police Department developed several in-house certified instructors and ILETSB certified training courses to provide mandated and additional training without the additional costs of attending outside training courses or hiring outside instructors.
9. To provide a safe learning environment for students and faculty at local schools through the use of a School Resource Officer;
10. Improve the level of highway safety on the streets in the Village of New Lenox;

11. Ensure that evidence and recovered property is properly collected, preserved, and inventoried in an effective and efficient manner by conducting evidence inventories;
12. If necessary, aid disaster victims during their time of need by providing shelter, evacuation of persons from dangerous areas, and coordinating the delivery of emergency services with New Lenox CERT Team, Will County, State, and Federal ESDA Units;
13. To utilize the magistrate program to the fullest extent by holding monthly hearings with the New Lenox Police Department;
14. To maintain and improve the New Lenox Police Cadet program. In FY 2024-25, several new cadet advisers were added to the program. The new advisers will work to grow the program and its membership in FY 2025-26.
15. To utilize traffic wardens for community events rather than pay overtime to full-time patrol officers whenever possible, such as the concert series, commons events, and parade routes; and,
16. To utilize the Social Worker to serve as a liaison between the Police Department and the community. A critical part of the police social worker's role is training police officers in social work engagement techniques such as victim counseling, communicating with abused children, mentally ill victims, and stress management. The Social Worker also aims to create and implement officer wellness programs to increase officer resilience to job stressors.

Performance Measures

Crime Reporting

The following table defines the Department's response to criminal and quasi-criminal activity. The data includes activity that is reported to the State of Illinois through monthly Uniform Crime Reports (UCR) as well as all other activity that is not required by the state. The criteria used for UCR reporting are more restrictive and would not reflect the broad range of activity to which our personnel respond.

<u>Reporting Category</u>	<u>2023</u>	<u>2024</u>
Homicide	0	0
Criminal Sexual Assault	5	1
Robbery	4	5
Aggravated Battery/Assault	14	17
Burglary	25	28
Theft	300	286
Motor Vehicle Theft	9	9
Arson	0	0
Simple Battery/Assault	88	90
Deception/Forgery	85	89
Criminal Damage Trespass	96	142
Deadly Weapons	4	10
Other Sex Offenses	4	6
Offenses Involving Juveniles	6	1
Drug Offenses	19	20
Liquor Control Act Violations	3	9
Driving under Influence	23	25
Suspicious Vehicles/Auto	777	942
Burglar Alarm	865	924
Motorist Assist	387	429
Juvenile Complaint	143	144
Vehicle Lock Out	<u>371</u>	<u>318</u>
Totals	<u>3,228</u>	<u>3,495</u>

Traffic

The following table illustrates the traffic activity generated by the patrol division.

<u>Reporting Category</u>	<u>2023</u>	<u>2024</u>
Traffic Citations Issued	2,341	2,527
Traffic Warnings Issued	6,352	7,665
Parking & Compliance Citations	365	498
Local Ordinance Citations	72	50
Traffic Crash Reports	624	707

Calls for Service Reporting

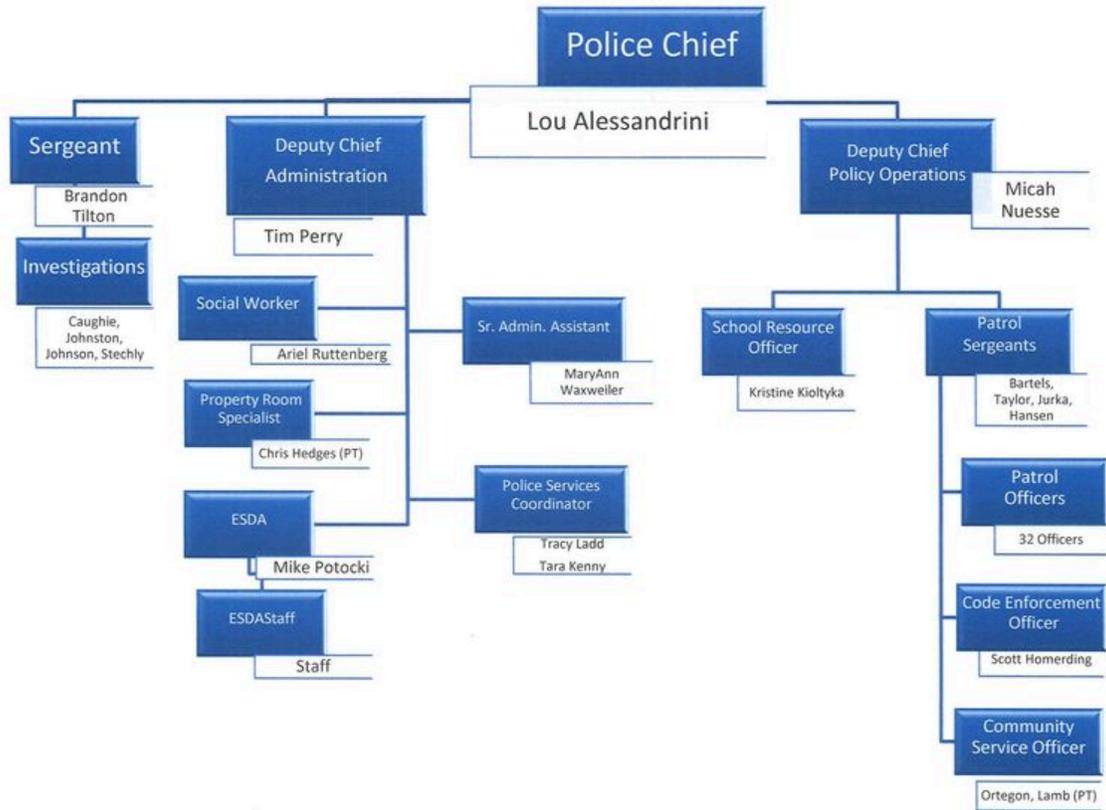
Total calls for service as reported since 2015 are as follows:

<u>Year</u>	<u>Total Calls</u>	<u>% increase (decrease)</u>
2015	25,245	(8.6%)
2016	26,383	4.5%
2017	27,520	4.3%
2018	27,939	1.5%
2019	31,677	13.4%
2020	30,346	(4.2%)
2021	31,460	3.7%
2022	31,484	0.08%
2023	30,231	(3.98%)
2024	29,869	(1.20%)

Police Department Review:

As the above tables indicate, police calls for service range from 25,245 to 31,677 over the 10-year period averaging 29,215. A call for service, simply put, is any sort of activity police personnel perform which is logged through the dispatch center. Incidents in this category are representative of events either dispatched or officers initiated. Calls for service include criminal, non-criminal and administrative activity. As growth in the New Lenox community continues, the police department continues to address the necessary issues to accommodate the growing demand and provide the highest quality police services. Additionally, due to resignations, terminations and retirements, the Department added 17 new patrol officers to their staff starting in January 2020. In FY 2025-26, there are funds available to hire one additional officer if deemed necessary to support the Crossroads Sports Complex activity. Federal funds from the Seizures & Forfeiture Fund are transferred to the General Fund to cover the school resource officer's personnel costs.

Organizational Chart-Police Department

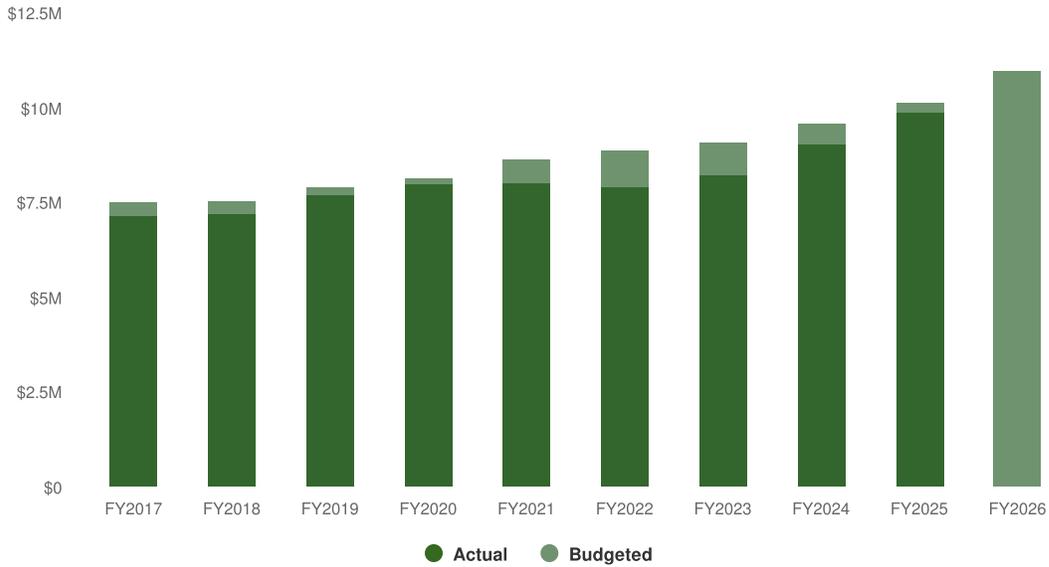


4/15/2025

Expenditures Summary

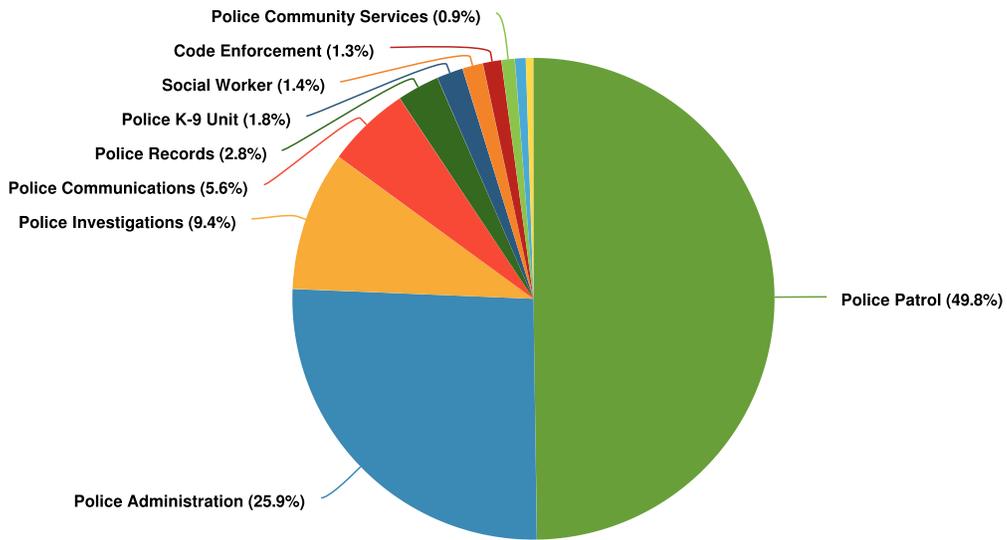
\$10,971,974 **\$829,718**
(8.18% vs. prior year)

Police Proposed and Historical Budget vs. Actual

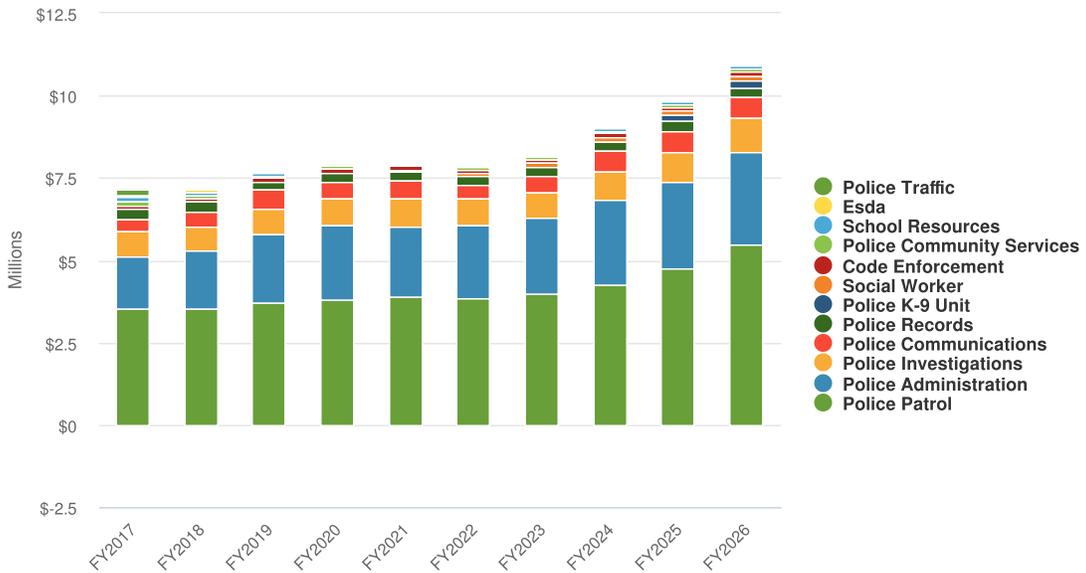


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expenditures					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Public Safety					
Police Administration					
SALARIES: FULL TIME	\$508,484.06	\$532,173.00	\$536,164.00	\$591,356.00	11.1%
OVERTIME PAY	\$117.48	\$500.00	\$251.70	\$550.00	10%
PENSION CONTRIBUTION	\$1,725,243.98	\$1,873,990.00	\$1,868,841.63	\$2,003,321.00	6.9%
MEDICAL & LIFE INSURANCE	\$125,074.94	\$132,035.00	\$136,898.48	\$144,263.00	9.3%
GENERAL OFFICE SUPPLIES	\$1,141.39	\$1,475.00	\$1,154.72	\$1,475.00	0%
VEHICLE FUEL & OIL	\$5,454.80	\$6,700.00	\$6,499.11	\$6,700.00	0%
VEHICLE SUPPLIES & EQUIP	\$0.00	\$450.00	\$0.00	\$450.00	0%
SAFETY GEAR & UNIFORMS	\$3,909.54	\$3,000.00	\$1,497.67	\$4,000.00	33.3%
TELEPHONE ACCESS LINE	\$3,616.48	\$3,500.00	\$4,428.38	\$4,000.00	14.3%
MEETING & EXPENSE ALLOW	\$483.91	\$1,000.00	\$383.42	\$1,000.00	0%
EDUCATION & TRAINING	\$7,648.52	\$9,295.00	\$9,421.85	\$12,295.00	32.3%
LAUNDRY SERVICE	\$579.00	\$1,000.00	\$504.00	\$1,000.00	0%
OTHER SERVICES	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
REPAIRS: VEHICLE & EQUIPMENT	\$1,035.86	\$5,000.00	\$325.00	\$5,000.00	0%
MAINTENANCE CONTRACTS	\$11,365.45	\$12,240.00	\$12,346.41	\$12,372.00	1.1%
PROFESSIONAL MEMBERSHIPS	\$16,820.28	\$14,385.00	\$14,926.14	\$17,285.00	20.2%
OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$31,000.00	N/A
SUBSCRIPTION CAPITAL OUTLAY	\$134,268.00	\$0.00	\$0.00	\$0.00	0%
Total Police Administration:	\$2,547,743.69	\$2,599,243.00	\$2,596,142.51	\$2,838,567.00	9.2%
Police Records					
SALARIES: FULL TIME	\$173,444.88	\$182,039.00	\$181,607.70	\$191,651.00	5.3%
OVERTIME PAY	\$73.43	\$1,000.00	\$0.00	\$1,000.00	0%
PENSION CONTRIBUTION	\$33,185.15	\$33,706.00	\$34,079.84	\$35,502.00	5.3%
MEDICAL & LIFE INSURANCE	\$48,825.25	\$51,301.00	\$52,090.46	\$56,159.00	9.5%
GENERAL OFFICE SUPPLIES	\$12,451.76	\$12,222.00	\$9,001.09	\$12,222.00	0%
POSTAGE EXPENSE	\$3,446.09	\$4,500.00	\$5,047.73	\$4,500.00	0%
MISCELLANEOUS SUPPLIES	\$0.00	\$500.00	\$0.00	\$0.00	-100%
SAFETY GEAR & UNIFORMS	\$1,185.32	\$1,500.00	\$1,094.42	\$1,500.00	0%
EDUCATION & TRAINING	\$159.00	\$700.00	\$628.00	\$700.00	0%
MAINTENANCE CONTRACTS	\$7,357.16	\$7,000.00	\$7,955.30	\$7,200.00	2.9%
Total Police Records:	\$280,128.04	\$294,468.00	\$291,504.54	\$310,434.00	5.4%
Police Patrol					
SALARIES: FULL TIME	\$2,945,389.80	\$3,169,193.00	\$3,224,998.04	\$3,548,095.00	12%
SALARIES: PART TIME	\$35,175.19	\$43,678.00	\$18,742.79	\$40,000.00	-8.4%
OVERTIME PAY	\$76,296.57	\$150,000.00	\$77,433.33	\$150,000.00	0%
PENSION CONTRIBUTION	\$243,597.28	\$265,711.00	\$256,484.45	\$294,205.00	10.7%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
MEDICAL & LIFE INSURANCE	\$673,365.89	\$810,740.00	\$805,966.65	\$899,845.00	11%
GENERAL OFFICE SUPPLIES	\$1,628.06	\$4,000.00	\$1,354.65	\$4,000.00	0%
VEHICLE FUEL & OIL	\$84,910.20	\$101,000.00	\$82,729.88	\$101,000.00	0%
OPERATING SUPPLIES	\$13,810.80	\$12,450.00	\$10,426.26	\$14,900.00	19.7%
FIREARM SUPPLIES	\$19,954.27	\$17,600.00	\$56,259.70	\$21,750.00	23.6%
MISCELLANEOUS SUPPLIES	\$1,570.00	\$1,500.00	\$994.08	\$1,500.00	0%
SAFETY GEAR & UNIFORMS	\$55,595.67	\$53,000.00	\$31,766.03	\$54,100.00	2.1%
TEST & PSYCHOLOGICAL EXAMS	\$6,300.00	\$10,875.00	\$9,285.00	\$13,900.00	27.8%
ANIMAL CONTROL SERVICE	\$13,230.00	\$12,000.00	\$5,030.00	\$12,000.00	0%
TELEPHONE ACCESS LINE	\$984.10	\$2,500.00	\$1,629.06	\$2,500.00	0%
DUI-BLOOD/URINE TESTS	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0%
MEETING & EXPENSE ALLOW	\$0.00	\$500.00	\$0.00	\$500.00	0%
EDUCATION & TRAINING	\$41,917.45	\$92,400.00	\$36,294.12	\$104,400.00	13%
LAUNDRY SERVICE	\$2,744.00	\$4,000.00	\$3,735.00	\$4,000.00	0%
OTHER SERVICES	\$1,950.91	\$4,100.00	\$779.85	\$4,100.00	0%
REPAIRS: VEHICLE & EQUIPMENT	\$32,602.45	\$52,300.00	\$32,290.71	\$34,000.00	-35%
MAINTENANCE CONTRACTS	-\$9,690.05	\$128,628.00	\$89,730.96	\$150,001.00	16.6%
REPAIRS: FIXED & OPER EQUIP	\$1,833.50	\$2,350.00	\$1,990.44	\$1,790.00	-23.8%
PROFESSIONAL MEMBERSHIPS	\$1,315.00	\$1,315.00	\$1,245.00	\$1,315.00	0%
OTHER EQUIPMENT	\$22,339.84	\$14,150.00	\$16,218.47	\$3,450.00	-75.6%
Total Police Patrol:	\$4,266,820.93	\$4,954,990.00	\$4,765,384.47	\$5,462,351.00	10.2%
Police Investigations					
SALARIES: FULL TIME	\$573,162.41	\$586,071.00	\$595,638.10	\$629,315.00	7.4%
SALARIES: PART TIME	\$27,387.29	\$31,495.00	\$27,704.64	\$34,065.00	8.2%
OVERTIME PAY	\$91,992.38	\$95,000.00	\$83,600.26	\$95,000.00	0%
PENSION CONTRIBUTION	\$48,104.04	\$58,177.00	\$56,475.84	\$62,181.00	6.9%
MEDICAL & LIFE INSURANCE	\$100,648.02	\$113,675.00	\$125,913.27	\$133,675.00	17.6%
GENERAL OFFICE SUPPLIES	\$1,225.19	\$1,500.00	\$1,216.15	\$1,500.00	0%
VEHICLE FUEL & OIL	\$13,204.79	\$16,000.00	\$12,707.06	\$16,000.00	0%
OPERATING SUPPLIES	\$2,036.50	\$3,600.00	\$2,015.48	\$4,900.00	36.1%
MISCELLANEOUS SUPPLIES	\$20.00	\$250.00	\$0.00	\$250.00	0%
SAFETY GEAR & UNIFORMS	\$3,002.13	\$4,750.00	\$3,033.19	\$4,750.00	0%
TELEPHONE ACCESS LINE	\$1,311.61	\$2,100.00	\$1,265.82	\$2,100.00	0%
MEETING & EXPENSE ALLOW	\$62.10	\$500.00	\$169.87	\$0.00	-100%
EDUCATION & TRAINING	\$1,765.21	\$4,850.00	\$675.00	\$3,000.00	-38.1%
LAUNDRY SERVICE	\$2,744.00	\$4,000.00	\$1,871.00	\$4,000.00	0%
OTHER SERVICES	\$4,537.00	\$4,800.00	\$4,350.35	\$6,005.00	25.1%
REPAIRS: VEHICLE & EQUIPMENT	\$145.00	\$6,000.00	\$2,753.98	\$6,000.00	0%

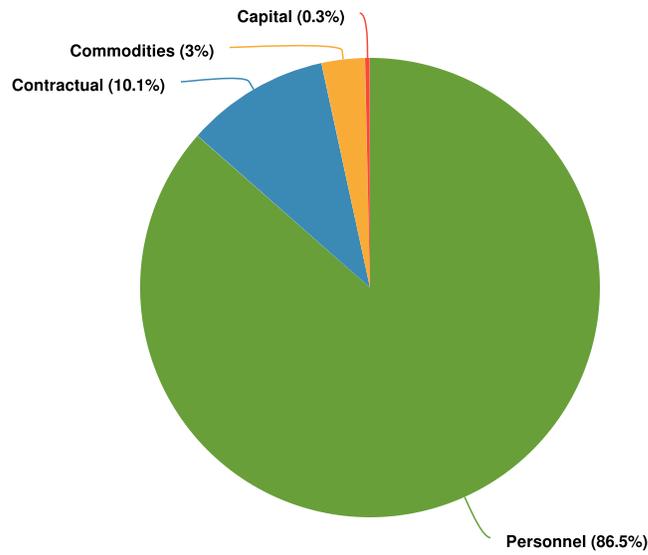
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
MAINTENANCE CONTRACTS	\$20,735.76	\$23,676.00	\$19,453.00	\$24,176.00	2.1%
PROFESSIONAL MEMBERSHIPS	\$35.00	\$75.00	\$0.00	\$75.00	0%
OTHER EQUIPMENT	\$1,480.55	\$1,000.00	\$0.00	\$2,000.00	100%
Total Police Investigations:	\$893,598.98	\$957,519.00	\$938,843.01	\$1,028,992.00	7.5%
Social Worker					
SALARIES: FULL TIME	\$80,351.50	\$85,415.00	\$62,793.43	\$92,385.00	8.2%
PENSION CONTRIBUTION	\$15,751.40	\$16,477.00	\$12,042.41	\$18,363.00	11.4%
MEDICAL & LIFE INSURANCE	\$15,356.19	\$22,325.00	\$29,157.97	\$33,520.00	50.1%
VEHICLE FUEL & OIL	\$184.22	\$500.00	\$291.83	\$500.00	0%
SAFETY GEAR & UNIFORMS	\$210.92	\$300.00	\$90.52	\$300.00	0%
TELEPHONE SERVICE	\$507.05	\$600.00	\$507.99	\$600.00	0%
MEETING & EXPENSE ALLOW	\$2,775.67	\$3,200.00	\$441.70	\$3,200.00	0%
EDUCATION & TRAINING	\$264.98	\$2,400.00	\$547.00	\$2,400.00	0%
PROFESSIONAL MEMBERSHIPS	\$367.00	\$755.00	\$639.70	\$755.00	0%
Total Social Worker:	\$115,768.93	\$131,972.00	\$106,512.55	\$152,023.00	15.2%
Police Community Services					
SALARIES: FULL TIME	\$51,493.07	\$54,402.00	\$55,551.80	\$59,658.00	9.7%
OVERTIME PAY	\$604.56	\$1,500.00	\$217.45	\$1,500.00	0%
PENSION CONTRIBUTION	\$3,944.69	\$4,276.00	\$4,305.43	\$4,679.00	9.4%
MEDICAL & LIFE INSURANCE	\$6,024.62	\$1,301.00	\$1,637.04	\$468.00	-64%
GENERAL OFFICE SUPPLIES	\$128.68	\$300.00	\$208.00	\$300.00	0%
VEHICLE FUEL & OIL	\$675.65	\$1,200.00	\$549.61	\$1,200.00	0%
OPERATING SUPPLIES	\$11,391.38	\$19,220.00	\$18,553.95	\$20,220.00	5.2%
SAFETY GEAR & UNIFORMS	\$96.30	\$3,600.00	\$1,483.11	\$3,600.00	0%
TELEPHONE ACCESS LINE	\$253.62	\$300.00	\$254.00	\$300.00	0%
MEETING & EXPENSE ALLOW	\$115.43	\$200.00	\$162.20	\$200.00	0%
EDUCATION & TRAINING	\$899.00	\$1,750.00	\$158.55	\$1,750.00	0%
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$1,500.00	\$640.00	\$1,500.00	0%
PROFESSIONAL MEMBERSHIPS	\$778.00	\$955.00	\$60.00	\$955.00	0%
Total Police Community Services:	\$76,405.00	\$90,504.00	\$83,781.14	\$96,330.00	6.4%
School Resources					
SALARIES: FULL TIME	\$49,691.16	\$54,402.00	\$53,792.36	\$59,658.00	9.7%
OVERTIME PAY	\$604.39	\$500.00	\$217.43	\$500.00	0%
PENSION CONTRIBUTION	\$3,806.51	\$4,200.00	\$4,095.92	\$4,602.00	9.6%
MEDICAL & LIFE INSURANCE	\$306.74	\$318.00	\$352.37	\$468.00	47.2%
VEHICLE FUEL & OIL	\$1,599.10	\$1,200.00	\$1,245.40	\$1,500.00	25%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
OPERATING SUPPLIES	\$8,671.40	\$10,500.00	\$7,943.21	\$10,700.00	1.9%
MISCELLANEOUS SUPPLIES	\$0.00	\$500.00	\$0.00	\$500.00	0%
SAFETY GEAR & UNIFORMS	\$272.94	\$500.00	\$298.96	\$500.00	0%
TELEPHONE ACCESS LINE	\$253.62	\$300.00	\$253.99	\$300.00	0%
EDUCATION & TRAINING	\$572.41	\$1,124.00	\$1,014.34	\$1,174.00	4.4%
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0%
OFFICE EQUIPMENT	\$0.00	\$250.00	\$0.00	\$250.00	0%
Total School Resources:	\$65,778.27	\$75,294.00	\$69,213.98	\$81,652.00	8.4%
Police Communications					
MAINTENANCE CONTRACTS	\$9,698.18	\$11,000.00	\$10,391.12	\$11,000.00	0%
EMERGENCY SVC.COMMUNICATIONS	\$611,909.61	\$604,516.00	\$626,116.04	\$605,000.00	0.1%
Total Police Communications:	\$621,607.79	\$615,516.00	\$636,507.16	\$616,000.00	0.1%
Code Enforcement					
SALARIES: FULL TIME	\$85,364.09	\$87,254.00	\$87,136.39	\$90,744.00	4%
PENSION CONTRIBUTION	\$16,591.39	\$16,831.00	\$16,584.37	\$18,037.00	7.2%
MEDICAL & LIFE INSURANCE	\$9,479.45	\$9,660.00	\$9,988.19	\$10,691.00	10.7%
VEHICLE FUEL & OIL	\$1,047.70	\$1,750.00	\$1,029.97	\$1,750.00	0%
MISCELLANEOUS SUPPLIES	\$0.00	\$250.00	\$0.00	\$250.00	0%
SAFETY GEAR & UNIFORMS	\$232.35	\$300.00	\$74.84	\$300.00	0%
TELEPHONE ACCESS LINE	\$480.30	\$600.00	\$523.46	\$600.00	0%
MEETING & EXPENSE ALLOW	\$0.00	\$100.00	\$0.00	\$100.00	0%
EDUCATION & TRAINING	\$0.00	\$200.00	\$0.00	\$200.00	0%
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$250.00	\$0.00	\$0.00	-100%
WEED CUTTING	\$13,746.00	\$15,000.00	\$8,948.00	\$15,000.00	0%
Total Code Enforcement:	\$126,941.28	\$132,195.00	\$124,285.22	\$137,672.00	4.1%
Police K-9 Unit					
SALARIES: FULL TIME	\$0.00	\$118,957.00	\$104,893.90	\$118,957.00	0%
OVERTIME PAY	\$0.00	\$20,000.00	\$16,740.74	\$20,000.00	0%
PENSION CONTRIBUTION	\$0.00	\$9,085.00	\$8,978.13	\$10,630.00	17%
MEDICAL & LIFE INSURANCE	\$0.00	\$30,675.00	\$22,147.68	\$24,528.00	-20%
VEHICLE FUEL & OIL	\$0.00	\$3,000.00	\$2,903.73	\$3,000.00	0%
OPERATING SUPPLIES	\$61.27	\$27,000.00	\$22,426.93	\$11,590.00	-57.1%
SAFETY GEAR & UNIFORMS	\$0.00	\$750.00	\$517.27	\$750.00	0%
TELEPHONE ACCESS LINE	\$0.00	\$600.00	\$560.25	\$600.00	0%
MEETING & EXPENSE ALLOW	\$0.00	\$200.00	\$0.00	\$200.00	0%
EDUCATION & TRAINING	\$0.00	\$12,000.00	\$515.00	\$2,000.00	-83.3%

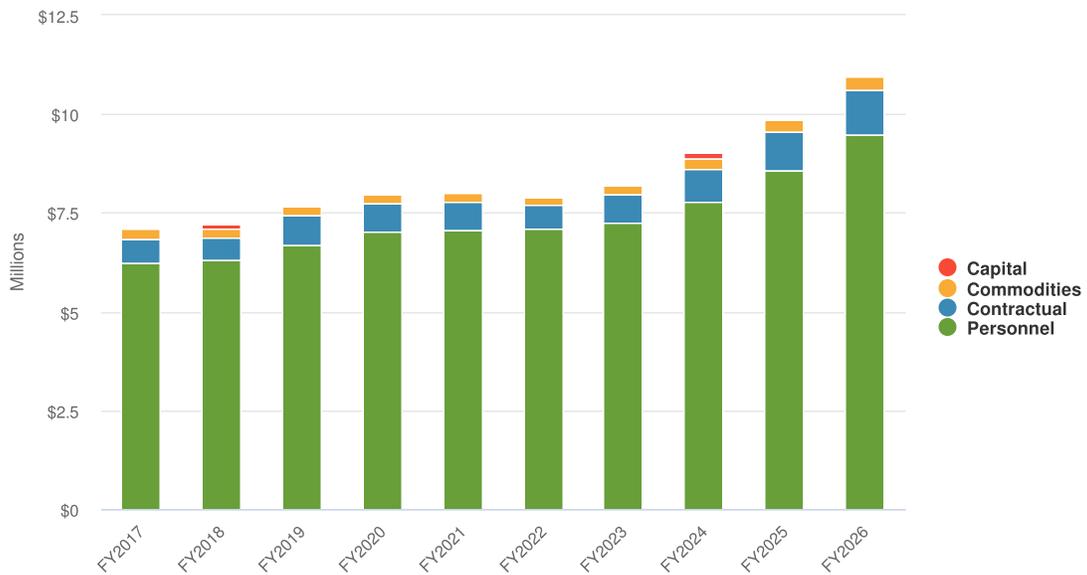
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
REPAIRS: VEHICLE & EQUIPMENT	\$0.00	\$13,000.00	\$25,283.34	\$1,500.00	-88.5%
PROFESSIONAL MEMBERSHIPS	\$0.00	\$100.00	\$200.00	\$100.00	0%
Total Police K-9 Unit:	\$61.27	\$235,367.00	\$205,166.97	\$193,855.00	-17.6%
Esda					
SALARIES: PART TIME	\$3,483.79	\$3,500.00	\$3,500.04	\$3,500.00	0%
SALARIES: TRAFFIC WARDENS	\$5,158.50	\$7,000.00	\$6,676.25	\$6,000.00	-14.3%
PENSION CONTRIBUTION	\$664.90	\$803.00	\$778.55	\$803.00	0%
VEHICLE FUEL & OIL	\$4,804.86	\$10,000.00	\$4,034.89	\$10,000.00	0%
OPERATING SUPPLIES	\$188.55	\$3,500.00	\$1,134.30	\$3,500.00	0%
SAFETY GEAR & UNIFORMS	\$5,529.87	\$7,400.00	\$7,813.29	\$8,000.00	8.1%
TELEPHONE ACCESS LINE	\$544.53	\$650.00	\$507.99	\$650.00	0%
MEETING & EXPENSE ALLOW	\$1,311.48	\$1,500.00	\$1,460.46	\$1,500.00	0%
EDUCATION & TRAINING	\$1,160.34	\$4,000.00	\$663.54	\$4,000.00	0%
REPAIRS: VEHICLE & EQUIPMENT	\$2,544.58	\$8,000.00	\$4,126.34	\$8,000.00	0%
MAINTENANCE CONTRACTS	\$7,255.00	\$7,255.00	\$6,798.00	\$7,745.00	6.8%
PROFESSIONAL MEMBERSHIPS	\$0.00	\$400.00	\$300.00	\$400.00	0%
OTHER EQUIPMENT	\$7,914.00	\$1,800.00	\$0.00	\$0.00	-100%
Total Esda:	\$40,560.40	\$55,808.00	\$37,793.65	\$54,098.00	-3.1%
Total Public Safety:	\$9,035,414.58	\$10,142,876.00	\$9,855,135.20	\$10,971,974.00	8.2%
Total Expenditures:	\$9,035,414.58	\$10,142,876.00	\$9,855,135.20	\$10,971,974.00	8.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Police Administration	\$2,358,920	\$2,538,698	\$2,542,156	\$2,739,490	7.9%
Police Records	\$255,529	\$268,046	\$267,778	\$284,312	6.1%
Police Patrol	\$3,973,825	\$4,439,322	\$4,383,625	\$4,932,145	11.1%
Police Investigations	\$841,294	\$884,418	\$889,332	\$954,236	7.9%
Social Worker	\$111,459	\$124,217	\$103,994	\$144,268	16.1%
Police Community Services	\$62,067	\$61,479	\$61,712	\$66,305	7.8%
School Resources	\$54,409	\$59,420	\$58,458	\$65,228	9.8%
Code Enforcement	\$111,435	\$113,745	\$113,709	\$119,472	5%
Police K-9 Unit	\$0	\$178,717	\$152,760	\$174,115	-2.6%
Esda	\$9,307	\$11,303	\$10,955	\$10,303	-8.8%
Total Personnel:	\$7,778,245	\$8,679,365	\$8,584,479	\$9,489,874	9.3%
Commodities					
Police Administration	\$10,506	\$11,625	\$9,152	\$12,625	8.6%
Police Records	\$17,083	\$18,722	\$15,143	\$18,222	-2.7%
Police Patrol	\$177,469	\$189,550	\$183,531	\$197,250	4.1%
Police Investigations	\$19,489	\$26,100	\$18,972	\$27,400	5%
Social Worker	\$395	\$800	\$382	\$800	0%
Police Community Services	\$12,292	\$24,320	\$20,795	\$25,320	4.1%
School Resources	\$10,543	\$12,700	\$9,488	\$13,200	3.9%
Code Enforcement	\$1,280	\$2,300	\$1,105	\$2,300	0%
Police K-9 Unit	\$61	\$30,750	\$25,848	\$15,340	-50.1%
Esda	\$10,523	\$20,900	\$12,982	\$21,500	2.9%
Total Commodities:	\$259,642	\$337,767	\$297,397	\$333,957	-1.1%
Contractual					
Police Administration	\$44,050	\$48,920	\$44,835	\$55,452	13.4%
Police Records	\$7,516	\$7,700	\$8,583	\$7,900	2.6%
Police Patrol	\$93,187	\$311,968	\$182,010	\$329,506	5.6%
Police Investigations	\$31,336	\$46,001	\$30,539	\$45,356	-1.4%
Social Worker	\$3,915	\$6,955	\$2,136	\$6,955	0%
Police Community Services	\$2,046	\$4,705	\$1,275	\$4,705	0%
School Resources	\$826	\$2,924	\$1,268	\$2,974	1.7%
Police Communications	\$621,608	\$615,516	\$636,507	\$616,000	0.1%
Code Enforcement	\$14,226	\$16,150	\$9,471	\$15,900	-1.5%
Police K-9 Unit	\$0	\$25,900	\$26,559	\$4,400	-83%
Esda	\$12,816	\$21,805	\$13,856	\$22,295	2.2%
Total Contractual:	\$831,526	\$1,108,544	\$957,041	\$1,111,443	0.3%
Capital					
Police Administration	\$134,268	\$0	\$0	\$31,000	N/A

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Police Patrol	\$22,340	\$14,150	\$16,218	\$3,450	-75.6%
Police Investigations	\$1,481	\$1,000	\$0	\$2,000	100%
School Resources	\$0	\$250	\$0	\$250	0%
Esda	\$7,914	\$1,800	\$0	\$0	-100%
Total Capital:	\$166,002	\$17,200	\$16,218	\$36,700	113.4%
Total Expense Objects:	\$9,035,415	\$10,142,876	\$9,855,135	\$10,971,974	8.2%

Public Works

PUBLIC WORKS

The Public Works Department comprises the following General Fund programs: Streets, Public Works Administration, Parkway Maintenance, Building Maintenance, Traffic Control, Stormwater System Maintenance, Street Lighting and Equipment Services. In addition to these programs, the Public Works Department includes the Sewer & Water Department programs. The Public Works Department is charged with the repair and maintenance of approximately 130 miles of Village streets. These services include street sweeping, snow plowing, maintenance of streetlights and traffic signals, parkway tree care, leaf removal and the initiation of new construction.

Public Works provides high-quality water and sewer services for the residents and businesses in New Lenox. In order to meet the daily consumption rate of local residents and businesses, the department operates multiple pump stations which deliver water through many miles of water main, multiple fire hydrants and thousands of water service connections. Services include water meter repair and installation, maintaining water and sewer facilities, and water treatment and distribution. Public Works also operates a Village wastewater system which involves the management of three facilities and eleven lift stations. This department also services and repairs all Village vehicles, including Police Department patrol cars.

Strategic Priority & Related Initiatives with status:

Infrastructure Maintenance & Improvement:

- a. WRRF-this budget includes funds for the construction of our Water Resource Recovery Facility. Bids were opened in April 2024, with an expected 39 months of construction. The Village has secured funding in the form of a WIFIA loan which will pay 49% and an IEPA loan which will fund the remaining 51%. In addition, the conveyance system is expected to go out to bid in 2025. Necessary easements will be acquired during the fiscal year. The Village was approved for the WIFIA low-interest loan from the EPA, which will fund 49% of this conveyance project. The Village is waiting to get approval from the IEPA regarding the low-interest loan to fund the balance of this project.
- b. Create a Water System Master Plan-*with the use of the recently purchased Cartegraph Asset Management Software, the goal is to create a water main replacement plan for existing water mains by 2026. This budget includes funds to update the water model and create a right-of-way management policy. Both of these items are part of the overall master plan.*
- c. Commons Improvements- *this budget includes funds to finish the upgraded infrastructure and streetscape elements in the Village Commons. The goal is to update all Village Commons infrastructure by fall of 2025.*
- d. Update the 5-year CIP-*annually this is updated. See the separate tab for the 5-year plan.*

Current Goals:

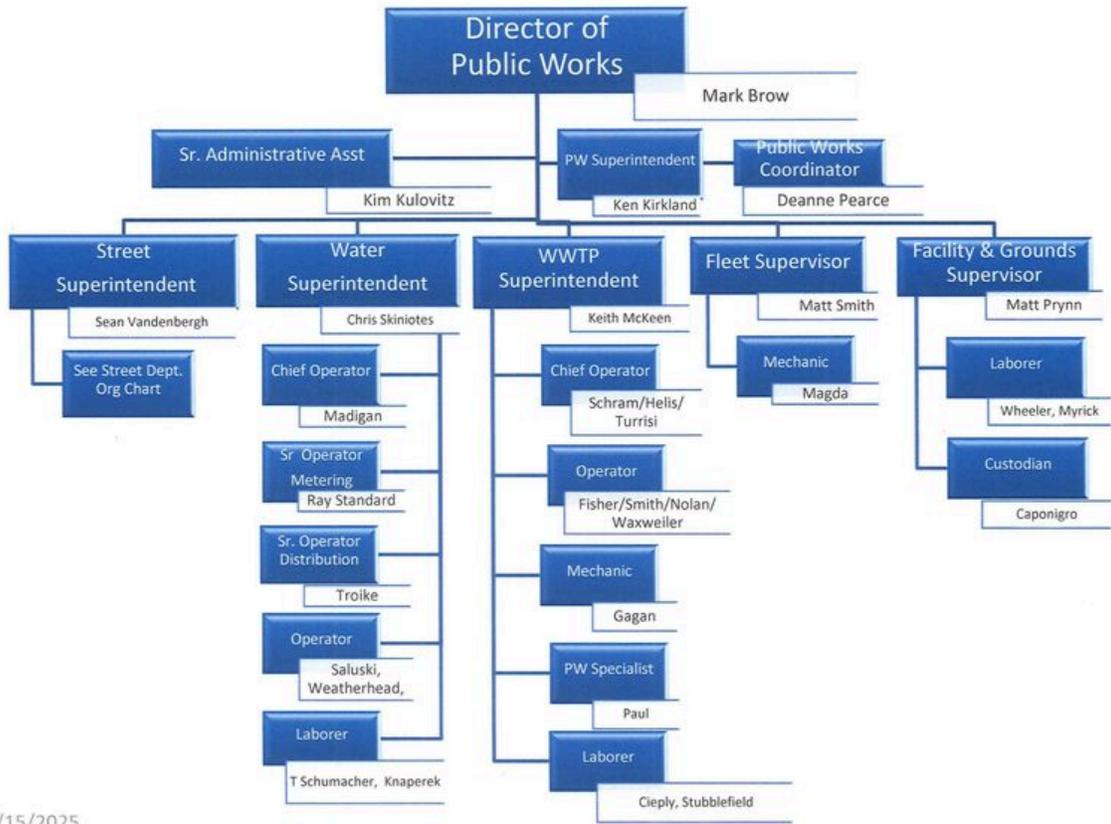
1. To continue replacement of the aged water system on the north side of town, east of Cedar Road.
2. To expand and complete the annual road maintenance program;
3. To finish the round-about at Cedar Road & Haven Ave;
4. Investigate a redundant water line from Tinley Park to New Lenox;
5. To devise a multiple-year plan to assist the Village with infrastructure improvements-streets & curbs, sidewalks, sanitary, water and sewer using the Cartegraph Asset Management Software;
6. Improve the quality of the Village's infrastructure inventory by annually inspecting the water and sewer lines, sidewalks, streets/curbs and bridges for consideration in the annual motor fuel tax program, sidewalk replacement program and sewer/water annual improvements;
7. To update the inspection program annually of the inventory of street signs, sidewalks, and streetlights;
8. To provide the highest level of customer service to the community by responding to inquiries such as work orders, general questions, etc. within 1-2 business days;
9. Utilize the Public Works Department for acceptance of public improvements installed via the subdivision development process;
10. To continue to replace sidewalks throughout the Village of New Lenox to comply with the American Disabilities Act as the budget allows;
11. Finalize plans and go out to bid on a new water tower along Schoolhouse Road to improve water pressure and fire flow to the Southeast Quadrant of town;
12. Complete the Wellington Lift Station Rehabilitation;

Miscellaneous Sewer Maint.	19	68
Sewer Gas Odor	8	7
Water Department		
Low Water Pressure	3	6
Final Read Request	409	497
Seal/Program Deduct Meter	97	71
Replace Water Meter	240	619
High Usage Investigation	83	95
Possible Water Main Break	13	14
Adjust/Replace B-Box	50	71
Water Quality Complaints	2	10
Water Shut Off/Turn On	125	56
Utility Final Meter Inspection	136	136
Inspect Meter	17	77

Services (output)	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Goal	Actual	Goal	Actual	Goal
Remove & Replace Curb (lf)	1,000	1,027	1,000	439	800 lf
Pickup & Dispose of Leaves (cy)	3,000	4,760	4,500	3,400	3,500 cy
Replace Water Meters & MXUs	300 total	375	700 total	481^^	200 total ^^
Slip line Sanitary Lines	6,000 ft.	5,539 ft.	6,000 ft.	9,848 ft.	3,000 ft.
Clean/Inspect Storm Sewer Structures	1,100	975	1,100	976	1,000
Sealcoat Bicycle Path	20,000 SY	25,875 SY	20,000 SY	28,541 SY	14,000 SY
Apply Bio-rejuvenator to pavement	35,000 SY	37,901 SY	65,000 SY	70,562 SY	100,000 SY
Inspect & Repair Sanitary Manholes	500 inspected	326 inspected	500 inspected	553 inspected	400 manholes
Televise Sanitary Lines	75,000 ft.	48,086 ft.	75,000 ft.	96,428 ft.	50,000 ft.
Clean Sanitary Lines	75,000 ft.	57,347 ft.	48,000 ft.	130,613 ft.	50,000 ft.

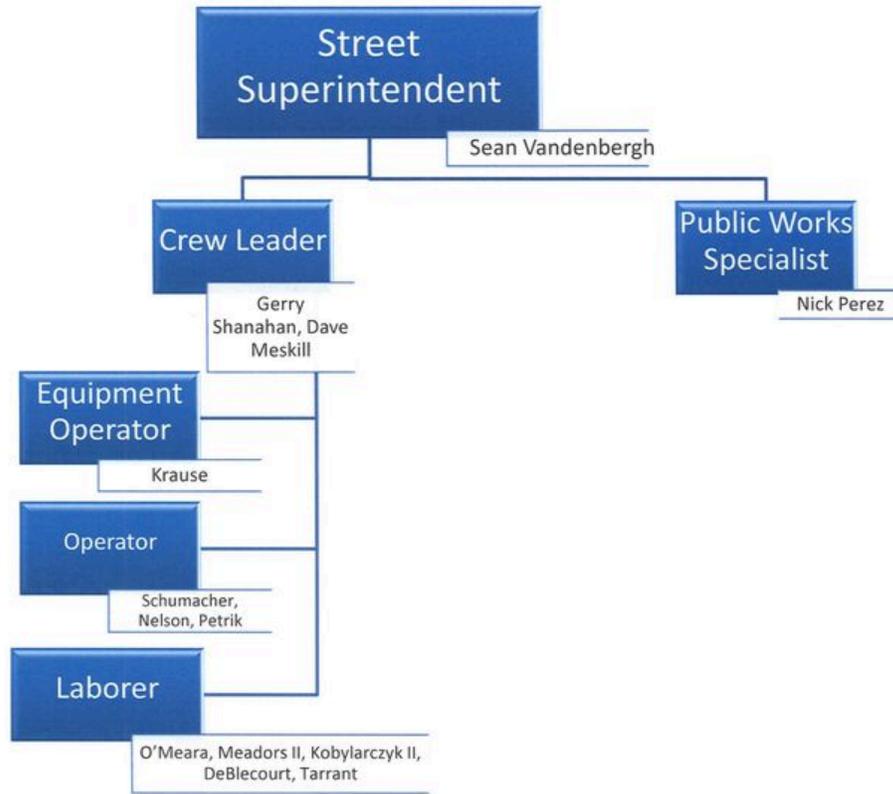
^^ There was a meter and MXU supply shortage

Organizational Chart-Public Works



4/15/2025

Organizational Chart-Street Department



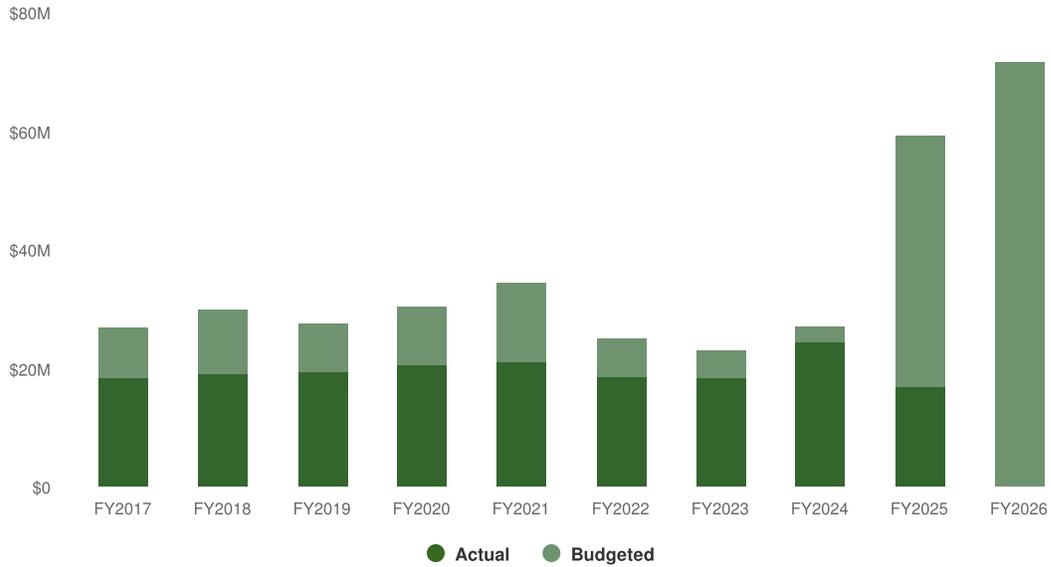
4/15/2025

Expenditures Summary

The public works expenditures presented below are those within the General Fund and the Enterprise Funds.

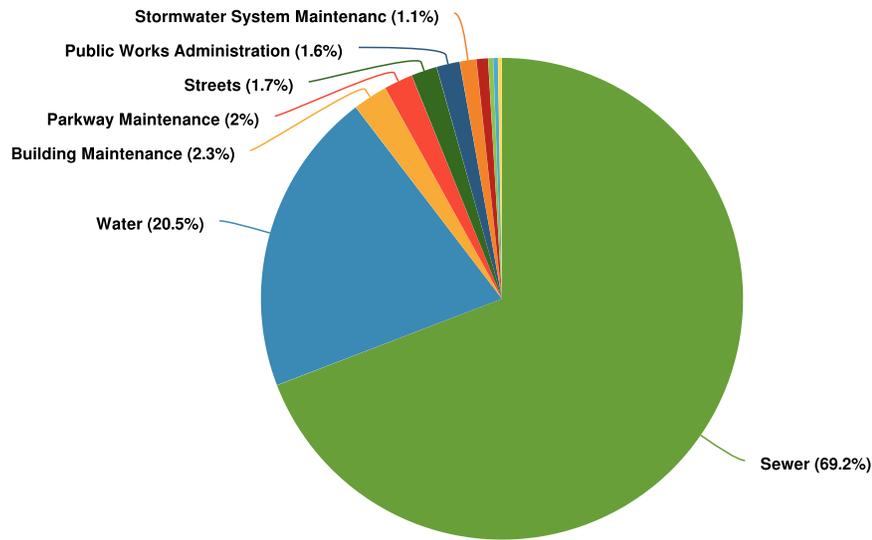
\$71,762,943 **\$12,422,258**
(20.93% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

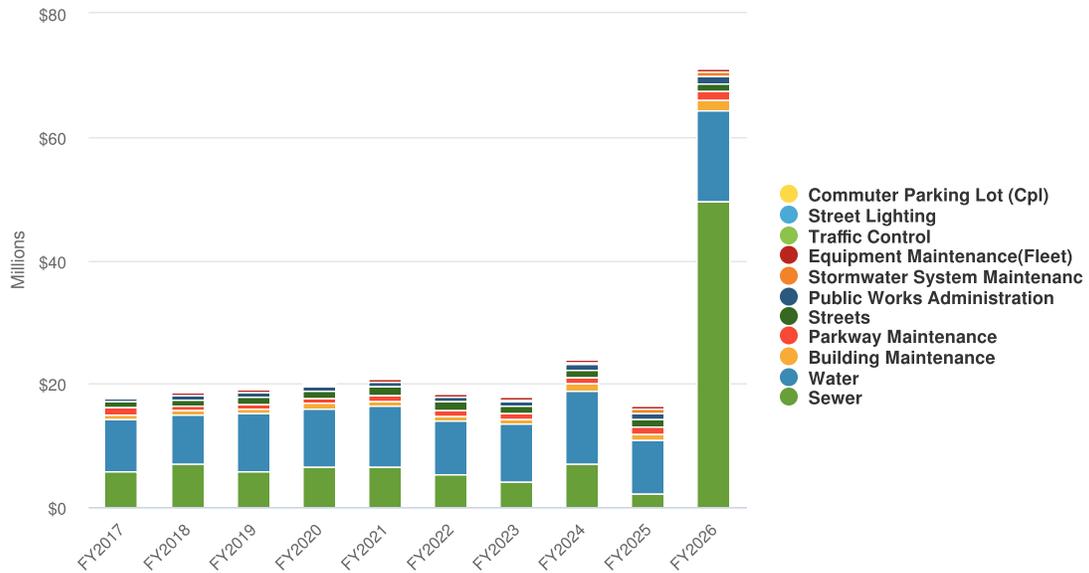


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expenditures					
Public Works					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Streets					
SALARIES: FULL TIME	\$298,700	\$346,435	\$292,372	\$307,071	-11.4%
SALARIES: PART TIME	\$7,900	\$7,500	\$8,130	\$34,000	353.3%
OVERTIME PAY	\$144,769	\$172,000	\$144,359	\$178,000	3.5%
PENSION CONTRIBUTION	\$86,607	\$101,453	\$84,011	\$103,174	1.7%
MEDICAL & LIFE INSURANCE	\$84,354	\$98,155	\$73,867	\$76,212	-22.4%
FORMS BOOKS & MANUALS	\$81	\$800	\$83	\$800	0%
VEHICLE FUEL & OIL	\$53,669	\$65,000	\$46,876	\$63,000	-3.1%
MINOR EQUIPMENT & TOOLS	\$24,163	\$17,200	\$17,736	\$11,100	-35.5%
SAFETY GEAR & UNIFORMS	\$3,864	\$11,700	\$7,848	\$11,100	-5.1%
COMMUNICATION SUPPLIES	\$13,337	\$22,480	\$13,144	\$20,330	-9.6%
CONCRETE & ASPHALT MATL	\$50,975	\$60,000	\$46,005	\$60,000	0%
ROCK, SAND & SOIL	\$3,207	\$5,000	\$4,793	\$7,500	50%
ROAD SALT & BEET JUICE	\$291,164	\$330,000	\$207,831	\$180,000	-45.5%
METEOROLOGICAL FORECAST	\$4,250	\$4,500	\$4,250	\$4,500	0%
ROADWAY STRIPING	\$48,700	\$52,000	\$40,108	\$52,000	0%
EDUCATION & TRAINING	\$875	\$6,600	\$4,949	\$8,000	21.2%
REPAIRS: VEHICLE & EQUIPMENT	\$23,740	\$40,000	\$39,396	\$35,000	-12.5%
REFUSE REMOVAL SERVICE	\$10,000	\$15,000	\$14,255	\$16,000	6.7%
BUILDING IMPROVEMENTS	\$4,646	\$26,750	\$15,266	\$17,600	-34.2%
SIDEWALKS	\$513	\$50,000	\$4,478	\$50,000	0%
OFFICE EQUIPMENT	\$495	\$1,000	\$587	\$1,000	0%
Total Streets:	\$1,156,010	\$1,433,573	\$1,070,345	\$1,236,387	-13.8%
Public Works Administration					
SALARIES: FULL TIME	\$546,985	\$670,171	\$696,527	\$733,138	9.4%
OVERTIME PAY	\$15,240	\$22,600	\$21,010	\$23,500	4%
PENSION CONTRIBUTION	\$106,313	\$133,635	\$136,518	\$150,394	12.5%
MEDICAL & LIFE INSURANCE	\$105,057	\$115,932	\$122,988	\$127,003	9.5%
GENERAL OFFICE SUPPLIES	\$967	\$2,500	\$1,332	\$2,500	0%
POSTAGE EXPENSE	\$713	\$1,120	\$869	\$1,120	0%
VEHICLE FUEL & OIL	\$2,387	\$3,200	\$2,503	\$3,000	-6.2%
OPERATING SUPPLIES	\$10,077	\$13,000	\$11,237	\$13,000	0%
PRINTING COST	\$345	\$500	\$290	\$500	0%
SAFETY GEAR & UNIFORMS	\$2,968	\$3,100	\$2,739	\$5,000	61.3%
TELEPHONE ACCESS LINE	\$19,488	\$24,260	\$27,181	\$24,000	-1.1%
MEETING & EXPENSE ALLOW	\$806	\$1,500	\$1,658	\$1,500	0%
EDUCATION & TRAINING	\$9,193	\$16,600	\$16,470	\$32,800	97.6%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$1,500	\$1,514	\$1,200	-20%
PROFESSIONAL MEMBERSHIPS	\$1,940	\$2,445	\$2,798	\$2,175	-11%
Total Public Works Administration:	\$822,479	\$1,012,063	\$1,045,634	\$1,120,830	10.7%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Parkway Maintenance					
SALARIES: FULL TIME	\$467,394	\$489,352	\$542,669	\$607,738	24.2%
SALARIES: PART TIME	\$9,532	\$15,000	\$9,623	\$0	-100%
OVERTIME PAY	\$33,095	\$36,000	\$31,429	\$36,000	0%
PENSION CONTRIBUTION	\$97,342	\$108,574	\$109,618	\$127,954	17.8%
MEDICAL & LIFE INSURANCE	\$136,421	\$160,018	\$155,879	\$172,684	7.9%
VEHICLE FUEL & OIL	\$29,114	\$28,000	\$24,132	\$28,000	0%
OPERATING SUPPLIES	\$908	\$1,000	\$962	\$1,000	0%
CHEMICALS & SUPPLIES	\$3,833	\$13,200	\$5,113	\$15,600	18.2%
MINOR EQUIPMENT & TOOLS	\$11,111	\$16,950	\$16,196	\$21,700	28%
SAFETY GEAR & UNIFORMS	\$3,614	\$5,500	\$5,246	\$6,500	18.2%
ROCK, SAND & SOIL	\$4,961	\$10,000	\$8,993	\$10,000	0%
SEED & SOD	\$4,370	\$12,000	\$7,885	\$10,000	-16.7%
DRAINAGE MATERIAL & PIPE	\$43,889	\$45,000	\$46,929	\$45,000	0%
PAINT & PAINT SUPPLIES	\$645	\$1,000	\$781	\$1,000	0%
ANIMAL CONTROL SERVICE	\$1,050	\$2,000	\$595	\$2,000	0%
MAILBOX REIMBURSEMENTS	\$2,051	\$8,400	\$3,444	\$15,000	78.6%
REPAIRS: VEHICLE & EQUIPMENT	\$20,756	\$25,000	\$12,024	\$25,000	0%
ARBOR & STUMP REMOVAL	\$17,225	\$45,000	\$33,450	\$45,000	0%
MACHINERY & EQUIPMENT RENTAL	\$7,812	\$10,000	\$7,402	\$10,000	0%
JULIE CONTRACT	\$2,968	\$3,300	\$2,943	\$3,500	6.1%
LEAF DISPOSAL	\$32,670	\$35,000	\$21,760	\$30,000	-14.3%
REFUSE REMOVAL SERVICE	\$3,935	\$9,000	\$8,038	\$9,000	0%
PARKWAY TREE PLANTING	\$13,369	\$29,350	\$13,096	\$29,250	-0.3%
LAWN MAINTENANCE	\$114,300	\$101,140	\$104,168	\$109,665	8.4%
SIDEWALKS	\$51,555	\$51,700	\$51,542	\$38,500	-25.5%
Total Parkway Maintenance:	\$1,113,922	\$1,261,484	\$1,223,915	\$1,400,091	11%
Building Maintenance					
SALARIES: FULL TIME	\$215,845	\$231,932	\$231,835	\$313,444	35.1%
SALARIES: PART TIME	\$8,253	\$8,500	\$8,396	\$8,775	3.2%
OVERTIME PAY	\$14,680	\$15,000	\$25,397	\$25,000	66.7%
PENSION CONTRIBUTION	\$44,735	\$49,273	\$49,081	\$70,000	42.1%
MEDICAL & LIFE INSURANCE	\$79,438	\$80,991	\$82,935	\$111,508	37.7%
VEHICLE FUEL & OIL	\$3,620	\$5,500	\$4,224	\$4,800	-12.7%
BLDG MAINTENANCE SUPPLIES	\$47,029	\$52,000	\$59,733	\$55,000	5.8%
SAFETY GEAR & UNIFORMS	\$1,463	\$3,500	\$2,572	\$5,200	48.6%
COMMONS MAINTENANCE SUPPLIES	\$17,347	\$18,000	\$5,124	\$18,000	0%
ELECTRIC & GAS	\$131,782	\$109,250	\$140,514	\$133,000	21.7%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$2,000	\$5	\$2,000	0%
MAINTENANCE CONTRACTS	\$65,848	\$77,400	\$80,857	\$82,375	6.4%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
REPAIRS: BLDG & FACILITIES	\$116,826	\$143,400	\$124,281	\$124,000	-13.5%
JANITORIAL & MAINTENANCE SVC	\$58,613	\$108,855	\$95,355	\$130,819	20.2%
LAWN MAINTENANCE	\$37,633	\$51,450	\$43,283	\$59,205	15.1%
BUILDING IMPROVEMENTS	\$178,175	\$134,400	\$71,784	\$511,000	280.2%
OFFICE EQUIPMENT	\$0	\$5,000	\$2,839	\$5,000	0%
HEAVY DUTY EQUIPMENT	\$553	\$2,000	\$120	\$2,000	0%
Total Building Maintenance:	\$1,021,839	\$1,098,451	\$1,028,336	\$1,661,126	51.2%
Traffic Control					
SALARIES: FULL TIME	\$42,816	\$44,102	\$45,224	\$49,995	13.4%
OVERTIME PAY	\$0	\$500	\$0	\$500	0%
PENSION CONTRIBUTION	\$8,435	\$8,604	\$8,659	\$10,037	16.7%
MEDICAL & LIFE INSURANCE	\$9,347	\$9,624	\$9,827	\$10,556	9.7%
VEHICLE FUEL & OIL	\$2,701	\$3,000	\$2,513	\$3,000	0%
SAFETY GEAR & UNIFORMS	\$598	\$600	\$592	\$800	33.3%
TRAFFIC & STREET SIGN MATL	\$63,509	\$85,000	\$94,448	\$62,500	-26.5%
ELECTRIC & GAS	\$9,038	\$7,000	\$9,052	\$8,500	21.4%
REPAIRS: VEHICLE & EQUIPMENT	\$31	\$750	\$51	\$750	0%
MAINTENANCE CONTRACTS	\$60,850	\$89,140	\$55,835	\$93,950	5.4%
Total Traffic Control:	\$197,326	\$248,320	\$226,200	\$240,588	-3.1%
Stormwater System Maintenanc					
SALARIES: FULL TIME	\$107,472	\$115,117	\$117,693	\$130,497	13.4%
OVERTIME PAY	\$1,012	\$21,500	\$1,987	\$6,000	-72.1%
PENSION CONTRIBUTION	\$21,307	\$26,353	\$22,877	\$27,131	3%
MEDICAL & LIFE INSURANCE	\$35,373	\$37,271	\$38,339	\$40,802	9.5%
VEHICLE FUEL & OIL	\$7,803	\$8,500	\$9,461	\$8,500	0%
MINOR EQUIPMENT & TOOLS	\$2,711	\$8,750	\$5,631	\$2,750	-68.6%
SAFETY GEAR & UNIFORMS	\$2,236	\$3,700	\$3,700	\$2,800	-24.3%
REPAIRS: VEHICLE & EQUIPMENT	\$2,746	\$6,000	\$1,982	\$5,000	-16.7%
REPAIRS: COLLECTION SYSTEM	\$4,971	\$25,000	\$0	\$25,000	0%
REFUSE REMOVAL SERVICE	\$8,415	\$9,500	\$9,500	\$9,500	0%
NPDES PLAN	\$1,000	\$1,000	\$1,000	\$1,000	0%
HEAVY DUTY EQUIPMENT	\$3,244	\$13,350	\$7,415	\$16,500	23.6%
DRAINAGE PROJECTS	\$60,444	\$438,168	\$446,328	\$525,000	19.8%
Total Stormwater System Maintenanc:	\$258,735	\$714,209	\$665,913	\$800,480	12.1%
Street Lighting					
SALARIES: FULL TIME	\$25,537	\$26,302	\$26,267	\$27,354	4%
OVERTIME PAY	\$263	\$500	\$188	\$500	0%
PENSION CONTRIBUTION	\$5,057	\$5,170	\$5,039	\$5,536	7.1%
MEDICAL & LIFE INSURANCE	\$6,455	\$6,634	\$6,777	\$7,256	9.4%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
VEHICLE FUEL & OIL	\$1,444	\$2,500	\$1,185	\$1,750	-30%
OPERATING SUPPLIES	\$41,881	\$65,000	\$79,355	\$65,500	0.8%
SAFETY GEAR & UNIFORMS	\$0	\$500	\$442	\$500	0%
ELECTRIC & MAINT RATE 23-CWE	\$34,048	\$35,000	\$39,380	\$38,000	8.6%
ELECTRIC & GAS	\$57,566	\$63,776	\$54,075	\$60,000	-5.9%
REPAIRS: VEHICLE & EQUIPMENT	\$362	\$1,500	\$250	\$1,000	-33.3%
REPAIRS: FIXED & OPER EQUIP	\$40,251	\$15,000	\$17,214	\$15,000	0%
Total Street Lighting:	\$212,863	\$221,882	\$230,172	\$222,396	0.2%
Equipment Maintenance(Fleet)					
SALARIES: FULL TIME	\$212,858	\$222,428	\$221,910	\$231,326	4%
SALARIES: PART TIME	\$5,555	\$8,500	\$9,079	\$0	-100%
OVERTIME PAY	\$1,238	\$1,500	\$1,375	\$2,500	66.7%
PENSION CONTRIBUTION	\$42,095	\$44,835	\$42,510	\$46,477	3.7%
MEDICAL & LIFE INSURANCE	\$37,381	\$38,968	\$40,153	\$42,744	9.7%
VEHICLE FUEL & OIL	\$74,218	\$97,050	\$45,757	\$80,000	-17.6%
VEHICLE SUPPLIES & EQUIP	\$84,066	\$125,000	\$87,113	\$125,000	0%
MINOR EQUIPMENT & TOOLS	\$4,273	\$10,900	\$8,753	\$9,900	-9.2%
SAFETY GEAR & UNIFORMS	\$1,453	\$2,200	\$1,451	\$2,600	18.2%
EDUCATION & TRAINING	\$199	\$800	\$333	\$1,700	112.5%
LAUNDRY SERVICE	\$630	\$1,000	\$0	\$0	-100%
REPAIRS: VEHICLE & EQUIPMENT	\$48	\$1,000	\$0	\$1,500	50%
MAINTENANCE CONTRACTS	\$6,414	\$12,570	\$8,598	\$13,095	4.2%
REPAIRS: BLDG & FACILITIES	\$767	\$4,500	\$1,091	\$6,100	35.6%
HEAVY DUTY EQUIPMENT	\$0	\$47,897	\$45,999	\$0	-100%
Total Equipment Maintenance(Fleet):	\$471,195	\$619,148	\$514,122	\$562,942	-9.1%
Commuter Parking Lot (Cpl)					
OPERATING SUPPLIES	\$1,440	\$4,000	\$1,677	\$4,000	0%
CHEMICALS & SUPPLIES	\$0	\$1,000	\$938	\$1,000	0%
ELECTRIC & GAS	\$16,205	\$20,000	\$16,357	\$22,000	10%
REPAIRS: BLDG & FACILITIES	\$8,494	\$50,000	\$10,112	\$34,000	-32%
MAINTENANCE CONTRACTS	\$22,115	\$24,550	\$21,432	\$24,900	1.4%
JANITORIAL & MAINTENANCE SVC	\$455	\$2,600	\$3,755	\$2,700	3.8%
SNOW & ICE REMOVAL	\$19,650	\$90,000	\$32,850	\$90,000	0%
LAWN MAINTENANCE	\$10,602	\$13,700	\$11,003	\$13,563	-1%
DEPRECIATION EXPENSE	\$27,229	\$0	\$0	\$0	0%
Total Commuter Parking Lot (Cpl):	\$106,190	\$205,850	\$98,124	\$192,163	-6.6%
Total Public Works:	\$5,360,560	\$6,814,980	\$6,102,760	\$7,437,003	9.1%
Sewer					
Sewer Administration					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
SALARIES: FULL TIME	\$186,626	\$191,214	\$190,678	\$199,885	4.5%
OVERTIME PAY	\$813	\$4,000	\$2,873	\$4,500	12.5%
PERSONNEL: SHARED ADMIN COST	\$843,000	\$853,800	\$853,800	\$907,315	6.3%
PENSION CONTRIBUTION	-\$64,990	\$37,657	\$36,177	\$40,625	7.9%
WORKMEN'S COMPENSATION	\$37,047	\$40,000	\$27,942	\$34,650	-13.4%
MEDICAL & LIFE INSURANCE	-\$5,933	\$42,527	\$43,716	\$46,523	9.4%
GENERAL OFFICE SUPPLIES	\$2,868	\$3,500	\$3,285	\$3,500	0%
POSTAGE EXPENSE	\$25,308	\$25,000	\$24,010	\$26,000	4%
VEHICLE FUEL & OIL	\$342	\$500	\$515	\$700	40%
PRINTING COST	\$13,710	\$16,000	\$15,423	\$17,500	9.4%
ADMINISTRATIVE COSTS	\$92,925	\$10,000	\$102,820	\$23,500	135%
TELEPHONE SERVICE	\$13,871	\$14,000	\$15,522	\$14,000	0%
MEETING & EXPENSE ALLOW	\$0	\$500	\$30	\$500	0%
EDUCATION & TRAINING	\$11,768	\$15,000	\$14,275	\$31,750	111.7%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$750	\$30	\$750	0%
SEWER & WATER RATE STUDY	\$8,000	\$0	\$0	\$0	0%
PROFESSIONAL MEMBERSHIPS	\$1,106	\$1,580	\$647	\$1,650	4.4%
SELF INSURANCE POOL	\$118,998	\$130,000	\$113,461	\$140,700	8.2%
DEPRECIATION EXPENSE	\$2,723,786	\$0	\$0	\$0	0%
OFFICE EQUIPMENT	\$0	\$1,000	\$0	\$1,000	0%
ASSET MANAGEMENT SOFTWARE	\$3,539	\$17,000	\$14,791	\$16,000	-5.9%
LESS FIXED ASSET ADDITIONS	-\$137,917	\$0	-\$32,792,351	\$0	0%
INTEREST	\$1,224	\$0	\$0	\$0	0%
AMORTIZATION BOND DISCOUNT	-\$70,396	\$0	\$0	\$0	0%
AMORTIZATION-SUBSCRIPTIONS	\$11,042	\$0	\$0	\$0	0%
ENGINEERING	\$162,948	\$2,271,800	\$975,579	\$3,730,000	64.2%
LAND ACQUISITION/DEVELOPMENT	\$2,123	\$200,000	\$0	\$610,000	205%
OVERHEAD SEWER PROGRAM	\$6,000	\$12,000	\$0	\$12,000	0%
COLLECTION SYSTEM IMPROVEMEN	\$305,999	\$843,125	\$337,817	\$956,870	13.5%
WRRF CONSTRUCTION	\$0	\$29,854,720	\$29,299,721	\$39,299,213	31.6%
PLANT IMPROVEMENT	\$57,783	\$251,100	\$183,200	\$225,500	-10.2%
LABORATORY EQUIPMENT	\$12,536	\$13,300	\$10,052	\$12,000	-9.8%
Total Sewer Administration:	\$4,364,125	\$34,850,073	-\$525,987	\$46,356,631	33%
Sewer Treatment					
SALARIES: FULL TIME	\$607,518	\$672,438	\$659,511	\$714,080	6.2%
SALARIES: PART TIME	\$0	\$7,500	\$11,663	\$41,000	446.7%
OVERTIME PAY	\$85,851	\$110,000	\$83,252	\$110,000	0%
PENSION CONTRIBUTION	\$140,364	\$152,379	\$141,440	\$171,950	12.8%
MEDICAL & LIFE INSURANCE	\$206,685	\$195,524	\$201,190	\$224,883	15%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
FORMS BOOKS & MANUALS	\$272	\$300	\$183	\$300	0%
VEHICLE FUEL & OIL	\$5,853	\$7,500	\$5,281	\$7,000	-6.7%
OPERATING SUPPLIES	\$14,979	\$22,000	\$19,429	\$22,000	0%
CHEMICALS & SUPPLIES	\$116,080	\$223,000	\$132,884	\$225,000	0.9%
MINOR EQUIPMENT & TOOLS	\$16,294	\$11,700	\$7,988	\$17,800	52.1%
SAFETY GEAR & UNIFORMS	\$11,926	\$20,400	\$14,244	\$17,600	-13.7%
REPAIR MATLS:STP	\$57,873	\$67,000	\$61,099	\$66,250	-1.1%
ROCK, SAND & SOIL	\$0	\$2,000	\$0	\$2,000	0%
PAINT & PAINT SUPPLIES	\$656	\$2,000	\$936	\$1,500	-25%
LABORATORY TESTING	\$12,108	\$16,000	\$14,857	\$26,900	68.1%
LEGAL PUBLICATIONS	\$0	\$4,000	\$0	\$2,000	-50%
ELECTRIC & GAS	\$592,978	\$565,000	\$562,861	\$650,000	15%
REPAIRS: VEHICLE & EQUIPMENT	\$254	\$2,000	\$6,897	\$2,000	0%
REPAIRS: BLDG & FACILITIES	\$18,367	\$16,000	\$15,229	\$20,000	25%
MAINTENANCE CONTRACTS	\$11,340	\$15,835	\$12,994	\$17,235	8.8%
MACHINERY & EQUIPMENT RENTAL	\$407	\$1,600	\$3,742	\$2,500	56.3%
REPAIRS: STP EQUIPMENT	\$18,941	\$40,000	\$38,419	\$45,000	12.5%
SLUDGE CARTAGE	\$130,369	\$130,000	\$151,365	\$145,000	11.5%
REFUSE REMOVAL SERVICE	\$0	\$5,000	\$0	\$5,000	0%
LAWN MAINTENANCE	\$14,472	\$17,660	\$16,005	\$17,505	-0.9%
Total Sewer Treatment:	\$2,063,584	\$2,306,836	\$2,161,469	\$2,554,503	10.7%
Sewer Collection					
SALARIES: FULL TIME	\$230,164	\$232,230	\$241,217	\$260,285	12.1%
SALARIES: PART TIME	\$27,588	\$30,000	\$20,094	\$0	-100%
OVERTIME PAY	\$8,846	\$13,000	\$15,471	\$16,000	23.1%
PENSION CONTRIBUTION	\$46,188	\$53,092	\$50,085	\$54,916	3.4%
MEDICAL & LIFE INSURANCE	\$39,131	\$71,256	\$66,320	\$77,838	9.2%
FORMS BOOKS & MANUALS	\$291	\$400	\$0	\$400	0%
VEHICLE FUEL & OIL	\$6,632	\$9,000	\$7,737	\$9,000	0%
OPERATING SUPPLIES	\$5,103	\$6,000	\$5,696	\$6,000	0%
MINOR EQUIPMENT & TOOLS	\$10,656	\$21,142	\$21,327	\$14,000	-33.8%
SAFETY GEAR & UNIFORMS	\$8,825	\$7,600	\$4,147	\$8,500	11.8%
COMMUNICATION SUPPLIES	\$0	\$50	\$0	\$4,200	8,300%
REPAIR MATL:COLLECTION SYS	\$38,123	\$58,000	\$38,275	\$58,000	0%
PAINT & PAINT SUPPLIES	\$625	\$1,000	\$1,029	\$1,000	0%
ELECTRIC & GAS	\$26,277	\$25,000	\$27,456	\$29,000	16%
REPAIRS: VEHICLE & EQUIPMENT	\$4,493	\$3,500	\$3,702	\$3,500	0%
MAINTENANCE CONTRACTS	\$13,104	\$12,100	\$11,135	\$12,500	3.3%
REPAIRS: COLLECTION SYSTEM	\$22,628	\$60,000	\$28,818	\$60,000	0%
MACHINERY & EQUIPMENT RENTAL	\$0	\$500	\$0	\$500	0%

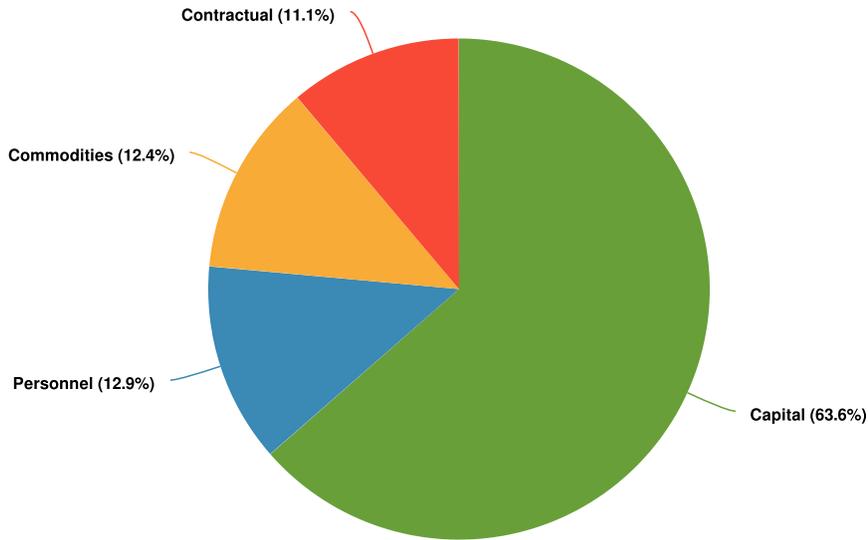
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
JULIE CONTRACT	\$2,968	\$3,300	\$2,943	\$3,500	6.1%
REFUSE REMOVAL SERVICE	\$0	\$2,000	\$0	\$2,000	0%
Total Sewer Collection:	\$491,641	\$609,170	\$545,451	\$621,139	2%
Sewer Regulation					
SALARIES: FULL TIME	\$13,869	\$14,856	\$14,811	\$16,068	8.2%
PENSION CONTRIBUTION	\$2,115	\$2,914	\$2,848	\$3,194	9.6%
MEDICAL & LIFE INSURANCE	\$1,199	\$2,825	\$2,833	\$3,118	10.4%
WATERSHED PLANNING	\$20,069	\$20,600	\$20,652	\$21,000	1.9%
ANNUAL NPDES PERMIT FEES	\$65,000	\$65,000	\$57,500	\$57,500	-11.5%
Total Sewer Regulation:	\$102,253	\$106,195	\$98,644	\$100,880	-5%
Total Sewer:	\$7,021,604	\$37,872,274	\$2,279,577	\$49,633,153	31.1%
Water					
Water Administration					
SALARIES: FULL TIME	\$146,727	\$146,936	\$146,485	\$158,927	8.2%
OVERTIME PAY	\$2,677	\$6,000	\$5,670	\$10,000	66.7%
PERSONNEL: SHARED ADMIN COST	\$843,000	\$853,800	\$853,800	\$907,315	6.3%
PENSION CONTRIBUTION	-\$44,824	\$29,501	\$28,059	\$33,577	13.8%
WORKMEN'S COMPENSATION	\$31,560	\$35,000	\$27,114	\$33,630	-3.9%
MEDICAL & LIFE INSURANCE	\$26,297	\$26,653	\$34,495	\$38,143	43.1%
GENERAL OFFICE SUPPLIES	\$1,385	\$2,500	\$1,795	\$2,500	0%
FORMS BOOKS & MANUALS	\$100	\$200	\$186	\$200	0%
VEHICLE FUEL & OIL	\$1,608	\$2,000	\$1,712	\$2,000	0%
OPERATING SUPPLIES	\$6,558	\$7,000	\$6,953	\$10,000	42.9%
SAFETY GEAR & UNIFORMS	\$13,573	\$8,800	\$8,682	\$23,200	163.6%
COMMUNICATION SUPPLIES	\$85	\$100	\$0	\$2,550	2,450%
TELEPHONE ACCESS LINE	\$5,389	\$5,800	\$5,102	\$5,800	0%
MEETING & EXPENSE ALLOW	\$142	\$500	\$539	\$750	50%
EDUCATION & TRAINING	\$9,790	\$11,800	\$19,242	\$35,800	203.4%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$750	\$0	\$750	0%
REPAIRS: BLDG & FACILITIES	\$599	\$7,500	\$1,172	\$7,500	0%
MAINTENANCE CONTRACTS	\$10,368	\$7,495	\$7,426	\$8,825	17.7%
PROFESSIONAL MEMBERSHIPS	\$962	\$1,250	\$1,162	\$1,400	12%
SELF INSURANCE POOL	\$137,535	\$165,000	\$141,951	\$176,000	6.7%
BUILDING IMPROVEMENTS	\$3,353	\$40,750	\$18,934	\$15,300	-62.5%
DEPRECIATION EXPENSE	\$3,228,907	\$0	\$0	\$0	0%
OFFICE EQUIPMENT	\$0	\$2,500	\$2,350	\$2,500	0%
ASSET MANAGEMENT SOFTWARE	\$5,729	\$16,500	\$14,337	\$16,500	0%
LESS FIXED ASSET ADDITIONS	-\$1,484,626	\$0	-\$2,062,075	\$0	0%
INTEREST	\$3,510	\$0	\$0	\$0	0%
AMORTIZATION BOND DISCOUNT	-\$15,238	\$0	\$0	\$0	0%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
AMORTIZATION-SUBSCRIPTIONS	\$46,493	\$0	\$0	\$0	0%
ENGINEERING	\$204,531	\$569,000	\$119,530	\$725,250	27.5%
LAND ACQUISITION/DEVELOPMENT	\$0	\$150,000	\$0	\$150,000	0%
PHYSICAL PLANT MAJOR REPAIRS	\$146,119	\$211,500	\$47,270	\$117,300	-44.5%
DISTRIBUTION SYS IMPROVMENTS	\$1,142,023	\$3,219,505	\$187,254	\$2,360,000	-26.7%
Total Water Administration:	\$4,474,331	\$5,528,340	-\$380,854	\$4,845,717	-12.3%
Water Distribution					
SALARIES: FULL TIME	\$191,561	\$259,814	\$274,719	\$261,407	0.6%
SALARIES: PART TIME	\$18,925	\$19,000	\$12,089	\$38,000	100%
OVERTIME PAY	\$44,719	\$48,000	\$53,682	\$55,000	14.6%
PENSION CONTRIBUTION	\$48,015	\$63,042	\$63,727	\$70,444	11.7%
MEDICAL & LIFE INSURANCE	\$38,711	\$67,925	\$81,076	\$89,923	32.4%
VEHICLE FUEL & OIL	\$8,726	\$9,500	\$11,974	\$12,000	26.3%
MINOR EQUIPMENT & TOOLS	\$57,456	\$31,900	\$31,340	\$14,200	-55.5%
SAFETY GEAR & UNIFORMS	\$1,788	\$2,400	\$1,770	\$3,200	33.3%
REPAIR MATL: DISTRIB SYSTEM	\$53,784	\$75,000	\$74,640	\$145,000	93.3%
ROCK, SAND & SOIL	\$62,271	\$75,000	\$75,416	\$75,000	0%
PAINT & PAINT SUPPLIES	\$115	\$3,000	\$1,169	\$3,000	0%
REPAIRS: VEHICLE & EQUIPMENT	\$759	\$4,200	\$1,508	\$4,200	0%
REPAIRS: DISTRIBUTION SYSTEM	\$24,438	\$60,000	\$41,499	\$30,000	-50%
LAND LEASE AGREEMENT	\$274	\$274	\$274	\$274	0%
JULIE CONTRACT	\$2,968	\$3,300	\$2,943	\$3,500	6.1%
REFUSE REMOVAL SERVICE	\$4,020	\$8,000	\$7,863	\$8,000	0%
PHYSICAL PLANT MAJOR REPAIRS	\$39,976	\$50,000	\$41,678	\$215,000	330%
HEAVY DUTY EQUIPMENT	\$0	\$0	\$0	\$60,000	N/A
Total Water Distribution:	\$598,504	\$780,355	\$777,365	\$1,088,148	39.4%
Water Production					
SALARIES: FULL TIME	\$151,070	\$157,085	\$156,800	\$226,569	44.2%
SALARIES: PART TIME	\$11,525	\$15,000	\$16,879	\$0	-100%
OVERTIME PAY	\$27,753	\$42,000	\$23,801	\$42,000	0%
PENSION CONTRIBUTION	\$35,803	\$41,297	\$35,791	\$53,383	29.3%
MEDICAL & LIFE INSURANCE	\$48,816	\$36,158	\$36,945	\$51,905	43.6%
VEHICLE FUEL & OIL	\$2,664	\$4,500	\$2,125	\$4,500	0%
CHEMICALS & SUPPLIES	\$2,606	\$5,000	\$2,832	\$5,000	0%
PRINTING COST	\$3,998	\$4,000	\$3,914	\$7,500	87.5%
WHOLESALE WATER PURCHASE	\$4,479,624	\$5,330,000	\$5,119,113	\$5,500,000	3.2%
WATER PURCHASE:OAK LAWN DEBT	\$815,511	\$1,192,497	\$1,448,277	\$1,404,921	17.8%

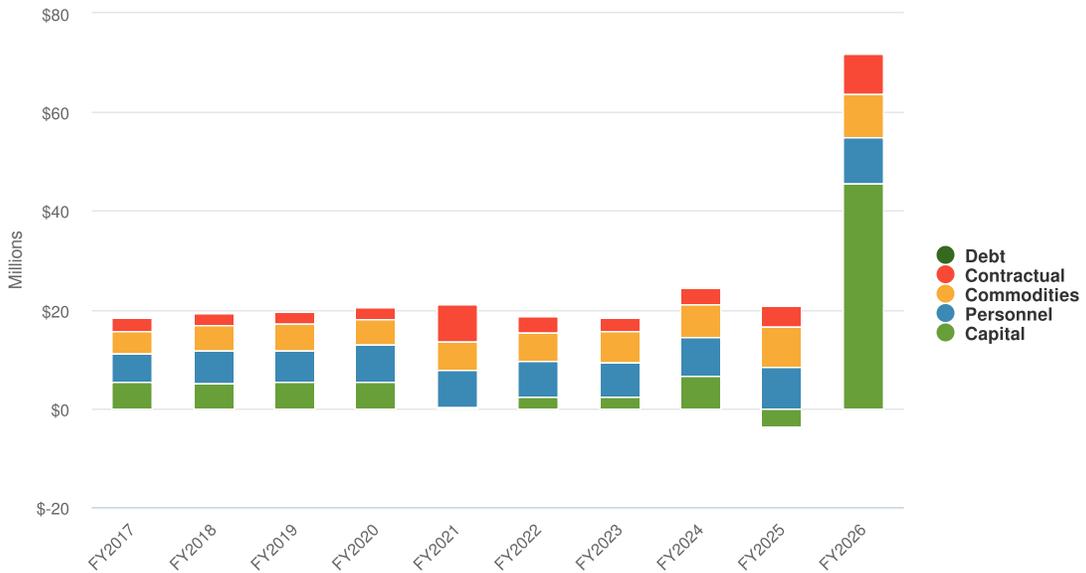
Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
JOINT SYSTEM MAINT. ACCOUNT	\$51,664	\$332,200	\$143,061	\$139,700	-57.9%
MINOR EQUIPMENT & TOOLS	\$7,185	\$5,000	\$4,174	\$5,000	0%
SAFETY GEAR & UNIFORMS	\$1,208	\$1,200	\$1,930	\$3,100	158.3%
REPAIR MATERIAL: PUMP STATIONS	\$7,663	\$15,000	\$13,419	\$15,000	0%
PAINT & PAINT SUPPLIES	\$0	\$2,000	\$576	\$2,000	0%
LABORATORY TESTING	\$11,770	\$22,000	\$21,653	\$25,000	13.6%
TELEPHONE SERVICE	\$12,280	\$13,000	\$14,585	\$15,000	15.4%
ELECTRIC & GAS	\$156,404	\$130,000	\$160,568	\$184,000	41.5%
REPAIRS: VEHICLE & EQUIPMENT	\$0	\$750	\$0	\$750	0%
MAINTENANCE CONTRACTS	\$8,900	\$25,000	\$13,932	\$25,000	0%
REPAIRS: PUMP STATIONS	\$80,991	\$219,500	\$127,537	\$95,000	-56.7%
LAWN MAINTENANCE	\$12,910	\$31,900	\$17,800	\$20,475	-35.8%
Total Water Production:	\$5,930,344	\$7,625,087	\$7,365,713	\$7,825,803	2.6%
Water Utility Billing					
SALARIES: FULL TIME	\$363,363	\$335,449	\$225,192	\$244,651	-27.1%
OVERTIME PAY	\$5,572	\$10,000	\$4,452	\$10,000	0%
PENSION CONTRIBUTION	\$72,582	\$66,637	\$42,822	\$50,616	-24%
MEDICAL & LIFE INSURANCE	\$86,874	\$99,859	\$94,366	\$108,752	8.9%
POSTAGE EXPENSE	\$25,323	\$25,000	\$24,500	\$25,000	0%
VEHICLE FUEL & OIL	\$6,015	\$6,000	\$5,628	\$6,000	0%
PRINTING COST	\$15,423	\$19,500	\$15,636	\$19,500	0%
MINOR EQUIPMENT & TOOLS	\$4,169	\$7,000	\$5,105	\$5,000	-28.6%
SAFETY GEAR & UNIFORMS	\$207	\$600	\$599	\$800	33.3%
EDUCATION & TRAINING	\$139	\$300	\$96	\$300	0%
REPAIRS: VEHICLE & EQUIPMENT	\$198	\$1,000	\$0	\$1,000	0%
MAINTENANCE CONTRACTS	\$45,124	\$80,000	\$75,443	\$82,500	3.1%
WATER METERS	\$317,848	\$288,248	\$284,909	\$379,000	31.5%
Total Water Utility Billing:	\$942,838	\$939,593	\$778,748	\$933,119	-0.7%
Total Water:	\$11,946,017	\$14,873,375	\$8,540,973	\$14,692,787	-1.2%
Total Expenditures:	\$24,328,181	\$59,560,629	\$16,923,310	\$71,762,943	20.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Expense Objects					
Personnel					

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Streets	\$622,330	\$725,543	\$602,739	\$698,457	-3.7%
Public Works Administration	\$773,595	\$942,338	\$977,043	\$1,034,035	9.7%
Parkway Maintenance	\$743,785	\$808,944	\$849,218	\$944,376	16.7%
Building Maintenance	\$362,950	\$385,696	\$397,644	\$528,727	37.1%
Traffic Control	\$60,599	\$62,830	\$63,710	\$71,088	13.1%
Stormwater System Maintenananc	\$165,164	\$200,241	\$180,897	\$204,430	2.1%
Street Lighting	\$37,311	\$38,606	\$38,271	\$40,646	5.3%
Equipment Maintenance(Fleet)	\$299,127	\$316,231	\$315,028	\$323,047	2.2%
Sewer	\$2,406,082	\$2,727,212	\$2,665,921	\$2,926,830	7.3%
Water	\$2,150,725	\$2,359,156	\$2,217,965	\$2,484,242	5.3%
Total Personnel:	\$7,621,669	\$8,566,797	\$8,308,435	\$9,255,878	8%
Commodities					
Streets	\$440,460	\$512,180	\$344,316	\$353,830	-30.9%
Public Works Administration	\$17,457	\$23,420	\$18,970	\$25,120	7.3%
Parkway Maintenance	\$102,446	\$132,650	\$116,236	\$138,800	4.6%
Building Maintenance	\$52,112	\$61,000	\$66,529	\$65,000	6.6%
Traffic Control	\$66,808	\$88,600	\$97,553	\$66,300	-25.2%
Stormwater System Maintenananc	\$12,750	\$20,950	\$18,791	\$14,050	-32.9%
Street Lighting	\$43,325	\$68,000	\$80,982	\$67,750	-0.4%
Equipment Maintenance(Fleet)	\$164,010	\$235,150	\$143,074	\$217,500	-7.5%
Commuter Parking Lot (Cpl)	\$1,440	\$5,000	\$2,616	\$5,000	0%
Sewer	\$336,413	\$504,092	\$363,488	\$508,250	0.8%
Water	\$5,630,707	\$7,166,897	\$7,006,528	\$7,435,871	3.8%
Total Commodities:	\$6,867,928	\$8,817,939	\$8,259,083	\$8,897,471	0.9%
Contractual					
Streets	\$87,565	\$118,100	\$102,958	\$115,500	-2.2%
Public Works Administration	\$31,428	\$46,305	\$49,621	\$61,675	33.2%
Parkway Maintenance	\$216,136	\$268,190	\$206,919	\$278,415	3.8%
Building Maintenance	\$428,048	\$510,355	\$489,420	\$549,399	7.7%
Traffic Control	\$69,919	\$96,890	\$64,937	\$103,200	6.5%
Stormwater System Maintenananc	\$16,133	\$40,500	\$11,482	\$39,500	-2.5%
Street Lighting	\$132,227	\$115,276	\$110,920	\$114,000	-1.1%
Equipment Maintenance(Fleet)	\$8,058	\$19,870	\$10,021	\$22,395	12.7%
Commuter Parking Lot (Cpl)	\$77,521	\$200,850	\$95,508	\$187,163	-6.8%
Sewer	\$1,363,391	\$3,448,725	\$2,196,938	\$5,065,490	46.9%
Water	\$730,490	\$1,368,319	\$781,823	\$1,457,074	6.5%

Name	FY2024 Actuals	FY2025 Amended Budget	FY2025 Actuals	FY2026 Adopted Budget	FY2025 Amended Budget vs. FY2026 Adopted Budget (% Change)
Total Contractual:	\$3,160,916	\$6,233,380	\$4,120,547	\$7,993,811	28.2%
Capital					
Streets	\$5,654	\$77,750	\$20,331	\$68,600	-11.8%
Parkway Maintenance	\$51,555	\$51,700	\$51,542	\$38,500	-25.5%
Building Maintenance	\$178,728	\$141,400	\$74,743	\$518,000	266.3%
Stormwater System Maintenananc	\$64,689	\$452,518	\$454,743	\$542,500	19.9%
Equipment Maintenance(Fleet)	\$0	\$47,897	\$45,999	\$0	-100%
Commuter Parking Lot (Cpl)	\$27,229	\$0	\$0	\$0	0%
Sewer	\$2,973,849	\$31,192,245	-\$2,946,769	\$41,132,583	31.9%
Water	\$3,399,329	\$3,979,003	-\$1,465,343	\$3,315,600	-16.7%
Total Capital:	\$6,701,034	\$35,942,513	-\$3,764,755	\$45,615,783	26.9%
Debt					
Sewer	-\$58,131	\$0	\$0	\$0	0%
Water	\$34,765	\$0	\$0	\$0	0%
Total Debt:	-\$23,366	\$0	\$0	\$0	0%
Total Expense Objects:	\$24,328,181	\$59,560,629	\$16,923,310	\$71,762,943	20.5%

CAPITAL IMPROVEMENTS

Capital Improvement Plan-FY 2026-2030

INTRODUCTION

The Village of New Lenox Capital Improvement Plan (CIP) is a multi-year schedule of major municipal expenditures for physical assets and infrastructure. The CIP outlines planned expenditures for the construction, maintenance, upgrades, and replacement of physical municipal facilities and infrastructure, including vehicles and equipment. Capital projects are typically major in scope, and represent infrequent expenditures, such as the construction of a new facility or rehabilitation or major repair of an existing facility.

The CIP forecasts costs, funding sources, and timing for large projects over a period of five years, as projects are often developed in phases and extend beyond a single budget year. Capital projects are usually varied in timeline, and therefore, the CIP outlines projects based on yearly expenditures as well as on overall project costs to assist the Village with budgeting and financial planning. Each year, the CIP is reevaluated by the Village Board within the context of ongoing Village, County, and State policies and projects, and project budgets and timelines can be adjusted as needed.

Common categories of capital expenditures included in this Capital Improvement Plan are:

1. Construction, expansion or major renovation of a public building or facility (*ex. new municipal building, water mains, roads, waste water treatment plant, building retrofit for energy efficiency*);
2. Land acquisition for a public purpose; and
3. Related planning, engineering, design, appraisal, or feasibility costs required to complete one of the above project types.

In order to maintain the CIP as a useful budgeting and financial planning tool, it must be updated annually by reviewing existing projects, proposing new projects, and extending the forecast period an additional year. The CIP considers short- and long-term effects on expenditures, including any associated funding debt and depreciating assets. Therefore, individual projects highlighted in the CIP should be incorporated into the Village's Comprehensive Annual Budget Report for the respective departments.

Organization of the Capital Improvement Plan

The organization of the Village of New Lenox Capital Improvement Plan permits a comprehensive analysis of all anticipated capital projects. The Executive Summary below provides overall CIP information prior to the individual project descriptions. This summary increases overall understanding of the budget estimates developed for each project. The major portion of the CIP contains individual project details organized categorically by department. Each project sheet contains information regarding the scope, explanation of need, existing conditions, projected expenditures, operating impacts, an estimated timeline for project completion, as well as anticipated funding sources.

Developing the Capital Improvement Plan

Developing the Village of New Lenox Capital Improvement Plan is a multi-step process involving all Village departments, the Finance Director, and Village Administrator. The process starts with the identification of projects that each department recommends be completed within the next five years. It is the responsibility of each department to estimate the cost of each project, justify the importance of each project, and identify the project's timing and funding sources.

Each individual project is described in a narrative with estimated costs and schedule. To determine the timing of each project, projects are reviewed taking into consideration related State or County projects; projects essential due to growth, public safety, or public health concerns; projects related to the deterioration of a facility or equipment that could become public safety or health concerns or necessary due to growth in the Village; projects not immediately necessary but beneficial to the Village through increased efficiency, productivity, safety, etc. and/or reduced operational costs; and projects not essential but beneficial to the Village in social, cultural, or aesthetic ways.

Once projects have been identified and grouped by priority, they are further evaluated against available funding sources. The Capital Improvement Plan is adopted in conjunction with the Village's Comprehensive Annual Budget Report.

Financing the Capital Improvement Plan

Revenue Sources

Funding for projects and purchases recommended by the Village of New Lenox Capital Improvement Plan can come from a variety of sources, including taxes, open space fees, commuter parking lot revenue, and utility fees. Some of the major revenue sources are listed below:

Fund 10 – General Fund: Fund 10 includes revenues from the Property Taxes, Gross Sales Tax (*includes local and home rule sales tax*), State Income Tax, Use Tax, Utility Tax (*gas and electric*), Video Gaming Tax, other miscellaneous taxes, licenses and permits, fines and other miscellaneous revenue.

Fund 40 – Motor Fuel Tax: This fund includes revenue from the Motor Fuel Tax Allotment received from the State of Illinois for taxes paid on gasoline and diesel fuel and Transfers from the General Fund from Sales Tax.

Fund 42 – Roadway Capital Improvements: Fund 42 includes revenue from Transportation Fees collected with new developments, Grants, and Transfers from other funds.

Fund 45 – Commuter Parking Lot: Fund 45 includes revenue from Daily Parking Fees.

Fund 55 – Public Improvements: Fund 55 includes revenue from Infrastructure Fees, Developer Contributions, Grants from other agencies, and Transfers from other funds.

Fund 56 – Capital Improvements: Fund 56 includes revenue from General Fund Transfers reflecting a portion of the Home Rule Sales Tax, Amusement Tax, local Cannabis Tax, and Bond Proceeds.

Fund 70 – Sewer Capital Improvement: Fund 70 includes revenue from Tap-on Fees, Federal and State EPA Loans, Bond Proceeds, and Transfers from the Sewer Fund.

Fund 84 – Water Capital Improvement: Fund 84 includes revenue from Tap-on Fees, IEPA Loans, Bond Proceeds, and Transfers from the Water Fund.

Funding Sources

For each individual project in the Capital Improvement Plan, anticipated funding sources are identified. Below are the funding sources anticipated to be used to pay for the capital projects identified in this CIP:

CDBG: Community Development Block Grants have been requested by the Village of New Lenox for private property water system improvements. This grant program is offered by the United States Department of Housing and Urban Development, and funds are administered through Will County.

Dev./Village: Projects that are the obligation of developments but completed by the Village of New Lenox are funded by the Developer and/or the Village as agreed upon.

FEMA: The Federal Emergency Management Agency (FEMA) has programs that improve areas impacted by flooding and other disasters.

GO Debt: The term GO Debt as the funding source indicates the Village of New Lenox will issue General Obligation Bonds to complete the project. The Village seldom utilizes pure GO Debt; it is most often paid through alternative revenues and then backed in GO Bonds or property taxes which are then abated to secure better interest rates.

Grant: The Village of New Lenox applies for county, state, and federal grants when available. It is common for grants to fund 80% of the project cost, with the balance (20%) being the obligation of the Village. Accumulated Transportation Fees will be used for the local portion (20%) needed for transportation-related projects.

IEPA Loan: The State of Illinois has an Illinois Environmental Protection Agency low interest loan program for water and sewer projects. The Village applies for these types of loans when available. Tap-on fees and user rates are set to cover the annual debt obligations for most of these loans.

MFT/G.F.: The funding source with this designation indicates that Motor Fuel Tax annual allotments and General Fund operating revenues will be used to fund this capital improvement. Utility Tax and Home Rule Sales Tax revenue finances the balance of the annual road resurfacing and sidewalk and curb replacements.

On Hand: The term “on hand” indicates that whether it is Governmental Funds or Enterprise Funds, the project will be completed with existing funds accumulated in the fund for the particular project or existing surplus in that fund. The Village of New Lenox does not need to issue debt in order to complete this project.

WIFIA Loan: Established by the Water Infrastructure Finance and Innovation Act of 2014, the WIFIA program is a federal loan and guarantee program administered by the United States Environmental Protection Agency. WIFIA’s goal is to accelerate investment in the nation’s water infrastructure by providing long-term, low-cost supplemental credit assistance for regionally and nationally significant projects.

Department Abbreviations

Abbreviations are used throughout the Capital Improvement Plan to identify the responsible department. The abbreviations are shown below:

<i>Department</i>	<i>Abbreviation</i>
Administration	ADM
Community Development	CD
Engineering	ENG
Police	POL
Public Works	PW
Sewer	SEW
Streets	STR
Water	WAT

EXECUTIVE SUMMARY

The Village of New Lenox Capital Improvement Plan (CIP) is a multi-year schedule of major municipal expenditures for physical assets and infrastructure. Developing the CIP is a multi-step process in which projects are identified and ranked based on priority by the respective department head. The Finance Director and Village Administrator further refine projects based upon available funding. With direction from the Village Board, the CIP is reviewed and adopted annually in conjunction with the Village's Comprehensive Annual Budget Report, and selected projects from the CIP are included in the budget under the appropriate program.

The goals of the Capital Improvement Plan are to maintain existing infrastructure to protect the Village's investments and maximize the lifespan of equipment and infrastructure, expand infrastructure and facilities to manage and encourage orderly growth in order to expand the Village's tax base, and provide services in the most efficient manner.

The next section of this document includes details for every project included in the FY 2026-2030 Capital Improvement Plan.

Street and Public Improvement Projects

The FY 2026-2030 Capital Improvement Plan includes a number of roadway, traffic signal, community improvement, and bicycle and pedestrian facility projects. In addition to a larger annual street resurfacing project funded in part through Motor Fuel Tax revenues, the Village began an annual ditch regrading and culvert replacement program in FY 2024-25. The annual program will ensure that ditches remain clear of debris and overgrown vegetation, which can impede the flow of storm water and create flooding concerns. Additionally, standing water that does not drain properly creates nuisances caused by mosquitos and interferes with residents' ability to mow these areas.

Two large roadway projects included in the CIP are the Haven Avenue and Cedar Road Roundabout and the CN Railroad Bridge Overpass. The Haven Avenue and Cedar Road Roundabout is approved to receive 80% of its funding through Surface Transportation Program funds from the Will County Governmental League. Phase II Engineering and land acquisition began in FY 2022-23 and were completed in FY 2023-24. Construction began in FY 2023-24 with some utility relocations and tree removal. Demolition of existing structures and completion of the utility relocations were complete in FY 2024-25, with the roundabout itself expected to be completed in FY 2025-26. Completion of this project will correct the offset intersection, reduce traffic congestion and accidents, provide infrastructure for pedestrians, and include signage and a water feature in the center island.

The CN Railroad Bridge Overpass will provide grade separation at the CN Railroad tracks by elevating Gougar Road over the tracks. The Village funded the Phase I Engineering. As Gougar Road is a County roadway, the Will County Division of Transportation is now the lead agency and funded Phase II Engineering with grant assistance. Due to the magnitude of this project, construction will rely on a number of grants, County, and Village funding, as well as contributions from the CN Railroad. In January 2025, Will County received federal and state funding that allows this project to move forward. The County anticipates utility work to begin by the end of 2025, with construction of the Overpass beginning in 2026. At this time, the Village anticipates its contribution towards the project costs to be \$1,200,000 paid in three equal installments beginning in FY 2025-26.

Many of the improvements in the New Lenox Commons are approaching 20 years in age and are in need of repair and/or replacement. The Village will also make changes to some of the improvements to improve the aesthetics and functionality of the Commons and accommodate the types of activities that now take place in the Commons every year. Design work began in FY 2023-24. Electrical and concrete work on the inside of the Commons was completed in FY 2024-25. Improvements on the outside of the Commons and a new pergola will be completed in FY 2025-26. The improvements include new streetlights and the repaving of Veterans Parkway. Other improvements will be evaluated as funds become available.

The FY 2026-30 Capital Improvement Plan also includes funding for two major development / redevelopment projects that will provide community benefit through tourism, entertainment tax revenue, and property taxes and sales taxes generated by ancillary commercial uses.

The Village's 2018 Comprehensive Plan includes recommendations for the creation of a Downtown District. In order to implement the Comprehensive Plan's recommendations, the Village acquired three parcels at the southeast corner of U.S. Route 30 and Cedar Road that contained vacant or underutilized commercial developments in FY 2022-23. The Village had previously purchased the parcel at the northeast corner of Cedar

Road and Haven Avenue. Two residential properties on Haven Avenue, portions of which are needed for the Haven Avenue and Cedar Road Roundabout, were acquired in FY 2023-24. In FY 2024-25, the Village acquired another parcel along the east side of Cedar Road and the parcels at the southwest corner of U.S. Route 30 and Prairie Street. The parcels at the southwest corner of U.S. Route 30 and Prairie Street are anticipated to be sold for a restaurant development in FY 2025-26. The Village has obtained appraisals for the remaining parcels in the block bounded by U.S. Route 30, Cedar Road, Haven Avenue, and Church Street with plans to acquire these parcels over the next two years. Once acquired, the larger land assemblage will be marketed for redevelopment, leading to increased property and sales taxes than those generated from the previous uses.

A second major development project is the New Lenox Crossroads Sports Complex, a destination recreational facility near the U.S. Route 6 and I-355 Interchange. Creating a regional recreational facility will bring visitors to the Village, and this location will not interfere with daily residential traffic. Design for Phase I, which includes nine sports fields, two concession stands, a maintenance facility, and a beer garden / welcome plaza was substantially complete in FY 2023-24. Construction of Phase 1 began during FY 2024-25, with completion anticipated in June 2025. The project also includes 10-12 acres to be sold for commercial development that would complement the recreational facility.

The indoor fieldhouse will be designed in FY 2026-27 and constructed as funds become available. Construction of a destination recreational facility will create demand for hotel, restaurant, and other supportive commercial uses in the area, creating revenue from the sale of outlots as well as hotel, sales, and amusement taxes from other properties in the northern portion of the Village. These revenues will help offset the construction, maintenance, and operation costs of the recreational facility.

Another major project in the FY 2026-30 Capital Improvement Plan is the purchase of the Teerling Nursery property along the east side of North Cedar Road. The Village made the first payment for the property and sold the first phase to a residential developer in FY 2024-25. The residential developer will complete the public improvements and begin constructing homes in FY 2025-26. Annexing the Teerling property into the Village protects the Village's boundary and allows the Village to control how this property is developed. The residential development will generate revenues for the Village and extend water and sanitary sewer infrastructure that will make other properties in this area ready for development. Building new homes on this property will also create a population to support commercial developments at the U.S. Route 6 and I-355 interchange, further generating revenue for the Village.

Other street and public improvements projects included in the FY 2026-30 Capital Improvement Plan are bicycle paths along Laraway Road between Cedar Road and Stonebridge Drive to be installed as part of Will County's Laraway Road widening project and along Cedar Road to be installed as part of the County's Cedar Road / Francis Road intersection project in FY 2025-26, enhancements to the U.S. Route 30 medians west of the I-80 interchange in FY 2025-26, improvements to establish a quiet zone along the Rock Island Railroad tracks in FY 2025-26, a traffic signal at the intersection of U.S. Route 30 and Veterans Parkway to be designed in FY 2025-26 and installed in FY 2026-27 pending approval from the Illinois Department of Transportation, retaining wall in the area of Forest Street and Kimber Drive to be designed in FY 2025-26 and constructed in FY 2026-27, and traffic signals at the intersections of Cedar Road and Joliet Highway and Schoolhouse Road and Joliet Highway, with traffic counts occurring in FY 2025-26, preliminary design in FY 2026-27, and installation of the traffic signals completed in future years.

Sanitary Sewer Projects

The most significant sanitary sewer project included in the FY 2026-30 Capital Improvement Plan is the construction of a new Water Resource Recovery Facility (WRRF) and associated Conveyance System improvements, including the Decommissioning of Waste Water Treatment Plant (WWTP) 1 and its conversion to a Pump Station, and the Decommissioning of WWTP 2. This project consolidates waste water treatment for the majority of the Village, is sized to accommodate future growth, and will be constructed so that WWTP 3 can be redirected to the WRRF in the future, creating greater efficiencies and cost savings for the Village's operations.

Design for the WRRF, Conveyance System, and the conversion of WWTP 1 to a Pump Station were completed in FY 2023-24, and the project was advertised for bids. Because the project is funded in part by low interest loans from the U.S. Environmental Protection Agency and Illinois Environmental Protection Agency, additional reviews and approvals were required before the Village could begin construction. Construction began in FY 2024-25 and will be completed in FY 2028-29.

In FY 2025-26 the Village will begin to study potential routes for the force main needed to take waste water from WWTP 3 to the new WRRF. Following identification of the preferred route, land acquisition will begin, with construction anticipated to begin in FY 2026-27 and be complete in three years.

Other notable Sewer projects include Slip Lining older sanitary sewer mains, Lift Station improvements including the rehabilitation of the Wellington Lift Station in FY 2025-26 and engineering for the replacement of the Kmart Lift Station in FY 2026-27 for construction the following year, construction of Relief Sewers to eliminate bottlenecks within the system, and additional Conveyance System improvements that will allow the Village to reduce the number of Lift Stations that must be maintained.

Water Projects

Many of the Village's established residential areas contain water mains that have reached their life cycle and need to be replaced. In recent years, the Village replaced aging water mains along U.S. Route 30, Cedar Road, Oakview Drive, and Vine Street and Old Hickory Road. The water main replacement project on Kimber Drive and Haines Avenue began in FY 2023-24 and was completed in FY 2024-25. The FY 2026-30 Capital Improvement Plan continues to allocate funds to replace water mains that, due to age, experience numerous water main breaks. As the Village has been successful in obtaining low interest loans from the Illinois Environmental Protection Agency, engineering design for the water mains on the streets south of Wood Street and east of Cedar Road will be completed in FY 2025-26 so that replacement of these water mains can occur as funding becomes available over the next several fiscal years.

Water funds will also be reserved for the regular inspections, rehabilitation, and painting of the Village's four water towers. The Spencer Water Tank required repairs and was repainted in FY 2024-25. The Joliet Highway Water Tower is due for inspection in FY 2025-26 and, if determined necessary, will undergo rehabilitation in FY 2026-27, which will include repainting with the Village's new logo.

Included in the FY 2026-30 Capital Improvement Plan are funds for a new elevated water tank in the southeast portion of the Village. This tank is needed to maintain water pressure and accommodate growth. Engineering for the project will be completed in FY 2025-26, and construction is anticipated for FY 2026-27.

In conjunction with the Water Resource Recovery Facility, the Village must extend water main along Gougar and Laraway Roads to provide water to the new facility. The final design for this water main will be complete in FY 2025-26, and construction will be complete in FY 2026-27.

Two key water projects are the Oak Lawn Redundant Line and Southeast System Redundant Line. The Oak Lawn Redundant Line is a collaboration of multiple municipalities that receive their water through Oak Lawn, and will bring a second water main from the City of Chicago to Oak Lawn to provide redundancy to ensure the Village and other communities have adequate water service at all times. The Southeast System Redundant Line will be initiated this year. This project is the first segment of a second water line from Oak Lawn to New Lenox, and would extend from Oak Lawn to Tinley Park. The Southeast System Redundant Line will create redundancy to ensure the Village has adequate water service at all times, and provides the Village with the full amount of its water allocation to accommodate future growth. A feasibility / routing study to extend this water line from Tinley Park to New Lenox and update to the Village's water model will be completed in FY 2025-26. This water line will be required when the Village reaches a population of 36,000, with construction anticipated to begin in FY 2027-28.

Other major Water projects include construction of water mains to provide loops within the Village's system, especially along Laraway Road, which is anticipated to be funded in part by future developments.

PROJECT DESCRIPTIONS

The following pages provide detailed information regarding the scope, explanation of need, existing conditions, projected expenditures, operating impacts, an estimated timeline of project completion, as well as anticipated funding sources for every individual project contemplated in the FY 2026-30 Capital Improvement Plan. Street and Public Improvement projects are provided first, with projects presented in the order in which they are anticipated to be completed. Sewer projects are presented next, followed by Water projects.

Capital Improvement Five-Year Budget -Governmental & Water FY2026-FY2030

CAPITAL IMPROVEMENT FIVE YEAR BUDGET FY 2025/26-FY 2029/30

GOVERNMENTAL FUNDS				BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Fund	Funding Source	Total Cost	Village Cost	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Street & Public Improvements								
Streets: Annual Pavement Rejuvenation Program	40 MFT/G.F.	\$ 612,500	\$ 612,500	\$ 122,500	\$ 122,500	\$ 122,500	\$ 122,500	\$ 122,500
Streets: Annual Resurfacing Program (includes pavement rejuvenation)	40 MFT/G.F.	\$ 11,510,000	\$ 11,510,000	\$ 2,410,000	\$ 2,275,000	\$ 2,275,000	\$ 2,275,000	\$ 2,275,000
Ditch Regrading and Culvert Replacement: Annual Program	10 on hand	\$ 950,000	\$ 950,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Storm Sewer Slop Lining Repairs	10 on hand	\$ 125,000	\$ 125,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Site Development: Route 30/Vancina Lane (Developer contributions received previously)	56 on hand	\$ 378,108	\$ 378,108	\$ 378,108				
Sports Complex-Phase 1-Sports Fields	56 G.O. Bonds	\$ 10,050,000	\$ 10,050,000					\$ 10,050,000
Bicycle Path: Laraway west of Cedar to just west of Stonebridge (w/ County)	55 on hand	\$ 175,000	\$ 175,000	\$ 175,000				
Median Enhancements - U.S. Route 30 (Landscape Plan/Specs & Construction)	55 on hand	\$ 2,215,000	\$ 2,215,000	\$ 2,215,000				
New Lenox Commons Improvements	55 on hand	\$ 2,550,000	\$ 2,550,000					\$ 2,550,000
Quiet Zones - Rock Island (Delimiters @ Vine, Gougar and Old Hickory)	55 on hand	\$ 220,000	\$ 220,000	\$ 220,000				
Bicycle Path: Cedar from Francis to Lenox (w/ County)	42 on hand	\$ 46,000	\$ 46,000	\$ 46,000				
Street Light: Gougar Road and U.S. Route 6 (Village portion)	42 on hand	\$ 150,000	\$ 150,000	\$ 150,000				
Streets: Haven and Cedar Roundabout (Grant funded 80%, Local share 20%)	42 STP Grant/G.F.	\$ 3,587,323	\$ 827,323	\$ 3,587,323				
Monument Signs-Village Entrance Points	55 on hand	\$ 85,000	\$ 85,000	\$ 50,000	\$ 35,000			
Traffic Signal: U.S. Route 30 and Veterans Parkway	42 on hand	\$ 895,000	\$ 895,000	\$ 45,000	\$ 850,000			
Forest Street Retaining Wall	10 on hand	\$ 785,000	\$ 785,000	\$ 135,000	\$ 650,000			
CN Bridge (Will County project lead-85% funded by CN/Village 5%)	55 TBD	\$ 1,200,000	\$ 1,200,000	\$ 400,000	\$ 400,000	\$ 400,000		
Traffic Signal: Cedar and Joliet Highway	42 on hand	\$ 834,500	\$ 834,500	\$ 2,000	\$ 7,500		\$ 825,000	
Traffic Signal: Schoolhouse and Joliet Highway	42 on hand	\$ 409,500	\$ 409,500	\$ 2,000	\$ 7,500			\$ 400,000
Land Acquisition for Redevelopment - Cedar/Haven/Church St	56 on hand	\$ 500,000	\$ 500,000	\$ -	\$ 500,000			
Streets: Silver Cross Blvd Reconstruction (Construction in FY2025/26)	42 on hand	\$ 2,280,000	\$ 2,280,000		\$ 2,280,000			
Treeing Property	56 on hand	\$ 5,214,000	\$ 5,214,000	\$ -	\$ 2,613,500	\$ 2,600,500		
Sports Complex-Phase 2-Fieldhouse	56 G.O. Bonds	\$ 55,190,964	\$ 55,190,964		\$ 3,000,000	\$ 52,190,964		
Sidewalks: South Cedar Road-Joliet Hwy (Complete with Haven/Cedar improv.)	55 on hand	\$ 100,000	\$ 100,000			\$ 100,000		
Commuter Parking Lot: Laraway resurfacing (31R trails)-FY 2026/27	45 on hand	\$ 210,000	\$ 210,000			\$ 210,000		
Flooding Improvements-Oak Street (FEMA funded)	55 FEMA	\$ -	\$ -					
New Lenox Commons Land Purchase	55 on hand	\$ -	\$ -					
Streets & Public Improvements Total				\$ 22,752,911	\$ 12,956,000	\$ 38,113,961	\$ 3,437,500	\$ 3,012,500
ENTERPRISE FUNDS								
Water								
Water Model Update	84 on hand	\$ 35,000	\$ 35,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Water System Emergency Repairs/Capital Improvements/Replacement	84 on hand	\$ 435,000	\$ 435,000	\$ 135,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Water Tower Inspections, Engineering and Rehab/Painting (3 water towers and Spencer storage tank)	84 Sp. Gas. fee. 20% No Rates	\$ 782,250	\$ 782,250	\$ 22,250	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Driveway Repairs/Replacements	84 on hand	\$ 34,300	\$ 34,300	\$ 28,300	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Oak Lawn Redundant Water Line	84 on hand	\$ 143,000,000						
Southeast System Redundant Line - (needed for population of 36,000 - Construction in FY 2027-28)	84 on hand	\$ 110,000	\$ 110,000	\$ 110,000				
Annual Water Main Replacement Program (\$200,000 Engineering / \$2,000,000 Construction)	84 on hand/ BEPA Loan	\$ 4,400,000	\$ 4,400,000				\$ 2,200,000	\$ 2,200,000
Southeast Quadrant Wood Street and Cedar Road Water Main Replacement	84 on hand/ BEPA Loan	\$ 7,205,000	\$ 7,205,000	\$ 2,685,000	\$ 2,455,000	\$ 2,065,000		
Southeast System Loop - Section 1 (Berens Drive to WRRF)	84 Sewer & Water funds on hand	\$ 3,550,000	\$ 3,550,000	\$ 200,000	\$ 3,350,000			
Water Towers-Southeast Elevated Tank	84 on hand	\$ 6,405,000	\$ 6,405,000	\$ 165,000	\$ 6,240,000			
Southeast System Loop - Section 2 (Cedar Road to Cardinal Drive)	84 Developer Paid	\$ 1,143,000	\$ 1,143,000		\$ 108,000		\$ 1,035,000	
Southeast System Loop (Bristol Park to Schoolhouse Road)	84 Village (SPJ Developer (SPJ)	\$ 2,400,300	\$ 2,400,300			\$ 226,800	\$ 2,173,500	
Cathodic Protection 24-inch Line (Piping through Sanctuary Golf Course on radar but not needed yet)	84 TBD	TBD	TBD					
Water Total				\$ 3,352,550	\$ 12,426,500	\$ 3,600,300	\$ 4,647,000	\$ 2,473,500

Enterprise Funds-Sanitary Sewer FY2026-FY2030

CAPITAL IMPROVEMENT FIVE YEAR BUDGET FY 2025/26-FY 2029/30

	Fund	Funding Source	Total Cost	Village Cost	BUDGET 2025/2026	BUDGET 2026/2027	BUDGET 2027/2028	BUDGET 2028/2029	BUDGET 2029/2030
Sanitary									
1 Collection System Improvements (includes slip line)	70	on hand	\$ 1,000,000	\$ 1,000,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
2 WWTP Emergency Repairs or Replacements (Plants 1, 2 and 3)	70	on hand	\$ 555,000	\$ 555,000	\$ 205,000	\$ 150,000	\$ 150,000	\$ 50,000	\$ 30,000
3 Lift Station and Collection Projects	70	on hand	\$ 242,000	\$ 242,000	\$ 122,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
4 Lift Station Pump Replacement	70	on hand	\$ 172,600	\$ 172,600	\$ 22,600	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
5 Overhead Sewer Program	70	on hand	\$ 60,000	\$ 60,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
6 WWTP Improvements (Plants 1, 2 and 3)	70	on hand	\$ 193,500	\$ 193,500	\$ 20,500	\$ 152,500	\$ 20,500		
7 Wellington Lift Station Rehabilitation	70	on hand	\$ 583,870	\$ 583,870	\$ 583,870				
8 K-Mart Lift Station	70	on hand	\$ 3,060,000	\$ 3,060,000		\$ 110,000	\$ 2,950,000		
9 Regional WRRF - Project 1A									
Regional WRRF Archaeological & Geotechnical Services	70	on hand	\$ 400,000	\$ 400,000	\$ 200,000	\$ 150,000	\$ 50,000		
Regional WRRF Construction (Repayment at 75%)	70	WIFIA/EPA Loan	\$ 129,000,000	\$ 129,000,000	\$ 38,000,000	\$ 33,000,000	\$ 33,000,000	\$ 25,000,000	
Regional WRRF Construction Engineering (Phase 1A)	70	on hand	\$ 5,200,000	\$ 5,200,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 400,000	
10 Conveyance System - Project 1B-1									
Regional Conveyance System Easement Acquisition & Platting	70	on hand	\$ 215,000	\$ 215,000	\$ 215,000				
Geotechnical Services	70	on hand	\$ 167,000	\$ 167,000	\$ 25,000	\$ 72,000	\$ 70,000		
Regional Conveyance Construction (Phase 1B-1)	70	WIFIA/EPA Loan	\$ 35,078,748	\$ 35,078,748	\$ 1,299,213	\$ 15,590,555	\$ 15,590,555	\$ 3,598,424	
Regional Conveyance System Construction Engineering (Phase 1B-1)	70	on hand	\$ 2,655,000	\$ 2,655,000	\$ 148,000	\$ 1,157,000	\$ 1,157,000	\$ 193,000	
11 Cedar Road Pump Station and Force Main - Project 1B-2									
Easement Acquisition & Platting	70	on hand	\$ 10,000	\$ 10,000	\$ 10,000				
Design & Construction Engineering (Phase 1B-2)	70	on hand	\$ 2,134,000	\$ 2,134,000	\$ 155,000	\$ 439,000	\$ 1,318,000	\$ 222,000	
Hazardous Material Abatement	70	on hand	\$ 50,000	\$ 50,000		\$ 50,000			
Geotechnical Services	70	on hand	\$ 110,000	\$ 110,000		\$ 55,000	\$ 55,000		
Construction (Phase 1B-2)	70	WIFIA/EPA Loan	\$ 23,748,479	\$ 23,748,479		\$ 5,277,440	\$ 15,832,320	\$ 2,638,719	
12 WWTP #3 Pump Station & Force Main									
Easement Acquisition & Platting	70	on hand	\$ 400,000	\$ 400,000	\$ 400,000				
Geotechnical Services	70	on hand	\$ 225,000	\$ 225,000	\$ 75,000	\$ 75,000	\$ 75,000		
Design & Construction Engineering	70	on hand	\$ 5,010,000	\$ 5,010,000	\$ 1,510,000	\$ 750,000	\$ 1,750,000	\$ 1,000,000	
Construction	70	WIFIA/EPA Loan	\$ 40,000,000	\$ 40,000,000		\$ 4,000,000	\$ 18,000,000	\$ 18,000,000	
13 Schoolhouse Gravity Sewer	70	on hand	\$ 1,030,000	\$ 1,030,000			\$ 100,000	\$ 930,000	
14 Laraway Road Relief Sewer (Developer Paid - to be completed after Regional WRRF is completed)	70	Developer Paid / on hand	\$ 3,100,000	\$ -					
Sanitary Total					\$ 44,833,183	\$ 62,900,495	\$ 91,990,375	\$ 31,304,141	\$ 272,000
GRAND TOTAL					\$ 70,938,664	\$ 88,282,995	\$ 153,704,639	\$ 59,388,641	\$ 5,758,000
5-Year TOTAL					\$378,072,942				

DEBT

Debt Snapshot

The Village of New Lenox is committed to its residents and business community to providing excellent service in a cost-effective manner. To achieve this, the Village has issued bonds to finance many infrastructure projects to meet the rapid and extraordinary economic and population growth in recent years. In January 2024 the Standard and Poors rating reaffirmed the Village's rating as strong AA+/Stable.

LEGAL DEBT LIMIT

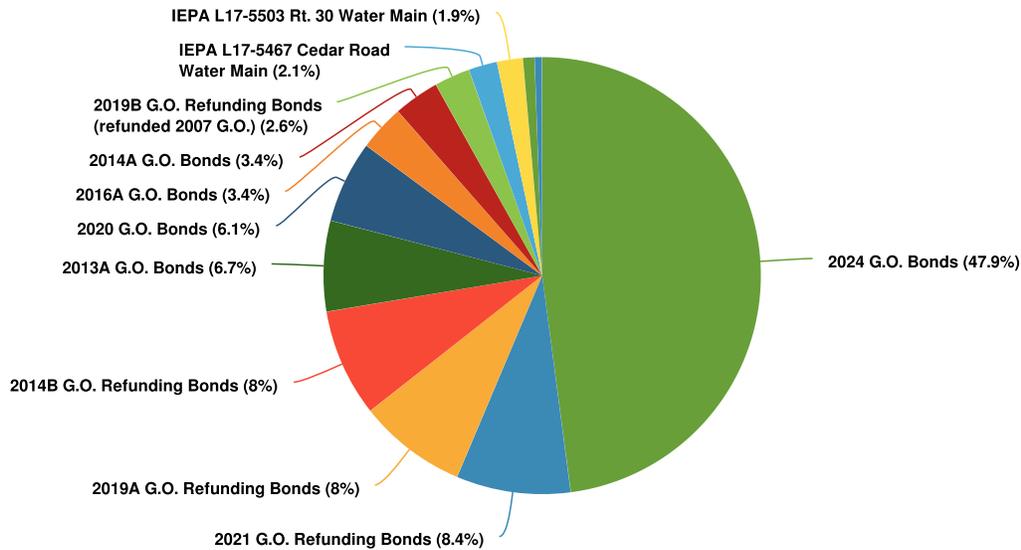
Because the Village was granted home rule authority by referendum on November 4, 2008, and the General Assembly has set no legal debt limit for home-rule municipalities, there is no legal debt limit for the Village of New Lenox.



\$10,568,456

\$3,609,140 (51.86% vs. 2025 year)

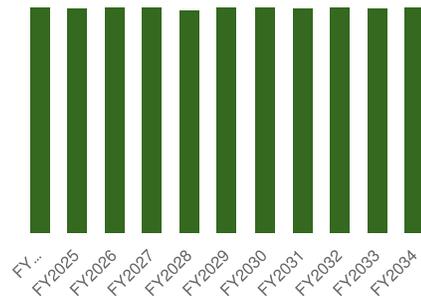
Debt by Type



Financial Summary	FY2024	FY2025	% Change
Debt	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2013A G.O. Bonds	\$708,000	\$703,900	-0.6%
2014A G.O. Bonds	\$355,400	\$358,350	0.8%
2014B G.O. Refunding Bonds	\$805,973	\$802,720	-0.4%
2016A G.O. Bonds	\$357,225	\$356,625	-0.2%
2019A G.O. Refunding Bonds	\$878,713	\$883,313	0.5%
2019B G.O. Refunding Bonds (refunded 2007 G.O.)	\$270,000	\$274,500	1.7%
2020 G.O. Bonds	\$643,238	\$640,988	-0.3%
2021 G.O. Refunding Bonds	\$1,218,963	\$1,208,963	-0.8%
IEPA L17-5467 Cedar Road Water Main	\$223,729	\$223,729	0%
IEPA L17-5503 Rt. 30 Water Main	\$202,693	\$202,693	0%
IEPA L17-5907 Old Hickory Water Main	\$33,353	\$58,535	75.5%
IEPA L17-6176 Kimber-Haines Water Main	\$0	\$90,000	0%
2024 G.O. Bonds	\$0	\$1,155,000	0%
WIFIA 2024 WRRF Construction	\$0	\$0	0%
Total Debt:	\$5,697,287	\$6,959,316	22.2%

2013A G.O. Bonds

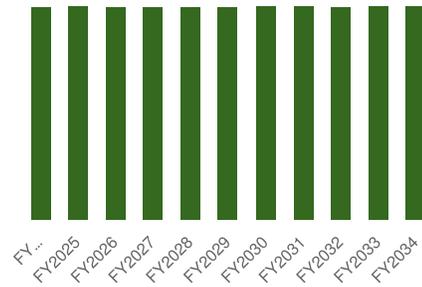
General Obligation Bonds dated September 19, 2013, with the original amount of \$9,865,000, were issued to construct a new police station.



Financial Summary	FY2024	FY2025	% Change
2013A G.O. Bonds	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2013A G.O. Bonds	\$708,000	\$703,900	-0.6%
Total 2013A G.O. Bonds:	\$708,000	\$703,900	-0.6%

2014A G.O. Bonds

General Obligation Bonds dated June 26, 2014, with the original amount outstanding of \$4,830,000, were issued to construct a new police station.



Financial Summary	FY2024	FY2025	% Change
2014A G.O. Bonds	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2014A G.O. Bonds	\$355,400	\$358,350	0.8%
Total 2014A G.O. Bonds:	\$355,400	\$358,350	0.8%

2014B G.O. Refunding Bonds

General Obligation Refunding Bonds dated July 10, 2014, with the original amount of \$7,175,000, were issued to refund water and sewer bonds.



Financial Summary	FY2024	FY2025	% Change
2014B G.O. Refunding Bonds	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2014B G.O. Refunding Bonds	\$805,973	\$802,720	-0.4%
Total 2014B G.O. Refunding Bonds:	\$805,973	\$802,720	-0.4%

2016A G.O. Bonds

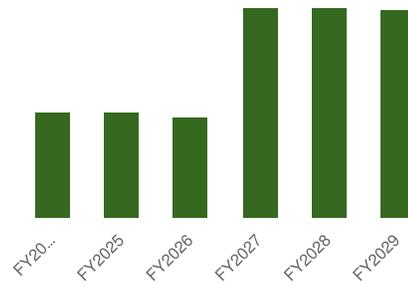
General Obligation Bonds dated May 6, 2016, with the original amount of \$4,135,000, were issued to construct Nelson Road improvements.



Financial Summary	FY2024	FY2025	% Change
2016A G.O. Bonds	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2016A G.O. Bonds	\$357,225	\$356,625	-0.2%
Total 2016A G.O. Bonds:	\$357,225	\$356,625	-0.2%

2019A G.O. Refunding Bonds

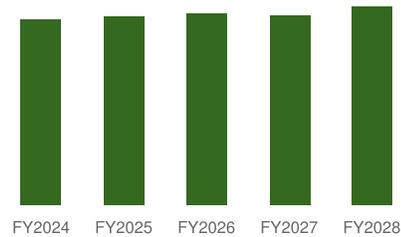
General Obligation Refunding Bonds dated November 25, 2019, with an original amount of \$7,950,000, were issued to refund water and sewer debt.



Financial Summary	FY2024	FY2025	% Change
2019A G.O. Refunding Bonds	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2019A G.O. Refunding Bonds	\$878,713	\$883,313	0.5%
Total 2019A G.O. Refunding Bonds:	\$878,713	\$883,313	0.5%

2019B G.O. Refunding Bonds (refunded 2007 G.O.)

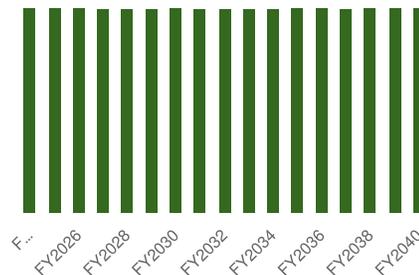
General Obligation Refunding Bonds dated November 25, 2019, with the original amount of \$1,755,000, were issued to refund Series 2007 bonds that were for various major roadway capital projects.



Financial Summary	FY2024	FY2025	% Change
2019B G.O. Refunding Bonds (refunded 2007 G.O.)	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2019B G.O. Refunding Bonds (refunded 2007 G.O.)	\$270,000	\$274,500	1.7%
Total 2019B G.O. Refunding Bonds (refunded 2007 G.O.):	\$270,000	\$274,500	1.7%

2020 G.O. Bonds

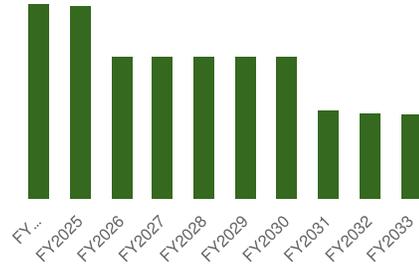
General Obligation Bonds dated May 13, 2020, with the original amount of \$8,945,000, were issued to fund the construction of a new train station and plaza and related site work.



Financial Summary	FY2024	FY2025	% Change
2020 G.O. Bonds	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2020 G.O. Bonds	\$643,238	\$640,988	-0.3%
Total 2020 G.O. Bonds:	\$643,238	\$640,988	-0.3%

2021 G.O. Refunding Bonds

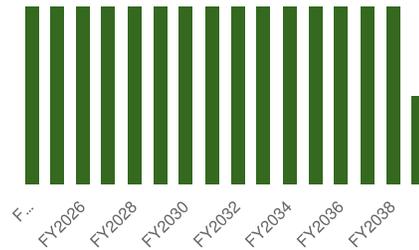
General Obligation Refunding Bonds dated September 21, 2021, with the original amount of \$7,085,000, were issued to refund portions of G.O. Bond Series 2010, 2012A and 2012B.



Financial Summary	FY2024	FY2025	% Change
2021 G.O. Refunding Bonds	Principal & Interest	Principal & Interest	FY2025 vs FY2026
2021 G.O. Refunding Bonds	\$1,218,963	\$1,208,963	-0.8%
Total 2021 G.O. Refunding Bonds:	\$1,218,963	\$1,208,963	-0.8%

IEPA L17-5467 Cedar Road Water Main

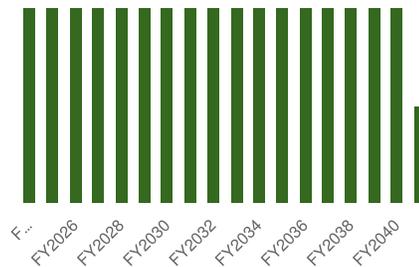
The Illinois Environmental Protection Agency Drinking Water revolving loan agreement dated November 2, 2018, was issued for the installation of water mains located along Cedar Road.



Financial Summary	FY2024	FY2025	% Change
IEPA L17-5467 Cedar Road Water Main	Principal & Interest	Principal & Interest	FY2025 vs FY2026
IEPA L17-5467 Cedar Road Water Main	\$223,729	\$223,729	0%
Total IEPA L17-5467 Cedar Road Water Main:	\$223,729	\$223,729	0%

IEPA L17-5503 Rt. 30 Water Main

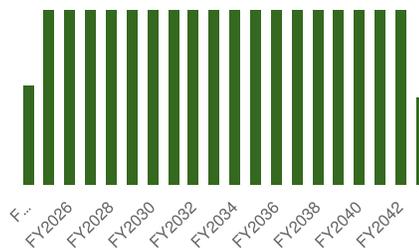
The Illinois Environmental Protection Agency Drinking Water revolving loan agreement dated March 16, 2021, was issued for the installation of water mains located along Route 30.



Financial Summary	FY2024	FY2025	% Change
IEPA L17-5503 Rt. 30 Water Main	Principal & Interest	Principal & Interest	FY2025 vs FY2026
IEPA L17-5503 Rt. 30 Water Main	\$202,693	\$202,693	0%
Total IEPA L17-5503 Rt. 30 Water Main:	\$202,693	\$202,693	0%

IEPA L17-5907 Old Hickory Water Main

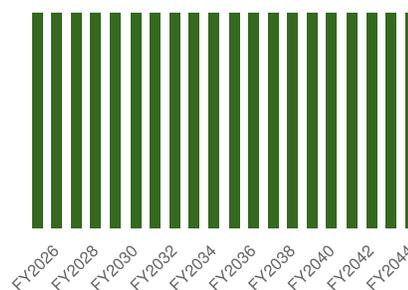
The Illinois Environmental Protection Agency Drinking Water revolving loan agreement dated March 17, 2022, was issued for the installation of water mains located at the intersection of Vine Street and Old Hickory Road.



Financial Summary	FY2024	FY2025	% Change
IEPA L17-5907 Old Hickory Water Main	Principal & Interest	Principal & Interest	FY2025 vs FY2026
IEPA L17-5907 Old Hickory Water Main	\$33,353	\$58,535	75.5%
Total IEPA L17-5907 Old Hickory Water Main:	\$33,353	\$58,535	75.5%

IEPA L17-6176 Kimber-Haines Water Main

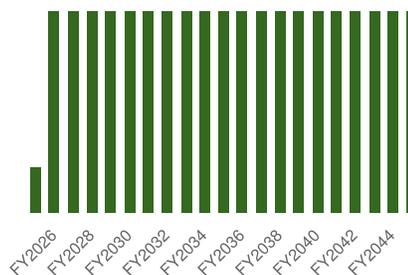
The Illinois Environmental Protection Agency Drinking Water revolving loan agreement was issued for the Kimber and Haines water main replacement project.



Financial Summary	FY2025	FY2026	% Change
IEPA L17-6176 Kimber-Haines Water Main	Principal & Interest	Principal & Interest	
IEPA L17-6176 Kimber-Haines Water Main	\$90,000	\$90,000	0%
Total IEPA L17-6176 Kimber-Haines Water Main:	\$90,000	\$90,000	0%

2024 G.O. Bonds

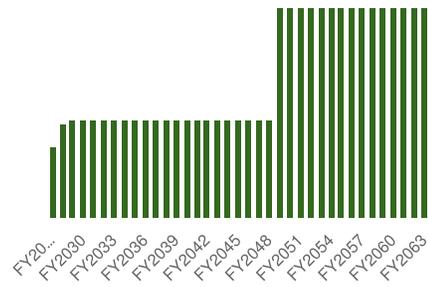
General Obligation Bonds dated July 31, 2024, with the original amount of \$65,275,000, were issued to construct phase 1 of the Crossroads Sports Complex.



Financial Summary	FY2025	FY2026	% Change
2024 G.O. Bonds	Principal & Interest	Principal & Interest	
2024 G.O. Bonds	\$1,155,000	\$5,065,000	338.5%
Total 2024 G.O. Bonds:	\$1,155,000	\$5,065,000	338.5%

WIFIA 2024 WRRF Construction

The Water Infrastructure Finance and Innovation Act (WIFIA) loan will be utilized to finance the new water resource recovery facility project (WRRF). The WIFIA loan amount will fund 49% of the WRRF project and is capped at \$94 million. The initial draw on this loan is expected in FY 2025-26. The first loan interest payment will be 6 months after the initial draw. The debt obligation shown is estimated.



Financial Summary	FY2025	FY2026	% Change
WIFIA 2024 WRRF Construction	Principal & Interest	Principal & Interest	
WIFIA 2024 WRRF Construction	\$0	\$0	0%
Total WIFIA 2024 WRRF Construction:	\$0	\$0	0%

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Account: A term used to identify an individual asset, liability, expenditure, revenue or fund balance.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Actuarial/Actuary: A person or methodology that makes determination of required contributions to achieve funding levels that address risk and time.

Adopted Budget: The proposed budget formally approved by the Village Board.

Ad Valorem Tax: A tax levied in proportion to the value of the property levied.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appraised Value: To make an estimate of value, generally for the purpose of taxation.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Property owned by a government, which has monetary value.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balanced Budget: Total expenditure allocations do not exceed total available resources.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Benefits: Payments to which participants may be entitled under a pension plan, including pension, death and those due on termination of employment.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years.

Blending: Presentation of the data of a component unit as though its funds were funds of the primary government.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Bonded Debt: Debt for which general obligation bonds or revenue bonds are issued.

Budget: A financial plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budget Authority: Authority provided by law that permits village departments to incur obligations requiring either immediate or future payment of money.

Budget Calendar: The schedule of essential dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

Budget Deficit: The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Budget Document: The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the Village Board.

Budget Message: The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

Budget Resolution: The official enactment by the Village Board to legally authorize Village staff to obligate and expend resources.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Building Permits: Revenue derived from the issuance of building permits prior to construction in the Village of New Lenox.

Cable TV Franchise: Franchise tax levied on a cable television company.

Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay: Represents expenditures which result in the acquisition or addition of fixed assets including land, buildings, improvements, machinery or equipment.

Capital Projects: Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis of Accounting: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Component Unit: Legally separate organization that must be included in the financial report of the primary government.

Comprehensive Annual Financial Report: This official audited annual report presents the status of the Village's finances in a standardized format. The financial report is organized by fund and contains two basic types of information: a Statement of Net Assets and a Statement of Activities.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contractual Services: Services rendered to Village activities by private firms or individuals.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Deficit: (1) The excess of an entity's liabilities over its assets (See Fund Balance); (2) The excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of the Village, which is functionally unique in its services.

Depreciation: A calculation of the estimated decrease in value of physical assets due to usage and passage of time.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

Emergency Services and Disasters Agency (ESDA): A volunteer unit that aids victims of natural or manmade disasters, provides crowd control, evacuation of areas and locating shelters for victims of disasters.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Federal Insurance Contributions Act (FICA) tax: A United States payroll (or employment) tax imposed by the federal government on both employees and employers to fund Social Security and Medicare, which are federal programs that provide benefits for retirees, the disabled, and children of deceased workers.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year: A twelve-month period to which the annual operating budget applies. The fiscal year for the Village of New Lenox is May 1 to April 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Fleet: The vehicles owned and operated by the Village.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Forfeiture: The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the Village may claim it, resulting in confiscation of the property.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The fund equity of governmental funds.

Fund Transfer: A budgeted transfer of funds to another fund.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards accounted for in another fund and guidelines for financial accounting and reporting.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Geographic Information System (GIS): The term describes any information system that integrates, stores, edits, analyzes, shares, and displays geographic information.

Goal: A statement of broad direction, purpose, or intent based on the needs of the community.

Government Finance Officers Association (GFOA): The purpose of the Government Finance Officers Association is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

Governing Body: A board, committee, commission, or other executive or policy-making body of a municipality or school district.

Governmental Accounting: The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

Governmental Funds: General, Special Revenue, Debt Service, and Capital Project funds.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Home Rule: Established by adoption of the 1970 Illinois Constitution, Home Rule shifts greater responsibility and authority (for local government decision-making) from the state level to the local level. Municipalities with a population of more than 25,000 are automatically Home Rule units, while those with less than 25,000 residents require approval of a referendum in order to achieve Home Rule status.

Illinois Department of Transportation (IDOT): A State of Illinois Department whose mission is to provide safe, cost-effective transportation in Illinois in ways that enhance the quality of life, promote economic prosperity, and demonstrate respect for the environment.

Illinois Municipal Retirement Fund (IMRF): An agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Infrastructure: Public domain fixed assets including: roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfers: Amounts transferred from one fund to another to assist in financing the services of the receiving fund. Transfers do not represent revenues or expenditures of the governmental unit.

Intergovernmental Revenue: Revenue received from or through the Federal, State or County Government.

Internal Control: A plan of organization for purchasing, accounting and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end;
- Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and,
- Records and procedures are arranged appropriately to facilitate effective control.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investment Instrument: The specific type of security which the Village purchases and holds.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

J.U.L.I.E.: A utility locate service

Levied Funds: All funds by which Illinois State Statutes authorize non-home rule communities to levy.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Liquidity (of Investments): The ability to convert an investment to cash promptly with minimum risk of principal or accrued interest.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Long-Term Debt: Bonded debt and other long-term obligations, such as benefits accruals, due beyond one year.

Major Fund: Government fund or enterprise fund reported as a separate column in the basic financial statements and subject to a separate opinion in the independent auditor's report.

Mandate: A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Metra: Commuter railroad in the Chicago metropolitan area. The railroad operates 242 stations on 11 different rail lines. The Village of New Lenox has stations for two rail lines: Rock Island District (Route 30 train station) and South-West Service (Laraway Road train station).

Modified Accrual Basis of Accounting: The basis of accounting in which revenues are recorded when they are both measurable and available, and where expenditures are recorded when the liability is incurred.

Motor Fuel Tax Fund: Represents the Village's share of state gasoline taxes and accounts for the revenues and expenditures for operation and maintenance of street and storm sewer programs and capital projects authorized by the Illinois Department of Transportation.

Municipal Code: A collection of laws, rules and regulations that apply to the Village and its citizens.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Non-Home Rule Communities: Any municipality of less than 25,000 in population or any community with a population of 25,000 or greater that has not voted by referendum to become home rule is a non-home rule community. A non-home rule community's taxing powers are limited to those provided by the State Statute.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expenses: Fund expenses that are ordinary, recurring in nature and directly related to the fund's primary service activities.

Ordinance: A formal, legislative enactment by the Village that carries the full force and effect of the law, within corporate boundaries of the Village, unless in conflict with any higher form of law such as state or federal.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

PEG Fee: Public, Educational and Governmental fee charged directly by Comcast Cable and distributed to the Village of New Lenox beginning FY 2013-14.

Per Capita: A measurement of the proportion of some statistics to an individual resident determined by dividing the statistics by the current population.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Performance Measures: Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to a new street lighting program.)

Police Pension Fund: Represents the Police Pension Plan, which covers sworn personnel and is a defined benefit, single-employer plan. Benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature.

Principal: The face amount of a bond, exclusive of accrued interest.

Productivity: A measure of the increase of service output of Village programs compared to the in per unit of resource input invested.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Taxes: Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary Fund: Enterprise and internal service funds that are similar to corporate funds in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activity.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Resolution: A legislative act by the Village with less legal formality than an ordinance.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise Fund.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Increases in governmental fund types and net current assets. It includes tax payments, fees from services, fines, grants and interest income.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revised Budget: The adopted budget as formally adjusted by the Village Board.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Sales Tax: Tax imposed on taxable sales of all final goods.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Service Area (SSA): A special service area is a taxing mechanism that can be used to fund a wide range of special or additional services and/or physical improvements in a defined geographic area within a municipality or jurisdiction. This type of district allows local governments to establish such areas without incurring debt or levying a tax on the entire municipality.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Levy: The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Limit: The maximum legal rate at which a municipality may levy tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Taxes: Charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include special assessments or development fees.

Triad Program: Vehicle for improving communication and relationships between law enforcement and the senior community.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn from other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

User Charges: The payment of a fee for direct receipt of public service by the party benefiting from the service.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.

Acronyms

ACFR: Annual Comprehensive Financial Report
ADA: Americans with Disabilities Act
AED: Automated External Defibrillator
AICP: American Institute of Certified Planners
APA: American Planning Association
APWA: American Public Works Association
ASE: Automotive Service Excellence
BAN: Bond Anticipation Note
BD: Business District
CATV: Cable Access Television
CDBG: Community Development Block Grant
CED: Center for Economic Development
CERT: Community Emergency Response Team
CEU: Continuing Education Unit
CIP: Capital Improvements Program
CMAP: Chicago Metropolitan Agency for Planning
CN: Canadian National
COLA: Cost of Living Adjustment
CPI: Consumer Price Index
CY: Cubic Yards
DCEO: Department of Commerce and Economic Opportunity
DOI: Department of Insurance
EAP: Employee Assistance Program
EDC: Economic Development Coordinator
EPA: Environmental Protection Agency
EQ: Equipment Services-Internal Service Fund
ESDA: Emergency Services and Disasters Agency
FBI: Federal Bureau of Investigation
FEMA: Federal Emergency Management Agency
FICA: Federal Insurance Contributions Act
FOIA: Freedom of Information Act
FT.: Feet
FTE: Full Time Equivalent
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principals
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIN: Government Insurance Network
GIS: Geographic Information System
GO: General Obligation
H.E.R.O.: Heroin Epidemic Relief Organization
HPO: High Performance Organization
HR: Human Resources
IACE: Illinois Association of Code Enforcement
IACP: International Association of Chiefs of Police
IAFSM: Illinois Association for Floodplain and Stormwater Management
IAMMA: Illinois Association of Municipal Management Assistants
IAWP: Illinois Association of Water Pollution
ICC: Illinois Commerce Commission
ICCA: Illinois Council of Code Administrators
ICMA: International City/County Management Association
ICSC: International Council of Shopping Centers
IDOT: Illinois Department of Transportation
IEMA: Illinois Emergency Management Agency
IEPA: Illinois Environment Protection Agency
IFPCA: Illinois Fire & Police Commissioners Association

IGFOA: Illinois Government Finance Officers Association
IIMC: International Institute of Municipal Clerks
ILAPA: Illinois American Planning Association
ILCMA: Illinois City/County Managers Association
ILEAS: Illinois Law Enforcement Alarm System
ILETSB: Illinois Law Enforcement Training Standards Board
ILGA: Illinois General Assembly
IML: Illinois Municipal League
IMRF: Illinois Municipal Retirement Fund
IPELRA: Illinois Public Employer Labor Relations Association
IPOC: Illinois Protective Officials Conference
IPPPFA: Illinois Public Pension Fund Association
IPWSOA: Illinois Potable Water Supply Operators Association
IRASS: Illinois Regional Air Support Service
ISPE: Illinois Society of Professional Engineers
IT: Information Technology
ITOA: Illinois Tactical Officers Association
IWIN: Illinois Wireless Information Network
JJC: Joliet Junior College
J.U.L.I.E.: Joint Utility Location Information & Excavation System
LAMA: Land Management Software
LEAD: Leadership Education and Development
LESO: Law Enforcement Support Office
LF: Linear Feet
LGDF: Local Government Distributive Fund
LWABWO: Lincoln-Way Area Business Women Organization
LWCC: Lincoln-Way Communication Center
MCI: Municipal Clerks of Illinois
MCR: Medical Reserve Corps
MDT: Mobile Data Terminal
MFT: Motor Fuel Tax
MGD: Million Gallons per Day
MXU: Meter Transceiver Unit
NEMERT: North-East Multi-Regional Training
NICAR: Northern Illinois Commercial Association of Realtors
NLC: National League of Cities
NLPD: New Lenox Police Department
NPDES: National Pollutant Discharge Elimination System
O & M: Operations and Maintenance
OSHA: Occupational Safety & Health Administration
P & I: Principal and Interest
PD: Police Department
PEG: Public, Educational & Governmental
PW: Public Works
RFP: Request for Proposal
RFI: Request for Information
RFQ: Request for Qualifications
SBOC: Suburban Building Officials Association
SCADA: Supervisory Control and Data Acquisition
SRO: Student Resource Officers
SSA: Special Service Area
SSEIA: South Suburban Electrical Inspectors Association
SSERT: South Suburban Emergency Response Team
SSMCTF: South Suburban Major Crimes Task Force
SSMMA: South Suburban Mayors and Managers Association
STP: Sewer Treatment Plant
SWAHM: Southwest Agency for Health Management
SWARM: Southwest Agency for Risk Management
SY: Square Yards

TBD: To Be Determined
URISA: Urban & Regional Information System Association
USEPA: United States Environmental Protection Agency
VH: Village Hall
WCGL: Will County Governmental League
WCHD: Will County Health Department
WCMCTF: Will County Major Crimes Task Force
WEF: Water Environment Federation
WIFIA: Water Infrastructure Finance and Innovation Act
WM: Water Main
WRRF: Water Resource Recovery Facility
WWTP: Wastewater Treatment Plant