

**BOARD OF TRUSTEES WORK SESSION**  
**11004 Carpenter Street, Mokena, Illinois 60448**  
**Monday, March 24, 2025**

**CALL TO ORDER**

Mayor Fleischer called the Board of Trustees work session to order at 7:50 p.m.

**ROLL CALL**

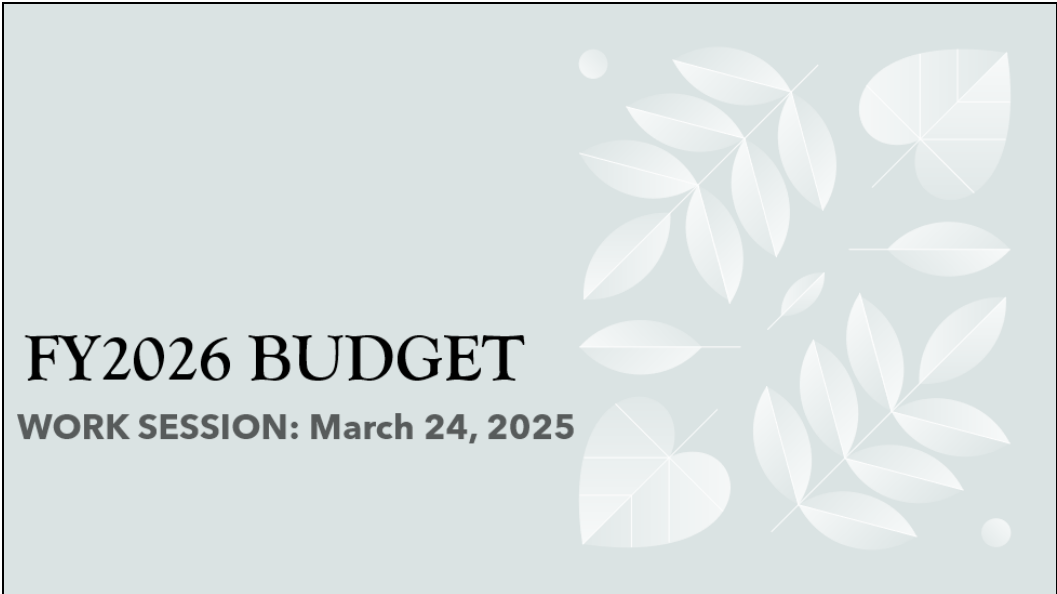
The following Trustees were present:

Rob Dauphinais  
Debbie Engler  
Melissa Fedora  
Terry G. Germany  
George J. Metanias  
James D. Roberts

Also present were the following: Village Clerk Melissa Martini; Village Administrator John Tomasoski; Village Attorney/Human Resources Director Carl Buck; Chief of Police Brian Benton; Public Works Director Dan Peloquin; Community Development Director Brent Cann; and Management Analyst Ashley Pala

**Fiscal Year 2026 Budget**

Village Administrator John Tomasoski presented the following item:

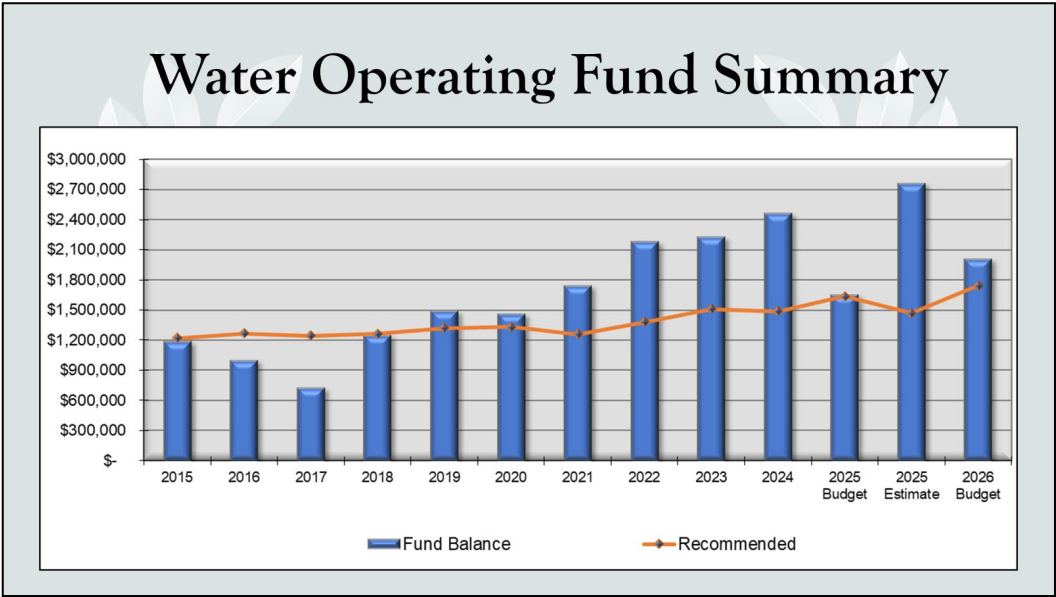


<b>FY26 BUDGET PROCESS</b>	<ul style="list-style-type: none"><li>• <b>Covered Previously:</b> <i>January 13: Road &amp; Infrastructure Maintenance</i> <i>January 27: Fleet Maintenance</i> <i>March 10: Capital Equipment, Facility Improvements, TIF, Parking Lot, Refuse, Tourism</i></li><li>• <b>Tonight’s Discussion:</b> <i>Water/Sewer Rates &amp; Operating Funds</i> <i>Water/Sewer/WWTP Capital Projects</i></li></ul>
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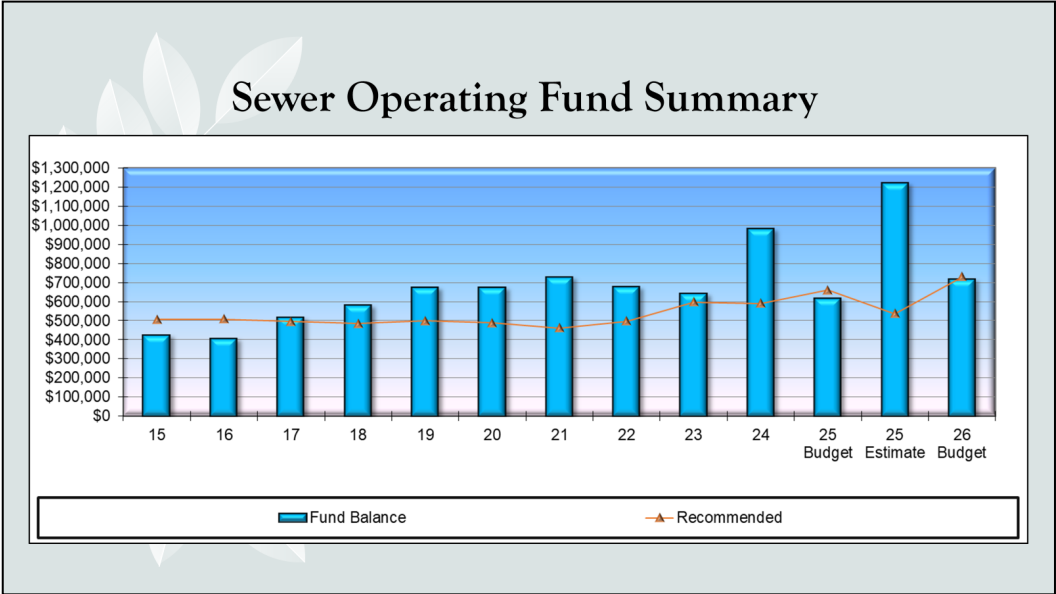
- Water Rate**
- Chicago rate increase June 1, 2025 - 4% or \$0.19/1,000 gallons
- Delivery component increase - \$0.07/1,000 gallons (Oak Lawn)
- Local component increase - \$0.04/1,000 gallons (Tinley Park)
- Total proposed rate increase of \$0.30/1,000 gallons for FY 26
- Sewer Rate**
- Propose increase of \$0.15/1,000 gallons



FY25				FY26			
	Budget	Expected	Changes		Budget	Change from FY 25 Expected	Increase / Decrease
Beg. Fund Balance	\$ 2,152,005	\$ 2,458,476	\$ 306,471	Beg. Fund Balance	\$ 2,756,156	\$ 297,680	Increase
Revenue	6,039,713	6,175,056	135,343	Revenue	6,209,633	34,577	Increase
Expenses	6,546,116	5,877,376	668,740	Expenses	6,962,320	(1,084,944)	Increase
Ending Fund Balance	\$ 1,645,602	\$ 2,756,156	\$ 1,110,554	Ending Fund Balance	\$ 2,003,469	\$ (752,687)	Increase
Fund Balance percentages	25%	47%		Fund Balance percentage	29%		



Sewer Operating Fund								
FY25				FY26				
	Budget	Expected	Changes		Budget	Change from FY 25 Expected	Increase / Decrease	
Beg. Fund Balance	\$ 919,768	\$ 981,053	\$ 61,285	Beg. Fund Balance	\$ 1,223,695	\$ 242,642	Increase	
Revenue	2,337,346	2,388,761	51,415	Revenue	2,417,344	28,583	Increase	
Expenses	2,640,418	2,146,119	494,299	Expenses	2,921,682	(775,563)	Increase	
Ending Fund Balance	\$ 616,696	\$ 1,223,695	\$ 606,999	Ending Fund Balance	\$ 719,357	\$ 1,046,788	Increase	
Fund Balance percentages	23%	57%		Fund Balance percentage	25%			



Plant Expansion Fund Expenditures	
<u>Digester Blowers Engineering &amp; Construction</u>	<u>Capacity Study</u>
Total: \$1.4M	Total: \$125k
<ul style="list-style-type: none"><li>• Engineering \$150,000 (Est. \$120K FY25)</li><li>• Construction \$1,200,00</li><li>• Contingency \$50,000</li></ul>	
*Anticipate a transfer from the General Infrastructure Fund	

Sewer Plant Replacement Fund Expenditures						
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Raw Pump	\$ 36,000	\$ -	\$ 26,600	\$ -	\$ 28,300	\$ -
RAS Pumps (3) #4-6	180,000	-	-	-	-	-
Clarifier Rehab	-	1,168,200	-	-	-	-
Explosion Proof Lighting (Building 85)	85,000	-	-	-	-	-
RAS Pumps (3) #1-3	-	190,000	-	-	-	-
Roof Building 85	-	-	60,000	-	-	-
HVAC Building 85	-	-	-	15,000	-	-
Roof Building 90	-	-	-	20,000	-	-
Sludge Transfer Pumps	-	-	-	100,000	-	-
Chlorine Building Improv. (Overflow Pond)	-	-	-	-	15,000	-
Total	\$ 301,000	\$ 1,358,200	\$ 86,600	\$ 135,000	\$ 43,300	\$ 0

Plant Replacement Fund Summary						
	2025	2026	2027	2028	2029	2030
Beginning Fund Balance	\$ 1,277,602	\$ 1,123,626	\$ (273,338)	\$ (359,938)	\$ (494,938)	\$ (538,238)
Revenue:						
Interest	55,050	11,236	-	-	-	-
Transfer from Infrastructure	130,000	-	-	-	-	-
Total Available For Spending	1,462,652	1,134,862	(273,338)	(359,938)	(494,938)	(538,238)
Expenditures:						
Improvements - Facilities	86,893	-	60,000	35,000	-	-
Machinery & Equipment	252,133	1,358,200	26,600	100,000	43,300	35,800
Contingency	-	50,000	-	-	-	-
Total Expenditures	339,026	1,408,200	86,600	135,000	43,300	35,800
Ending Fund Balance	\$ 1,123,626	\$ (273,338)	\$ (359,938)	\$ (494,938)	\$ (538,238)	\$ (574,038)
*\$300k Transfer from the General Infrastructure Fund						

Water System Capital Improvements						
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Contractual/Engineering Services	\$ 79,000	\$ 17,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,600
Capital Outlay:						
Valve Replacements	30,000	32,000	34,000	36,000	38,000	40,000
Village Wide Leak Survey	35,000	37,000	39,000	41,000	44,000	47,000
West Tower Inspection	-	-	-	-	8,000	70,000
East Tower Painting	15,000	-	-	-	-	-
Water Tower Cleaning	9,500	10,000	10,500	11,100	11,700	12,300
Water Main Replacement/Lining	-	-	650,000	800,000	450,000	300,000
Water Main Extensions (Alta Vista)	764,000	-	-	-	-	-
SCADA Improvements	40,000	29,000	31,000	33,000	35,000	37,000
Water Tank Dive Inspections	5,000	6,000	6,300	6,700	7,100	7,500
Water Vault Meter Replacement	37,500	24,000	-	-	-	-
Quickview 360 (50% Split With Sewer)	-	-	-	-	-	-
HVAC Second System (Building 10)	-	-	-	-	-	-
Water Meter Testing Vaults	15,000	15,000	15,000	20,000	20,000	-
System Fire Flow Testing & Analysis	-	-	35,000	-	-	-
Total Capital Outlay	\$ 951,000	\$ 153,000	\$ 820,800	\$ 947,800	\$ 613,800	\$ 513,800
Other Financing Uses	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Total Costs	\$ 1,030,000	\$ 270,500	\$ 832,800	\$ 959,800	\$ 625,800	\$ 526,400

Water Capital Fund Summary						
	2025	2026	2027	2028	2029	2030
Beginning Fund Balance	\$ 2,071,931	\$ 1,381,067	\$ 1,776,276	\$ 1,112,703	\$ 266,475	\$ (245,990)
Revenue:						
Tap-Ons	117,399	151,898	156,465	107,445	110,670	110,670
Interest	91,802	13,811	12,763	6,127	2,665	-
Grant Revenue	-	500,000	-	-	-	-
Total Available For Spending	2,281,132	2,046,776	1,945,503	1,226,275	379,810	(135,320)
Expenditures:						
Contractual	65,065	17,500	12,000	12,000	12,000	12,600
Capital	835,000	153,000	820,800	947,800	613,800	513,800
Other Financing	-	100,000	-	-	-	-
Total Expenditures	900,065	270,500	832,800	959,800	625,800	526,400
Ending Fund Balance	\$ 1,381,067	\$ 1,776,276	\$ 1,112,703	\$ 266,475	\$ (245,990)	\$ (661,720)

Sewer System Capital Improvements						
	2025	2026	2027	2028	2029	2030
Contractual/Engineering Services	\$ 125,000	\$ 65,000	\$ 181,600	\$ 16,600	\$ 17,500	\$ 18,400
Capital Projects:						
Televis, Clean & Reline Sanitary Sewers	-	50,000	53,000	56,000	59,000	62,000
Lift Station Pumps	40,000	26,000	28,000	30,000	32,000	119,000
SCADA Engineering		50,000				
Control Box Replacement	-	-	10,200	-	-	-
SCADA Improvements	-	1,050,000	-	-	-	-
Quickview Zoom Camera		21,571	-	-	-	-
Total Capital Projects	\$ 40,000	\$1,197,571	\$ 91,200	\$ 86,000	\$ 91,000	\$ 181,000

Sewer Capital Fund Summary						
	2025	2026	2027	2028	2029	2030
Beginning Fund Balance	\$ 1,867,530	\$ 1,819,167	\$ 381,420	\$ 164,589	\$ 99,450	\$ 28,835
Revenue:						
Tap-Ons	39,133	50,633	52,155	35,815	36,890	36,890
Interest	81,880	18,192	3,814	1,646	994	288
Total Available For Spending	1,988,543	1,887,991	437,389	202,050	137,335	66,013
Expenditures:						
Contractual	50,675	65,000	181,600	16,600	17,500	18,400
Capital	118,701	1,341,571	91,200	86,000	91,000	216,000
Other Financing	-	100,000	-	-	-	-
Total Expenditures	169,376	1,506,571	272,800	102,600	108,500	234,400
Ending Fund Balance	\$1,819,167	\$ 381,420	\$ 164,589	\$ 99,450	\$ 28,835	\$ (168,387)

# Half Cent Sales Tax

**Legal Authority:**

- On August 5, 2024, The Illinois General Assembly passed legislation allowing non-home rule municipalities to impose a 1% sales tax without a referendum.
- This tax amends the Illinois Municipal Code (65 ILCS 5/8-11-1.3).

**Scope of the Tax:**

- Applies to general merchandise (same categories as the state sales tax).
- Does NOT apply to groceries, prescription drugs, or titled property (e.g., vehicles).

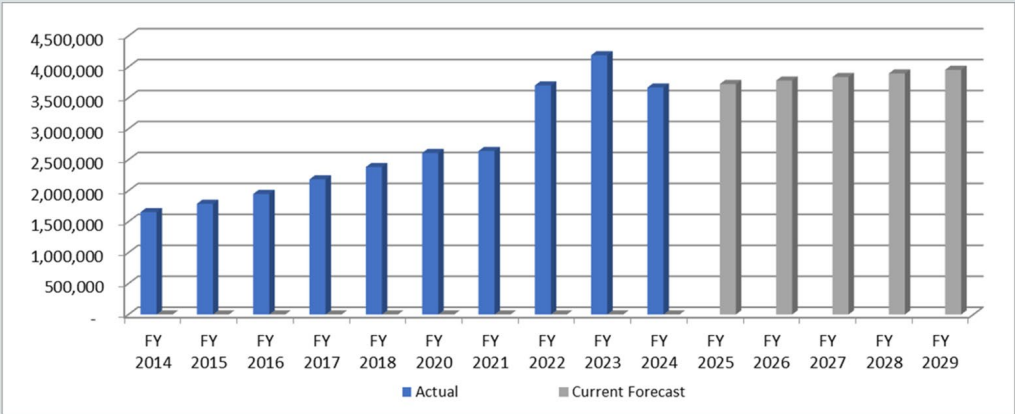
**Revenue Collection & Use:**


- Collected by the Illinois Department of Revenue and distributed to the Village after processing.

## General Infrastructure Fund Balances

	2025	2026	2027	2028	2029	2030
Beginning Fund Balance	\$8,138,471	\$6,638,290	\$3,813,148	\$6,524,040	\$5,179,697	\$5,126,768
Revenue	\$4,155,902	\$3,895,658	\$3,924,082	\$4,008,721	\$4,053,671	\$4,112,411
Expenditures	\$5,655,783	\$6,721,100	\$1,213,190	\$5,353,064	\$4,106,600	\$4,017,857
Ending Fund Balance	\$6,638,590	\$3,813,148	\$6,524,040	\$5,179,697	\$5,126,768	\$5,221,322

## Non-Home Rule Sales Tax Revenue






## Half Cent Sales Tax

**Ordinance Adoption Process:**

- The Village Board must approve an ordinance imposing the tax and submit it to the Illinois Department of Revenue (IDOR).
- The ordinance must be filed with IDOR by March 31, June 30, September 30, or December 31 for the tax to take effect in the subsequent quarter.

**Effective Date of Tax Collection:**

- If adopted by June 30, 2025 → Tax takes effect October 1, 2025.
- If adopted by September 30, 2025 → Tax takes effect January 1, 2026.
- If adopted by December 31, 2025 → Tax takes effect April 1, 2026.



### Questions for Discussion

- **Prepare ordinance for water rate increase of \$0.30 at the June 9th Board meeting?**
- **Prepare ordinance for sewer rate increase of \$0.15 at the June 9th Board meeting?**
- **Proceed with capital projects as prepared tonight?**
- **Proceed with \$300K for the Plant Replacement Fund as proposed in tonight's presentation?**

Discussion:

Trustee Roberts asked for some clarification on the proposed water rate. Village Administrator John Tomasoski reviewed the Chicago water rate increase and the delivery components from Oak Lawn and Tinley Park. He also provided some history of how the communities of the regional water system (RWS) got to this point to calculate the water rates every year and an update on the ongoing projects for the RWS.

Trustee Dauphinais asked if staff anticipated if all the SCADA improvements would be completed next fiscal year for the WWTP and sewer system. Public Works Director Dan Peloquin advised that some design work has occurred this year and the project has moved a little slower overall due to all the staff changes in the DPW over the past year. He felt there was a good chance it would all be completed during this next fiscal year.

The Board directed staff to prepare an ordinance for a water increase of \$0.30/1,000 gallons and \$0.15/1,000 gallons for the June 9, 2025 Board meeting. They also directed staff to prepare the FY26 budget with the capital projects as presented this evening and to include a \$300,000 transfer from the General Infrastructure fund to the Plant Replacement fund.

There being no further business to bring before the Mayor and Board of Trustees, Mayor Fleischer adjourned the work session at 8:24 p.m.