Village President Besson called the meeting to order at 6:00 p.m.

1.0 ROLL CALL – Present: Pres. D. Besson, Trustees: M. Bennett, J. Chesney, M. Eternicka (arrival at 6:09 p.m., virtual) K. Meleski and I. Thomson. Trustee T. Brinkmeier, absent. Staff: Administrator S. Kulik. Audience (0).

2.0 AGENDA ITEMS

2.1 **2025 Budget Proposal –** S. Kulik presented recommended publication for 2025 based upon all previous meetings. In order to maximize ERP and adjust to use of $262,000 of prior surplus, she reported on adding in the expense for transfer to debt service for the Fire Department that is not part of the other tax levy transfer and is funded by ambulance revenues. This increases debt levy capacity to around $241,000 and is restoring the previous use of the capacity. The line item changes is an increase in ambulance revenues by $102,000 to a total of $427,000. Projected revenues for 2024 are around $418,000 which makes $427,000 very reasonable. Interest earnings were increased by $10,000 to which makes the total for interest earnings $147,000. Current year, 2024 interest earnings is already over $212,000 in one account with projected earnings of $307,000 for 2024 yearend. Therefore, the $147,000 is still well below projected 2024 and allows for a surplus even with market uncertainty with the Federal Reserve potentially reducing the rates. This makes the revenues for interest earnings sustainable for future funding. The transfer for the Police Department to ERF was removed and prefunded it, removed ERF transfer for the Public Works at $82,100. The funds will not be transferred if it is not available and it can be looked at again by the end of the year as we would not transfer what we do not have. Funding authority is not purchasing approval based upon the Village's policy. She removed the $55,000 from the transfer to Sewer Fund based upon the CCTV discussion from 10/16/24 which results in an ERP surplus of $350. Tax levy is unaffected by these changes. The mill rate is actually lower however as a result of aid from the State for Personal Property payments. In 2026, the Tax Incremental District will be reduced for values for the personal property element.

She reviewed the creation of the internal service fund IT accounts. The total salaries being allocated are for the IT Director and proposed IT Specialist. Funds were allocated to the various departments based upon number of pieces of equipment and users in each department that IT would be supporting and specialized software remained in the individual departments. Roughly $7,300 is funded by reserves in the new fund for the two pieces of equipment and users in the new fund.

I. Thomson reiterated that the mill rate is actually lower. S. Kulik commented it was. She reported on the trash, stormwater and sewer increase is approximately $30 per household. The average household Village costs will be a net of $50 reduction even with the proposed changes. The overall increase in total collected taxes is going up 2.26% but the mill rate is still lower. I. Thomson commented that on our portion only, taxes are going down by $50 which includes the new engine and parking lot for the Fire Department. S. Kulik commented that we have been

fortunate to have revenue surpluses to fund equipment and one time purchases. It is not a long term sustainable source for capital items, but we have been fortunate to address it this way. The net impact of prefunding is a net surplus is still $13,000.
D. Besson is questioning the $60,000 DPW Reserve for ERF and he would offer up two items that are wants but not necessarily needed this year. One is a $6,000 grabble arm attachment for the skid steer and the other smooth drum compactor at $25,000 if removed would put the reserve for DPW at $55,000. S. Kulik commented on the truck and whether it is prefunded, even it that item and the other two pieces of equipment are not purchased, any surplus just lands in the reserves and you could still decide to fund it in 2025.
I. Thomson commented that for the compactor it makes sense, but the grapple arm would be a risk mediation matter to assist the DPW crew as it allows the crew to have less manual labor in this activity. S. Kulik commented the funding that really needs to be decided upon is the truck. They have enough in the fund to purchase the other items. K. Meleski asked how old the equipment is and if they are falling into a similar problem in later years if then all the new equipment needs to be replaced again. I. Thomson commented that during the big snow event last year, having equipment that can be put into rotation versus having equipment failure seems wise. The Board can also use their purchasing policy to address the timing of any purchase. S. Kulik commented that the truck purchase should really go back to Public Works Commission anyway. D. Besson commented that it appears consensus is to leave it in.
D. Besson commented on an item carried from the Fire Department presentation to require any employee trained as a paramedic to be recouped if they leave under a certain timeline and it has been reported that it can be done. Consensus to publish as presented.

2.2 **Draft Resolutions -** S. Kulik reported on the draft resolutions, no action needed.
- 2.2.1 **Tax Roll 2024-2025**
- 2.2.2 **Pay Plan & Authorized Positions 2025**
- 2.2.3 **SWU Charges 2025**
- 2.2.4 **Sanitary Sewer 2025**

3.0 ADJOURNMENT – Motion (Chesney, Meleski) to adjourn at 7:24 p.m.; motion passes 6-0-1.

Sandra M. Kulik, Administrator/Clerk