

Village of Lake Bluff

FY2025-26 Biennial Budget Update



Updated May 1, 2025 - April 30, 2026
Adopted _____, 2025

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VILLAGE OF LAKE BLUFF, ILLINOIS HISTORY

The following information is derived from Lake Bluff Illinois: A Pictorial History, a book published in 1995 by the Village of Lake Bluff Centennial Committee to commemorate Lake Bluff's Centennial.

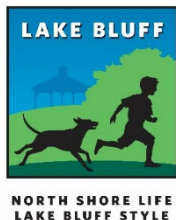
In 1818 Illinois became a state and the western shores of Lake Michigan, with its ravines and heavy woods, was used as a hunting ground by Native Americans. In the late 1820's the United State government started implementing a policy of moving Native American tribes to make way for the westward tide of white settlement. The last treaty made in Illinois was completed on September 26, 1833, with the Potawatomi tribe, opening the northeast section of Illinois to settlement. John and Catherine Cloes were the first to claim land within the area now known as Lake Bluff. They arrived in 1836 and laid claim to 100 acres fronting on Lake Michigan and going west to the Green Bay Trail. The Green Bay Trail was the route used by Native Americans and traders going from Chicago to Green Bay, Wisconsin.

In 1875 a group of affluent Methodist businessmen led by Solomon Thatcher of River Forest purchased 100 acres of lake front property from Ben Cloes to create a summer camp meeting that would attract the growing Midwestern middle class of the post-Civil War period. Thatcher and the others wanted a resort that would provide not only religious activities, but also, social, cultural, educational, and recreational programs. It was hoped that this would attract prosperous families who would invest in property; building permanent summer homes to return to each year.

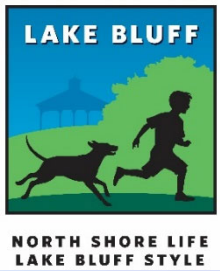
The little settlement of Rockland was renamed Lake Bluff and the Lake Bluff Camp Meeting Association was formed with Thatcher as president. However, economic troubles that plagued the nation in the late 1890's and the changing interests of society led to the decline of the camp meeting concept. The Camp Meeting Association was experiencing severe financial problems and was no longer able to provide the services and maintenance needed for the community. In 1895 Lake Bluff was incorporated as a village as a means for the community to survive into the 20th century.

There was renewed interest in real estate investment in the area prior to the beginning of the First World War. Several well-known Chicago families built elegant homes on large estates near Green Bay Road and also overlooking the lake. Lake Bluff began to actively promote development and called itself "The Village Beautiful."

In 1923, the Village Board of Trustees commissioned a comprehensive study to revitalize the business area and design a development plan for future growth. Lake Bluff planned to join the other North Shore suburbs in the race to attract new homes and growing families. Though now a full-fledged suburb, Lake Bluff has never relinquished the small town flavor and friendly spirit.



In 2010 the Village developed a strategic plan, culminating in the Vision for 2016. An objective of the strategy to sustain a robust and stable local economy was to implement a Village marketing plan; to that end, in 2013, the Village engaged North Star Destination Strategies, Inc. to determine the community's true, unique and relevant brand position to distinguish Lake Bluff in the marketplace. The logo and tag line shown to the right along with a branding program are the results of extensive research about the public perception of Lake Bluff and much community input. While Lake Bluff is part of the string of affluent communities to the North of Chicago along the shores of Lake Michigan known as the North Shore, Lake Bluff has its own style.



VILLAGE OF LAKE BLUFF ILLINOIS

PRINCIPAL OFFICIALS

VILLAGE BOARD OF TRUSTEES

Regis Charlot, President

Mary Cole Taryn Fisher

Shana Fried Katherine Hatch

Steve Rappin Susan Rider

Raffi Elchemmas, Village Clerk

ADMINISTRATION

R. Drew Irvin, Village Administrator

Bettina K. O'Connell, Director of Finance

Matthew Smizinski, Police Chief

Michael Croak, Building Code Supervisor

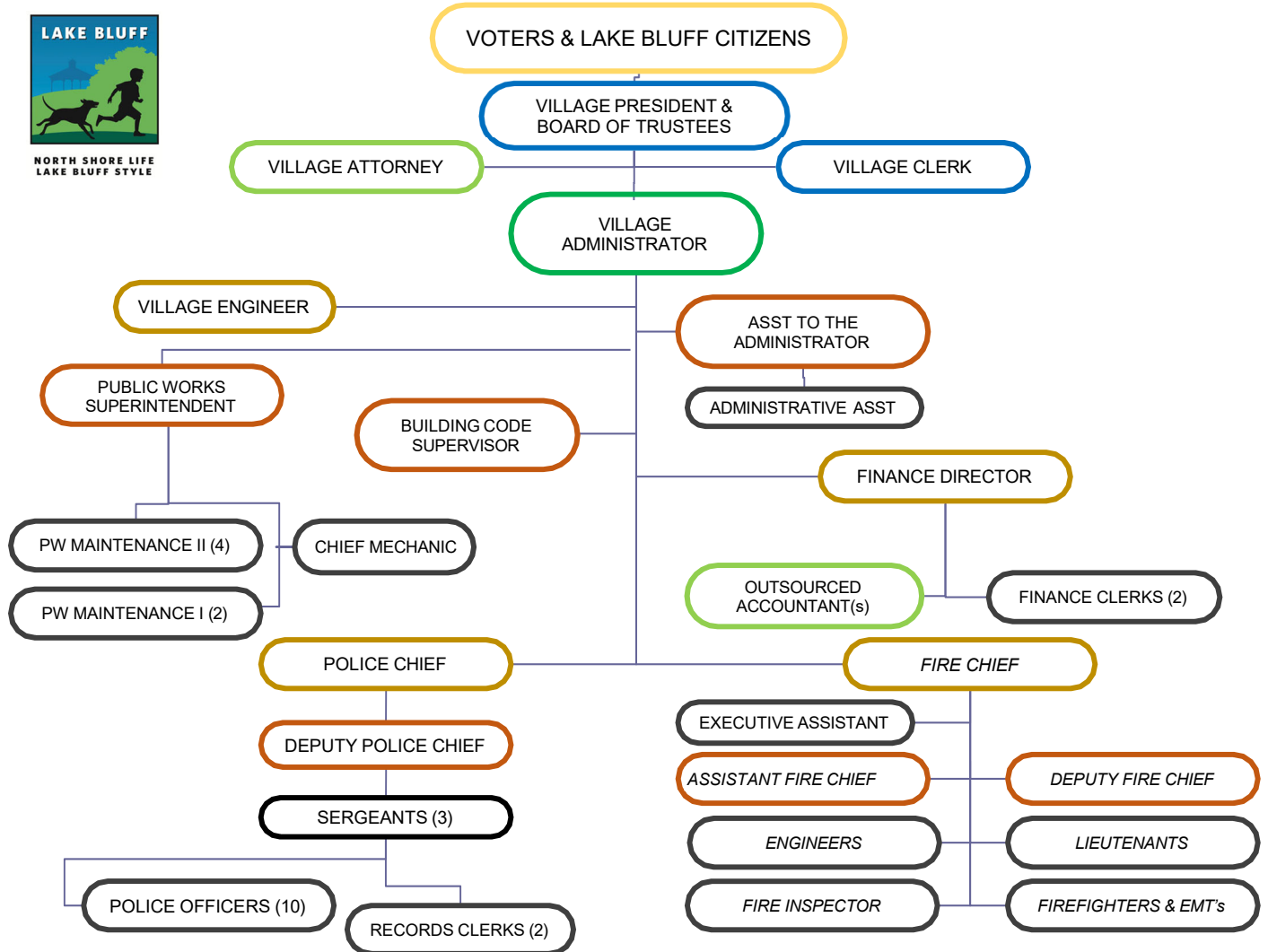
Gregg Marsh, Fire Chief

Jeff Hansen, Village Engineer

Clara Gable, Asst. to the Village Administrator

Peter M. Friedman, Village Attorney

Elrod Friedman, LLP



March 26, 2025

Village Residents
Honorable Village President
Board of Trustees
Village of Lake Bluff, Illinois

In accordance with the Lake Bluff Municipal Code, it is our honor to present the Tentative Updated Biennial Budget of the Village of Lake Bluff, Illinois for the fiscal year commencing May 1, 2025 and ending April 30, 2025. This budget, in the amount of \$17,857,355 plus \$3,292,331 in inter-fund transfers for Fiscal Year 2026, including the Village of Lake Bluff funds and the Lake Bluff Public Library funds. The Lake Bluff Public Library is a component unit of the Village for budget purposes; the Library has a separately elected Board of Trustees that directs its affairs including its tax levy and expenses. The Village is required to levy on behalf of the Library.

This budget document was made conveniently available for public inspection on April 4, 2025. A public hearing will be held on April 14, 2025 and continued on April 28, 2025 for the purpose of adopting the budget by the corporate authorities on April 28, 2025. Amendments made after the adoption of the budget must be approved by 2/3rd majority of the corporate authorities. This budget is available on the Village's website at www.lakebluff.org.

BIENNIAL BUDGET PROCESS OVERVIEW

The Village of Lake Bluff has used a biennial budgeting process continuously since 2017 and is one of only a small number of Illinois municipalities to use this method. This approach to budgeting strengthens the Village's long-range planning and promotes effective program management. While statute requires that the budget continue to be adopted annually, the first year's budget and financial plan forms the basis of the second year plan with minor modifications. Unexpended operating budgets from the first year may be carried over into the second year with the approval of the Village Board.

Purpose of the Biennial Budget Document. The Village's biennial budget links community goals with the resources necessary to do so. The Village's financial plan process does this by: clearly setting major Village goals and other important objectives from the Village's Strategic Plan; establishing reasonable timeframes and organizational responsibility for execution; and, allocating resources for programs and projects. The resulting plan document includes and authorizes two years of operating budgets, a two-year capital improvement plan (CIP), and identifies financial trends and information for future years to support the Village's financial plan.

Major Village Goals. Goals and priorities should drive the budget process, not follow it. The Village begins each two-year budgeting process by reviewing prior goals, identifying future goals, and evaluating the Village's fiscal outlook for the next 10 years. This review includes input from community groups, Village Board advisory bodies and interested individuals. The Village then sets and prioritizes major goals and work programs for the next two years. Village Staff prepares a preliminary budget based on the Village Board's policy guidance.

Budget and Financial Policies. Formally articulated budget and fiscal policies provide the foundation for preparing and implementing the financial plan while assuring the Village's long-term fiscal health. Included in the financial plan itself, these policies cover a broad range of areas such as policy goals, budget policies, new program/expansion guidelines, revenue guidelines, capital improvement management, debt management policy, accounting & auditing policies, and fund balance reserve policies.

Preparation and Review Process. The Village Administrator is responsible for preparing the budget and submitting it to the Village Board for approval. The Village is committed to refining and improving the 2-year budget process and continues to do so. Although specific steps will vary from year to year, the following is an overview of the general approach used under the Village's two-year budget process:

First Year (FY25). As noted, the financial plan process begins with Village Board goal-setting to determine major objectives for the next two years. The results of Village Board goal-setting are incorporated into the budget instructions issued to the operating departments, who are responsible for submitting initial budget proposals. After these proposals are comprehensively reviewed and a detailed financial forecast is prepared, the Village Finance Committee reviews the Preliminary Budget. A series of Finance Committee budget workshops (resulting in a recommendation) and a public hearing are then held leading to Village Board adoption of the Budget by April 30th.

Second Year (FY26). Before the beginning of the second year of the two-year cycle, the Village Finance Committee holds public workshops to review progress during the first year and adjustments as necessary to the second fiscal year's budget, which is known as the Budget Supplement (Biennial Update). The Board, with the recommendation of the Finance Committee, adopts the second-year budget prior to April 30th of the second year of the two-year cycle.

Monthly Reviews. The Village Board formally reviews the Village's financial condition monthly.

Administration. As allowed by State law, the Village Board may amend the budget at any time after its adoption by 2/3 vote of the Village Board members. The Village Administrator acts as the Budget Officer pursuant to Section 1-6B-5 of the Village Code and the adopting ordinance; accordingly, the Village Administrator has the authority to delete, add to, change or create subclasses within object classes budgeted previously within all departments and/or funds, and may also transfer amounts between line items and departments within the same fund.

Village Services. The Village provides police protection; fire suppression and ambulance services; street, lighting, bridge, and public property maintenance; sanitation, recycling, and yard-waste collection services; building and zoning code enforcement; water distribution; storm and sanitary sewer collection; and general administrative services. The Village has 34 regular full-time employees with an extremely active force of firefighting/EMS volunteers. This budget maintains or improves the level of all current service.

REVENUE ANALYSISMajor Revenue Sources

Source of Funds	FY2024 Budget	FY2025 Budget	FY2026 Budget	% of Change from FY25 to FY26	% of total FY25	% of total FY26
Property & R/B taxes	4,872,541	5,133,168	5,164,146	0.60%	29.4%	21.2%
Sales taxes	4,260,500	4,716,500	5,216,500	9.58%	27.0%	21.4%
Licenses, charge for services, & other operating revenue	1,931,497	2,284,379	2,194,106	-4.11%	13.1%	9.0%
Water sales & Stormwater Utility	1,365,000	2,265,000	2,190,000	-3.42%	13.0%	9.0%
Utility & other taxes	790,000	818,000	818,000	0.00%	4.7%	3.4%
Intergovernmental taxes (income, motor fuel & corporate personal property)	909,066	969,484	969,319	-0.02%	5.6%	4.0%
Grants & donations	765,882	506,284	1,305,284	61.21%	2.9%	5.4%
Bond Proceeds	0	0	0	--	0.0%	0.0%
Water fund excess net assets	(439,863)	(296,626)	(674,420)	--	-1.70%	-2.77%
Governmental funds excess reserves	3,171,672	1,063,354	7,174,081	85.18%	6.1%	29.5%
Total	17,626,295	17,459,543	24,357,016	28.32%	100%	100%

- **Property tax** revenue reflects increase following CPI (inflation). The Village 2024 property tax extension, to be collected and recognized in FY26, was approved in December 2024 pursuant to statute. The Village's property tax extension is \$4,047,441 or 3.65% over the 2023 tax extension of \$3,904,587. The Lake Bluff Public Library's 2024 extension of \$1,206,897 increased 6% from the prior year tax extension of \$1,138,581. Equalized Assessed Valuation (EAV) represents the Village's property tax base. The Village's property tax rate is determined by dividing the extension by the EAV. The Shields Township Tax Assessor is responsible for valuing properties. By statute, the Assessor values land and buildings (with exceptions for farm, railroad, and tax-exempt property) at an amount equal to approximately 1/3rd of the market value. This appraisal is then reviewed by the County Assessor and, finally, the State applies an equalizing multiplier. The 2024 EAV of \$673,069,252 for the Village represents a 9.64% increase from the 2023 EAV of \$613,873,305. This is the 3rd year of growth in EAV since declines in 2021. As a point of reference, residential property accounts for 89% of the total EAV.
- **Sales tax** revenue projections are conservatively estimated to return to pre-COVID levels, and account for pending state legislation reducing the grocery tax revenues.
- **State shared income tax** receipts have benefited from an increase in the Individual Income Tax (IIT) true-up for SFY 2025 increasing IML assumption with a projected \$172.82 per capita. State income tax receipts account for approximately 4.18% of all revenues for the Village, maintaining a conservative assumption approach.
- **Utility tax** revenues are expected to remain flat.

- **Water rates** are recommended to be increased as charges to residents will increase 5.00% to \$8.38 per thousand gallons.
- **Storm Water Utility revenues** calculated based on property zone and impervious surface will remain flat without increase.
- **Sewer revenues** are flat and reflect no change in the \$1.10 per thousand-gallon rate.

EXPENDITURE ANALYSIS

The operating budget (all costs except capital and contingency) for the Village and the Library is \$14.68 million for FY26, representing a 3.90% increase when compared to FY25. This growth is largely as a result of increases related to collective bargaining contracts and contract commodities changes. Noteworthy items include the following:

Personnel Services. Union staff salary increases are budgeted at 3.0% for both police and public works union personnel. The Police Patrol collective bargaining agreement expires April 30, 2026 and the Police Sergeant agreement expires April 30, 2027. The police collective bargaining agreement, includes a 12-hour schedule pilot program, an additional sergeant, and the hiring of part-time police officers to help provide effective and sustained police response. The Public Works collective bargaining agreement expires April 30, 2026. Fire Department 65-member pool of volunteer's stipend expenditures remains flat at \$395,000. These expenses are driven by providing Advanced Life Support Non-Transport services with the Department's volunteer EMS staff, along with approximately \$30K for social security benefit costs and a 5% allocated share of liability insurance. Medical insurance is budgeted to increase by 10% in aggregate. Premium growth is determined by the North Suburban Employee Benefits co-operative. Some variation can occur as a result of employee election changes and succession.

Contracts and Commodities. Dispatching costs paid to the Village of Glenview are charged 85% Public Safety, 9% to the Police and 6% to the Fire department, the seven-year contract through CY2028 is based on call volume. Annual cost increases under the contract extension are 1.96% for calendar year 2022 and 3.75% per year for calendar years 2023 through 2028. The Village's projected savings for continuing to outsourcing these services will likely exceed \$150,000 per year, In the water fund, CLCJAWA wholesale water rate is \$1.80 per thousand gallons and is projected to be \$1.99 and \$2.09 for FY25 & FY26 respectively.

Facility Improvements. \$255K is budgeted for the Public Safety Building's roof replacement to the fire bay and mezzanine, \$82K for the trench drain replacement at the Public Works barn, \$750K for the repainting of the water tower and additional generator improvements to be bid.

Contingency Budget. Keeping with past practice, the General Fund contingency budget is \$200,000 or 1.36% of operating expenditures to provide for temporary funding of unforeseen needs related to emergencies of a non-recurring nature.

Pension Costs. Police Pension expenditures reflect the annual 3% COLA benefit adjustments for pension recipients. Scheduled transfers of property tax revenue and personal property replacement tax will occur in the amount of \$1,215,331 in FY26, in compliance with GASB. Illinois Municipal Retirement Fund (IMRF) is mandatory for all other full-time employees. The Village required contribution rate is 3.93% for calendar year 2025, and estimated 5.0% for calendar year 2026.

Capital Expenses. This budget reflects expenditures approved by the Finance Committee for capital project initiatives as listed in the Multi-Year capital schedule. The Village and Library capital expenditure budget of \$9.420 million equals 64% of the FY26 operating budget, with anticipated significant reimbursable Stormwater projects of approximately \$3.9 million, \$1 million in Water Fund infrastructure improvements, \$2.2 million in Capital Fund projects. and \$920k in General Fund street rehabilitation/sidewalk improvements. The sizable increase includes street rehabilitation/sidewalk improvements, Green Bay Road and bridge reconstruction planning, the potential receipt and use of grant funds to enhance the central business district streetscape, the rebuild of the Lake Bluff/ North Chicago pedestrian bridge and the initial phase of the viaduct stormwater improvements.

Specific vehicle and equipment replacements are shown in the Vehicle Equipment Replacement Fund (VERF) schedule. The FY26 budget includes the purchase of squad car and certain technology improvements.

The FY26 Budget additionally includes a \$500K General Fund contribution to the Capital Fund in preparation for the Green Bay Road reconstruction, as well as a \$1 million capital contribution to the Stormwater Utility Fund supporting the viaduct stormwater improvements. It is anticipated that the General Fund will be reimbursed for the Stormwater capital contribution via a grant receivable in FY2027. Major projects included in this budget are:

**FY26 BUDGET
UPDATED REQUESTED**

Public Works Capital Project

Misc. Concrete Replacement	35,000
Street Rehab non-MFT	650,000
Pavement Maintenance	30,000
Underpass Handrails	30,000
PW Lot Paving	50,000
Misc. Storm Sewer Improvements	25,000
Evanston Storm Sewer	100,000
Total General Fund:	\$920,000

Water Fund Projects

Water Distribution System Improvements	1,000,000
Total Water Fund:	\$1,000,000

Stormwater Utility Fund Projects

Storm Sewer Trunk*	3,900,000
Total Stormwater Fund:	\$3,900,000

Capital Fund Projects

Green Bay Road Reconstruction	300,000
Green Bay Rd Bridge	270,000
CBD Block One *	1,000,000
Sanitary Sewer Improvements	300,000
Bluff Rd. Ravine Stabilization	35,000
LB/NC Pedestrian Bridge *	250,000
Birch Culvert Improvements	50,000
Total Capital Fund:	\$2,205,000

ECONOMIC CONDITION AND OUTLOOK

Community Profile. The Village is located approximately 33 miles north of the City of Chicago in Shields Township in Lake County, Illinois. Lake Bluff is the furthest north of a string of eight affluent communities along Lake Michigan known collectively as Chicago's "North Shore." Lake Bluff was incorporated in September 1895, operates under the Board/Administrator form of government, and has an incorporated area of 4.5 square miles. The population as certified by the 2020 census is 5,616.

On April 5, 2005 the voters granted the Village government home rule status. Home rule gives local governments expanded authority to use for the welfare of its residents. This includes the ability to adopt a broad range of local laws and ordinances which provide increased financial flexibility and discretion regarding other matters under its direct control unless specifically prohibited by state law.

Residential and Commercial Composition. The Village has within its boundaries about 2,075 single family residences, an Industrial and Commercial Corridor Business District (ICCBD), and a historic Central Business District (CBD). The Waukegan Road Corridor Business Park is comprised of manufacturing, service, and retail businesses including The Chevy Exchange, Imperial Motors Jaguar, Ferrari Lake Forest, the Carriage Way Shopping Center, Pasquesi Home & Gardens, and the Knauz Auto Park (consisting of five auto dealerships and support services). The Carriage Way Shopping Center is anchored by Heinen's Fine Foods, a Cleveland based family-owned grocery business, and directly east of the Carriage Way Shopping Center is a Target store and outlots. The neighborhood scale CBD has thriving restaurants, retail shops, and service businesses.

Property Taxes. As a home rule unit of government, the Village is not subject to the Property Tax Extension Limitation Act (PTELL). PTELL would otherwise limit increases in the Village's property tax levy to the lesser of (i) 5% of the previous year's levy or (ii) the Consumer Price Index. There are exemptions from this "cap," such as certain debt obligations and new property value added to the tax base. For non-home rule communities, increases in excess of these limits must be approved by the voters by referendum. In January 2005, notwithstanding its home rule authority, the Village Board approved Resolution #2005-6 committing to abide by PTELL with regard to the non-Library portion of the Village's property tax levy.

Debt Management. Since 2009 the Village has continuously held an Aaa rating, the highest available, from Moody's Investor's Service for all of its outstanding bonds. Moody's most recently affirmed its Aaa rating in January 2025 with an updated credit metrics. The Village observes a conservative debt policy and debt limits more stringent than otherwise permissible by law. Before issuing debt, the Village Board weighs the value and necessity of a project, considers the availability of funds, and evaluates the equity of having future residents who benefit from the improvement share in the costs. The Village abates the property tax otherwise payable each year for all bond issuances and pays the debt service with general revenues. The Village has one bond series outstanding principal balance of \$1.68 million:

- In June 2019, the Village issued \$1,840,000 in general obligation bonds to fund water meter replacement, water main replacement, and valve repairs. While these bonds are a general obligation of the Village, they are repaid exclusively from water sales and other water-related revenues.

Pension Plan Cost Increases. The Village contributes to two defined benefit pension plans - the Illinois Municipal Retirement Fund (IMRF) and the Police Pension Plan. Together, these two plans provide retirement, death, and disability benefits for all Village employees.

- IMRF is a multiple-employer public employee retirement system for all employees who work over 1,000 hours per year and the Police Pension Plan is a single-employer plan for all sworn police officers. The benefit levels, and employee and employer contributions for the two plans are governed by Illinois Compiled Statutes (ILCS) and can be amended only by the Illinois General Assembly (ILGA). IMRF covered employees contribute 4.5% of their salary including overtime. The Village is required to contribute the remaining amount necessary to fund IMRF as specified by statute. The employer required contributions for 2024 and 2025 are 4.25% and 3.87%, respectively. The Village is required to contribute the actuarial required amount each year, this Plan is currently about 97.7% funded as of the 2023 IMRF report.
- The Police Pension Plan is accounted for on the Village's financial statements as a pension trust fund. Sworn officers contribute 9.91% of their base salary (not including overtime) to the Plan and the Village is required to contribute an amount determined by actuarial valuation. At May 1, 2024, the Police Pension Plan was 56% funded under the Village's funding policy using the Entry Age Normal Cost method, which is more conservative than required by the State of Illinois. This funding percentage is due in part to restrictions on acceptable investments that the Plan can enter; the volume of disability benefits relative to the size of the plan; and the duration of employee contributions compared to the number years in retirement. The actuarial recommended 2025 employer contributions constitute 76.7% of the members' payroll.

While the benefits and employee contribution levels are governed by statute, the administration of the Plan is accomplished at the local level by a Pension Board of Trustees. This Board consists of three elected members from among the active officers and beneficiaries, and two members appointed by the Village Board. The Finance Director serves as the non-voting Treasurer of the Plan. The Board of Trustees was previously responsible for the Plan's investments. However, in 2020, the State of Illinois began consolidating the investments of all local police pension funds statewide. A single statewide Board oversee investment activity. The Village Board remains concerned with increasing the pension funds' funding percentage; consequently, they have contributed an additional \$180K in FY2024. In FY2025 the discount rate was reduced to 6.8% to align assumptions with the Illinois Police Officer's Pension Investment Fund, which will increase the contribution actuarially calculated amount in FY2026.

Significant Trends. Lake Bluff prides itself on delivering high quality services to residents despite the unpredictability of the economy. This requires continued vigilance, prudence, and innovation to maintain financial stability. In addition to outsourcing municipal services, the Village continues to pursue land use as a mechanism to improve its financial standing through the redevelopment of its Business Park and Central Business District to generate additional property and sales tax revenues. Other opportunities for growth are limited, as the Village has only limited buildable area remaining (i.e. for residential expansion) and few appropriate opportunities for annexation.

The FY26 biennial budget includes increased capital spending with the anticipation of reducing the general fund balance to 56.7% and; bringing balances in line with the Villages' funding policy to maintain 50% of operating expenditures. The excess reserves were planned to help fund capital projects

Effective January 1, 2026, the State of Illinois repealed the 1% grocery tax that was remitted to municipalities. For the Village this impact is estimated at approximately \$180K in annual revenue to the General Fund. Municipalities were granted the ability to institute the tax by acting prior to October 1, 2025. Village staff is currently studying the issue and will bring recommendations forward for Village Board consideration in the summer of 2025. The FY 2026 budget does not assume action.

From a financial plan perspective, the Village's economic outlook remains strong yet cautious, given the uncertainty of the federal dollars flowing to the State and or Council of Governors the Village depends on to execute certain capital initiatives.

OTHER INFORMATION AND CONCLUSION

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) presents Distinguished Budget Presentation Awards in order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for a period of two years. This FY25 & FY26 biennial budget document will be submitted for award.

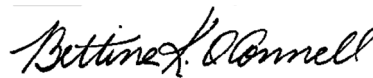
Acknowledgments. Without the support, coordination and ability of the Village's Department Heads and the oversight of the Finance Committee of the Village Board, presentation of this budget document would not be possible. Special appreciation is extended to the Finance Department for the presentation of accurate and meaningful information vital to the Village's operation. If you have any questions or comments regarding this budget, please contact us.

Sincerely,



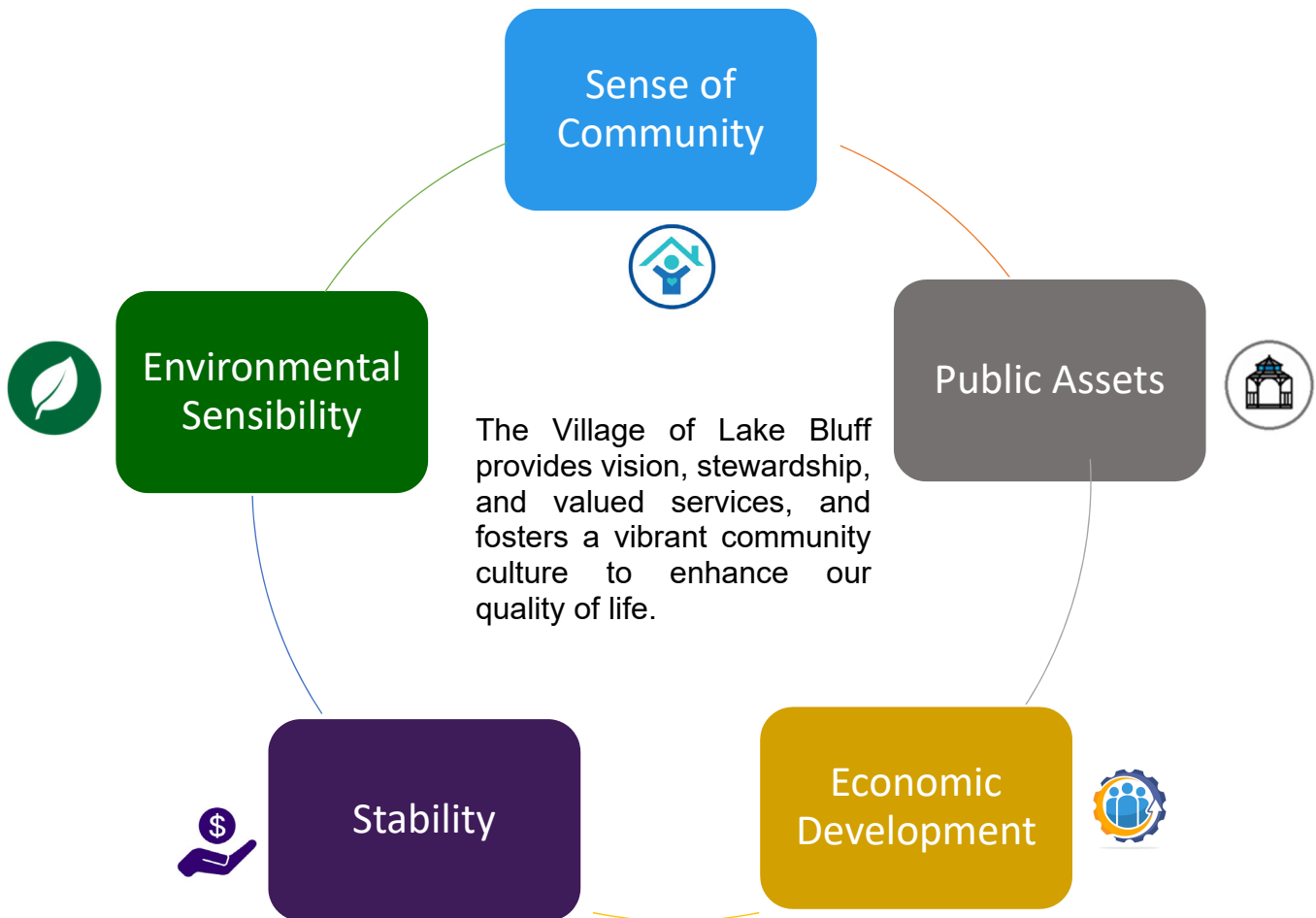
R. Drew Irvin
Village Administrator
Budget Officer
dirvin@lakebluff.org

Sincerely,



Bettina K. O'Connell
Director of Finance
boconnell@lakebluff.org

VILLAGE OF LAKE BLUFF MISSION STATEMENT



GUIDING PRINCIPLES: *The Village and its stakeholders embrace these shared values which serve as guideposts describing our conduct and behavior in all circumstances. They apply to everyone without exception.*

- Take personal responsibility for the quality of our community
- Act with integrity, accountability and in the best interest of all
- Demonstrate kindness, neighborliness and concern for others
- Be inclusive, welcoming, and open minded
- Interact with respect and civility in all circumstances
- Embrace a positive, forward-looking orientation
- Cherish our history, culture and legacy of excellence



Sense of Community: Cultivate connection, stewardship and informed optimism across interests, generations, neighborhoods and borders.

Strategies	Actions	Primary Department
•Maintain and build upon Lake Bluff's charm and intrinsic character. •Diversify housing to ensure choice and facilitate the balance of supply and demand. •Reach out to Village stakeholders on community matters. •Build civic capacity to understand, participate and lead the array of institutions, initiatives and traditions that make Lake Bluff great. •Recognize and signal support for the increasing diversity of the greater Lake Bluff community.	•Feature and prioritize the Village's natural beauty, setting, culture and connectivity. •Preserve quality public space for community gathering and support community-wide events. •Encourage diverse housing implementation for residents in all stages of life. •Convene a diverse team to guide, evaluate, select and design effective forms, composition and frequency of multi-directional communications including social media. •Host timely mini-workshops to educate stakeholders on policies, rights, responsibilities and processes. •Honor the community we have created and welcome new potential that accompanies change.	•Administration •Village Boards & Commissions & Staff •Administration & Public Works •Village Board & PCZBA •Village Board & Administration •All Departments



Environmental Sensibility: Celebrate, preserve and enhance our natural heritage.

Strategies	Actions	Primary Department
•Practice and cultivate environmental stewardship. •Identify and implement measures to enhance our natural environment.	•Leverage existing committees to facilitate and support interagency environmental initiatives. •Provide education on maintenance of privately owned ravines and bluffs, and the benefits of conservation areas.	•Administration •Administration, Community Development & Public Works



Public Assets: Fortify our public assets and systems.

Strategies	Actions	Primary Department
• Evaluate, invest in/transfer, and monitor Village infrastructure. • Accentuate the Village's aesthetic environment. • Facilitate ease of movement and improved connectivity. • Ensure a sound and stable fiscal condition that matches resources with community needs. • Explore cost saving alternatives.	• Annually review and prioritize the 10-Year Capital Improvement Plan. • Advance stormwater mitigation for the viaduct and related ravine. • Provide the SEC with the resources to develop a beautification and enhancement program for all transportation corridors. • Integrate bike and pedestrian trails. • Advocate for more Lake Bluff express commuter trains. • Embrace innovations in alternative and non-traditional transportation modes. • Seek solutions for local, state and regional arterial congestion.	• Village Board & All Departments • Community Development & PCZBA • Sustainability & Enhancement Committee • Village Board, PCZBA, Engineer & Public Works • Village Board & Administration



Stability: Ensure insightful governance, financial viability, safety and quality municipal services.

Strategies	Actions	Primary Department
• Be true to the Village's shared vision, bring the community together, and act in the best interest of all. • Ensure policies, processes and practices steward Village resources and strengthen financial stability and independence. • Ensure community commitment to public safety. • Deliver high-quality, cost-effective municipal services that meet community needs.	• Maintain momentum toward Vision achievement, report on Strategic Plan performance and schedule timely Plan updates. • Convene partners and peers to re-imagine partnerships, champion innovation and create leading-edge practices. • Ensure transparency in governance and municipal functions. • Identify and pursue non-property tax revenue sources to finance programs, services and infrastructure at every opportunity. • Be diligent about emergency preparedness. • Explore innovations in safety and law enforcement. • Evaluate current structures and systems to ensure resources can fulfill the direction of the strategic plan. • Continue to identify and implement reductions in operating expenses and advance shared services and purchasing opportunities. • Continue to support volunteer EMS and fire service provision.	• Village Boards & Commissions & Administration • Village Board, Administration & Finance • Police & Fire • Engineer & Public Works • All Departments • Village Board, Administration & Fire

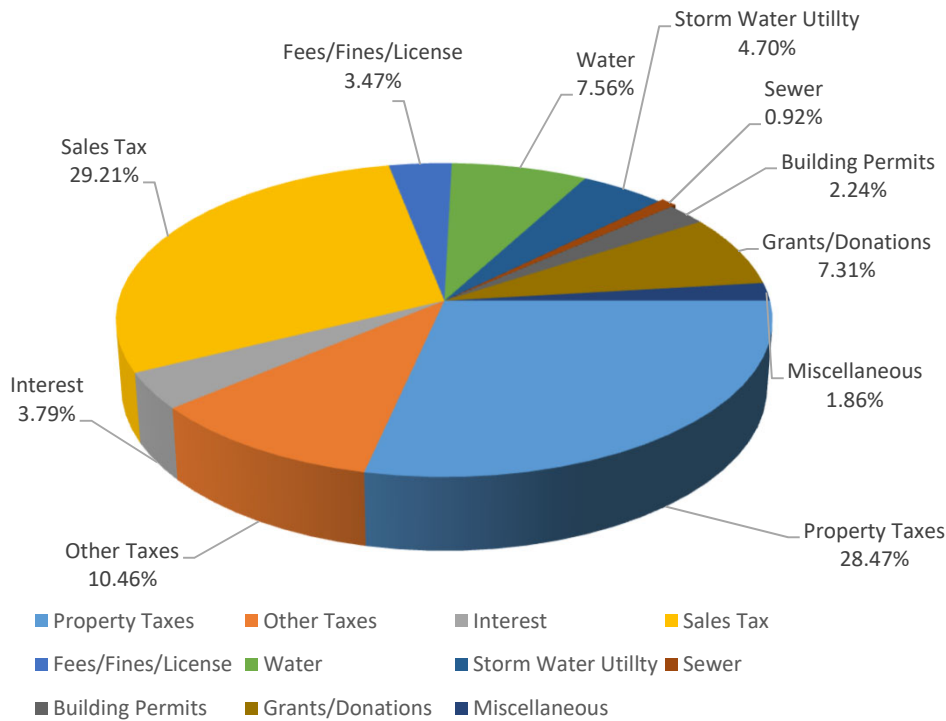


Economic Development: Bolster economic vitality.

Strategies	Actions	Primary Department
• Create a planned vision for the growth and sustainability of our downtown. • Retain existing businesses and identify and pursue ideal sales tax-generating businesses. • Extend our branding and marketing reach to tout Village assets and desirability.	• Identify and attract ideal profile businesses to heighten and amplify vibrancy downtown. • Ignite interest in the Central Business District as a destination location. • Explore strategies to economically and aesthetically integrate the north side of Route 176, and the intersection of State Routes 176 & 41. • Manage impacts of the new Lake Forest Hospital and modified campus, and maximize potential benefits. • Target market to potential new businesses. • Develop marketing materials to equip Bluffers as brand ambassadors.	• Village Boards & Commissions & Administration • Administration & Engineer • All Departments • Administration

**REVENUES AND EXPENDITURES BY TYPE
FY2025-26 BIENNIAL BUDGET UPDATE**

FY2026 PROJECTED REVENUES

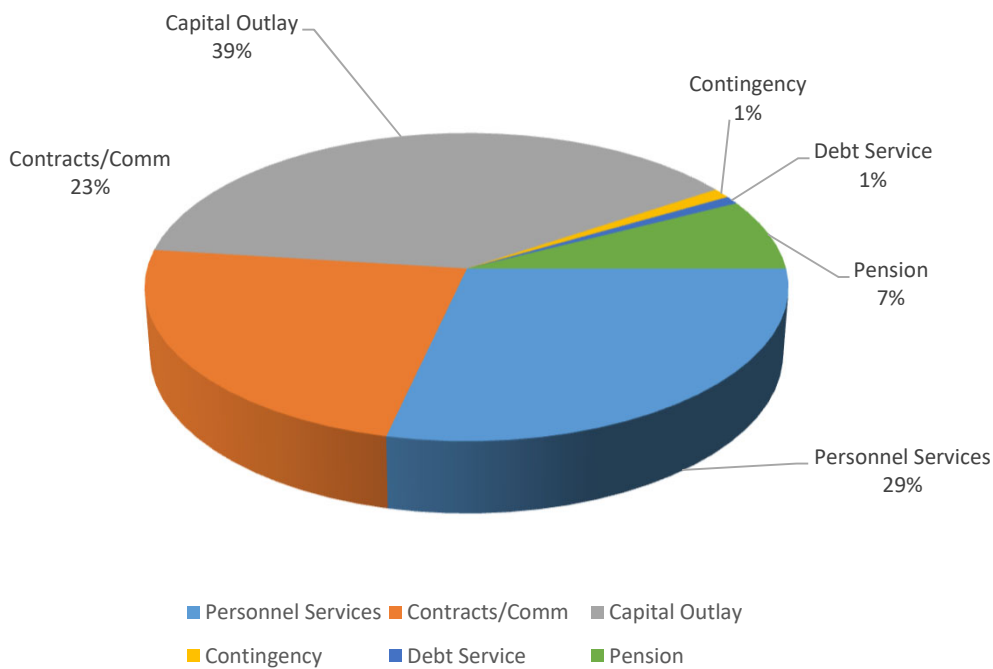


**REVENUES
(Village and Library)**

excluding interfund transfers

Property Taxes	\$5,084,146
Other Taxes	\$1,867,319
Interest	\$676,516
Sales Tax	\$5,216,500
Fees/Fines/License	\$620,450
Water	\$1,350,000
Storm Water Utility	\$840,000
Sewer	\$165,000
Building Permits	\$400,000
Grants/Donations	\$1,305,284
Miscellaneous	\$332,140
Total Revenues	\$17,857,355

FY 2026 BUDGETED EXPENDITURES



**EXPENDITURES
(Village and Library)**

excluding interfund transfers

Personnel Services	\$6,957,132
Contracts/Comm	\$5,700,174
Capital Outlay	\$9,420,250
Contingency	\$250,000
Debt Service	\$204,300
Pension	\$1,821,960
Total Expenditures	\$24,353,816

	TOTAL FY 26 BUDGET ALL FUNDS	ALL VILLAGE FUNDS				GENERAL FY 26 MAJOR FUND
		FY 26 Budget	FY 25 Budget	FY 24 Budget	FY 26-25 % Change	
REVENUES						
Property Tax	\$5,084,146	\$3,877,249	\$3,904,586	\$3,698,177	-0.70%	\$3,502,249
Road & Bridge Tax	80,000	80,000	90,000	90,000	-11.11%	80,000
Sales Tax	3,916,500	3,916,500	3,616,500	3,260,500	8.30%	3,916,500
Home Rule Sales Tax	1,300,000	1,300,000	1,100,000	1,000,000	18.18%	1,300,000
Utility Tax	600,000	600,000	600,000	590,000	0.00%	600,000
State Income Tax	700,000	700,000	700,000	635,000	0.00%	700,000
Pers Property Replace Tax	69,319	64,000	119,000	60,000	-46.22%	50,000
Motor Fuel Tax	200,000	200,000	200,000	214,066	0.00%	
Prepared Food & Bev. Tax	170,000	170,000	170,000	160,000	0.00%	170,000
Demolition Tax	10,000	10,000	10,000	10,000	0.00%	10,000
Foreign Fire Insurance Tax	38,000	38,000	38,000	30,000	0.00%	
Vehicle License	120,500	120,500	120,500	128,500	0.00%	120,500
Parking Lot Permits	38,000	38,000	23,000	17,800	65.22%	38,000
Building Permits	400,000	400,000	400,000	400,000	0.00%	400,000
Business Licenses	56,000	56,000	56,000	58,000	0.00%	56,000
Other Permits & Licenses	24,500	24,500	24,500	25,500	0.00%	24,500
Sewer Charge	165,000	165,000	165,000	165,000	0.00%	165,000
Service Fees	43,500	43,500	43,500	44,500	0.00%	43,500
Court Fines	30,000	30,000	30,000	25,000	0.00%	30,000
Parking Fines	10,000	10,000	10,000	15,000	0.00%	10,000
Other Fines	3,500	2,000	2,000	3,650	0.00%	2,000
Franchise/PEG Fees	136,200	136,200	138,200	142,200	-1.45%	136,200
E-911 Surcharge	150,000	150,000	150,000	130,000	0.00%	
Interest Earnings	676,516	641,106	650,106	358,790	-1.38%	420,000
Rental Income	100,000	100,000	180,000	160,000	-44.44%	100,000
Grants/Donations	1,305,284	1,057,000	345,000	692,500	206.38%	57,000
Asset Sales	0	0	0	0	---	
Miscellaneous Income	232,140	211,300	203,300	183,200	3.94%	20,000
Water Sales	1,350,000	1,350,000	1,350,000	1,350,000	0.00%	
Other Water Fees	840,000	840,000	915,000	15,000	-8.20%	
Library Fees	8,250	0	0	0	---	
Bond Proceeds	0	0	0	0		
TOTAL REVENUES	\$17,857,355	\$16,330,855	\$15,354,192	\$13,662,383	6.36%	\$11,951,449
Interfund Transfers In	3,292,331	3,292,331	2,540,685	1,762,797	29.58%	135,000
TOTAL REVENUES & TRANSFR	\$21,149,686	\$19,623,186	\$17,894,877	\$15,425,180	9.66%	\$12,086,449

EXPENDITURES

Personnel Services	\$6,957,132	\$6,058,426	\$5,775,767	\$5,536,192	4.89%	\$5,826,636
Contracts/Commodities	\$5,700,174	5,281,640	5,144,022	5,071,890	2.68%	4,609,410
Capital Outlay	\$9,420,250	9,227,450	2,742,050	3,527,702	236.52%	1,617,450
Contingency	\$250,000	250,000	250,000	250,000	0.00%	200,000
Debt Service	\$204,300	204,300	312,681	316,000	-34.66%	0
Pension Costs	\$1,825,160	1,728,700	1,693,400	1,712,422	2.08%	0
TOTAL EXPENDITURES	\$24,357,016	\$22,750,516	\$15,917,920	\$16,414,206	42.92%	\$12,253,495
Interfund Transfers Out	\$3,292,331	3,292,331	2,298,165	2,222,654	43.26%	3,142,331
TTL EXPENDITURES & TRANSFR	\$27,649,347	\$26,042,847	\$18,216,085	\$18,636,860	42.97%	\$15,395,826

REVENUES	SPECIAL REVENUE FUNDS				
	Special Fire Tax	IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911
Property Tax		\$160,000	\$215,000		
Road & Bridge Tax					
Sales Tax					
Home Rule Sales Tax					
Utility Tax					
State Income Tax					
Pers Property Replace Tax		8,000	6,000		
Motor Fuel Tax				200,000	
Prepared Food & Bev. Tax					
Demolition Tax					
Foreign Fire Insurance Tax	38,000				
Vehicle License					
Parking Lot Permits					
Building Permits					
Business Licenses					
Other Permits & Licenses					
Sewer Charge					
Service Fees					
Court Fines					
Parking Fines					
Other Fines					
Franchise/PEG Fees					
E-911 Surcharge					150,000
Interest Earnings	6	6,000	2,000	18,000	6,000
Rental Income					
Grants/Donations					
Asset Sales					
Miscellaneous Income	0				
Water Sales					
Other Water Fees					
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$38,006	\$174,000	\$223,000	\$218,000	\$156,000
Interfund Transfers In			80,000		
TOTAL REVENUES & TRANSFR	\$38,006	\$174,000	\$303,000	\$218,000	\$156,000
EXPENDITURES					
Personnel Services	\$8,500				
Contracts/Commodities	17,700				
Capital Outlay	0			0	0
Contingency					
Debt Service					
Pension Costs		99,400	353,300		
TOTAL EXPENDITURES	\$26,200	\$99,400	\$353,300	\$0	\$0
Interfund Transfers Out					135,000
TTL EXPENDITURES & TRANSFR	\$26,200	\$99,400	\$353,300	\$0	\$135,000

	CAPITAL PROJECTS		WATER	STORM WATER UTILITY	POLICE PENSION
	Vehicle/Equip Replacemnt	Capital Impr Projects	MAJOR FUND	MAJOR FUND	TRUST
REVENUES					
Property Tax					
Road & Bridge Tax					
Sales Tax					
Home Rule Sales Tax					
Utility Tax					
State Income Tax					
Pers Property Replace Tax					
Motor Fuel Tax					
Prepared Food & Bev. Tax					
Demolition Tax					
Foreign Fire Insurance Tax					
Vehicle License					
Parking Lot Permits					
Building Permits					
Business Licenses					
Other Permits & Licenses					
Sewer Charge					
Service Fees					
Court Fines					
Parking Fines					
Other Fines					
Franchise/PEG Fees					
E-911 Surcharge					
Interest Earnings	20,000	18,000	36,000	15,000	100,100
Rental Income					
Grants/Donations		1,000,000			
Asset Sales					
Miscellaneous Income			4,300		187,000
Water Sales			1,350,000		
Other Water Fees			15,000	825,000	
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$20,000	\$1,018,000	\$1,405,300	\$840,000	\$287,100
Interfund Transfers In	355,000	500,000	0	1,000,000	1,222,331
TOTAL REVENUES & TRANSFR	\$375,000	\$1,518,000	\$1,405,300	\$1,840,000	\$1,509,431

EXPENDITURES					
Personnel Services			223,290		
Contracts/Commodities			576,130	7,000	71,400
Capital Outlay	505,000	2,205,000	1,000,000	3,900,000	
Contingency			50,000		
Debt Service			204,300		
Pension Costs			26,000		1,250,000
TOTAL EXPENDITURES	\$505,000	\$2,205,000	\$2,079,720	\$3,907,000	\$1,321,400
Interfund Transfers Out			15,000		
TTL EXPENDITURES & TRANSFR	\$505,000	\$2,205,000	\$2,094,720	\$3,907,000	\$1,321,400

REVENUES	ALL LIBRARY* FUNDS				LIBRARY FUNDS	
	FY 26	FY 25	FY 24	%	Operating	Grants &
	Budget	Budget	Budget	Change	MAJOR FUND	Donations
Property Tax	\$1,206,897	\$1,138,582	\$1,084,364	6.00%	\$1,206,897	
Road & Bridge Tax						
Sales Tax						
Home Rule Sales Tax						
Utility Tax						
State Income Tax						
Pers Property Replace Tax	5,319	5,484			5,319	
Motor Fuel Tax						
Prepared Food & Bev. Tax						
Demolition Tax						
Foreign Fire Insurance Tax						
Vehicle License						
Parking Lot Permits						
Building Permits						
Business Licenses						
Other Permits & Licenses						
Sewer Charge						
Service Fees						
Court Fines						
Parking Fines						
Other Fines	1,500	1,500	1,000	0.00%	1,500	
Franchise/PEG Fees						
E-911 Surcharge						
Interest Earnings	35,410	44,000	20,000	-19.52%	35,410	
Rental Income						
Grants/Donations	248,284	161,284	73,382	53.94%		248,284
Asset Sales						
Miscellaneous Income	20,840	14,523	16,573	43.50%	20,840	
Water Sales						
Other Water Fees						
Library Fees	8,250	26,250	28,500	-68.57%	8,250	
Bond Proceeds						
TOTAL REVENUES	\$1,526,500	\$1,391,623	\$1,223,819	9.69%	\$1,278,216	\$248,284
Interfund Transfers In				---		
TOTAL REVENUES & TRANSFR	\$1,526,500	\$1,391,623	\$1,223,819	9.69%	\$1,278,216	\$248,284

EXPENDITURES

Personnel Services	\$898,706	\$821,289	\$695,607	0.00%	\$898,706	
Contracts/Commodities	418,534	296,934	236,632	0.00%	170,250	248,284
Capital Outlay	192,800	182,400	205,850	0.00%	192,800	
Contingency	0	0	0	---	0	
Debt Service				---		
Pension Costs	96,460	91,000	74,000	0.00%	96,460	
TOTAL EXPENDITURES	\$1,606,500	\$1,391,623	\$1,212,089	0.00%	\$1,358,216	\$248,284
Interfund Transfers Out	0	0	0	---		
TTL EXPENDITURES & TRANSFR	\$1,606,500	\$1,391,623	\$1,212,089	0.00%	\$1,358,216	\$248,284

*Library Budget is submitted by Library Board.

**INTERFUND TRANSFER & ADVANCE TO OTHER FUNDS RECONCILIATION
FY 2025-FY2026 BIENNIAL BUDGET UPDATE**

Fund From	Department	Fund To	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
<u>Transfers from the General Fund</u>							
		TO					
	Finance	Vehicle Replace	\$20,000	\$20,000	\$40,000	\$40,000	\$40,000
	Comm Develop		\$0	\$0	\$4,000	\$4,000	\$4,000
	Police Sworn		\$30,000	\$30,000	\$60,000	\$60,000	\$60,000
	Fire		\$75,000	\$75,000	\$80,000	\$80,000	\$80,000
	Streets		\$25,000	\$25,000	\$60,000	\$60,000	\$60,000
	Sanitation		\$0	\$0	\$3,000	\$3,000	\$3,000
	Forestry		\$10,000	\$10,000	\$26,000	\$26,000	\$26,000
	Parks		\$20,000	\$20,000	\$32,000	\$32,000	\$32,000
	Sewers		\$0	\$0	\$35,000	\$35,000	\$35,000
	<i>Subtotal</i>		<u>\$180,000</u>	<u>\$180,000</u>	<u>\$340,000</u>	<u>\$340,000</u>	<u>\$340,000</u>
General	Police Sworn	Police Pension	\$851,772	\$851,772	\$1,221,165	\$0	\$1,215,331
General	Administration	Social Security	\$80,000	\$80,000	\$80,000	\$0	\$80,000
General	Administration	Capital/Stormwater	\$500,000	\$500,000	\$650,000	\$0	\$1,500,000
Total Transfers from the General Fund			<u>\$1,611,772</u>	<u>\$1,611,772</u>	<u>\$2,291,165</u>	<u>\$340,000</u>	<u>\$3,135,331</u>
Emergency 911 Surcharge Fund							
		General Fund	\$127,000	\$127,000	\$130,000	\$0	\$135,000
<u>Water Fund Advance to Other Funds</u>							
Water		Vehicle Replace	\$15,000	\$15,000	\$15,000	\$0	\$15,000
			<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$15,000</u>
GRAND TOTAL TRANSFERS & ADVANCES			<u>\$1,753,772</u>	<u>\$1,753,772</u>	<u>\$2,436,165</u>	<u>\$340,000</u>	<u>\$3,285,331</u>

DEBT INFORMATION
FY2025-FY2026 BIENNIAL BUDGET UPDATE

The Village's credit rating from Moody's Investor Service is Aaa.

A. TOTAL OUTSTANDING G.O. DEBT & CURRENT DEBT PAYMENTS

<u>Purpose/Year</u>	<u>Original Debt</u>	<u>Rate</u>	<u>Retirement Date</u>	<u>Principal Outstanding</u>	FY2024-25		
					<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2019 G.O. Bonds	1,840,000	3.00%	15-Dec-2034	1,720,000	40,000	60,500	100,500
2019A G.O. Refunding Bonds	1,004,000	1.67%-2.01%	15-Dec-2024	208,000	208,000	4,181	212,181
VILLAGE BONDED DEBT	2,844,000			1,928,000	248,000	64,681	312,681

<u>Purpose/Year</u>	<u>Original Debt</u>	<u>Rate</u>	<u>Retirement Date</u>	<u>Principal Outstanding</u>	FY2025-26		
					<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2019 G.O. Bonds	1,720,000	3.00%	15-Dec-1934	1,680,000	145,000	59,300	204,300
2019A G.O. Refunding Bonds	1,004,000	1.67%-2.01%	15-Dec-2024	0	0	0	0
VILLAGE BONDED DEBT	2,724,000			1,680,000	145,000	59,300	204,300

B. DEBT LIMIT

As a home rule unit of government the Village does not have a statutory legal debt limit.

However, the Village's debt policies are:

1. general obligation debt limit of 5% of the Equalized Assessed Value of taxable property;
2. maximum annual general obligation debt payments to 10% of general fund revenues; and
3. avoid use of short term debt.

Equalized Assessed Valuation (2024)	673,069,252
Bond Debt Limit-5% of Assessed Value:	33,653,463
Total Outstanding G.O. Debt	<u>1,680,000</u>
Debt Margin @ 4/30/22	<u>31,973,463</u>
Est FY25 Total General Revenues - 10%	11,836,059
2025-26 General Fund Payments	<u>0</u>
Unexpended debt capacity	<u>11,836,059</u>

PER CAPITA DEBT

\$2,568,000 Outstanding G.O. Debt/5,722 pop.

Per capita debt = \$ 293.60

Prior year per capita debt = **\$ 336.95**

C. SCHEDULE OF FUTURE DEBT

	Year Ending April 30	2,019 G.O Bonds	2019A Refund Bonds	Total
The 2019 G.O. Bonds	2024	204,300		204,300
are paid by the Water Fund.	2025	197,050		197,050
	2026	199,800		199,800
The 2019A G.O Refunding Bonds	2027	197,050		197,050
are paid by the Water Fund.	2028	202,250		202,250
	2029	197,150		197,150
	2030	202,250		202,250
	2031	196,650		196,650
	2032	196,250		196,250
	2033	195,700		195,700
		<u>\$1,988,450</u>	<u>\$0</u>	<u>\$1,988,450</u>



COMPENSATION PAID TO EMPLOYEES

as of May 1, 2024 (effective February 6, 2025)

The Village's compensation program aims to attract, retain, an incentivize qualified and productive employees. To do so, the Village pegs position salary levels at or above the average of those in the competitive market and sets an appropriate compensation relationship between positions within the Village organization. The Official Village Pay Plan establishes a salary range which recognizes individual ability and exhibited job performance as the basic considerations in salary determination. In addition, the Village has reviewed pay levels in other Lake County and North Shore communities as "market comparables." An annual compensation survey is used as a gauge for this purpose.

The Village's Official Pay Plan is reviewed by the Village Board every year during the annual budget process. All regular, full time employees not covered by a collective bargaining agreement are eligible for salary increases within the approved salary range, consistent with the Plan's criteria and economic conditions. The Village Administrator is responsible for the administration and interpretation of the Plan and sets salaries for all employees within the salary ranges after discussing them with the Department Heads. Some employees are covered by a collective bargaining agreement.

Employee Number	Name	Position	Market Comparables Base Salary ¹		Annual Base Salary ²	Health Savings Contrib	Health Insurance Opt-Out	Auto Allowance ³	ICMA 457 Pension Contrib	Housing Loan ⁴	Other Comp ⁵	TOTAL
			Minimum	Maximum								
100363	Terlap	PW Superintendent	81,907	175,967	107,329							107,329
100411	Brezinski	Police Sergeant	--- per CBA ---		133,056	1,250						134,306
100443	Gehrke	Deputy Police Chief	122,408	158,600	135,622	2,500						138,122
100454	Mount	Police Records Clerk	52,000	76,440	75,611							75,611
100464	Gusterine	Executive Assistant	52,000	76,440	76,939	2,500						79,439
100479	Smizinski	Police Chief	125,000	243,978	162,031						5,000	167,031
100494	Malkov	Police Officer	--- per CBA ---		118,857		1,250					120,107
100498	Ciolek	Finance Clerk	52,000	76,440	76,000						1,500	77,500
100544	Reynolds	Police Sergeant	--- per CBA ---		125,296							125,296
100587	Vinson	Police Sergeant	--- per CBA ---		132,926							132,926
100589	Weatherall	Adm Secretary	52,000	76,440	65,817							65,817
100591	Irvin	Village Administrator	221,286	319,183	265,127	2,500		6,000	15,000	10,000		298,627
100833	Branaman	Maintenance I	--- per CBA ---		57,990							57,990
100633	Orsini	Maintenance II	--- per CBA ---		74,630							74,630
100647	Pasquesi	Maintenance I	--- per CBA ---		65,294							65,294
100662	Croak	Bldg Code Supervisor	82,460	169,220	121,538	1,250						122,788
100666	Hansen	Village Engineer	96,920	179,280	143,182	2,500					3,500	149,182
100669	Lawler	Chief Mechanic	--- per CBA ---		87,486							87,486
100810	Gable	Asst to Village Admin	81,907	217,407	118,576							118,576
100693	O'Connell	Finance Director	109,060	227,759	171,637						3,500	175,137
100699	VanDerLinden	Police Sargeant	--- per CBA ---		122,202							122,202
100728	Brucato	Finance Clerk	52,000	76,440	72,476						1,500	73,976
100746	Heffelman	Maintenance II	--- per CBA ---		66,283							66,283
100778	Bae	Police Officer	--- per CBA ---		105,607							105,607
100781	Sargent	Police Officer	--- per CBA ---		105,607							105,607
100809	Schuster	Police Officer	--- per CBA ---		100,813							100,813
100789	Rosenberg	Police Officer	--- per CBA ---		105,607							105,607
100790	Francois	Police Officer	--- per CBA ---		105,607							105,607
100794	O'Boyle	Police Officer	--- per CBA ---		100,813							100,813
100801	Reyes	Maintenance II	--- per CBA ---		64,402							64,402
100802	Bradley	Police Records Clerk	52,000	76,440	66,602							66,602

31 Positions

CBA = collective bargaining agreement.

¹ Market comparables are the salary ranges of comparable local communities (not actual salaries) updated in April 2023 except Village Administrator comps.

² Includes the use of vacation and sick time.

³ Police Chief and Deputy Police Chief are provided a take-home vehicle.

⁴ Village Administrator housing assistance (VA required to live in Lake Bluff) consisting of an interest-free \$200,000 loan, forgivable at \$5,000 per year beginning in the third year of employment.

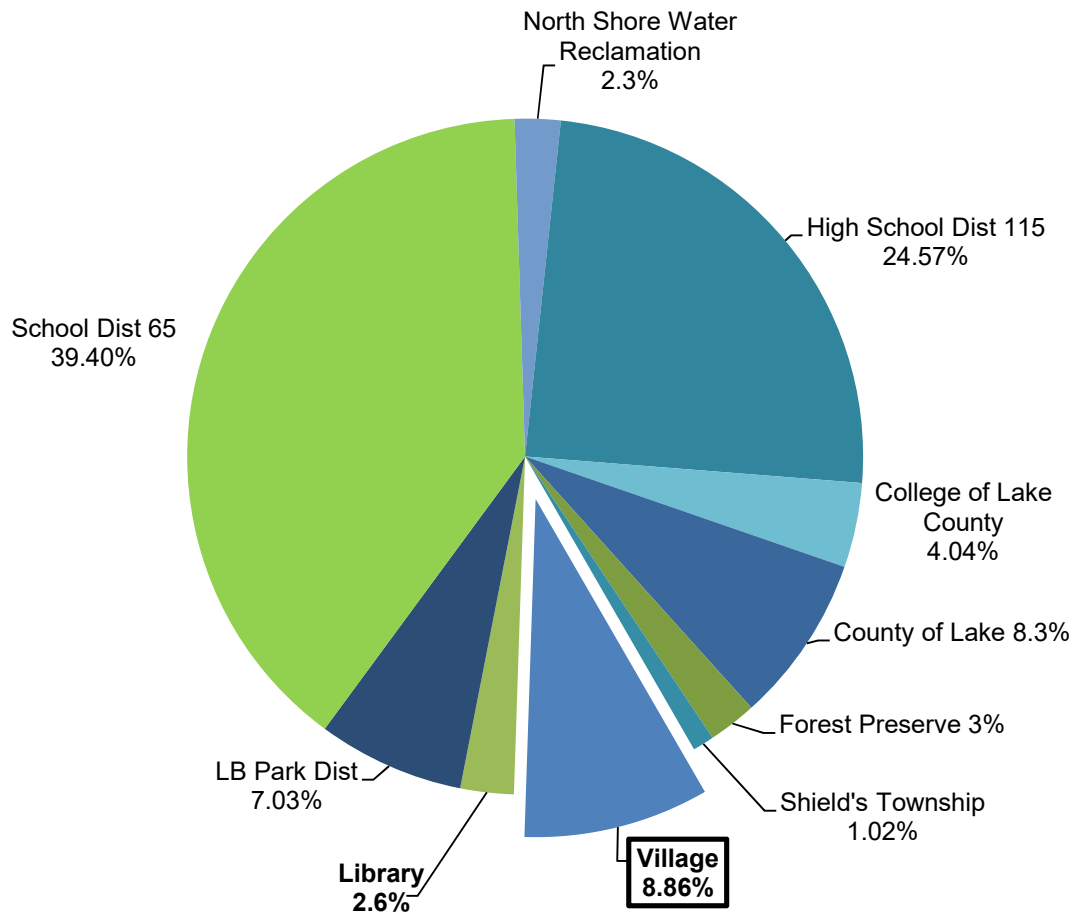
⁵ Extra-duty, longevity and bonus pay not included in base salary and paid as of date shown above.



VILLAGE OF LAKE BLUFF

2023 PROPERTY TAX RATES

AFFECTING VILLAGE RESIDENTS



2023 & 2022 Tax Rates by Taxing District

	2023	2022	% Change
Village	0.645703	0.642686	0.47%
Library	0.185475	0.186701	-0.66%
CLCJAWA	0.000000	0.000000	0.00%
LB Park Dist	0.511988	0.519804	-1.50%
School Dist 65	2.871178	2.898102	-0.93%
Mosquito Abater	0.000000	0.000000	0.00%
North Shore Wa	0.158695	0.159719	-0.64%
High School Dis	1.790408	1.535025	16.64%
College of Lake	0.294247	0.295800	-0.53%
County of Lake	0.586254	0.588728	-0.42%
Forest Preserve	0.167961	0.173233	-3.04%
Shield's Townsh	0.074500	0.074316	0.25%
Rockland Fire P	0.000000	0.000000	0.00%
Total	\$7.286409	\$7.074114	3.00%



GENERAL FUND

GENERAL FUND REVENUE SUMMARY

01-300		ACTUAL	ACTUAL	BUDGET	ORIGINAL	UPDATED	% CHANGE	\$ CHANGE
CODE/LINE ITEM		FY 22/23	FY 23/24	FY 24/25	REQUESTED BUDGET FY 26	REQUESTED BUDGET FY 26	FY 25 - FY 26	
PROPERTY TAXES								
001-300-30000	Property Tax-Gen'l Corporate	765,234	789,893	858,421	836,918	836,918	0%	0
001-300-30135	Property Tax-Waste Disposal	488,791	481,259	485,000	485,000	485,000	0%	0
001-300-30100	Property Tax-Police Protection	479,712	471,309	475,000	475,000	475,000	0%	0
001-300-30110	Property Tax-Crossing Guards	9,015	8,936	9,000	9,000	9,000	0%	-
001-300-30120	Property Tax-Fire Protection	340,473	339,034	340,000	340,000	340,000	0%	0
001-300-30140	Property Tax-Audit	26,036	25,801	26,000	26,000	26,000	0%	0
001-300-30145	Property Tax-Unemploy Tax	15,024	14,886	15,000	15,000	15,000	0%	0
001-300-30170	Property Tax-Police Pension	928,967	1,087,709	1,221,165	1,370,425	1,215,331	-11%	(155,094)
001-300-30150	Property Tax-Liability Ins	100,140	99,233	100,000	100,000	100,000	0%	0
	Subtotal - Property Taxes	3,153,393	3,318,060	3,529,586	3,657,343	3,502,249	-4%	(155,094)
001-300-30190	Road & Bridge Tax	94,297	97,749	76,182	90,000	80,000	-11%	(10,000)
TOTAL PROPERTY TAXES		3,247,690	3,415,809	3,605,768	3,747,343	3,582,249	-4%	(165,094)
OTHER TAXES								
001-300-30200	Personal Property Replace Tx	161,025	97,517	45,000	45,000	45,000	0%	-
001-300-30220	Pers Prop Replac-Police Pens	16,649	15,660	5,000	5,000	5,000	0%	0
001-300-31000	Sales Tax	3,806,716	3,983,619	3,600,000	3,600,000	3,900,000	8%	300,000
001-300-32000	Home Rule Sales Tax	1,356,698	1,381,303	1,100,000	1,100,000	1,300,000	18%	200,000
001-300-32100	Sales Tax Sharing-No. Chgo	111,007	55,384	15,000	15,000	15,000	0%	-
001-300-31100	Sales Tax-Auto Rental	1,035	0	1,500	1,500	1,500	0%	0
001-300-31200	State Income Tax	916,267	928,136	700,000	700,000	700,000	0%	-
001-300-32610	Prepared Food & Beverage Tx	175,350	184,796	170,000	170,000	170,000	0%	-
001-300-32500	Utility Tax-North Shore Gas	205,981	152,543	140,000	140,000	140,000	0%	0
001-300-32510	Utility Tax-ComEd	303,756	298,591	280,000	280,000	280,000	0%	-
001-300-32530	Telecommunications Tax	192,002	200,602	180,000	180,000	180,000	0%	-
001-300-32650	Demolition Tax	32,500	20,000	10,000	10,000	10,000	0%	0
TOTAL TAXES		7,278,988	7,318,151	6,246,500	6,246,500	6,746,500	8%	500,000
LICENSES & PERMITS								
001-300-33315	Beverage License	29,673	27,400	25,000	25,000	25,000	0%	0
001-300-33220	Farmer's Market Permit	8,937	10,300	9,000	9,000	9,000	0%	0
001-300-33000	Vehicle Licenses	123,288	122,815	120,000	120,000	120,000	0%	-
001-300-33010	Vehicle License-Late Fees	0	23	500	500	500	0%	0
001-300-33241	Village Lot Parking Fees	2,058	844	1,500	1,500	1,500	0%	0
001-300-33242	CBD Parking Permits	1,525	2,025	1,500	1,500	1,500	0%	-
001-300-33243	Commuter Lot Parking	38,252	42,989	20,000	20,000	35,000	75%	15,000
001-300-33320	Contractors Business License	19,450	16,865	18,000	18,000	18,000	0%	-
001-300-33325	Business License	3,450	3,450	4,000	4,000	4,000	0%	0
001-300-33360	Building Permits	686,400	459,143	400,000	400,000	400,000	0%	0
001-300-33365	Demolition Permit	36,313	7,222	0	0	0	0	0
001-300-33370	Elect.,Plumbing, HVAC Permits	4,910	5,120	6,000	6,000	6,000	0%	0
001-300-33400	Occupancy Permits	1,250	1,000	1,000	1,000	1,000	0%	0
001-300-33410	Business Occupancy Permits	500	200	500	500	500	0%	0
001-300-33420	Sewer Permits	3,000	1,500	3,000	3,000	3,000	0%	0
001-300-33430	Pool & Spa Permits	1,050	700	1,000	1,000	1,000	0%	-
001-300-33435	Other Permits	6,835	4,050	5,000	5,000	5,000	0%	0
001-300-33310	Alarm System Registration	12,975	7,725	8,000	8,000	8,000	0%	0
TOTAL LICENSES & PERMITS		979,864	713,370	624,000	624,000	639,000	2%	15,000

GENERAL FUND REVENUE SUMMARY

01-300		ACTUAL	ACTUAL	BUDGET	ORIGINAL	UPDATED	% CHANGE	\$ CHANGE
CODE/LINE ITEM		FY 22/23	FY 23/24	FY 24/25	REQUESTED BUDGET FY 26	REQUESTED BUDGET FY 26	FY 25 - FY 26	
CHARGE FOR SERVICES								
001-300-34200	Sewer Charge	174,121	174,299	165,000	165,000	165,000	0%	0
001-300-34210	Stormwater Ord Review	600	600	1,000	1,000	1,000	0%	0
001-300-34220	Fire Protection Dist Service	33,971	41,098	42,000	42,000	42,000	0%	0
001-300-34230	Police Duty Reimbursements	0	0	0	0	0	0	0
001-300-34225	Other Services	0	0	0	0	0	0	0
001-300-34240	Photo Copy Sales	410	568	500	500	500	0%	0
001-300-34245	Maps & Publications	0	0	0	0	0	0	0
001-300-34500	Zoning/Subdivision Applic Fees	8,418	5,250	0	0	0	0	0
TOTAL CHARGE FOR SERVICES		217,521	221,815	208,500	208,500	208,500	0%	-
FINES & FORFEITURES								
001-300-35000	Court Fines	48,405	51,261	30,000	30,000	30,000	0%	-
001-300-35300	Alarm System Fines	7,575	9,100	500	500	500	0%	0
001-300-35100	Parking Fines	6,875	4,912	10,000	10,000	10,000	0%	-
001-300-35200	Vehicle License Fine	75	475	1,000	1,000	1,000	0%	0
001-300-35500	Nuisances Fines	250	2,800	500	500	500	0%	-
001-300-37300	Animal Impoundment Fee	10	0	0	0	0	0	-
001-300-35400	Other Fines/Bldg Code Fines	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		63,190	68,548	42,000	42,000	42,000	0%	-
MISCELLANEOUS								
001-300-36010	Franchise Fee-AT&T	7,158	7,158	7,200	7,200	7,200	0%	0
001-300-36000	Franchise Fee-Cable	122,674	117,816	115,000	115,000	115,000	0%	0
001-300-36020	PEG Access Fees	11,672	13,474	16,000	16,000	14,000	-13%	(2,000)
001-300-36200	Grants	278,356	21,243	105,000	20,000	57,000	185%	37,000
001-300-37500	Interest Earnings	335,304	612,955	420,000	420,000	420,000	0%	-
001-300-38000	Rental Income	110,761	114,266	180,000	180,000	100,000	-44%	(80,000)
001-300-38400	Restitution/Judgments/Ins Reimb	50,071	63,022	0	0	0	0	0
001-300-38310	Contributions/Donations	500	500	0	0	0	0	-
001-300-37200	Tree Sharing Program	0	0	0	0	0	0	-
001-300-37230	SWALCO Recycling Rebates	396	504	0	0	0	0	0
001-300-38800	Naperville Contributions	0	18,482	0	0	0	0	0
001-300-37225	Tree Permit/Mitigation Fee	84,438	41,285	15,000	15,000	15,000	0%	0
001-300-38900	Miscellaneous Income	40,533	230,717	5,000	5,000	5,000	0%	0
001-300-38910	ARPA - American Rescue Plan Act	111,575	0	0	0	0	0	0
001-300-37900	Police Application Fee	470	200	0	0	0	0	-
001-300-38980	Sale of Fixed Assets	0	0	0	0	0	0	0
001-300-38990	Sale of Land	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS		1,153,906	1,241,622	863,200	778,200	733,200	-6%	(45,000)
TOTAL REVENUES		12,941,157	12,979,315	11,589,968	11,646,543	11,951,449	3%	304,906
INTER-FUND TRANSFERS IN								
001-300-39100	Interfund Transfer	715	280,000	135,000	135,000	135,000	0%	0
TOTAL TRANSFERS IN		715	280,000	135,000	135,000	135,000	0%	0
TOTAL GEN'L FUND REVENUES & INTERFUND TRANSFERS		12,941,873	13,259,315	11,724,968	11,781,543	12,086,449	2.6%	304,906



GENERAL FUND**SUMMARY OF EXPENDITURES BY DEPARTMENT**

	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
ADMINISTRATION								
Administration	1,721,692	2,181,937	2,554,230	2,215,976	2,117,861	3,152,530	49%	1,034,669
Finance	472,200	514,533	554,260	639,111	662,092	671,728	1%	9,636
Boards & Commissions	305,732	341,692	364,508	405,200	407,200	407,200	0%	-
Community Development	295,357	296,596	330,762	354,270	376,417	401,318	7%	24,901
Village Hall Building	60,457	47,112	62,571	77,116	249,478	254,568	2%	5,090
Village Properties	3,873	10,284	8,862	469,016	35,800	35,800	0%	-
Subtotal Administration	2,859,312	3,392,154	3,875,193	4,160,689	3,848,848	4,923,144	27.9%	1,074,296
PUBLIC SAFETY								
Police Sworn	3,431,414	3,471,237	3,614,417	4,303,456	4,533,467	4,365,233	-4%	(168,234)
PS Support Services	569,558	563,267	602,376	649,133	675,832	670,472	-1%	(5,360)
Fire	1,526,950	1,567,778	1,463,168	1,624,534	1,640,714	1,681,520	2%	40,806
Public Safety Building	137,178	111,654	590,869	193,927	371,040	373,130	1%	2,090
Subtotal Public Safety	5,665,100	5,713,937	6,270,832	6,771,052	7,221,053	7,090,355	-1.8%	(130,698)
PUBLIC WORKS								
Streets/Bridges/Lights	707,708	740,737	851,876	786,420	817,858	732,351	-10%	(85,507)
Sanitation	544,736	551,396	576,343	632,286	651,964	653,464	0%	1,500
Forestry	191,950	292,115	253,628	333,308	321,303	394,550	23%	73,247
Parkways	107,332	173,606	181,574	211,429	184,826	199,877	8%	15,051
Sewer	154,268	211,226	195,971	246,274	254,944	289,755	14%	34,811
Public Works Facility	63,609	57,721	85,674	89,118	94,280	149,780	59%	55,500
Commuter Station Fund	19,384	24,779	36,790	37,590	38,850	38,850	0%	-
Public Works Cap Projects	1,570,986	1,135,761	787,268	1,100,000	790,000	920,000	16%	130,000
Subtotal Public Works	3,359,972	3,187,341	2,969,123	3,436,425	3,154,025	3,378,627	7.1%	224,602
TOTAL	11,884,385	12,293,432	13,115,148	14,368,166	14,223,926	15,392,126	8.2%	1,168,200

Operating:

Personnel	4,805,470	4,522,807	4,832,863	5,536,521	5,763,399	5,815,636	0.9%	52,237
Contracts & Commodities	3,710,425	3,478,143	3,947,405	4,529,212	4,582,203	4,636,710	1.2%	54,507

TOTAL OPERATING

	8,515,895	8,000,951	8,780,268	10,065,733	10,345,601	10,452,345	1.0%	106,744
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Capital:

Pub Works Projects	1,570,986	240,320	787,268	1,100,000	790,000	920,000	16.5%	130,000
Equipment,Bldgs,Trees	143,891	94,659	580,004	704,266	590,900	673,950	14.1%	83,050

Subtotal Capital

	1,714,877	334,979	1,367,272	1,804,266	1,380,900	1,593,950	15.4%	213,050
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Interfund Transfers Out:

Vehicle/Equip Replacemnt	180,000	0	440,000	340,000	340,000	340,000	0.0%	0
Police Pension	868,293	748,075	1,103,494	1,228,165	1,377,425	1,222,331	-11.3%	(155,094)
Social Security	80,000	80,000	150,000	80,000	80,000	80,000	0.0%	0
Water Fund	0	0	0	0	0	0	0	0
Capital Fund	500,000	50,000	1,180,000	650,000	500,000	1,500,000	200.0%	1,000,000
G.O. Debt Payments	0	255,875	0	0	0	0	0	0

Subtotal Interfund Transf

	1,628,293	1,133,950	2,873,494	2,298,165	2,297,425	3,142,331	36.8%	844,906
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Contingency

	25,319	219,227	94,112	200,000	200,000	200,000	0.0%	0
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TOTAL

	11,884,385	9,689,108	13,115,147	14,368,164	14,223,926	15,388,626	8.2%	1,164,700
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ADMINISTRATION DEPARTMENTS

GENERAL FUND

ADMINISTRATOR'S OFFICE

001-610

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	410,205	417,413	453,603	489,779	503,722	538,374	6.9%	34,652
40100 Overtime	0	90	48	0	0	0	0	-
40300 Part-Time Salaries	16,005	21,715	20,577	17,500	17,500	20,000	14.3%	2,500
40400 Medical Insurance	44,155	48,879	74,572	43,730	50,623	73,449	45.1%	22,826
40410 Dental Insurance	2,471	3,007	2,591	1,668	1,768	1,683	-4.8%	(85)
40420 Life Insurance	2,609	2,142	3,102	3,581	3,848	3,624	-5.8%	(224)
40600 Work Comp/Liability Dedctbl	0	0	0	0	0	0	0	-
40610 Work Comp/Liab Premium	0	0	0	0	0	0	0	-
40700 Unemployment Insurance	5,669	7,408	7,847	15,000	15,000	15,000	0.0%	-
40800 Employee Recognition	77	331	0	3,000	3,000	3,000	0.0%	-
40900 Other Employee Benefits	4,216	1,747	1,783	3,000	3,000	3,000	0.0%	-
TOTAL PERSONNEL SERVICES	485,407	502,731	564,123	577,258	598,461	658,130	10.0%	59,669
CONTRACT SERV/COMMODITIES								
41200 Maintenance-Equip.	0	0	0	0	0	0	0	-
41300 Computer Service & Software	8,319	8,202	11,919	13,118	13,800	13,800	0.0%	-
41314 Other Profess. Serv.	134,154	132,384	192,535	230,000	160,000	115,000	-28.1%	(45,000)
41350 Legal Service	285,682	137,487	141,545	130,000	130,000	130,000	0.0%	-
41351 Prosecution Services	20,493	21,264	26,767	28,000	28,000	28,000	0.0%	-
42400 Professional Development	155	40	2,569	3,000	3,000	3,000	0.0%	-
42410 Conferences/Seminars	2,329	693	935	6,700	6,700	6,700	0.0%	-
42411 Mileage	0	16	0	0	0	0	0	-
42440 Dues	8,221	7,425	5,331	8,500	8,500	8,500	0.0%	-
42450 Recruitment	49	1,021	12,657	5,000	5,000	5,000	0.0%	-
42460 Publications	2,914	2,783	3,138	3,200	3,200	3,200	0.0%	-
43210 Telephone	1,642	1,709	1,576	2,000	2,000	2,000	0.0%	-
43300 Postage	5,083	4,421	4,472	5,000	5,000	5,000	0.0%	-
43400 Printing	1,702	3,176	2,770	3,500	3,500	3,500	0.0%	-
43550 Office Supplies	486	1,788	717	700	700	700	0.0%	-
44700 Library Vliet Contribution ¹	9,412	9,368	0	0	0	20,000	0	20,000
45900 Minor Equip.	0	0	0	0	0	0	0	-
48200 Intergov't Services	150,325	154,152	159,064	270,000	270,000	270,000	0.0%	-
48250 Intergov't Services	0	0	0	0	100,000	100,000	0.0%	-
TOTAL CONTRACT/COMMOD.	630,966	485,927	565,995	708,718	739,400	714,400	-3.4%	-2500000%
OTHER								
70000 Contingency	25,319	113,279	94,112	200,000	200,000	200,000	0.0%	-
71312 Interfund Transfer Out	500,000	1,000,000	1,180,000	650,000	500,000	1,500,000	200.0%	1,000,000
71600 Interfund Transfer/Soc Sec.	80,000	80,000	150,000	80,000	80,000	80,000	0.0%	-
TOTAL OTHER	605,319	1,193,279	1,424,112	930,000	780,000	1,780,000	128.2%	1,000,000
DEPARTMENT TOTAL	1,721,692	2,181,937	2,554,230	2,215,976	2,117,861	3,152,530	48.9%	1,034,669

¹Previously shown as Interfund Transfer

GENERAL FUND

FINANCE DIVISION

001-620

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	213,382	218,753	238,647	261,249	269,087	270,553	0.5%	1,466
40100 Overtime	0	0	0	0	0	0	0	-
40200 Temporary Salaries	0	0	0	0	0	0	0	-
40400 Medical Insurance	41,186	40,641	44,133	60,889	66,978	62,648	-6.5%	(4,330)
40410 Dental Insurance	1,471	1,338	1,313	1,693	1,863	1,691	-9.2%	(172)
40420 Life Insurance	538	544	688	680	714	686	-3.9%	(28)
TOTAL PERSONNEL SERVICES	256,577	261,276	284,932	324,511	338,642	335,578	-0.9%	(3,064)
CONTRACT. SERV/COMMODITIES								
41200 Maintenance-Equip.	20,414	21,188	22,634	33,300	33,750	33,750	0.0%	-
41300 Computer Service & Software	11,755	15,416	18,290	30,600	32,000	36,000	12.5%	4,000
41314 Other Profess. Serv.	150,928	162,949	171,679	188,000	195,000	195,000	0.0%	-
41500 Credit Card Merchant Fees	2,520	2,806	3,337	2,500	2,500	4,500	80.0%	2,000
42400 Training/Education	350	140	2,861	6,500	6,500	15,000	130.8%	8,500
42410 Conferences/Seminars	0	485	120	1,500	1,500	1,500	0.0%	-
42411 Mileage	62	0	0	0	0	0	0	-
42440 Dues	450	450	660	300	300	300	0.0%	-
42460 Publications	0	63	0	0	0	0	0	-
42450 Recruitment	0	0	350	0	0	0	0	-
43210 Telephone	556	619	542	600	600	600	0.0%	-
43300 Postage	1,308	84	460	2,000	2,000	200	-90.0%	(1,800)
43400 Printing/Publish.	2,355	3,212	4,086	4,000	4,000	4,000	0.0%	-
43550 Office Supplies	4,876	5,633	4,308	5,000	5,000	5,000	0.0%	-
45900 Minor Equip.	50	212	0	300	300	300	0.0%	-
TOTAL CONTRACT/COMMOD.	195,624	213,257	229,329	274,600	283,450	296,150	4.5%	12,700
OTHER ²								
71200 Interfund Transf/Equip Repl	20,000	40,000	40,000	40,000	40,000	40,000	0.0%	-
	20,000	40,000	40,000	40,000	40,000	40,000	0.0%	-
CAPITAL OUTLAY								
58100 Communications/Tech Equip	0	0	0	0	0	0	0	-
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	-
DEPARTMENT TOTAL	472,200	514,533	554,260	639,111	662,092	671,728	1.5%	9,636

BOARDS & COMMISSIONS

001-650

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
CONTRACT SERV/COMMODITIES								
40810 Board/Committee Recognitn	3,555	7,414	7,227	11,000	11,000	11,000	0.0%	-
41314 Other Contractual Services	1,487	3,158	3,695	10,000	10,000	10,000	0.0%	-
42400 Other Professional Developome	0	944	0	2,500	2,500	2,500	0.0%	-
42440 Dues	8,139	9,454	9,070	11,500	11,500	11,500	0.0%	-
43400 Printing/Publishing	0	0	0	0	0	0	0	-
43550 Office Supplies	89	48	150	500	500	500	0.0%	-
44610 Farmers Market	14,291	13,295	11,815	15,500	15,500	15,500	0.0%	-
44620 Special Events	1,585	7,899	116	10,000	10,000	10,000	0.0%	-
44630 Hist. Pres. PTAX Rebate	0	0	2,000	8,000	10,000	10,000	0.0%	-
44800 Senior Prop Tax Assistance	1,425	1,966	2,469	3,000	3,000	3,000	0.0%	-
44850 Community Partnership Pgm	10,015	17,515	12,683	12,600	12,600	12,600	0.0%	-
44880 Sales Tax Incentive Rebates ^a	265,000	280,000	315,285	320,000	320,000	320,000	0.0%	-
TOTAL CONTRACT/COMMOD.	305,586	341,692	364,508	404,600	406,600	406,600	0.0%	-
CAPITAL								
58100 Computer Equipment	147	0	0	600	600	600	0.0%	-
TOTAL CAPITAL	147	0	0	600	600	600	0.0%	-
DEPARTMENT TOTAL	305,732	341,692	364,508	405,200	407,200	407,200	0.0%	-

^aEffective July 2015 sales tax rebates are to Target Corp.

COMMUNITY DEVELOPMENT

001-660

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	154,780	158,319	167,921	166,988	171,998	191,704	11.5%	19,706
40100 Overtime Salaries	263	0	0	0	0	0	0	-
40200 Seasonal	0	0	0	0	0	0	0	-
40300 Part-time Salaries	26,676	25,435	23,910	35,000	35,000	35,000	0.0%	-
40400 Medical Insurance	23,880	26,922	24,286	23,405	25,746	30,868	19.9%	5,122
40410 Dental Insurance	1,143	1,026	1,006	1,062	1,168	1,222	4.6%	54
40420 Life Insurance	604	628	811	569	597	616	3.2%	19
40600 Work Comp/Liability Deductible	0	713	0	0	0	0	0	-
40610 Work Comp/Liab Premium	0	181	0	0	0	0	0	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	207,345	213,224	217,933	227,024	234,509	259,410	10.6%	2490100%
CONTRACT SERV/COMMODITIES								
41100 Maintenance - Vehicles	1,498	1,410	0	1,000	1,000	1,000	0.0%	-
41200 Maintenance - Equipment	0	0	0	200	200	200	0.0%	-
41300 Computer Service & Software	4,985	4,717	10,134	10,871	11,258	11,258	0.0%	-
41301 Building Inspection Serv	35,676	37,460	39,333	38,000	38,000	38,000	0.0%	-
41314 Other Profess. Serv.	37,914	31,290	49,840	54,600	69,625	69,625	0.0%	-
41315 Engineering Serv.	0	0	0	0	0	0	0	-
41350 Legal Service	0	0	0	2,500	2,500	2,500	0.0%	-
42400 Training/Education	556	95	1,662	2,500	2,500	2,500	0.0%	-
42410 Conferences/Seminars	0	1,910	1,217	2,750	2,750	2,750	0.0%	-
42411 Mileage	51	0	79	500	500	500	0.0%	-
42420 Clothing/Uniforms	0	157	0	475	475	475	0.0%	-
42440 Dues	846	1,525	451	500	500	500	0.0%	-
42450 Recruitment	0	0	0	0	0	0	0	-
42460 Publications	0	202	277	500	500	500	0.0%	-
43210 Telephone	2,101	2,223	2,253	2,600	2,600	2,600	0.0%	-
43300 Postage	53	40	0	750	750	750	0.0%	-
43400 Printing/Publish.	330	190	0	1,000	1,000	1,000	0.0%	-
43550 Office Supplies	760	992	116	1,000	1,000	1,000	0.0%	-
43560 Gasoline & Oil	533	574	440	750	750	750	0.0%	-
43570 Operating Supplies	92	214	1,222	500	500	500	0.0%	-
43640 Maintenance Supplies-Vehicle	1,009	174	1,431	0	0	0	0	-
44600 Vacant Property Maintenance	124	0	0	750	750	750	0.0%	-
45900 Minor Equip.	1,482	198	375	750	750	750	0.0%	-
TOTAL CONTRACT/COMMODO.	88,010	83,371	108,829	122,496	137,908	137,908	0.0%	-
OTHER								
71200 Interfund Transf/Vehicle Fund	0	0	4,000	4,000	4,000	4,000	0.0%	-
TOTAL OTHER	0	0	4,000	4,000	4,000	4,000	0.0%	-
DEPARTMENT TOTAL	295,356	296,596	330,762	354,270	376,417	401,318	6.6%	24,901



VILLAGE HALL BUILDING

001-680

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	11,204	11,392	11,414	12,066	12,428	12,518	0.7%	90
TOTAL PERSONNEL SERVICES	11,204	11,392	11,414	12,066	12,428	12,518	0.7%	90
CONTRACT SERV/COMMODITIES								
41000 Maintenance-Building	16,997	18,499	16,228	18,000	18,000	23,000	27.8%	5,000
41050 Maintenance-Ground	0	0	0	0	0	0	0	-
41050 Maintenance-Equipment	1,676	3,262	3,146	3,500	3,500	3,500	0.0%	-
41304 Other Professional Services	0	0	0	0	0	0	0	-
43220 Wastewater Treatment	0	0	0	0	0	0	0	-
43230 Utilities	3,476	3,319	9,994	10,550	10,550	10,550	0.0%	-
43660 Maint-Supplies Build	3,910	3,230	3,195	5,000	5,000	5,000	0.0%	-
45900 Minor Equipment	335	80	421	500	0	0	0	-
TOTAL CONTRACT/COMMOD.	26,394	28,390	32,984	37,550	37,050	42,050	13.5%	5,000
CAPITAL OUTLAY								
51000 Building Improvements	0	7,329	18,172	27,500	200,000	200,000	0.0%	-
51150 Exterior Renovation/Improve	0	0	0	0	0	0	0	-
51225 Interior Improvements	22,860	0	0	0	0	0	0	-
58150 Boardroom Audio/Visual	0	0	0	0	0	0	0	-
58160 Conf Rm Audio/Visual	0	0	0	0	0	0	0	-
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY	22,860	7,329	18,172	27,500	200,000	200,000	0.0%	-
DEPARTMENT TOTAL	60,457	47,112	62,571	77,116	249,478	254,568	2.0%	5,090

VILLAGE PROPERTIES

001-690

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
CONTRACTUAL								
41314 Other Profess Services	359	0	0	0		0	0	-
43230 Utilities	1,001	1,106	6,171	13,050	13,050	13,050	0.0%	-
43680 Maintenance Supplies -Grounds	0	0	0	0	0	0	0	-
48700 Property Taxes	2,513	5,427	2,690	2,750	2,750	2,750	0.0%	-
55820 Skokie Preserve Plan	0	0	0	0	20,000	20,000	0.0%	-
TOTAL CONTRACTUAL	3,873	6,534	8,862	15,800	35,800	35,800	0.0%	-
DEBT/OTHER								
47870 Note Payable-611 Walnut	0	0	0	0	0	0	0	-
47880 Note Payable-Interest	0	0	0	0	0	0	0	-
71350 Interfund Transfer	0	0	0	0	0	0	0	-
TOTAL OTHER	0	0	0	0	0	0	0	-
CAPITAL OUTLAY								
50000 Land	0	3,750	0	453,216	0	0	0	-
53250 Land Improvements	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY	0	3,750	0	453,216	0	0	0.0%	-
DEPARTMENT TOTAL	3,873	10,284	8,862	469,016	35,800	35,800	0.0%	-

PUBLIC SAFETY DEPARTMENT

POLICE SWORN OFFICERS

001-710

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	1,722,415	1,617,027	1,534,318	1,802,337	1,888,779	1,857,954	-1.6%	(30,825)
40100 Overtime	216,554	210,348	202,582	240,000	247,000	247,000	0.0%	-
40300 Part-Time	0	0	0	55,000	56,500	56,500	0.0%	-
40400 Medical Insurance	228,068	259,319	252,656	304,325	334,757	312,320	-6.7%	(22,437)
40401 PSEBA Medical Insurance	58,600	59,162	60,770	67,560	72,500	72,500	0.0%	-
40410 Dental Insurance	17,188	18,004	16,344	17,811	19,592	18,542	-5.4%	(1,050)
40420 Life Insurance	3,528	3,589	3,499	3,790	3,979	3,766	-5.4%	(213)
40600 Work Comp/Liability Deduct	0	7,098	6,446	8,000	8,000	8,000	0.0%	-
40610 Work Comp/Liability Premium	48,686	15,534	43,875	71,892	79,081	79,081	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40800 Employee Recognition	1,038	691	732	1,500	1,500	1,000	-33.3%	(500)
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	2,296,077	2,190,771	2,121,221	2,572,215	2,711,688	2,656,663	-2.0%	(55,025)
CONTRACT. SERVICES/COMMODITIES								
41100 Maintenance-Vehicle	6,133	24,208	27,601	15,000	15,000	25,000	66.7%	10,000
41200 Maintenance-Equip.	2,451	3,864	8,441	9,000	9,000	9,000	0.0%	-
41300 Computer Service & Software	38,233	49,660	62,259	81,500	68,500	76,000	10.9%	7,500
41305 Communication Services	43,147	43,395	45,850	50,086	51,874	51,874	0.0%	-
41314 Other Professional Services.	24,943	28,344	37,657	69,740	52,350	52,350	0.0%	-
42400 Training/Education	11,628	13,679	14,830	20,000	20,000	18,000	-10.0%	(2,000)
42410 Conferences	575	665	995	5,000	5,000	5,000	0.0%	-
42400 Mileage	381	62	270	550	550	1,000	81.8%	450
42420 Uniforms	14,727	13,788	12,990	20,000	20,000	20,000	0.0%	-
42440 Dues	3,756	2,396	2,495	2,000	2,030	2,515	23.9%	485
42450 Recruitment	20,491	8,410	19,449	16,000	6,000	8,000	33.3%	2,000
42440 Dues	1,037	624	859	0	0	0	0	-
43210 Telephone	11,131	12,814	11,941	15,000	15,000	14,000	-6.7%	(1,000)
43300 Postage	38	191	115	500	500	100	-80.0%	(400)
43400 Printing	1,279	788	1,020	1,000	1,000	1,000	0.0%	-
43550 Office Supplies	1,475	1,720	1,939	2,000	2,000	2,500	25.0%	500
43560 Gasoline & Oil	31,364	40,963	36,773	35,000	35,000	35,000	0.0%	-
43570 Operating Supply/Prisoner food	1,592	3,212	2,844	5,000	5,000	5,000	0.0%	-
43640 Maint. Supplies-Vehicles	18,900	11,363	20,618	15,000	15,000	1,500	-90.0%	(13,500)
43650 Maint. Supplies-Equip.	65	168	269	750	750	750	0.0%	-
44400 Animal Control	781	244	0	750	750	750	0.0%	-
44500 Community Relations	799	733	855	2,000	2,000	2,000	0.0%	-
44860 Accreditation Program	4,175	4,075	4,075	4,500	4,500	4,800	6.7%	300
45900 Minor Equip.	2,942	5,383	3,922	5,000	5,000	5,000	0.0%	-
TOTAL CONTRACT/COMMOD.	242,044	270,750	318,067	375,376	336,804	341,139	1.3%	4,335
OTHER								
71200 Interfund Transf/Vehicle Fnd	25,000	60,000	60,000	60,000	60,000	60,000	0.0%	-
71710 Interfund Transf/Police Pens	851,772	897,699	1,087,834	1,221,165	1,370,425	1,215,331	-11.3%	(155,094)
71720 Interfund Transf/PPRT Pens	16,520	8,325	15,660	7,000	7,000	7,000	0.0%	-
TOTAL OTHER	893,293	966,023	1,163,494	1,288,165	1,437,425	1,282,331	-10.8%	(155,094)



POLICE SWORN OFFICERS

001-710

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
CAPITAL OUTLAY								
59000 Squad Cars - Upfitting *	0	40,836	0	29,700	29,700	35,000	17.8%	5,300
58100 Computer Equipment	0	144	462	1,500	1,500	1,500	0.0%	-
58250 Equipment	0	2,713	11,174	36,500	16,350	48,600	197.2%	32,250
TOTAL CAPITAL OUTLAY	0	43,693	11,636	67,700	47,550	85,100	79.0%	37,550
DEPARTMENT TOTAL	3,431,414	3,471,237	3,614,417	4,303,456	4,533,467	4,365,233	-3.7%	(168,234)

* Police Squad Car vehicle purchases are expensed in the Vehicle Replacement Fund

PUBLIC SAFETY SUPPORT SERVICES

001-711

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	133,149	132,921	137,905	142,414	146,686	146,479	-0.1%	(207)
40100 Overtime	1,821	1,774	2,258	5,000	5,000	3,000	-40.0%	(2,000)
40200 Seasonal	6,430	7,058	9,858	10,500	11,000	11,000	0.0%	-
40300 Part-Time	20,013	17,629	20,966	25,000	25,000	25,000	0.0%	-
40400 Medical Insurance	22,859	37,268	44,712	59,706	65,676	63,526	-3.3%	(2,150)
40410 Dental Insurance	1,151	1,220	1,403	1,517	1,668	1,543	-7.5%	(125)
40420 Life Insurance	228	237	237	365	384	256	-33.3%	(128)
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	-
40610 Work Comp/Liability Prem	11,510	3,673	9,749	11,597	12,757	12,757	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	100	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	197,258	201,778	227,089	256,099	268,171	263,561	-1.7%	(4,610)
CONTRACT. SERVICES/COMMODITIES								
41200 Maintenance-Equip.	0	0	0	0	0	0	0	-
41300 Computer Service & Software	23,293	7,865	11,908	13,500	14,000	14,000	0.0%	-
41307 Communication Service	346,474	350,678	361,815	375,384	389,461	389,461	0.0%	-
41314 Other Profess. Serv.	0	0	0	0	0	0	0	-
41310 East Shore Radio Network	0	0	0	0	0	0	0	-
42400 Training/Education	421	150	37	1,500	1,500	1,500	0.0%	-
42410 Conferences	200	64	114	300	300	300	0.0%	-
42411 Mileage	212	263	297	200	200	200	0.0%	-
42420 Uniforms	956	1,190	304	750	750	500	-33.3%	(250)
42440 Dues	0	0	0	100	100	100	0.0%	-
42450 Recruitment	0	348	0	0	0	0	0	-
42460 Publications	0	0	0	0	0	0	0	-
43210 Telephone	743	825	812	800	850	850	0.0%	-
43550 Office Supplies	0	107	0	500	500	0	-100.0%	(500)
43570 Operating Supplies	0	0	0	0	0	0	0	-
43650 Maint. Supplies-Equip.	0	0	0	0	0	0	0	-
45900 Minor Equip.	0	0	0	0	0	0	0	-
TOTAL CONTRACT/COMMOD.	372,300	361,489	375,287	393,034	407,661	406,911	-0.2%	(750)
DEPARTMENT TOTAL	569,558	563,267	602,376	649,133	675,832	670,472	-0.8%	(5,360)



FIRE DIVISION

001-730

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	71,583	72,509	75,267	76,933	79,241	79,247	0.0%	6
40100 Overtime	0	0	0	0	0	0	0	-
40200 Volunteer Firefighters	314,032	347,173	369,993	395,000	395,000	395,000	0.0%	-
40310 Volunteer OnCall FF	(200)	0	0	0	0	0	0	-
40400 Medical Insurance	18,432	20,469	18,457	22,266	24,493	22,643	-7.6%	(1,850)
40410 Dental Insurance	779	743	728	758	834	764	-8.4%	(70)
40420 Life Insurance	118	128	129	135	141	139	-1.4%	(2)
40600 Work Comp/Liability Deduct	0	7,271	3,442	7,271	7,271	7,271	0.0%	-
40610 Work Comp/Liability Premium	118,932	37,895	103,221	112,840	124,124	124,124	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40730 Insurance-Fire Department	3,412	3,371	3,371	3,412	3,412	3,412	0.0%	-
40800 Volunteer Recognition	163	133	0	2,000	2,060	2,060	0.0%	-
40900 Other Employee Benefits	2,492	250	283	500	500	500	0.0%	-
TOTAL PERSONNEL SERVICES	529,744	489,940	574,891	621,115	637,077	635,161	-0.3%	(1,916)
CONTRACT SERVICES/COMMODITIES								
41100 Maintenance-Vehicle	60,304	58,171	76,891	65,000	75,000	75,000	0.0%	-
41200 Maintenance-Equip.	14,961	20,643	28,392	30,200	30,300	32,300	6.6%	2,000
41300 Tech Service & Software	26,955	27,650	32,222	37,200	38,800	42,722	10.1%	3,922
41302 Ambulance Service	566,540	484,693	470,845	566,540	566,540	566,540	0.0%	-
41305 Ambulance Service Settlement	141,412	0	0	0	0	0	0	-
41311 Dispatch Services	23,808	24,617	25,540	26,498	27,491	27,491	0.0%	-
41314 Other Professional Srv	802	94	0	1,000	1,000	1,000	0.0%	-
42400 Training/Education	6,045	8,921	16,304	38,000	39,400	45,400	15.2%	6,000
42420 Clothing and Badges	35,141	26,245	35,634	50,000	51,000	62,500	22.5%	11,500
42440 Dues	7,561	9,429	8,662	17,000	18,200	19,700	8.2%	1,500
42450 Recruitment	1,101	969	2,001	5,400	5,500	5,500	0.0%	-
42460 Publications	23	354	600	1,000	1,000	1,000	0.0%	-
43210 Telephone	2,707	2,446	2,063	2,809	2,809	2,809	0.0%	-
43300 Postage	203	470	112	500	500	500	0.0%	-
43400 Printing	52	0	0	500	500	500	0.0%	-
43550 Office Supplies	2,811	2,268	1,746	2,000	2,000	2,000	0.0%	-
43560 Gasoline and Oil	6,239	7,867	5,856	7,867	7,867	7,867	0.0%	-
43570 Operating Supplies	5,308	4,119	4,863	5,500	5,500	5,500	0.0%	-
43590 Fire Investigation Supplies	0	0	0	500	500	500	0.0%	-
43640 Maint. Supplies-Vehic.	1,289	4,464	4,146	15,000	15,000	15,000	0.0%	-
43650 Maint. Supplies-Equip.	7,769	9,714	9,375	7,530	7,530	7,530	0.0%	-
43665 Fire Burn Bldg Supplies	0	0	6,054	15,240	10,000	10,000	0.0%	-
44500 Community Awareness	613	2,506	1,091	2,500	2,500	2,500	0.0%	-
45900 Minor Equip.	6,567	18,569	26,991	25,635	14,700	32,500	121.1%	17,800
TOTAL CONTRACT/COMMODO.	918,210	714,208	759,387	923,419	923,638	966,360	4.6%	42,722
OTHER								
71200 Interfund Transf/Vehicle	75,000	120,000	120,000	80,000	80,000	80,000	0.0%	-
TOTAL OTHER	75,000	120,000	120,000	80,000	80,000	80,000	0.0%	-



FIRE DIVISION

001-730

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
CAPITAL OUTLAY								
49200 Other Improvements	0	0	0	0	0	0	0	-
58100 Computer Equipment	0	0	0	0	0	0	0	-
58210 Office Equipment	0	0	0	0	0	0	0	-
58250 Equipment	3,997	243,629	8,890	0	0	0	0	-
TOTAL CAPITAL OUTLAY	3,997	243,629	8,890	0	0	0	0	-
DEPT TOTAL w/o AMBULANCE SRVC	960,410	1,083,085	992,323	1,057,994	1,074,174	1,114,980	3.8%	40,806
DEPARTMENT TOTAL	1,526,950	1,567,778	1,463,168	1,624,534	1,640,714	1,681,520	2.5%	40,806

PUBLIC SAFETY BUILDING

001-740

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	11,204	11,392	11,414	12,066	12,428	12,518	0.7%	90
40100 Overtime Salaries	0	0	0	0	0	0	0	-
40400 Medical Insurance	0	0	0	0	0	0	0	-
40410 Dental Insurance	0	0	0	0	0	0	0	-
40420 Life Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	11,204	11,392	11,414	12,066	12,428	12,518	0.7%	90
CONTRACT SERV/COMMODITIES								
41000 Maintenance-Building	30,809	43,642	40,214	40,000	40,000	41,000	2.5%	1,000
41050 Maintenance-Ground	0	259	0	2,000	2,000	2,000	0.0%	-
41070 Maintenance-Other	0	90	0	500	500	500	0.0%	-
41200 Maintenance-Equipment	299	389	0	1,000	1,000	1,000	0.0%	-
41300 Technology Support	726	762	0	2,261	2,262	2,262	0.0%	-
41314 Other Professional Serv.	0	0	5,300	0	0	0	0	-
43230 Utilities	5,676	7,108	15,045	15,600	15,600	15,600	0.0%	-
43660 Maintenance Supplies-Bldg	5,166	7,531	7,946	7,500	7,500	8,500	13.3%	1,000
43680 Maintenance Supplies-Grnd	0	0	0	0	0	0	0	-
45900 Minor Equipment	0	0	0	0	0	0	0	-
TOTAL CONTRACT/COMMOD.	42,675	59,780	68,505	68,861	68,862	70,862	2.9%	2,000
CAPITAL OUTLAY								
51000 Building Improve/Renovation	83,299	40,482	510,950	113,000	289,750	289,750	0.0%	-
51300 Building Addition/Reconfig	0	0	0	0	0	0	0	-
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY	83,299	40,482	510,950	113,000	289,750	289,750	0.0%	-
DEPARTMENT TOTAL	137,178	111,654	590,869	193,927	371,040	373,130	0.6%	2,090



PUBLIC WORKS DEPARTMENT

STREETS, BRIDGES & LIGHTING

001-830

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	341,550	364,375	395,155	353,315	367,362	297,128	-19.1%	(70,234)
40100 Overtime	38,329	34,814	41,225	35,000	35,000	35,000	0.0%	-
40200 Seasonal Salaries	2,984	160	0	0	0	0	0	-
40400 Medical Insurance	109,866	109,846	112,884	151,984	167,182	151,841	-9.2%	(15,341)
40410 Dental Insurance	390	372	365	379	417	386	-7.4%	(31)
40420 Life Insurance	628	661	738	693	728	827	13.6%	99
40600 Work Comp/Liab Deductible	3,167	2,500	0	0	0	0	0	-
40610 Work Comp/Liability Premium	24,937	7,910	20,103	21,199	23,319	23,319	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	200	66	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	522,051	520,703	570,470	562,570	594,008	508,501	-14.4%	(85,507)
CONTRACT SERV/COMMODITIES								
41100 Maintenance-Vehicle	1,382	2,019	8,427	2,500	2,500	2,500	0.0%	-
41200 Maintenance-Equipment	0	160	0	0	0	0	0	-
41314 Other Professional Services	25,420	31,171	23,050	30,000	30,000	30,000	0.0%	-
42400 Training/Education	0	0	0	0	0	0	0	-
42420 Uniforms/Clothing	3,323	3,545	3,728	5,750	5,750	5,750	0.0%	-
42440 Dues	100	100	100	100	100	100	0.0%	-
42450 Recruitment	1,692	234	1,996	0	0	0	0	-
43210 Telephone	0	0	0	0	0	0	0	-
43230 Utilities/Street Lights	51,105	49,673	56,745	54,500	54,500	54,500	0.0%	-
43400 Printing	0	0	(515)	0	0	0	0	-
43550 Office Supplies	14	0	0	0	0	0	0	-
43560 Gasoline & Oil	8,937	8,914	7,314	7,000	7,000	7,000	0.0%	-
43580 Ice Control Materials	40,115	33,928	33,615	40,000	40,000	40,000	0.0%	-
43640 Maint. Supplies-Vehicles	6,850	8,051	11,844	8,000	8,000	8,000	0.0%	-
43650 Maint. Supplies-Equip.	5,099	8,604	6,398	5,500	5,500	5,500	0.0%	-
43690 Maint. Supplies-Street & Lites	7,344	5,900	6,647	6,000	6,000	6,000	0.0%	-
43691 Street Signs	2,677	2,904	1,360	3,000	3,000	3,000	0.0%	-
45900 Minor Equipment	1,598	4,829	699	1,500	1,500	1,500	0.0%	-
51225 Other Improvements	0	0	0	5,000	0	0	0	-
TOTAL CONTRACT/COMMODO.	155,657	160,033	161,407	163,850	163,850	163,850	0.0%	-
OTHER								
71200 Interfund Transf/Vehicle Fnd	30,000	60,000	120,000	60,000	60,000	60,000	0.0%	-
TOTAL OTHER	30,000	60,000	120,000	60,000	60,000	60,000	0.0%	-
CAPITAL								
58250 Equipment	0	0	0	0	0	0	0.0%	-
TOTAL CAPITAL EQUIPMENT	0	0	0	0	0	0	0.0%	-
DEPARTMENT TOTAL	707,708	740,737	851,876	786,420	817,858	732,351	-10.5%	(85,507)



SANITATION

001-840

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40200 Seasonal	0	0	240	0	0	0	0	-
40300 Part Time	1,500	7,952	8,090	8,000	8,000	9,500	18.8%	1,500
40610 Work Comp/Liability Prem	6,733	2,148	5,703	6,786	7,464	7,464	0.0%	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	8,233	10,100	14,033	14,786	15,464	16,964	9.7%	1,500
CONTRACT SERV/COMMODITIES								
41100 Maintenance-Vehicle	0	0	0	0	0	0	0	-
41200 Maintenance-Equipment	0	0	0	0	0	0	0	-
41317 Waste/Recycling Contract	499,022	489,491	513,912	566,000	583,000	583,000	0.0%	-
42470 Recruitment	0	0	0	0	0	0	0	-
43560 Gasoline & Oil	0	14	0	0	0	0	0	-
43640 Maint. Supplies-Vehicles	1,183	1,190	254	1,000	1,000	1,000	0.0%	-
43650 Maint. Supplies-Equip.	118	353	441	200	200	200	0.0%	-
44650 Waste Disposal Services	180	0	0	300	300	300	0.0%	-
44660 Curbside Recycle Program	0	0	0	0	0	0	0	-
44670 Yard Waste Disposal	36,000	38,000	40,000	42,000	44,000	44,000	0.0%	-
44850 Community Partnershp Prgm	0	0	0	0	0	0	0	-
45900 Minor Equipment	0	9,248	4,703	5,000	5,000	5,000	0.0%	-
TOTAL CONTRACT/COMMODO.	536,503	538,295	559,310	614,500	633,500	633,500	0.0%	-
CAPITAL OUTLAY								
71200 Interfund Transf/Vehicle Fnd	0	3,000	3,000	3,000	3,000	3,000	0.0%	-
TOTAL CAPITAL	0	3,000	3,000	3,000	3,000	3,000	0.0%	-
DEPARTMENT TOTAL	544,736	551,396	576,343	632,286	651,964	653,464	0.2%	1,500

FORESTRY

001-850

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	70,433	72,854	32,069	83,415	85,301	120,365	41.1%	35,064
40100 Overtime	4,911	4,166	1,093	7,000	7,000	7,000	0.0%	-
40200 Seasonal	0	0	0	0	0	0	0	-
40400 Medical Insurance	23,557	24,165	24,773	7,463	8,210	39,411	380.0%	31,201
40410 Dental Insurance	195	186	183	190	209	193	-7.7%	(16)
40420 Life Insurance	221	239	227	126	132	130	-1.5%	(2)
40600 Work Comp/Liab Deductible	0	0	0	0	0	0	0	-
40610 Work Comp/Liability Prem	21,485	6,850	16,940	17,864	19,651	19,651	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	120,802	108,459	75,284	116,058	120,503	186,750	55.0%	66,247
CONTRACT. SERVICES/COMMODITIES								
41100 Maintenance-Vehicle	2,879	739	0	2,500	2,500	2,500	0.0%	-
41200 Maintenance-Equipment	0	75	205	300	300	2,300	666.7%	2,000
41303 Tree Removal/Trimming	31,395	117,191	112,561	120,000	130,000	130,000	0.0%	-
41314 Other Contractual Services	345	6,019	7,026	36,450	10,000	15,000	50.0%	5,000
42400 Professional Development	430	(430)	0	400	400	400	0.0%	-
42420 Uniforms/Clothing	397	855	457	0	0	0	0	-
42440 Dues	0	226	0	400	400	400	0.0%	-
42460 Publications	0	0	0	0	0	0	0	-
43560 Gasoline & Oil	4,507	5,669	3,118	3,200	3,200	3,200	0.0%	-
43570 Operating Supplies	0	0	0	0	0	0	0	-
43640 Maint. Supplies-Vehicles	4,308	10,165	2,355	3,000	3,000	3,000	0.0%	-
43650 Maint. Supplies-Equip.	2,627	5,198	3,653	2,500	2,500	2,500	0.0%	-
43680 Maint. Supplies-Ground	0	12	790	0	0	0	0	-
44890 Tree Canopy/Sharing Prgm	295	403	300	500	500	500	0.0%	-
45900 Minor Equipment	0	1,429	2,367	2,000	2,000	2,000	0.0%	-
TOTAL CONTRACT/COMMODO.	47,184	147,552	132,832	171,250	154,800	161,800	4.5%	7,000
OTHER								
71200 Interfund Transf/Vehicle Fnd	10,000	26,000	26,000	26,000	26,000	26,000	0.0%	-
TOTAL OTHER	10,000	26,000	26,000	26,000	26,000	26,000	0.0%	-
CAPITAL OUTLAY								
56000 Trees	13,965	10,105	19,512	20,000	20,000	20,000	0.0%	-
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL	13,965	10,105	19,512	20,000	20,000	20,000	0.0%	-
DEPARTMENT TOTAL	191,950	292,115	253,628	333,308	321,303	394,550	22.8%	73,247



PARKS, PARKWAYS, & RAVINES

001-860

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	11,703	12,641	4,546	11,950	12,666	24,975	97.2%	12,309
40100 Overtime	1,957	2,095	288	2,000	2,000	2,000	0.0%	-
40200 Seasonal	9,675	19,391	19,644	30,000	0	0	0	-
40300 Part Time	0	0	0	0	0	0	0	-
40400 Medical Insurance	1,903	1,838	1,884	2,585	2,843	2,585	-9.1%	(258)
40410 Dental Insurance	0	0	0	0	0	0	0	-
40420 Life Insurance	20	21	22	21	22	22	0.0%	-
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	-
40610 Work Comp/Liability Prem	11,145	3,553	9,432	11,223	12,345	12,345	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	36,402	39,539	35,817	57,779	29,876	41,927	40.3%	12,051
CONTRACT. SERVICES/COMMODITIES								
41050 Maintenance-Ground	0	1,770	3,984	2,500	2,500	3,500	40.0%	1,000
41100 Maintenance-Vehicle	922	300	0	1,000	1,000	1,000	0.0%	-
41200 Maintenance-Equipment	0	0	0	0	0	0	0	-
41314 Other Contractual Services	8,974	17,570	22,272	25,000	25,000	25,000	0.0%	-
4118 Mosquito Management	0	29,098	29,098	41,200	42,500	42,500	0.0%	-
42400 Training/Education	0	0	0	0	0	0	0	-
42420 Uniforms/Clothing	0	0	0	0	0	0	0	-
42440 Dues	84	0	0	0	0	0	0	-
43560 Gasoline & Oil	5,170	6,053	6,733	5,200	5,200	5,200	0.0%	-
43570 Operating Supplies	0	0	0	0	0	0	0	-
43640 Maint. Supplies-Vehicles	4,211	1,799	7,435	3,000	3,000	5,000	66.7%	2,000
43650 Maint. Supplies-Equip.	2,091	3,770	5,353	3,500	3,500	3,500	0.0%	-
43680 Maint. Supplies-Ground	2,053	3,510	4,865	3,000	3,000	3,000	0.0%	-
44870 CBD Beautification Program	27,245	29,321	30,073	27,250	27,250	27,250	0.0%	-
45900 Minor Equipment	179	8,878	3,945	10,000	10,000	10,000	0.0%	-
TOTAL CONTRACT/COMM.	50,930	102,068	113,757	121,650	122,950	125,950	2.4%	3,000
OTHER								
71200 Interfund Transf/Vehicle Fnd	20,000	32,000	32,000	32,000	32,000	32,000	0.0%	-
TOTAL OTHER	20,000	32,000	32,000	32,000	32,000	32,000	0.0%	-
CAPITAL OUTLAY								
53230 Land Improvement	0	0	0	0	0	0	0	-
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL	0	0	0	0	0	0	0	-
DEPARTMENT TOTAL	107,332	173,606	181,574	211,429	184,826	199,877	8.1%	15,051



SEWERS

001-870

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	71,954	86,198	65,260	123,529	128,770	159,339	23.7%	30,569
40100 Overtime	7,816	10,140	5,966	10,000	10,000	10,000	0.0%	-
40200 Temporary Salaries	0	0	0	0	0	0	0	-
40400 Medical Insurance	20,558	21,255	21,789	30,429	33,472	37,750	12.8%	4,278
40410 Dental Insurance	195	186	183	341	375	347	-7.5%	(28)
40420 Life Insurance	203	213	205	318	334	326	-2.4%	(8)
40600 Work Comp/Liability Deductibl	0	0	0	0	0	0	0	-
40610 Work Comp/Liability Prem	22,655	7,227	17,408	18,357	20,193	20,193	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	123,381	125,218	110,811	182,974	193,144	227,955	18.0%	34,811
CONTRACT SERV/COMMODITIES								
41100 Maintenance-Vehicle	448	14,294	0	1,000	1,000	1,000	0.0%	-
41200 Maintenance-Equipment	0	0	675	500	500	500	0.0%	-
41314 Professional Srv/Engineering	0	0	0	0	0	0	0	-
41318 Contractual Labor	0	0	0	0	0	0	0	-
41325 Lift Station Labor/Repairs	3,631	1,877	29,779	2,500	2,500	2,500	0.0%	-
42400 Professional Development	0	0	0	0	0	0	0	-
42420 Clothing/Uniforms	842	234	177	0	0	0	0	-
43210 Telephone	3,192	3,648	3,444	6,000	6,000	6,000	0.0%	-
43230 Utilities	8,402	9,336	7,856	5,800	6,000	6,000	0.0%	-
43560 Gasoline & Oil	5,359	8,475	3,896	4,000	4,000	4,000	0.0%	-
43570 Operating Supplies	0	0	0	0	0	0	0	-
43640 Maint. Supplies-Vehicles	1,443	7,202	1,613	2,000	2,000	2,000	0.0%	-
43650 Maint. Supplies-Equip.	3,340	4,538	1,686	2,000	2,000	2,000	0.0%	-
43670 Maint. Supplies-Utilities	3,431	1,403	869	2,500	2,500	2,500	0.0%	-
44000 Sewer Cost Share Program ¹	0	0	0	0	0	0	0	-
45900 Minor Equipment	799	0	166	2,000	300	300	0.0%	-
TOTAL CONTRACT/COMMODO.	30,887	51,008	50,160	28,300	26,800	26,800	0.0%	-
OTHER								
71200 Interfund Transf/Vehicle Fnd	0	35,000	35,000	35,000	35,000	35,000	0.0%	-
TOTAL OTHER	0	35,000	35,000	35,000	35,000	35,000	0.0%	-
CAPITAL OUTLAY								
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL	0	0	0	0	0	0	0	-
DEPARTMENT TOTAL	154,268	211,226	195,971	246,274	254,944	289,755	13.7%	34,811

PUBLIC WORKS FACILITY

001-880

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	(213)	0	0	0	0	0	0	-
40100 Overtime Salaries	0	731	473	0	0	0	0	-
40300 Part-time Salaries	0	1,768	12,960	0	0	0	0	-
40400 Medical Insurance	0	0	0	0	0	0	0	-
40410 Dental Insurance	0	0	0	0	0	0	0	-
40420 Life Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	(213)	2,499	13,433	0	0	0	0	-
CONTRACT. SERVICES/COMMODITIES								
41000 Maintenance-Building	9,163	7,852	8,095	8,500	8,500	12,000	41.2%	3,500
41050 Maintenance-Ground	0	0	0	0	0	0	0	-
41200 Maintenance-Equipment	4,033	5,065	3,240	5,000	5,000	5,000	0.0%	-
41300 Computer Services	8,311	7,865	11,908	13,118	13,780	13,780	0.0%	-
41314 Other Professional Services	1,158	10,112	4,926	1,300	1,300	1,300	0.0%	-
42400 Training/Education	0	0	145	0	0	0	0	-
42420 Uniforms/Clothing	1,182	1,079	902	0	0	0	0	-
42450 Recruitment	0	0	0	0	0	0	0	-
42460 Publications	0	0	0	0	0	0	0	-
43210 Telephone/Internet	1,977	1,724	1,895	2,200	2,200	2,200	0.0%	-
43220 Wastewater Treatment	0	0	0	0	0	0	0	-
43230 Utilities	958	1,898	12,365	18,000	18,000	18,000	0.0%	-
43300 Postage	0	0	0	0	0	0	0	-
43550 Office Supplies	0	0	0	0	0	0	0	-
43550 Gasoline	638	653	1,552	1,000	1,000	1,000	0.0%	-
43650 Maint-Supplies Equip	2,654	1,576	3,612	2,000	2,000	2,000	0.0%	-
43660 Maint-Supplies Build	9,667	8,367	13,447	10,000	10,000	10,000	0.0%	-
45900 Minor Equip.	4,457	936	2,309	9,500	2,500	2,500	0.0%	-
TOTAL CONTRACT/COMMOD.	44,199	47,127	64,397	70,618	64,280	67,780	5.4%	3,500
CAPITAL OUTLAY								
51000 Building Improvements	19,624	8,095	7,845	18,500	30,000	82,000	173.3%	52,000
51225 Other Improvements	0	0	0	0	0	0	0	-
51400 Site Improvements/Resurface	0	0	0	0	0	0	0	-
58100 Tech Hardware/Software	0	0	0	0	0	0	0	-
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY	19,624	8,095	7,845	18,500	30,000	82,000	173.3%	52,000
DEPARTMENT TOTAL	63,609	57,721	85,674	89,118	94,280	149,780	58.9%	55,500



COMMUTER STATION BUILDING & LOT

001-890

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	0	0	0	0	0	0	0	-
40100 Overtime Salaries	0	0	0	0	0	0	0	-
40400 Medical Insurance	0	0	0	0	0	0	0	-
40410 Dental Insurance	0	0	0	0	0	0	0	-
40420 Life Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0	0.0%	
CONTRACT SERV/COMMODITIES								
41000 Maintenance-Building	7,322	5,919	8,617	8,500	8,500	8,500	0.0%	-
41050 Maintenance-Grounds	2,340	2,340	1,667	2,340	1,600	1,600	0.0%	-
41300 Computer Services	0	0	960	1,500	1,500	1,500	0.0%	-
41500 Bank Card Fees	792	1,402	1,501	1,500	1,500	1,500	0.0%	-
43210 Telephone	0	0	0	0	0	0	0	-
43220 Wastewater Treatment	0	0	0	0	0	0	0	-
43230 Utilities	526	992	5,667	5,750	5,750	5,750	0.0%	-
43300 Postage	0	0	0	0	0	0	0	-
43400 Printing	0	0	0	0	0	0	0	-
43550 Office Supplies	0	0	0	0	0	0	0	-
43660 Maint Supplies-Building	1,261	1,855	2,152	2,000	2,000	2,000	0.0%	-
43680 Maint Supplies-Grounds	0	0	0	0	0	0	0	-
41390 Railroad lease payments	7,143	12,271	16,225	16,000	18,000	18,000	0.0%	-
TOTAL CONTRACT/COMMOD.	19,384	24,779	36,790	37,590	38,850	38,850	0.0%	-
CAPITAL OUTLAY								
51000 Building Improvements	0	0	0	0	0	0	0	-
58250 Equipment	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0.0%	
DEPARTMENT TOTAL	19,384	24,779	36,790	37,590	38,850	38,850	0.0%	-



SPECIAL REVENUE FUNDS

ILLINOIS MUNICIPAL RETIREMENT FUND

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
REVENUES 07-40								
TAXES								
103-10000 Property Tax-IMRF	160,318	160,177	158,766	160,000	160,000	160,000	0.0%	-
203-20100 Personal Prop Replace Tx	11,264	8,730	10,677	8,000	8,000	8,000	0.0%	-
TOTAL TAXES	171,582	168,907	169,443	168,000	168,000	168,000	0.0%	-
MISCELLANEOUS								
603-75000 Interest Earnings	131	7,058	17,558	6,000	6,000	6,000	0.0%	-
703-91000 Interfund Transfer	0	0	0	0	0	0	0	-
TOTAL MISCELLANEOUS	131	7,058	17,558	6,000	6,000	6,000	0.0%	-
TOTAL IMRF REVENUES	171,713	175,965	187,001	174,000	174,000	174,000	0.0%	-

EXPENDITURES 07-60, 70, 80

600-40950 Employer Contrib/Admin	31,363	24,424	19,207	22,000	28,000	28,000	0.0%	-
610-40950 Finance	22,774	13,844	11,190	11,300	13,500	13,500	0.0%	-
680-40950 Community Development	19,229	11,384	4,870	8,500	10,000	10,000	0.0%	-
680-40951 Accelerated Payments	0	0	0	0	0	0	0	-
711-40950 Dispatch/Police Support	13,611	6,106	6,326	6,400	7,900	7,900	0.0%	-
730-40950 Fire	7,029	6,236	3,187	3,500	4,000	4,000	0.0%	-
800-40950 Public Works	52,360	33,925	19,841	35,000	36,000	36,000	0.0%	-
TOTAL EXPENDITURES	146,365	95,919	64,620	86,700	99,400	99,400	0.0%	-



SOCIAL SECURITY FUND

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
REVENUES 14-40								
TAXES								
300-30000 Property Tax	215,536	215,297	213,337	215,000	215,000	215,000	0.0%	-
300-30200 Pers Property Replace Tax	13,517	10,476	12,812	6,000	6,000	6,000	0.0%	-
TOTAL TAXES	229,053	225,774	226,149	221,000	221,000	221,000	0.0%	-
MISCELLANEOUS								
300-37500 Interest Earnings	31	2,589	7,110	2,000	2,000	2,000	0.0%	-
300-39100 Interfund Transfer	80,000	80,000	150,000	80,000	80,000	80,000	0.0%	-
TOTAL MISCELLANEOUS	80,031	82,589	157,110	82,000	82,000	82,000	0.0%	-
TOTAL REVENUES	309,084	308,362	383,259	303,000	303,000	303,000	0.0%	-

EXPENDITURES 14-60, 70, 80

600-40950 Employer FICA/Admin	43,967	32,838	35,582	39,000	43,000	43,000	0.0%	-
610-40950 Finance	14,943	15,978	20,730	20,000	21,000	21,000	0.0%	-
680-40950 Community Development	12,726	13,388	9,021	17,000	19,000	19,000	0.0%	-
710-40950 Police	135,788	130,269	135,148	161,000	166,000	166,000	0.0%	-
711-40950 Dispatch/Police Support	11,304	11,648	11,992	12,900	14,500	14,500	0.0%	-
730-40950 Fire	26,991	30,769	34,491	36,300	36,300	36,300	0.0%	-
800-40950 Public Works	40,184	45,928	36,757	51,000	53,500	53,500	0.0%	-
TOTAL EXPENDITURES	285,904	280,818	283,721	337,200	353,300	353,300	0.0%	-



MOTOR FUEL TAX FUND

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
<u>REVENUES 29-40</u>								
203-33200 State Allotments	228,106	230,673	246,654	200,000	200,000	200,000	0.0%	-
300-31301 Rebuild Illinois Funds	125,701	62,850	0	0	0	0	0	-
300-37500 Interest Earnings	595	27,169	38,883	20,000	18,000	18,000	0.0%	-
300-39100 Interfund Transfer	0	0	0	0	0	0	0	-
TOTAL REVENUES	354,402	320,693	285,537	220,000	218,000	218,000	0.0%	-

EXPENDITURES 29-80

830-54130 Maintenance-Streets	0	0	449,481	0	0	0	0	0%
830-54140 Rebuild IL Bond Project Work	0	0	377,102	0	0	0	0	0%
TOTAL MFT EXPENDITURES	0	0	826,583	0	0	0	0	0%

E-911 FUND

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
REVENUES 32-40								
TAXES								
300-36035 Cellular 911 Surcharge	138,871	155,157	165,914	150,000	150,000	150,000	0.0%	-
TOTAL TAXES	138,871	155,157	165,914	150,000	150,000	150,000	0.0%	-
MISCELLANEOUS								
603-75000 Interest Earnings	582	8,103	22,196	7,000	6,000	6,000	0.0%	-
603-89000 Miscellaneous	0	0	0	0	0	0	0	-
TOTAL MISCELLANEOUS	582	8,103	22,196	7,000	6,000	6,000	0.0%	0%
TOTAL E-911 FUND REVENUES	139,453	163,260	188,111	157,000	156,000	156,000	0.0%	-

EXPENDITURES 32-70**CONTRACTUAL**

711-41200 E911 & CAD Maintenance	0	0	0	0	0	0	0	0%
711-41304 Other Contractual Services	0	0	0	0	0	0	0	0%
TOTAL CONTRACTUAL	0	0	0	0	0	0	0	0%

CAPITAL OUTLAY

711-49800 Consolidation Capital Cont	0	0	0	0	0	0	0	0%
711-71300 Transfer to General	127,000	0	280,000	135,000	135,000	135,000	0.0%	-
TOTAL CAPITAL	127,000	0	280,000	135,000	135,000	135,000	0.0%	-
TOTAL EXPENDITURES	127,000	0	280,000	135,000	135,000	135,000	0.0%	-



FIRE DEPARTMENT SPECIAL FUND

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
<u>REVENUES 10-40</u>								
<u>TAXES</u>								
300-31400 Foreign Fire Ins Tax	38,852	45,350	44,439	38,000	38,000	38,000	0.0%	0%
TOTAL TAXES	38,852	45,350	44,439	38,000	38,000	38,000	0.0%	-
<u>MISCELLANEOUS</u>								
300-37500 Interest Earnings	8	9	9	6	6	6	0.0%	-
300-38900 Miscellaneous	0	0	0	0	0	0	0	-
TOTAL MISCELLANEOUS	8	9	9	6	0	0	0	0%
TOTAL REVENUES	38,860	45,359	44,448	38,006	38,000	38,000	0.0%	-

EXPENDITURES 10-70

730-40800 Volunteer Recognition	4,562	241	8,627	8,500	8,500	8,500	0.0%	0%
730-41305 Computer Services	0	0	0	0	0	0	0	0%
730-42400 Training & Meetings	1,730	1,145	6,813	7,000	7,000	7,000	0.0%	-
730-42420 Clothing & Badges	7,700	174	7,025	7,000	7,000	7,000	0.0%	-
730-43230 Utilities	1,386	160	161	200	200	200	0.0%	-
730-43300 Postage	0	0	0	0	0	0	0	0%
730-43570 Operating Supplies	698	0	2,617	0	0	0	0	0%
730-44550 Smoke Detector Program	0	0	0	0	0	0	0	0%
730-44500 Community Awareness	838	914	788	1,500	1,500	1,500	0.0%	-
730-44502 Donations	0	0	0	500	500	500	0.0%	-
730-45900 Minor Equipment	0	52,052	3,194	1,000	1,000	1,000	0.0%	-
730-46000 Miscellaneous	459	9,699	1,606	500	500	500	0.0%	0%
TOTAL CONTRACTUAL/COMMODITIES	17,373	64,386	30,831	26,200	26,200	26,200	0.0%	0%
<u>CAPITAL 10-70</u>								
730-58260 Furniture/Equipment	0	16,235	11,499	0	0	0	0	0%
TOTAL CAPITAL	0	16,235	11,499	0	0	0	0	0%
TOTAL EXPENDITURES	17,373	80,621	42,330	26,200	26,200	26,200	0.0%	-

Capital Improvement Plan



Plan Overview

Purpose

The Village's Multi-Year Capital Improvement Plan (CIP) is part of the Village's long-term strategic planning and is presented annually as part of the financial planning and reporting process. The process for preparing the plan includes reviewing the inventory of assets requiring maintenance, repair or replacement, with particular attention to those assets that are essential to the Village's mission and long-term vision for the community. Capital improvement planning is focused on four main systems of infrastructure: Transportation (Streets, Sidewalks, and Bridges), Water, Storm Sewer and Sanitary Sewer.



Definitions

Capital Assets - Tangible and intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. They include land, land improvements, easements, buildings and improvements, machinery and equipment, infrastructure and works of art and historical treasures.

Infrastructure - Capital assets include infrastructure assets which are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, and lighting systems. A government with the primary responsibility for managing infrastructure assets reports that asset, even if a third party maintains it under contract.

Maintenance Activities – For the purposes of this plan maintenance activities are routine maintenance on an asset with a cost greater than \$5,000.

Accounting

As a local government organization, the Village utilizes Fund Accounting to account for various resources and activities. The Village accounts for the replacement and major maintenance of its infrastructure assets in various funds to segregate the resources available. The various funds and a description of each follows;

General Fund (01)- This fund accounts for some capital needs related streets, parkways, and sewers.

Water Fund (46) – This fund accounts for some capital needs related to the Village's water system from user fees and from bond issuances.

Stormwater Utility Fund (48) – On June 1, 2023 the Village Board passed an ordinance establishing a Stormwater Utility Fund. This fund accounts for the capital needs related to the Village's stormwater utility system from user fees and bond issuances.

Motor Fuel Tax Fund (29) – This fund accounts for proceeds from Motor Fuel Taxes, which by statute, are to be utilized for transportation related projects. Traditionally the Village utilizes MFT funds for maintenance and replacement of its streets.

Capital Fund (40) – On October 23, 2017 the Village Board passed an ordinance establishing a Capital Projects Fund. General Fund unassigned/unreserved fund balance was reserved for the high priority capital projects without a designated funding source. The Board agreed to the creation of a capital fund financed with the General Fund excess reserves and determined that a transfer of \$2 million would equitably begin funding projects reserved as high priority. A Capital Project is defined as a project with a total budget larger than \$50,000 resulting in a major asset providing a benefit for more than a single accounting period.

Overall Funding Strategy

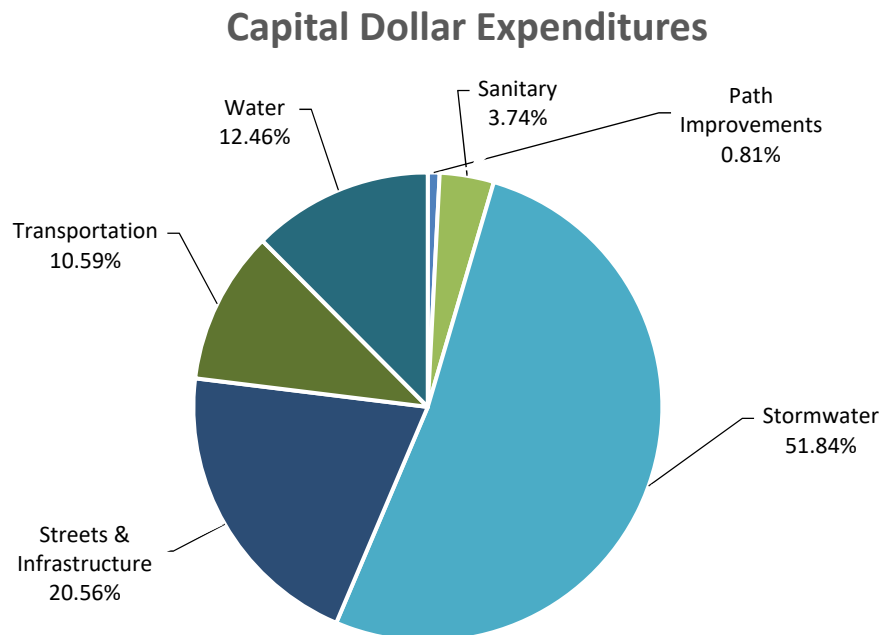
The funding strategy for the CIP includes utilizing expiring debt service, incremental rate adjustments, revenues from new growth and grant funding. The approach to developing a funding strategy included the following parameters;

- Funding must come from existing revenue streams and charges
- Term of debt will not exceed useful life of the asset
- Utilization of grant

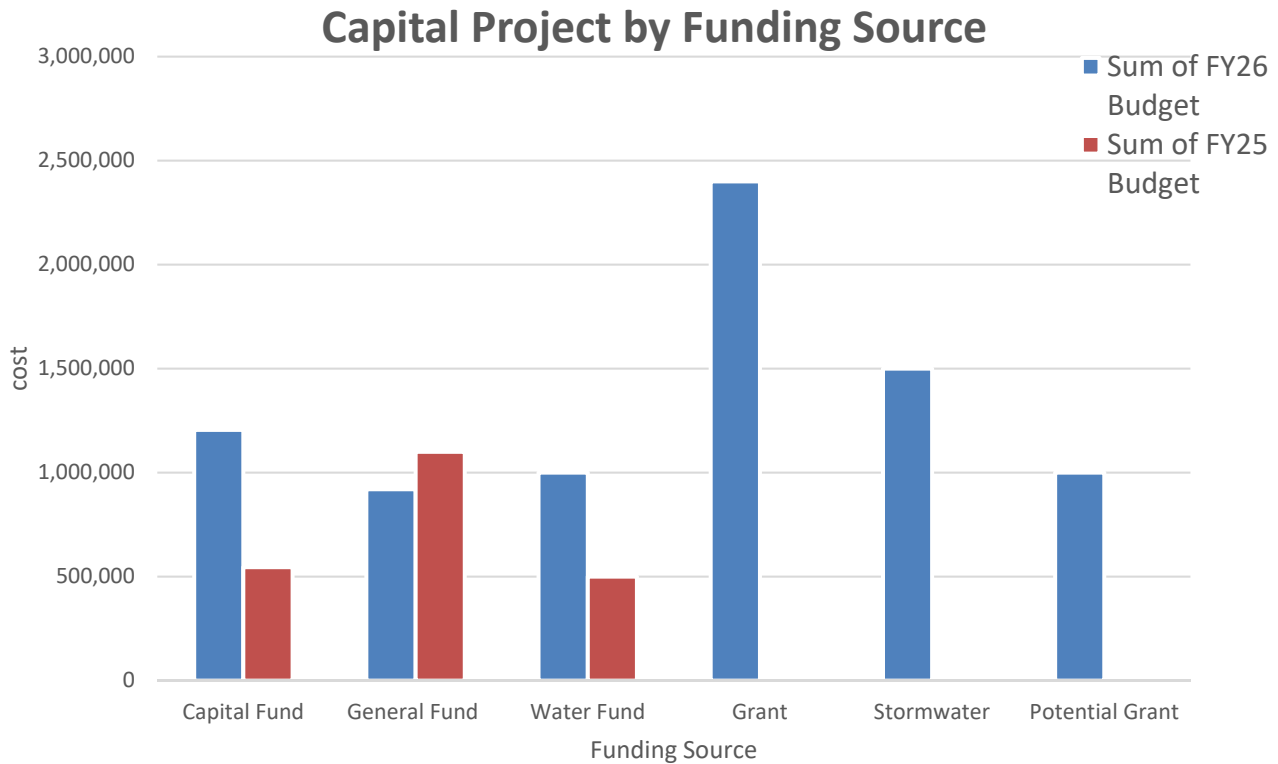
Recognizing the immediate need for infrastructure improvements and the lack of immediate funding for the total costs on a pay as you go basis, the Village has established a funding strategy that allows for funding through General Obligation bond issues (borrowing), and transfers from General Fund balances exceeding the policy requirements.

Project Use and Funding

Consistent with the Village Strategic Plan, public assets and systems are being fortified. FY26 budgeted project improvements by infrastructure category and funding sources:



The capital improvement project uses and budget will be funded through a combination of revenue sources as noted below:



Sources	FY 25 Revenues	FY 26 Revenues	Uses	FY 25 Capital Expenditures	FY 26 Capital Expenditures
			Path		
Capital Fund	545,000	1,205,000	Improvements	355,000	65,000
General Fund	1,100,000	920,000	Sanitary	20,000	300,000
Grant		1,000,000	Stormwater	155,000	4,160,000
			Streets &		
MFT Fund	0	0	Infrastructure	875,000	1,650,000
Water Fund	500,000	1,000,000	Transportation	240,000	850,000
Stormwater	0	3,900,000	Water	500,000	1,000,000
Grand Total	2,145,000	8,025,000	Grand Total	2,145,000	8,025,000

The total FY2026 capital expenditure budget for the Village is \$8,025,000. Detailed information related to all capital projects is included on the following pages.

Project Ranking

During each budget year process, City staff ranks capital improvement requests. The ranking is evaluated by the master plan, health & safety, infrastructure, regulatory compliance, funding, impact on operational budget, quality of life, and timing/location. A summary of the ranking is included.

CAPITAL IMPROVEMENT PROJECTS FUND

FUND #040

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
REVENUES 040								
36200 Grants	37,270	0	0	240,000			0	-
37500 Interest Earnings	705	35,070	103,460	18,000	18,000	18,000	0	-
38900 Miscellaneous Income	0	0	0	0	0	0	0	-
39120 Interfund Transfer	500,000	1,000,000	1,000,000	650,000	500,000	500,000	0	-

TOTAL REVENUES

537,976	1,035,070	1,103,460	908,000	518,000	518,000	0	
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EXPENDITURES 040-

60000 GREEN BAY RD RECONSTRUCTION	0	0	0	0	300,000	300,000	0	-
60010 GREEN BAY RD BRIDGE	866	0	25,969	80,000	270,000	270,000	0	-
60015 LINCOLN STORM SEWER (IDOT)	0	0	0	0	0	0	0	-
60120 GREENBAY/W WASHINGTON PED XING	10,135	17,900	0	0	0	0	0	-
54100 MOFFETT RD BOX CULVERT	0	0	0	0	0	0	0	-
54060 CBD STREETScape	0	0	25,265	225,000	0	0	0	-
54065 CBD BLOCK ONE	0	0	0	50,000	1,000,000	1,000,000	0	-
56500 BIRCH AVE SLOPE STABILIZATION	0	0	2,817	50,000	0	50,000	0	50,000
55615 MOFFETT/E WITCHWOOD SAN SEWER	26,720	0	0	0	0	0	0	-
60020 SANITARY SEWER IMPROVEMENTS	0	369,034	6,620	0	300,000	300,000	0	-
60025 STORM SEWER IMP	0	0	0	0	0	0	0	-
41314 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0	0	-
60030 BLUFF RD RAVINE STABILIZATION	0	0	0	0	35,000	35,000	0	-
60035 LB/NC PED BRIDGE	0	0	39,082	140,000	250,000	250,000	0	-
60100 W SHERIDAN PL STORM EXPANSION	0	0	0	0	0	0	0	-

TOTAL EXPENDITURES

37,721	386,934	99,752	545,000	2,155,000	2,205,000	0	50,000
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END OF YEAR FUND BALANCE

973,382	1,621,518	2,625,226	1,984,518	1,336,826	1,286,826		
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PROJECT LIST - 15 YEAR SUMMARY

		FY25 BUDGET	ACTUAL YTD	FY25 PROJECTED YEAR END	FY26 ORIGINAL BUDGET REQUESTED	FY26 BUDGET UPDATED REQUESTED	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED	FY30 PROJECTED	FY31 PROJECTED	FY32 PROJECTED	FY33 PROJECTED	FY34 PROJECTED	FY35 PROJECTED	FY36 PROJECTED	FY37 PROJECTED	FY38 PROJECTED	FY39 PROJECTED
Public Works Capital Project																			
1	Misc Concrete Replacement	75,000	72,436	75,000	35,000	35,000	40,000	40,000	40,000	40,000	45,000	50,000	50,000	50,000	50,000	55,000	55,000	55,000	55,000
2	New Sidewalk (Gap) *	250,000	0	0	0	0													
3	Path Repaving	20,000	0	0	0	0			50,000			50,000			60,000			60,000	
4	Street Rehab non-MFT	600,000	499,037	600,000	650,000	650,000	100,000	650,000	650,000	100,000	650,000	650,000	150,000	700,000	700,000	150,000	150,000	750,000	750,000
5	Pavement Maintenance	30,000	0	30,000	30,000	30,000	30,000	35,000	35,000	40,000	40,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000
6	Bike Path Lighting	0	0	0	0	0								300,000					
7	Underpass Handrails	0	0	0	0	30,000		350,000											
8	Resurface Train Station Parking Lot	0	0	0	0	0											350,000		
9	PW Lot Paving	30,000	0	30,000	50,000	50,000				75,000									
10	Misc. Storm Sewer Improvements	25,000	25,420	25,420	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000
11	Evanston Storm Sewer	0	0	0	0	100,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000
12	Boardman Ct/ Bath Tennis Storm Sewer	0	0	0	0	0	335,000												
13	Village Wide Storm Sewer Model	0	0	0	0	0	25,000			25,000			25,000		25,000				
14	Sanitary Sewer Improvement Planning	20,000	0	0	0	0		20,000		20,000		20,000		20,000		20,000		20,000	20,000
15	Lift Station Improvements	0	0	0	0	0	25,000		25,000		25,000		25,000		25,000				
16	Storm Relief Sewer Study	50,000	20,031	50,000	0	0													
Total General Fund:		\$1,100,000	\$616,923	\$810,420	\$790,000	\$920,000	\$605,000	\$1,145,000	\$850,000	\$360,000	\$820,000	\$875,000	\$355,000	\$1,190,000	\$980,000	\$345,000	\$695,000	\$1,015,000	\$955,000
MFT Fund																			
17	Street Rehab MFT	0	0	0	0	0	600,000			700,000				700,000			750,000		
Total MFT Fund:		\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$700,000	\$0	\$0	\$0	\$700,000	\$0	\$0	\$750,000	\$0	\$0
Water Fund Projects																			
18	Water Distribution System Improvements	500,000	95,337	250,000	1,000,000	1,000,000	650,000	700,000	750,000	800,000	850,000	900,000	950,000	1,000,000	1,050,000	1,100,000	1,150,000	1,200,000	1,250,000
19	Lead Service Replacement			-			200,000	200,000	200,000	200,000	200,000	-		-		-	-	-	-
Total Water Fund:		\$500,000	\$95,337	\$250,000	\$1,000,000	\$1,000,000	\$850,000	\$900,000	\$950,000	\$1,000,000	\$1,050,000	\$900,000	\$950,000	\$1,000,000	\$1,050,000	\$1,100,000	\$1,150,000	\$1,200,000	\$1,250,000
Stormwater Utility Fund Projects																			
20	Storm Sewer Trunk	0	0	0	0	3,900,000		3,000,000	3,000,000	4,000,000									
Total Stormwater Fund:		\$0	\$0	\$0	\$0	\$3,900,000	\$0	\$3,000,000	\$3,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund Projects																			
21	Green Bay Road Reconstruction	0	0	0	300,000	300,000	700,000	400,000											
22	Green Bay Rd Bridge	80,000	1,468	0	270,000	270,000	600,000												
23	CBD Block One *	50,000	14,072	50,000	1,000,000	1,000,000													
24	Sanitary Sewer Improvements	0	185,720	190,000	300,000	300,000		300,000		300,000		300,000		300,000		300,000	300,000	300,000	300,000
25	Salt Shed Replacement							500,000											
26	RT. 41/ 176 Interchange Aesthetics						50,000												
27	Bluff Rd. Ravine Stabilization	0	0	0	35,000	35,000	350,000												
28	LB/NC Ped Bridge *	140,000	108,886	0	250,000	250,000	3,000,000												
29	Birch Culvert Improvements	50,000	3,600	3,600	0	50,000													
Total Capital Fund :		\$545,000	\$415,933	\$353,600	\$2,155,000	\$2,205,000	\$4,700,000	\$1,200,000	\$0	\$300,000	\$0	\$300,000	\$0	\$300,000	\$0	\$300,000	\$300,000	\$300,000	\$300,000
Total Projects					3,945,000	8,025,000	6,755,000	6,245,000	4,800,000	6,360,000	1,870,000	2,075,000	1,305,000	3,190,000	2,030,000	1,745,000	2,895,000	2,515,000	2,505,000
* Project Pending Grant Funding																			



PUBLIC WORKS CAPITAL IMPROVEMENT PROJECTS

01-830/860/870

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PUBLIC WORKS IMPROVEMENTS								
STREETS, BRIDGES, LIGHTS (830)								
53500 Misc Concrete Replacment	35,970	750	77,585	75,000	35,000	35,000	0.0%	-
53510 New Sidewalk (Gap)	0	0	7,163	250,000	0	0	0	-
53511 Path Repaving	41,502	228,610	1,459	20,000	0	0	0	-
54000 Street Rehab Projects Non-Mft	753,289	728,678	56,399	600,000	650,000	650,000	0.0%	-
54050 Pavement Maintennace	0	0	27,649	30,000	30,000	30,000	0.0%	-
54060 CBD Streetscape	0	6,964	0	0	0	0	0	-
54200 Bike Path Modifications	0	0	0	0	0	0	0	-
54210 W Scranton Ped/Bike Bridge	352,482	0	0	0	0	0	0	-
57010 Glen Ave Footbridge Improve	0	37,780	508,700	0	0	0	0	-
57800 Rt 176 Underpass Handrails	0	0	0	0	0	30,000	0	30,000
57810 Metra Station Resurface	0	0	0	0	0	0	0	-
57815 PW Lot Paving	0	0	0	30,000	50,000	50,000	0.0%	-
Subtotal Streets	1,183,243	1,002,782	678,956	1,005,000	765,000	795,000	3.9%	30,000
SANITARY & STORM SEWERS (870)								
55500 Storm Sewer Improvements	25,749	24,040	27,690	25,000	25,000	25,000	0.0%	-
55550 Boardman Ct/Bath Tennis Storm Sewer	0	0	0	0	0	0	0	-
55600 Sanitary Sewer Improv Planning	0	0	0	20,000	0	0	0	-
55600 Evanston Storm Sewer	0	0	0	0	0	100,000	0	100,000
55615 Moffett/E Witchwood San	0	0	0	0	0	0	0	-
55620 Manhole Repairs	0	0	0	0	0	0	0	-
55670 Lakeland Lift Station System Imp.	147,941	22,878	0	0	0	0	0	-
55670 Forest Cove Lift Station Imp.	208,189	788	0	0	0	0	0	-
55673 Lift Station Improvements	0	21,615	0	0	0	0	0	-
55670 Tangley Oaks Pump Station Rebuild	0	24,271	0	0	0	0	0	-
55675 Village Wide Storm Model	0	0	0	0	0	0	0	-
55680 Underpass Storm Relief Study	5,865	39,388	80,622	50,000	0	0	0	-
Subtotal Sewers	387,743	132,979	108,312	95,000	25,000	125,000	400.0%	100,000
TOTAL PUBLIC WORKS IMPROVEMENT	1,570,986	1,135,761	787,268	1,100,000	790,000	920,000	16.5%	130,000



Miscellaneous Concrete Replacement



Project Number: FY26-01
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$35,000

Project Description

The Village maintains over 22 miles of public sidewalk and 50 miles of curb and gutter throughout the community. Each year, the Village assesses the condition of residential sidewalks and prioritizes replacements based on the criteria established in Chapter 2 of Title 7 of the Village Code. Curbs that have deteriorated or been damaged are prioritized if they are part of a crosswalk or driveway. Typically, concrete curbs and sidewalk are replaced based on the structural condition of the concrete (cracking, spalling or deterioration), heaved or excessive sloping due to tree roots and poor drainage. The primary goal of the program is to maintain a safe and functional street and pedestrian sidewalk system and to ensure mobility improvements while extending the life of existing infrastructure.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	77,585	75,000	35,000	35,000
	-	-	-	-
Total Annual Cost	\$77,585	\$75,000	\$35,000	\$35,000
Cumulative 4-year Project Cost	\$77,585	\$152,585	\$187,585	\$222,585

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund Revenue	77,585	75,000	35,000	35,000
	-	-	-	-
	-	-	-	-
Annual Total	\$77,585	\$75,000	\$35,000	\$35,000

New Sidewalk (Gap)



Project Number: FY26-02
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$0.00-GRANT DEPENDENT

Project Description

In support of the Master Plan which emphasizes the need to provide easy safe access for pedestrians to walk throughout the Village; the construction of new sidewalk wherever sidewalk does not already exist and where pedestrians are legally permitted is planned in conjunction with the Safe Routes to School grant program.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	7,163	-	-	-
	-	-	-	-
Total Annual Cost	\$7,163	\$0	\$0	\$0
Cumulative Project Cost	\$7,163	\$7,163	\$7,163	\$7,163

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund Revenue	7,163	0	0	0
	-	-	-	-
	-	-	-	-
Annual Total	\$7,163	\$0	\$0	\$0

Path Repaving



Project Number: FY26-03
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$0.00

Project Description

The Village maintains over 5 miles of paved asphalt public paths throughout the community. The largest sections of public paths include the Robert McClory Path running on the west side of Sheridan Road, the path along the west side of Green Bay Road between the Lake Bluff Elementary School and Signe Court, and the paths in the Tangle Oaks Subdivision.

The Village routinely assesses the condition of the asphalt paths under its jurisdiction and rehabilitates sections of paths that have deteriorated due to age, tree roots, or poor drainage. The primary goal of the program is to maintain a safe and functional asphalt path system.

Project Timeline and Total Cost by Phase

Description	Actual	Budgeted	PROPOSED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	1,459	20,000	0	-
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$1,459	\$20,000	\$0	\$0
Cumulative 4-year Project Cost	\$1,459	\$21,459	\$21,459	\$21,459

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund Revenue	1,459	20,000	0	-
	-	-	-	-
Total	\$0	\$20,000	\$0	\$0

Street Resurfacing and Patching



Project Number: FY26- 04
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$650,000

Project Description

Annual Village-wide Street Improvement Program provides for spot patching or resurfacing existing pavements according to annual evaluations. Streets are selected for improvement based on existing conditions and scheduling of cost-effective rehabilitation strategies.

LIST OF STREETS TO BE REPAVED IN 2025* NEEDS UPDATING:

Atkinson Drive (Sanctuary Lane to Adelphia Ave)
 Armour Drive (Rothbury Ct to James Ct)
 Forest Hills Road (Bath & Tennis Club Rd approx. 450' to the south)
 Wimbledon road (Bath & Tennis Club Rd approx. 325' to the south)
 Lakeland Drive
 Arbor Drive (Pettibone Creek crossing to cul-de-sac)
 Main Street

**Streets may be added or subtracted from the list to conform to the Village budget*

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	56,399	600,000	650,000	650,000
	-	-	-	-
Total Annual Cost	\$56,399	\$600,000	\$650,000	\$650,000
Cumulative Project Cost	\$56,399	\$656,399	\$1,306,399	\$1,306,399

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	56,399	600,000	650,000	650,000
	-	-	-	-
Total	\$56,399	\$600,000	\$650,000	\$650,000

Street Pavement Maintenance



Project Number: FY26-05
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$30,000

Project Description

A planned annual strategy of cost-effective preventative maintenance treatments to Village roadways that preserves the system, retards future deterioration, and maintains or improves the functional condition of the system without significantly increasing the structural capacity. Scheduled preventative maintenance helps prolong the lifespan of surfaces by protecting them from the effects of aging, cracking, deterioration, and water infiltration.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	27,649	30,000	30,000	30,000
	-	-	-	-
Total Annual Cost	\$27,649	30,000	30,000	30,000
Cumulative Project Cost	\$27,649	\$57,649	\$87,649	\$87,649

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	27,649	30,000	30,000	30,000
	-	-	-	-
Total	\$27,649	\$30,000	\$30,000	\$30,000

Bike Path Lighting



Project Number: FY26-06
Department: Engineering
Project Lead: Village Engineer
FY26 Budget: Pending

Project Description

Installation of lighting of the portions of the Robert McClory and North Shore Bike Paths between the intersection of Sheridan Road and East Sheridan Place and the intersection of West Center Avenue and Mawman Avenue.

Project Timeline and Total Cost by Phase

Description	Actual	Projected	PROPOSED / UPDATED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	-	-	-
Total Annual Cost	\$0	-	-	-
Cumulative Project Cost	\$0	\$0	\$0	\$0

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	0	0	-	0
	-	-	-	-
Total	\$0	\$0	\$0	\$0

Underpass Handrail Improvements



Project Number: FY26-07
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$30.00

Project Description

Repairs to the deteriorated sections of handrail on the north side of West Scranton Avenue between Mawman Avenue and the Sheridan road underpass.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction				30,000
	-	-	-	-
Total Annual Cost	\$0	-	-	30,000
Cumulative Project Cost	\$0	\$0	\$0	\$30,000

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	0	0	-	30,000
	-	-		-
Total	\$0	\$0	\$0	\$30,000

Public Works Lot Paving



Project Number: FY26-09
Department: Engineering
Project Lead: Village Engineer
FY26 Budget: \$50,000

Project Description

Resurfacing of the asphalt of the Public Works Facility that has deteriorated beyond normal maintenance.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction		30,000	50,000	50,000
	-	-	-	-
Total Annual Cost	\$0	30,000	50,000	50,000
Cumulative Project Cost	\$0	\$30,000	\$80,000	\$80,000

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	0	30,000	50,000	50,000
	-	-		-
Total	\$0	\$30,000	\$50,000	\$50,000

Miscellaneous Storm Sewer Improvements



Project Number: FY26-10
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$25,000

Project Description

Miscellaneous Storm Sewer Improvements includes the repair, replacement and installation of new infrastructure to address minor drainage issues throughout the Village. Investing in infrastructure reduces flood risks, protects public safety, improves surface water quality and enhances the community.

Project Timeline and Total Cost by Phase

Description	Actual	Projected	PROPOSED / UPDATED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering				
Construction	27690	25420	25,000	25,000
	-	-	-	-
Total Annual Cost	27,690	25,420	25,000	25,000
Cumulative Project Cost	\$27,690	\$53,110	\$78,110	\$78,110

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	27,690	25,420	25,000	25,000
	-	-	-	-
Total	\$27,690	\$25,420	\$25,000	\$25,000

Evanston Ave. Storm Sewer Improvements



Project Number: FY26-11
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$100,000

Project Description

Storm Sewer Improvements repair, replace and install new infrastructure when it deteriorates. Investing in infrastructure reduces flood risks, protects public safety, improves surface water quality and enhances our community.

Project Timeline and Total Cost by Phase

Description	Actual	Projected	PROPOSED / UPDATED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	-	-	100,000
	-	-	-	-
Total Annual Cost	\$0	-	-	100,000
Cumulative Project Cost	\$0	\$0	\$0	\$100,000

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	0	0	-	100,000
	-	-		-
Total	\$0	\$0	\$0	\$100,000

Boardman Ct – Bath Tennis Storm Sewer



Project Number: FY26-12
Department: Engineering

Project Lead: Village Engineer
FY23 Budget: \$0

Project Description

Storm Sewer Improvements repair, replace and install new infrastructure when it deteriorates. Investing in infrastructure reduces flood risks, protects public safety, improves surface water quality and enhances our community.

Project Timeline and Total Cost by Phase

Description	Actual	Projected	PROPOSED / UPDATED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	-	-	-
Cumulative Project Cost	\$0	\$0	\$0	\$0

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	0	0	-	0
	-	-		-
Total	\$0	\$0	\$0	\$0

Water Distribution System Improvements



Project Number: FY26-18
Department: Engineering
Project Lead: Village Engineer
FY25 Budget: \$1,000,000

Project Description

The Village's water distribution system includes the one million gallon storage tank at the Public Works facility, hydrants, valves, and over 25 miles of water mains. The Village is continuing its Water Systems Assessment identifying segments of water main for improvement and maintenance needs at the storage tank. Annual distribution system improvements will be prioritized utilizing a number of factors which can include main break, fire flow improvement or water main size increases. Estimates for projects costs include design engineering services and construction. Water main improvements are constructed on an annual basis as recommended.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	33,775	250,000	1,000,000	1,000,000
	-	-	-	-
Total Annual Cost	\$33,775	250,000	1,000,000	1,000,000
Cumulative Project Cost	\$33,775	\$283,775	\$1,283,775	\$1,283,775

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	33,775	250,000	1,000,000	1,000,000
	-	-	-	-
Total	\$33,775	\$250,000	\$1,000,000	\$1,000,000

Storm Sewer Trunk Project



Project Number: FY26-20
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$3,900,000

Project Description

Installation of a storm sewer pipe from the Scranton Avenue viaduct to Lake Michigan. The first phase of construction will include the area between the end of Lillian Dell and the intersection of East North Avenue & Moffett Road. Future phases will complete the route to the west on East North Avenue and then south along Sheridan Road to the viaduct.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
hConstruction	-	-	-	3,900,000
	-	-	-	-
Total Annual Cost	\$0	-	-	3,900,000
Cumulative Project Cost	\$0	\$0	\$0	\$3,900,000

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	-	-	-	3,900,000
	-	-	-	-
Total	\$0	\$0	\$0	\$3,900,000

Green Bay Road Reconstruction



Project Number: FY26-21
Department: Public Works
Project Lead: Village Engineer
FY26 Budget: \$300,000

Project Description

The reconstruction of Green Bay Road is scheduled to begin in the spring of 2026 and be completed in the fall of 2027. The Village received a \$3.9M grant from the Federal Surface Transportation Program – Shared Fund to pay approximately 75% of the cost of the project. The project will reconstruct Green Bay Rd south of IL 176, and include pedestrian crosswalk, drainage and water main improvements.

Project Timeline and Total Cost by Phase

Description	Actual	Projected	PROPOSED / UPDATED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	300,000	300,000
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	-	300,000	300,000
Cumulative Project Cost	\$0	\$0	\$300,000	\$300,000

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
Capital Fund	-	-	300,000	300,000
	-	-	-	-
Total	\$0	\$0	\$300,000	\$300,000

Green Bay Road Bridge



Project Number: FY26-22
Department: Public Works

Project Lead: Village Engineer
FY26 Budget: \$300,000

Project Description

Final Engineering (Phase II) for the Green Bay Road Bridge Rehabilitation over Union Pacific Railroad during FY25 and construction to occur between March and November of 2026. The project includes a complete superstructure replacement and repairs to the concrete piers. Steel truss and boardwalk facade removal & replace with PCC sidewalk and steel railings. The Village received a \$1.8M grant through the Federal Surface Transportation Program – Bridge Fund to pay for 80% of the project.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	25,969	1,500	300,000	300,000
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$25,969	1,500	300,000	300,000
Cumulative Project Cost	\$25,969	\$27,469	\$327,469	\$327,469

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	25,969	1,500	300,000	300,000
Capital Fund				
Total	\$25,969	\$1,500	\$300,000	\$300,000

CBD Streetscape - Block One



Project Number: FY26-23
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$1,000,000

Project Description

Lake Bluff's Downtown has long been recognized as the historical and cultural center place of the community. The prior Streetscape Plan (2007) guided streetscape developments within the Downtown area. Since that time, many of the previously installed streetscape materials and plantings have not performed well. At the same time, recent events and initiatives have inspired the Village to pursue a comprehensive look at the future of Lake Bluff's Downtown Streetscapes and to guide capital planning.

The Downtown Streetscape Concept Block One Plan is the result of a six-month effort by the Village to evaluate existing conditions, listen to community goals and consider conceptual streetscape enhancement plans for Lake Bluff's Central Business District (CBD).

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	50,000	-	-
Construction	-	-	1,000,000	1,000,000
	-	-	-	-
Total Annual Cost	\$0	50,000	1,000,000	1,000,000
Cumulative Project Cost	\$0	\$50,000	\$1,050,000	\$1,050,000

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	-	50,000	1,000,000	1,000,000
Capital Fund	-	-	-	-
Total	\$0	\$50,000	\$1,000,000	\$1,000,000

Sanitary Sewer Improvements



Project Number: FY26-24
Department: Public Works

Project Lead: Village Engineer
FY26 Budget: \$300,000

Project Description

Sewer improvements include sewer main repairs and lining as well as the rehabilitation or replacement of sanitary sewer manholes. The improvements improve the reliability of the sanitary sewer system and reduce the potential for sewage backups and overflows.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	6,620	190,000	300,000	300,000
	-	-	-	-
Total Annual Cost	\$6,620	190,000	300,000	300,000
Cumulative Project Cost	\$6,620	\$196,620	\$496,620	\$496,620

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
Capital Fund	6,620	190,000	300,000	300,000
Grant	-	-	-	-
Total	\$6,620	\$190,000	\$300,000	\$300,000

Salt Shed Improvements



Project Number: FY26-25
Department: Engineering
Project Lead: Village Engineer
FY25 Budget: \$0

Project Description

Replacement of the existing salt storage shed at the Village of Lake Bluff Public Works Facility. Salt is routinely stored under a tarp at the Public Works facility due to the limited capacity of the existing salt storage shed.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	-	-	-	-
Cumulative Project Cost	\$0	\$0	\$0	\$0

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	-	-	-	-
Capital Fund	-	-	-	-
Total	\$0	\$0	\$0	\$0

Rt. 41/176 Interchange Aesthetics



Project Number: FY26-26
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$0

Project Description

The Illinois Department of Transportation is planning on reconstructing the interchange of Illinois Route 176 and US Highway 41 in Lake Bluff. The work includes reconfiguring IL-176 from the Skokie River to Waukegan Road. The Village can request that certain aesthetic improvements be included in the project such as brick pavers or increased landscaping. The cost of these improvements would be the reasonability of the Village.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	-	-	-	-
Cumulative Project Cost	\$0	\$0	\$0	\$0

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	-	-	-	-
Capital Fund	-	-	-	-
Total	\$0	\$0	\$0	\$0

Bluff Rd Ravine Stabilization



Project Number: FY26-27
Department: Public Works
Project Lead: Village Engineer
FY26 Budget: \$35,000

Project Description

Erosion has caused the need for stabilization of the slopes of the small ravine on the west side of Bluff Road. Phase II engineering will prepare plans to stabilize the ravine with construction tentatively scheduled for FY27.

Project Timeline and Total Cost by Phase

	Actual	Projected	PROPOSED / UPDATED	
Description	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	35,000	35,000
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	-	-	35,000	35,000
Cumulative Project Cost	\$0	\$0	\$35,000	\$35,000

Project Funding

Description	FY23 24	FY24 25	FY25 26	FY25 26
General Fund	-	-	35,000	35,000
Capital Fund Grant	-	-	-	-
Total	\$0	\$0	\$35,000	\$35,000

LB/NC Ped Bridge



Project Number: FY26-28
Department: Engineering

Project Lead: Village Engineer
FY26 Budget: \$250,000

Project Description

The State of Illinois has allocated a \$1.25 million grant to improve the current bridge on Green Bay Road that connects Lake Bluff to North Chicago in order to create a safe passage that will eliminate the need for pedestrians to walk on Green Bay Road. The bridge separates about 50 houses within Lake Bluff School District 65 from their school, and serves as a barrier for the residents of about 200 apartments and civilian and military housing for Naval Station Great Lakes at Forrestal Village, and limits pedestrian access from nearby Rosalind Franklin University of Medicine and Science.

Project Timeline and Total Cost by Phase

Description	Actual	Projected	PROPOSED / UPDATED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	39,388	110,000	-	-
Construction	-	-	250,000	250,000
	-	-	-	-
Total Annual Cost	\$39,388	\$110,000	250,000	250,000
Cumulative Project Cost	\$39,388	\$149,388	\$399,388	\$399,388

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	39,388	110,000	250,000	250,000
Capital Fund Grant	-	-	-	-
Total	\$39,388	\$110,000	\$250,000	\$250,000

Birch Culvert Improvements



Project Number: FY26-29
Department: Public Works

Project Lead: Village Engineer
FY6 Budget: \$50,000

Project Description

Erosion has caused the need for reconstruction of the small ravine crossing into the culvert on Birch Road, south of East Blodgett Avenue. The proposed repairs include plans to stabilize the slope all the way to the ravine area.

Project Timeline and Total Cost by Phase

Description	Actual	Projected	PROPOSED / UPDATED	
	FY23 24	FY24 25	FY25 26	FY25 26
Phase I - Engineering	-	-	-	-
Construction	2,817	3,600	-	50,000
	-	-	-	-
Total Annual Cost	\$2,817	\$3,600	-	50,000
Cumulative Project Cost	\$2,817	\$6,417	\$6,417	\$56,417

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	2,817	3,600	-	50,000
Capital Fund Grant	-	-	-	-
Total	\$2,817	\$3,600	\$0	\$50,000

VEHICLE REPLACEMENT FUND

VEHICLE/EQUIPMENT REPLACEMENT FUND

CODE/LINE ITEM		ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
300-37500	Interest Income	1,349	42,364	79,262	28,000	20,000	20,000	0.0%	-
300-38980	Sale of Vehicles/Equipment	0	0	0	0	0	0	0	-
300-39150	Interfund Transf/Finance	20,000	40,000	40,000	40,000	40,000	40,000	0.0%	-
300-39160	Interfund Transf/Comm Devel	0	0	4,000	4,000	4,000	4,000	0.0%	-
300-39170	Interfund Transf/Police	25,000	60,000	60,000	60,000	60,000	60,000	0.0%	-
300-39180	Interfund Transf/Fire	75,000	120,000	120,000	80,000	80,000	80,000	0.0%	-
300-39190	Interfund Transf/Streets	30,000	60,000	120,000	60,000	60,000	60,000	0.0%	-
300-39192	Interfund Transf/Sanitation	0	3,000	3,000	3,000	3,000	3,000	0.0%	-
300-39194	Interfund Transf/Forestry	10,000	26,000	26,000	26,000	26,000	26,000	0.0%	-
300-39196	Interfund Transf/Parks	20,000	32,000	32,000	32,000	32,000	32,000	0.0%	-
300-39198	Interfund Transf/Sewer	0	35,000	35,000	35,000	35,000	35,000	0.0%	-
300-39300	Advance from Water Fund¹	15,000	15,000	15,000	15,000	15,000	15,000	0.0%	-
		196,349	433,364	534,262	383,000	375,000	375,000	0.0%	-
620-58100	Technology Equipment	92,424	147,036	84,958	339,000	416,000	450,000	7.6%	34,000
660-59200	Community Development	0	0	0	0	0	0	0	-
710-59010	Squad Cars	0	105,686	42,170	55,000	55,000	55,000	0.0%	-
730-59300	Fire Dept. Vehicle	0	0	0	35,000	0	0	0	-
830-59410	Street Trucks	0	0	0	0	0	0	0	-
860-59450	Pick-up/Utility Truck	0	0	0	0	0	0	0	-
800-59480	Water Truck	0	0	0	65,000	0	0	0	-
860-59500	Parks Tractor	79,613	0	0	0	0	0	0	-
850-59425	Aerial Bucket Truck	0	0	0	0	0	0	0	-
830-59760	Street Equipment	0	107,462	208,811	0	0	0	0	-
850-59750	Trailer for Stump Grinder	0	0	0	0	0	0	0	-
		172,037	360,184	335,939	494,000	471,000	505,000	6.7%	34,000



WATER ENTERPRISE FUND

WATER FUND REVENUE SUMMARY

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
OPERATING REVENUES								
45000 Water Sales	1,525,334	1,500,110	1,581,547	1,350,000	1,350,000	1,350,000	0.0%	-
47000 Water Meter Sales	3,835	3,600	7,505	4,000	4,000	4,000	0.0%	-
49000 Water Permits/Connect	0	0	0	0	0	0	0	-
48000 Tap-On Fees	15,200	20,800	16,800	15,000	15,000	15,000	0.0%	-
89000 Miscellaneous	186	0	0	300	300	300	0.0%	-
TOTAL OPERATING	1,544,555	1,524,510	1,605,852	1,369,300	1,369,300	1,369,300	0.0%	-
NON-OPERATING REVENUES								
39000 Bond Proceeds	0	0	0	0	0	0	0	-
37500 Interest Earnings	1,577	31,693	69,668	36,000	36,000	36,000	0.0%	-
37250 IRMA Excess Credit	16,253	0	0	0	0	0	0	-
TOTAL NON-OPERATING	17,830	31,693	69,668	1,000	36,000	36,000	0.0%	-
WATER FUND REVENUES	1,562,385	1,556,203	1,675,520	1,370,300	1,405,300	1,405,300	0.0%	-
39110 Interfund Transfer	0	0	0	0	0	0	0	-
WATER FUND REVENUES & Transfers-In	1,562,385	1,556,203	1,675,520	1,370,300	1,405,300	1,405,300	0.0%	-



WATER FUND EXPENDITURES

046-800

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
PERSONNEL SERVICES								
40000 Salaries	225,471	206,494	171,444	151,013	154,351	140,539	-8.9%	(13,812)
40100 Overtime	14,874	10,775	6,084	12,000	12,000	12,000	0.0%	-
40200 Seasonal/Temp	0	0	0	0	0	0	0	-
40300 Part Time	0	0	0	0	0	0	0	-
40400 Medical Insurance	57,617	55,332	53,415	67,338	74,072	54,231	-26.8%	(19,841)
40410 Dental Insurance	1,247	1,189	970	796	876	617	-29.6%	(259)
40420 Life Insurance	457	482	445	357	375	338	-9.9%	(37)
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	-
40610 Work Comp/Liability Prem	20,888	11,424	17,297	18,241	20,065	20,065	0.0%	-
40700 Unemployment Insurance	0	0	0	0	0	0	0	-
40900 Other Employee Benefits	0	0	0	0	0	0	0	-
40980 IMRF Retirement	23,671	13,698	6,974	7,000	8,500	8,500	0.0%	-
40970 Social Security/Medicare	16,663	16,435	12,920	12,500	13,000	13,000	0.0%	-
TOTAL PERSONNEL SERVICES	360,888	315,830	269,549	269,245	283,239	249,290	-12.0%	(33,949)
CONTRACT SERV/COMMODITIES								
41100 Maintenance-Vehicle	53	0	0	800	800	800	0.0%	-
41200 Maintenance-Equip.	0	0	352	700	700	700	0.0%	-
41300 Technology Services	2,493	2,359	3,571	4,000	4,130	4,130	0.0%	-
41314 Other Profess. Serv.	40,627	22,575	20,798	26,000	27,500	27,500	0.0%	-
41315 Engineering Serv.	0	0	1,755	0	0	0	0	-
41318 Contractual Labor	45,142	43,496	33,189	22,000	22,000	22,000	0.0%	-
41490 Water Analysis	1,447	1,785	2,649	2,000	2,000	2,000	0.0%	-
42400 Training/Education	0	288	0	500	500	500	0.0%	-
42420 Uniforms/Clothing	421	421	986	0	0	0	0	-
42440 Dues	721	742	765	800	800	800	0.0%	-
42450 Recruitment	0	0	0	0	0	0	0	-
43210 Telephone	908	448	930	1,000	1,000	1,000	0.0%	-
43230 Electric	2,178	3,416	3,848	3,500	3,500	3,500	0.0%	-
43300 Postage	3,440	3,856	3,565	4,000	4,000	4,000	0.0%	-
43400 Printing/Publish.	1,379	658	0	1,000	1,000	1,000	0.0%	-
43550 Office Supplies	39	80	323	400	400	400	0.0%	-
43560 Gasoline & Oil	3,093	3,830	3,918	3,000	3,000	3,500	16.7%	500
43575 Water Meters	2,348	10,929	5,023	5,000	5,000	5,000	0.0%	-
43640 Maint. Supplies-Vehic.	4,824	2,783	2,752	2,800	2,800	2,800	0.0%	-
43650 Maint. Supplies-Equip.	744	1,487	938	500	500	1,000	100.0%	500
43670 Maint. Supplies-Util.	30,522	11,576	9,886	7,000	7,000	10,000	42.9%	3,000
44100 Water Purchases	380,408	387,843	385,668	450,000	450,000	450,000	0.0%	-
45900 Minor Equipment	554	214	1,309	500	500	1,000	100.0%	500
46100 Miscellaneous Expense	0	0	0	0	0	0	0	-
41315 Engineering Services	0	0	0	34,000	34,000	34,000	0.0%	-
TOTAL CONTRACT/COMMOD.	521,340	498,787	482,226	569,500	571,130	571,130	0.0%	-



WATER FUND EXPENDITURES

046-800

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
OTHER (Debt: 900-								
41450 Bank Service Charges	0	450	450	500	500	500	0.0%	-
47802 Bond Principal Payment	196,000	203,000	206,000	208,000			0	-
47807 2019 Bond Principal Payment	40,000	40,000	40,000	40,000	145,000	145,000	0.0%	-
47805 2019 Bond Interest Payments	78,307	73,065	67,971	64,681	59,300	59,300	0.0%	-
47801 2019 Bond Interest Payments	0	0	0	0	0	0	0	-
47803 Debt Issuance Expense	0	0	0	0	0	0	0	-
70000 Contingency	47,163	49,866	3,323	50,000	50,000	50,000	0.0%	-
TOTAL OTHER	361,469	366,381	317,744	363,181	254,800	254,800	0.0%	-
CAPITAL OUTLAY								
58250 Equipment	0	0	0	0	0	0	0	-
58300 Meter Auto Read System	10,786	0	0	0	0	0	0	-
55800 Water Tower Improve	0	0	0	0	0	0	0	-
59400 Vehicle	0	0	0	0	0	0	0	-
55810 Water Infrastructure	653,407	413,273	33,775	500,000	500,000	1,000,000	100.0%	500,000
TOTAL CAPITAL OUTLAY	664,193	413,273	33,775	500,000	500,000	1,000,000	100.0%	500,000
FUND TOTAL EXPENSES	1,907,889	1,594,271	1,103,294	1,701,926	1,609,169	2,075,220	29.0%	466,051
TRANSFERS-OUT								
71500 Vehicle Replace Transfer	15,000	15,000	15,000	15,000	15,000	15,000	0.0%	-
TOTAL TRANSFERS-OUT	15,000	15,000	15,000	15,000	15,000	15,000	0.0%	-
FUND TOTAL EXPENSES & TRANSFERS OUT	1,922,889	1,609,271	1,118,294	1,716,926	1,624,169	2,090,220	28.7%	466,051



STORMWATER UTILITY FUND

STORMWATER UTILITY FUND SUMMARY

CODE/LINE ITEM	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
REVENUES						
34000 Stormwater Utility Fees	844,336	900,000	900,000	825,000	0	(75,000)
37500 Interest Earnings	14,989	15,000	15,000	15,000	0	-
38900 Miscellaneous Income	0	0	0	0	0	-
38900 Bond Proceeds	0	0	0	0	0	-
Grant						
39110 Capital Contribution	0	0	0	1,000,000	0	1,000,000
TOTAL OPERATING	859,324	915,000	915,000	1,840,000	0	925,000
Total	859,324	915,000	915,000	1,840,000	0	925,000

EXPENDITURES

41314 Other Professional Services	1,888	3,200	3,200	3,500	0	300
41315 Engineering Services	0	0	0	0	0	-
41318 Contractual Labor	0	0	0	0	0	-
43300 Postage				0	0	-
43300 Postage	1,604	2,200	2,200	3,500	0	1,300
46100 Miscellaneous Expense	0	0	0	0	0	-
55810 Stormwater Infrastructure	0	0	0	0	0	-
60025 Storm Sewer Trunk	0	0	0	3,900,000	0	3,900,000
58250 Equipment	0	0	0	0	0	-
59900 Depreciation Expense	0	0	0	0	0	-
TOTAL CONTRACT/COMMOD.	3,493	5,400	5,400	3,907,000	0	3,901,600
CAPITAL OUTLAY						
Equipment	0	0	0	0	0	-
TOTAL CAPITAL	0	0				
TOTAL EXPENDITURES	3,493	5,400	5,400	3,907,000	0	3,901,600
TOTAL EXPENDITURES	3,493	5,400	5,400	3,907,000	0	3,901,600



POLICE PENSION TRUST FUND

POLICE PENSION FUND

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
REVENUES								
TAXES								
30000 Property Tax (Note 1)	851,772	897,699	1,087,834	1,221,165	1,370,425	1,215,331	-11.3%	(155,094)
30200 Pers Property Replace Tax	16,520	8,325	15,660	7,000	7,000	7,000	0.0%	-
38900 Misc Income	0	0	180,901	0	0	0	0	-
TOTAL TAXES	868,293	906,023	1,284,394	1,221,165	1,370,425	1,215,331	-11.3%	(155,094)
MISCELLANEOUS								
78000 Employee Contributions	144,218	150,614	158,749	179,000	187,000	187,000	0.0%	-
75000 Interest Income-Short term	932,365	112,371	266,135	100	100	100	0.0%	-
75100 Interest Income-Gov't Oblig	0	0	0	0	0	0	0	-
75120 Interest Income-Municipals	0	0	0	0	0	0	0	-
75150 Interest Income-Corp Bonds	0	0	0	0	0	0	0	-
75200 Interest/Dividends-Mutual	0	0	0	0	0	0	0	-
75300 Stock Dividends	0	0	0	0	0	0	0	-
37800 Unrealized Gain on Invest	(1,688,588)	186	778,437	100,000	100,000	100,000	0.0%	-
75610 Gain On Sale of Invest	0	0	0	0	0	0	0	-
TOTAL MISCELLANEOUS	(612,005)	263,171	1,203,322	279,100	287,100	287,100	0.0%	-
TOTAL REVENUES	256,287	1,169,194	2,487,716	1,500,265	1,657,525	1,502,431	-9.4%	(155,094)

Note 1: Pension property tax is transferred from the General Fund.

EXPENDITURES

41314 Other Professional Services	4,528	4,614	4,264	5,000	5,000	5,000	0.0%	-
41350 Legal Fees	4,992	6,818	4,405	7,000	7,000	7,000	0.0%	-
41360 Investment Advisor Fees	33,837	953	0	33,000	33,000	33,000	0.0%	-
41365 Investment Managemnt Fees	18,613	2,594	2,715	25,000	25,000	25,000	0.0%	-
42400 Professional Development	1,010	0	0	1,000	1,000	1,000	0.0%	-
42440 Dues	795	0	0	0	0	0	0	-
46500 Benefit Payments	969,606	1,055,048	1,380,139	1,250,000	1,250,000	1,250,000	0.0%	-
46600 Contribution Refunds	0	0	0	0	0	0	0	-
46610 Service Credit Transfer	56,794	207,171	350	0	0	0	0	-
41450 Bank/Other Fees	360	360	373	400	400	400	0.0%	-
46710 State Compliance Fees	2,070	2,639	0	0	0	0	0	-
46800 Loss on Sale of Investment	0	0	0	0	0	0	0	-
TOTAL EXPENDITURES	1,092,605	1,280,197	1,392,246	1,321,400	1,321,400	1,321,400	0.0%	-

NET POSITION, MAY 1	13,197,350	12,361,033	12,361,033	13,456,503	13,456,503
NET POSITION, APRIL 30	12,361,033	12,250,030	13,456,503	13,792,628	13,637,534



LAKE BLUFF LIBRARY FUND

LIBRARY FUNDS SUMMARY

	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 25 - FY 26	\$ CHANGE
REVENUES							
080- General Fund	1,088,753	1,114,448	1,243,590	1,230,339	1,278,216	3.9%	47,877
082- Grant Fund	9,632	102,222	54,390	170,483	248,284	45.6%	77,801
TOTAL REVENUES	1,098,384	1,216,670	1,297,980	1,400,822	1,526,500	9.0%	125,678
OPERATING							
080-Personnel Services	731,838	718,342	756,129	912,289	995,166	9.1%	82,877
080-Contract/Commodities	294,430	290,149	379,404	305,050	323,150	5.9%	18,100
TOTAL OPERATING	1,026,268	1,008,491	1,135,533	1,217,339	1,318,316	8.3%	100,977
CAPITAL OUTLAY							
080- General Fund	22,511	38,992	33,661	13,000	39,900	206.9%	26,900
082- Grant Fund						0	0
TOTAL CAPITAL	22,511	38,992	33,661	13,000	39,900	206.9%	26,900
GRANT OUTLAY							
080- General Fund	0	0	0	0	0	0	0
082- Grant Fund	91,053	18,104	96,630	170,483	248,284	45.6%	77,801
TOTAL GRANT OUTLAY	91,053	18,104	96,630	170,483	248,284	45.6%	77,801
TOTAL EXPENDITURES	1,139,832	1,065,586	1,265,825	1,400,822	1,606,500	14.7%	205,678
Est. Budgetary Net Income Summary	(41,448)	151,084	32,155	0	(80,000)	0	(80,000)

**LAKE BLUFF PUBLIC LIBRARY
GENERAL FUND - REVENUES**

080-300-

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
TAXES								
30000 Property Taxes	1,016,815	1,034,157	1,076,099	1,138,582	1,195,511	1,206,897	1.0%	11,386
30200 Personal Property Replace Tax	0	0	5,694	5,484	5,484	5,319	-3.0%	(165)
TOTAL TAXES	1,016,815	1,034,157	1,081,793	1,144,066	1,200,995	1,212,216	0.9%	11,221
FINES & FORFEITURES								
35700 Fines	2,744	1,430	1,583	1,500	1,500	1,500	0.0%	-
TOTAL FINES & FORFEITURES	2,744	1,430	1,583	1,500	1,500	1,500	0.0%	-
CHARGE FOR SERVICES								
34235 Photocopy Charges	1,719	1,800	2,330	2,000	4,000	2,000	-50.0%	(2,000)
34260 Passport Fees	20,803	31,884	14,483	17,250	17,250	0	-100.0%	(17,250)
34265 Passport Postage Reimb	0	0	0	750	750	0	-100.0%	(750)
38850 License Renewals	103	88	(93)	250	250	250	0.0%	-
34250 Non-Resident Fees	6,863	6,706	6,046	6,000	6,000	6,000	0.0%	-
TOTAL CHARGE FOR SERVICES	29,488	40,478	22,766	26,250	28,250	8,250	-70.8%	(20,000)
OTHER								
37020 District 65+115 Agreements	1,550	1,500	1,550	2,000	2,000	1,550	-22.5%	(450)
37000 Village Contribution	9,412	9,368	0	10,233	10,233	17,000	66.1%	6,767
38310 Vliet Operating Cost Contrib	1,180	790	10	790	790	790	0.0%	-
37500 Interest Income	473	20,886	47,804	44,000	44,000	35,410	-19.5%	(8,590)
38800 Miscellaneous Grants	0	0	0	0	0	0	0	-
38800 Naperville/Impact Fees	2,159	0	2,159	0	0	0	0	-
38900 Miscellaneous Income	24,931	5,840	85,925	1,500	1,500	1,500	0.0%	-
TOTAL OTHER	39,705	38,384	137,448	58,523	58,523	56,250	-3.9%	(2,273)
TOTAL REVENUES	1,088,753	1,114,448	1,243,590	1,230,339	1,289,268	1,278,216	-0.9%	(11,052)
FUND BALANCE RESERVES	0	0	0	0	0	0	0	-
LIBRARY FUND REVENUE	1,088,753	1,114,448	1,243,590	1,230,339	1,289,268	1,278,216	-0.9%	(11,052)

**LAKE BLUFF PUBLIC LIBRARY
GENERAL FUND - EXPENDITURES**

080-603-

						ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
CODE/LINE ITEM		ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25				
PERSONNEL SERVICES									
40025	Librarian Salaries	151,645	228,095	266,040	309,166	328,173	358,807	9%	30,634
40030	Staff Salaries	395,269	340,806	350,370	421,873	463,685	449,409	-3.1%	(14,276)
40400	Medical Insurance	112,588	80,522	74,075	90,000	90,000	97,500	8.3%	7,500
40900	Other Employee Benefit	0	0	0	250	250	250	0.0%	-
40980	IL Municipal Retire Fund	30,561	25,895	19,230	40,000	42,400	63,500	49.8%	21,100
40970	Social Security	41,775	43,023	46,414	51,000	54,060	25,700	-52.5%	(28,360)
TOTAL PERSONNEL SERVICES		731,838	718,342	756,129	912,289	978,568	995,166	1.7%	16,598
CONTRACT. SERVICES/COMMODITIES									
41000	Building Maintenance	33,536	42,658	74,380	15,000	15,000	32,000	113%	17,000
41020	Elevator Maintenance	1,198	1,247	1,314	1,400	1,400	1,400	0%	-
41050	Grounds Maintenance	7,140	8,300	9,545	6,000	6,000	7,200	20%	1,200
41313	Website Maintenance	0	0	0	0	0	7,000	0	7,000
41313	Copier Maintenance	3,604	4,315	9,385	8,000	8,000	10,000	25%	2,000
41314	Other Professional Service	15,720	7,163	27,664	10,000	5,000	10,000	100%	5,000
41300	Computer Services	14,690	14,385	15,085	16,000	16,000	21,600	35%	5,600
41345	Marketing	0	545	1,074	1,000	1,000	3,000	200%	2,000
41350	Legal & Accounting	3,263	1,913	9,581	2,500	2,500	10,000	300%	7,500
42400	Professional Development	120	2,956	4,976	4,500	4,500	3,000	-33%	(1,500)
42440	Dues	1,616	1,856	1,633	2,000	2,000	2,000	0%	-
43230	Utilities	8,624	8,718	11,772	13,000	13,000	13,000	0%	-
43300	Postage	5,995	8,068	6,594	2,200	2,200	2,200	0%	-
43520	Passport Supplies	0	0	0	4,800	4,800	0	-100%	(4,800)
43410	Printing/E-Newsletter	8,891	12,726	11,826	13,000	13,000	12,500	-4%	(500)
43550	Office Supplies	7,892	7,286	7,356	6,500	6,500	10,000	54%	3,500
43660	Building & Grounds Supplies	2,059	1,483	5,040	2,000	2,000	3,600	80%	1,600
43668	Technical Services Supplies	4,977	3,898	4,966	5,000	5,000	5,000	0%	-
43700	Hospitality Program Supplies	479	1,147	2,085	1,000	1,000	1,000	0%	-
43730	Outreach Supplies	4,775	2,990	2,809	5,000	5,000	3,000	-40%	(2,000)
43710	Adult Program Supplies	7,550	6,509	6,358	7,000	7,000	6,000	-14%	(1,000)
43720	Juvenile Program Supplies	6,668	6,279	6,997	7,000	7,000	6,000	-14%	(1,000)
43740	Teen Program Supplies	765	316	827	750	750	750	0%	-
45000	Adult Nonfiction	16,507	12,327	12,175	13,000	10,000	8,000	-20%	(2,000)
45100	Adult Fiction	15,275	15,345	15,510	15,500	13,000	10,000	-23%	(3,000)
45110	Adult Large Print	608	520	672	700	700	700	0%	-
45200	Adult Audio-Visual	12,454	11,109	11,226	12,500	10,000	7,000	-30%	(3,000)
45220	Adult E-Reference	17,094	17,595	21,154	21,000	21,000	11,000	-48%	(10,000)
45400	Juvenile Non-fiction	9,783	7,960	9,719	10,000	9,000	7,000	-22%	(2,000)
45410	Picture Books, Readers	7,441	8,457	7,655	8,000	8,000	8,000	0%	-
45420	Juvenile Fiction	8,314	4,537	7,020	8,000	8,000	6,000	-25%	(2,000)
45430	Juvenile Audio-Visual	3,141	508	2,157	2,000	1,500	1,000	-33%	(500)
45440	Juvenile eReference	1,835	1,378	1,337	1,350	1,350	1,350	0%	-
45445	Juvenile Kits	0	595	729	3,000	2,000	1,000	-50%	(1,000)
45460	Ebooks	16,941	18,980	20,995	21,000	2,950	30,000	917%	27,050
45470	Graphic Novels	822	613	207	650	650	650	0%	-
45450	Teen Books	2,221	1,783	1,983	2,000	2,000	2,000	0%	-
45500	Periodicals	6,820	7,855	7,706	7,350	5,000	7,350	47%	2,350
45510	Video Games	3,438	3,242	3,318	3,850	3,850	3,850	0%	-
45520	Hot Picks	769	799	616	1,250	1,250	1,000	-20%	(250)
45600	Public & Staff PC Software	9,042	6,217	8,379	16,000	16,000	22,000	38%	6,000



**LAKE BLUFF PUBLIC LIBRARY
GENERAL FUND - EXPENDITURES**

080-603-

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
45610 Library Automation Software	21,950	22,500	22,500	22,250	22,250	25,000	12%	2,750
46100 Miscellaneous Expenditure	414	3,072	3,080	2,000	2,000	0	-100%	(2,000)
TOTAL CONTRACT/COMMOD.	294,430	290,149	379,404	305,050	269,150	323,150	20%	54,000
CAPITAL OUTLAY								
50100 Library Furnishings	1,189	21,189	3,452	0	0	2,000	0	2,000
51200 Exterior Bldg Improvements	20,723	0	16,180	0	0	4,900	0	4,900
58100 Computer Equipment	317	17,471	13,707	13,000	13,000	32,000	146%	19,000
58270 Library Equipment	282	332	323	0	0	1,000	0	1,000
70000 Contingency	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY	22,511	38,992	33,661	13,000	13,000	39,900	207%	26,900
Transfer to Reserve								
LIBRARY GENERAL FUND TOTAL	1,048,779	1,047,483	1,169,195	1,230,339	1,260,718	1,358,216	8%	97,498

LAKE BLUFF PUBLIC LIBRARY - GRANTS & GIFTS FUND - REVENUES & EXPENDITURES

CODE/LINE ITEM	ACTUAL FY 21/22	ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	ORIGINAL REQUESTED BUDGET FY 25/26	UPDATED REQUESTED BUDGET FY 25/26	% CHANGE ORIGINAL vs. UPDATED FY26	\$ CHANGE
<u>REVENUES 82-40-603</u>								
GRANTS								
36263 Per Capita Grant	8,284	8,284	8,284	8,284	8,284	8,284	0.0%	-
36200 Miscellaneous Grants	0	0	0	103,000	103,000	100,000	-2.9%	(3,000)
TOTAL GRANTS	8,284	8,284	8,284	111,284	111,284	108,284	1234.4%	
DONATIONS								
38300 Unrestricted Donations	660	2,010	3,938	10,000	10,000	10,000	0.0%	-
38315 Restricted Donations	688	91,928	42,169	40,000	40,000	130,000	225.0%	90,000
TOTAL DONATIONS	1,348	93,938	46,107	50,000	50,000	140,000	180.0%	90,000
75000 Interest Earnings	0	0	0	0	0	0	0	-
TOTAL FUND REVENUES	9,632	102,222	54,390	161,284	161,284	248,284	53.9%	87,000

EXPENDITURES 82-60-001**OTHER/GRANT PROGRAMS**

44810 Per Capita Grant Expend	2,162	8,024	7,739	8,284	8,284	8,284	0.0%	-
44810 Asbestos Abatement Project	0	0	0	0	8,284	100,000	1107.1%	91,716
44825 Misc Grant Expenditures	0	0	0	103,000	103,000	90,000	-12.6%	(13,000)
99999 Use of Unrestrict Donation	88,891	10,080	88,891	59,199	50,000	50,000	0.0%	-
	91,053	18,104	96,630	170,483	169,568	248,284	46.4%	78,716
TOTAL EXPENDITURES	91,053	18,104	96,630	170,483	169,568	248,284	46.4%	78,716



FY 2025-26 BIENNIAL BUDGET UPDATE TIMETABLE

Revision Date: 3/12/2025

December 4, 2024	Budget Worksheets available in BSA
December 16, 2024	Finance Director prepares personnel expenditures and Special Revenue, & Pension Fund budgets.
December 31, 2024	Departmental projected year end amounts, budget requests, and personnel & capital projections returned to Finance
January 6-10, 2025	Finance Director assembles preliminary department budgets.
January 13-17, 2025	Departmental Budget Discussions.
February 10, 2025	Finance Committee Meeting Review Schedule Review General Fund Operating Budget CIP Overview
March 10, 2025	Finance Committee Meeting Review Multi-Year Capital Equipment – All Funds Review Multi-Year Capital Projects Review Comprehensive Fee Schedule Review Water Operating Budget & Rate Schedules Pay Plan
April 2, 2025	<i>Tentative</i> budget delivered to Board members.
April 4, 2025	Publication of public hearing notice (must be published <14 days >1 week before hearing).
April 4, 2025	Tentative budget available for public inspection (10 days prior to passage).
April 14, 2025	Public Hearing on Proposed Tentative Budget First Reading of Tentative Biennial Budget and Board Discussion.
April 28, 2025	Village Board Discussion and Final adoption of Budget Ordinance.

By law the Budget must be approved before May 1, 2025.

ORDINANCE NO. 2025-12

**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET UPDATE FOR THE VILLAGE OF
LAKE BLUFF FOR THE FISCAL YEAR COMMENCING MAY 1, 2025 AND
ENDING APRIL 30, 2026**

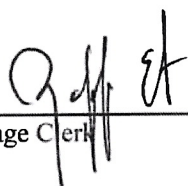
Passed by the Board of Trustees, April 28, 2025

Printed and Published, April 29, 2025

Printed and Published in Pamphlet Form
by Authority of the
President and Board of Trustees

VILLAGE OF LAKE BLUFF
LAKE COUNTY, ILLINOIS

I hereby certify that this document
was properly published on the date
stated above.



Village Clerk

ORDINANCE NO. 2025-12

**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET UPDATE FOR
THE VILLAGE OF LAKE BLUFF FOR THE FISCAL YEARS
COMMENCING MAY 1, 2025 AND ENDING APRIL 30, 2026**

WHEREAS, the Village of Lake Bluff has placed on file its proposed Tentative Biennial Budget Updated and has made such Tentative Biennial Budget Update conveniently available for public inspection at least 10 days prior to the passage of the Biennial Budget; and,

WHEREAS, said Village of Lake Bluff held a public hearing on April 14, 2025 and complied with the provisions of Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (1996) in the matter of its Biennial Budget for the fiscal years commencing May 1, 2025 and ending April 30, 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF LAKE BLUFF, LAKE COUNTY, ILLINOIS, as follows:

SECTION 1. **BUDGET ADOPTED.**

The Biennial Budget with expenditures in the sum of twenty-four million, three hundred fifty-seven thousand, sixteen dollars and 00/100's (\$24,357,016) be and the same is hereby adopted as the Biennial Budget Update for the Village of Lake Bluff for the year commencing May 1, 2025 and ending April 30, 2026. The Village Administrator is authorized to transfer amounts between line items and departments within the same fund.

SECTION 2. **INTERFUND TRANSFERS.**

Interfund transfers between Village funds, as specified in the Biennial Budget Update, in the sum of three million, two hundred ninety-two thousand three hundred thirty-one and 00/100's dollars (\$3,292,331) for the fiscal year commencing May 1, 2025 and ending April 30, 2026 are hereby approved and incorporated into the Biennial Budget Update.

SECTION 3. **EFFECTIVE DATE.**

That this Ordinance shall be in full force and effect from and after its passage, approval, and publication as provided by law and shall be published in pamphlet form.

PASSED this 28th day of April 2025, by vote of the Board of Trustees of the Village of Lake Bluff, as follows:

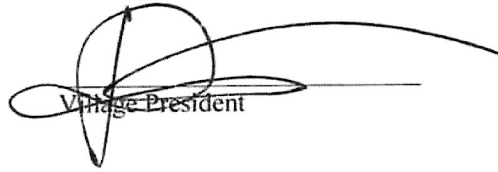
AYES: (4) Hatch, Rappin, Cole, President Charlot

NAYS: (0)

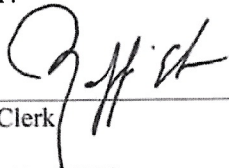
ABSENT: (3) Fisher, Fried, Rider

BIENNIAL BUDGET UPDATE ORDINANCE FY2025-26

APPROVED this 28th day of April 2025.


Village President

ATTEST:


Village Clerk

FIRST READING: April 14, 2025

SECOND READING: April 28, 2025

PASSED: April 28, 2025

APPROVED: April 28, 2025

PUBLISHED IN PAMPHLET FORM: April 29, 2025