

Village of Lake Bluff

FY2025-26 Biennial Budget



May 1, 2024 - April 30, 2026
Adopted April 24, 2024

FY2025-FY2026 BIENNIAL BUDGET

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INTRODUCTION

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.

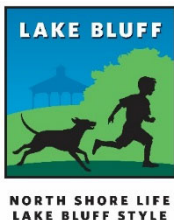
In 1818 Illinois became a state and the western shores of Lake Michigan, with its ravines and heavy woods, was used as a hunting ground by Native Americans. In the late 1820's the United State government started implementing a policy of moving Native American tribes to make way for the westward tide 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.

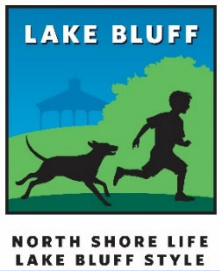
The little settlement of Rockland was renamed Lake Bluff and the Lake Bluff Camp Meeting Association was formed with Thatcher as president. However, economic troubles that plagued the nation in the late 1890's and the changing interests of society led to the decline of the camp meeting concept. The Camp 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 Katharine 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

N. David Graf, Fire Chief

Jeff Hansen, Village Engineer

Clara Gable, Asst. to the Village Administrator

Peter M. Friedman, Village Attorney

Elrod Friedman, LLP



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

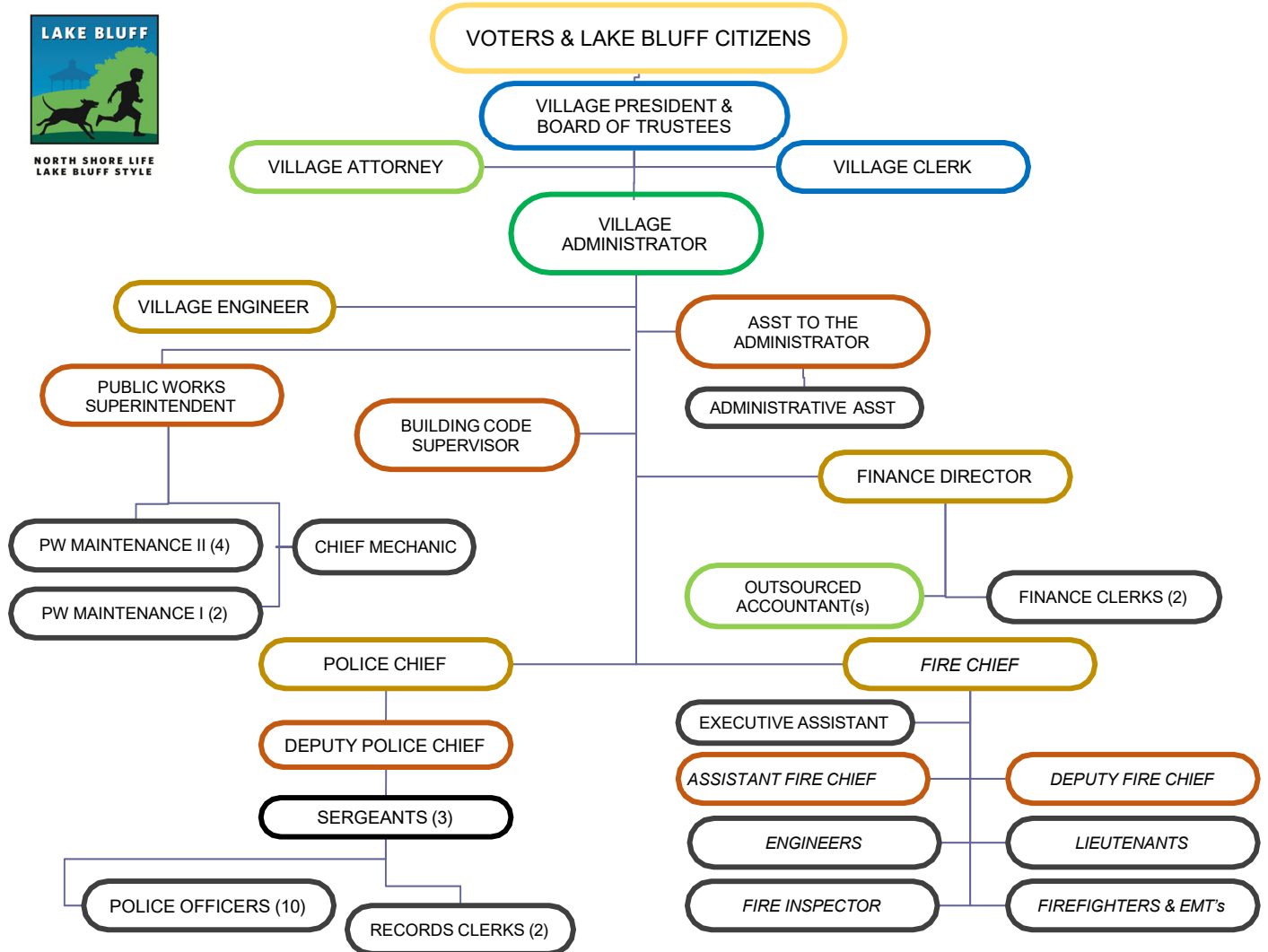
**Village of Lake Bluff
Illinois**

For the Biennium Beginning

May 01, 2022

Christopher P. Morill

Executive Director



April 8, 2024

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 Biennial Budget of the Village of Lake Bluff, Illinois for the fiscal year commencing May 1, 2024 and ending April 30, 2026. This budget, in the amount of \$17,309,543 plus \$2,298,165 in inter-fund transfers for Fiscal Year 2025 (FY25) and \$19,594,173 plus \$2,447,425 in interfund transfers for Fiscal Year 2026 (FY26), includes 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. It 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.

Pursuant to statute, a draft of this budget document was made conveniently available for public inspection on March 27, 2024. A public hearing will be held on April 8, 2024 and continued on April 24, 2024. Adoption of the budget by the corporate authorities is anticipated on April 24, 2024. 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 and accomplishments 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 (FY25). 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.

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 ANALYSIS

. This budget reflects expenditures approved by the Finance Committee for capital project initiatives as listed in the Multi-Year capital schedule.

Major 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	5,317,854	3.47%	29.7%	27.1%
Sales taxes	4,260,500	4,716,500	4,716,500	0.00%	27.2%	24.1%
Licenses, charge for services, & other operating revenue	1,931,497	2,284,379	2,281,379	-0.13%	13.2%	11.6%
Water sales & Stormwater Utility	1,365,000	2,265,000	2,265,000	0.00%	13.1%	11.6%
Utility & other revenues	790,000	818,000	818,000	0.00%	4.7%	4.2%
Intergovernmental taxes (income, motor fuel & corporate personal property)	909,066	1,024,484	1,024,484	0.00%	5.9%	5.2%
Grants & donations	765,882	506,284	1,181,284	57.14%	2.9%	6.0%
Bond Proceeds	0	0	0	--	0.0%	0.0%
Water fund excess net assets	(439,863)	(296,626)	(411,869)	--	1.71%	-2.10%
Governmental funds excess reserves	3,171,672	858,354	2,401,541	64.26%	5.0%	12.3%
Total	17,626,295	17,309,543	19,594,173	11.66%	100%	100%

- **Property tax** revenue reflects increase following CPI (inflation).
- **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 improving labor markets and higher than estimated tax receipts/payments, projected at \$165.16 per capita. State income tax receipts account for approximately 4.18% of all revenues for the Village of Lake Bluff.
- **Utility tax** revenues are expected to remain flat.
- **Water revenues** will increase as charges to residents will increase 2.5% to \$7.99 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

In summary, the operating budget (all costs except capital and contingency) for the Village and the Library is \$14.13 million for FY25, representing a 3.61% increase when compared to FY24. This increase is largely as a result of new collective bargaining contracts. The FY26 operating costs are relatively consistent with a 3.78% increase reflective of the personnel collective bargaining contract increases for the year. 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 and 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% increase to the allocated share of liability insurance. Medical insurance is budgeted to increase by 10%. 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 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 the extension period 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. FY25 includes Public Safety Building improvements of \$113K which are related to HVAC replacements, painting and office furniture. In FY26, \$290K is budgeted for the building's roof replacement to the fire bay and mezzanine.

Contingency Budget. Keeping with past practice, the General Fund contingency budget is \$200,000 or 2% 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 \$1,221,165 in FY25 and \$1,370,425 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 3.87% for calendar year 2024, and estimated 5.0% for calendar year 2025.

Capital Expenses. The Village and Library capital expenditure budget of \$2.92 million equals 22% of the FY25 operating budget, about the same as FY24. The FY25 capital expenditures include \$500K in water improvements and \$945K in street rehabilitation/sidewalk improvements. The FY26 capital budget of \$4.67 million represents 32% of the operating dollars and is 10% greater than FY25 budget. This 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, and the rebuild of the Lake Bluff/ North Chicago pedestrian bridge. Major projects included in this budget are:

	<u>FY25</u> <u>BUDGET</u> <u>REQUESTED</u>	<u>FY26</u> <u>BUDGET</u> <u>REQUESTED</u>
<i>Public Works Capital Project</i>		
Misc Concrete Replacement	75,000	35,000
New Sidewalk (Gap) *	250,000	0
Path Repaving	20,000	0
Street Rehab non-MFT	600,000	650,000
Pavement Maintenance	30,000	30,000
PW Lot Paving	30,000	50,000
Misc. Storm Sewer Improvements	25,000	25,000
Sanitary Sewer Improvement Planning	20,000	0
Storm Relief Sewer Study	50,000	0
Total General Fund:	\$1,100,000	\$790,000

<i>Water Fund Projects</i>		
Water Distribution System Improvements	500,000	500,000
Lead Service Replacement		
Total Water Fund:	\$500,000	\$500,000

<i>Capital Fund Projects</i>		
Green Bay Road Reconstruction	0	300,000
Green Bay Rd Bridge	80,000	270,000
CBD Improvements (Block Two landscaping)	225,000	0
CBD Block One Streetscape Improvements*	50,000	1,000,000
Sanitary Sewer Improvements	0	300,000
Storm Sewer Trunk	0	0
Salt Shed Replacement		
RT. 41/ 176 Interchange		
Bluff Rd. Ravine Stabilization	0	35,000
LB/NC Ped Bridge	140,000	250,000
Birch Culvert Improvements	50,000	0
Total Capital Fund:	\$545,000	\$2,155,000

*Project Pending Grant Funding- it is anticipated that \$150K will be approved for FY26 additional improvements.

Specific vehicle and equipment replacements are shown in the Vehicle Equipment Replacement Fund (VERF) schedule. The FY25 budget includes the purchase of a Public Works truck, a squad car and a Fire Dept. vehicle rebuild. The FY26 budget includes a squad car.

The FY25 Budget additionally includes a \$500K General Fund contribution to the Capital Fund in preparation for the Green Bay Road reconstruction, as well as \$945K in road resurfacing and sidewalk work.

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. The Village 2023 property tax extension, to be collected and recognized in FY25, was approved in December 2023 pursuant to statute. The Village's property tax extension is \$3,904,587 or 5% over the 2022 tax extension of \$3,718,654. The Lake Bluff Public Library's 2023 extension of \$1,138,581 increased 5% from the prior year tax extension of \$1,084,364. 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 2023 EAV of \$613,873,305 for the Village represents a 5.69% increase from the 2022 EAV of \$580,803,971. This is the 2nd year of growth in EAV since declines in 2021. As a point of reference, residential property accounts for 89% of the total EAV.

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 2011 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 June 2021. 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 two bond series outstanding with a combined 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.
- In order to achieve a savings of \$29,106 or 2.95% of the refunded principal, the Village refunded \$990,000 of the Series 2011 General Obligation Refunding Bonds in September 2019.

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 2023 and 2024 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, 2023, the Police Pension Plan was 51.75% 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 2024 employer contributions constitute 76.5% of the members' payroll.

While the benefits and employee contribution levels are governed by statute, the administration and investments 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 while continuing to align assumptions with the Illinois Police Officer's Pension Investment Fund.

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.

After several years of pandemic induced turbulence, the Village appears to be experiencing a soft landing, reduced revenue expectations and paused capital improvements have increased governmental fund balances an approximate \$2.03 mil. The FY25-26 biennial budget includes increased capital spending with the anticipation of reducing the general fund balance to 73.7% and 53.4% respectively; bringing balances in line with the Villages' funding policy to maintain 50% of operating expenditures. The excess reserves were planned to provide relief for potential revenue losses related to the health pandemic chiefly due to the increased reliance on sales tax revenue.

From a financial plan perspective, the Village's economic outlook remains strong in the face of current economic challenges. The FY25 & FY26 budget is cautiously optimistic, but cognizant and sensitive to the challenges of the past fiscal years.

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,



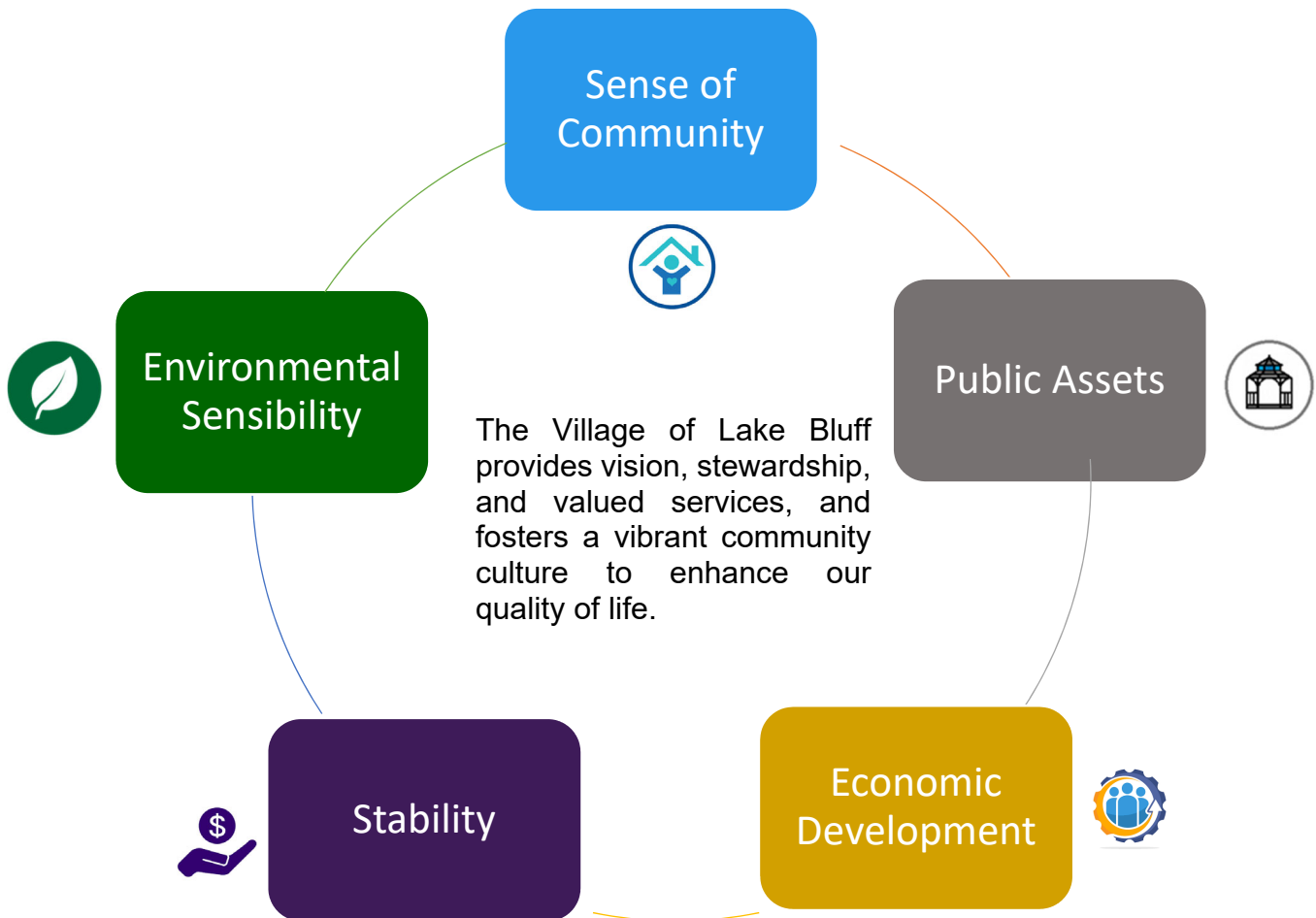
R. Drew Irvin
Village Administrator
Budget Officer
dirvin@lakebluff.org

Sincerely,



Bettina K. O'Connell
Director of Finance
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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

Additional plan information is at <https://www.lakebluff.org/village-news/964-strategic-plan>



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.

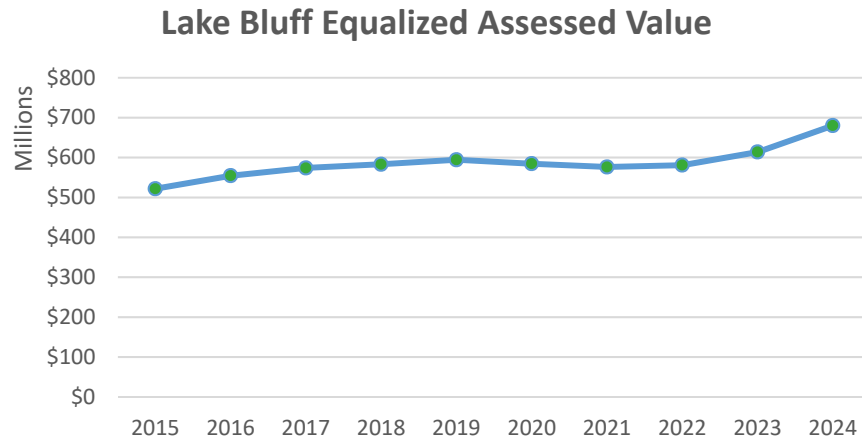
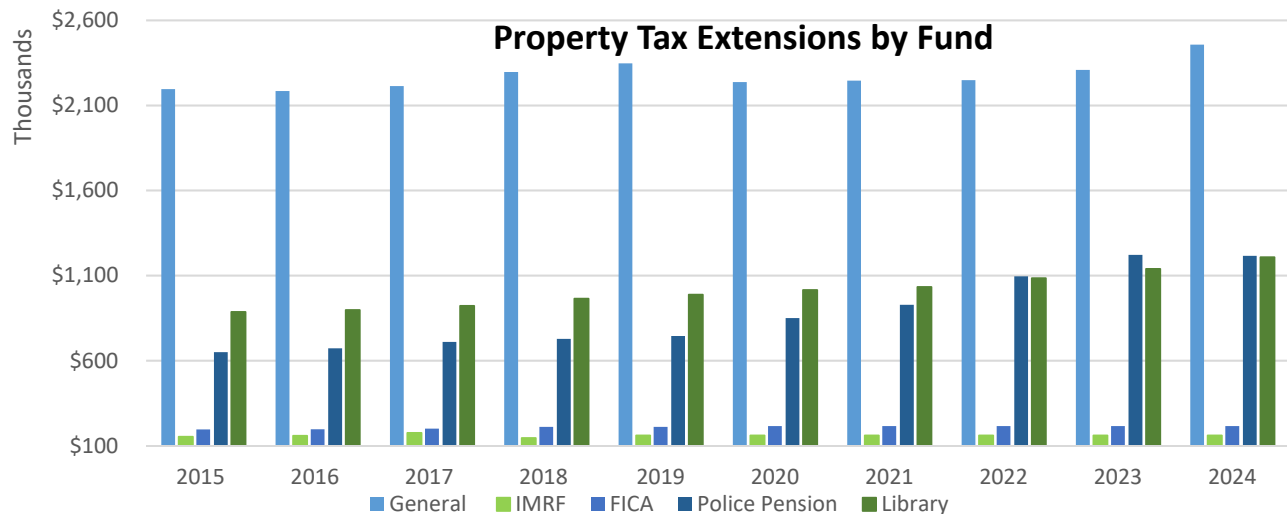
Strategies	Actions	Primary Department
• Create a planned vision for the growth and sustainability of our downtown. • Retain existing businesses and identify and pursue ideal sales tax-generating businesses. • Extend our branding and marketing reach to tout Village assets and desirability.	• Identify 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

VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2025-FY2026 ANNUAL BUDGET

GENERAL AND ALL OTHER GOVERNMENTAL FUNDS REVENUES

Taxes

Property tax receipts will increase 5% (the PTELL limit) due to a 6.5% CPI-U factor and new construction added to the tax rolls as allowed by PTELL law. While the Village is not subject to tax caps as a home rule municipality the Village Board passed a resolution in 2005 pledging not to increase the aggregate levy in excess of the amount that is allowed under the PTELL. The Police Pension tax revenue is recorded in the General Fund but transferred to the Pension Trust Fund pursuant to GASB 27. The Road & Bridge tax is a property tax levied by Shield's Township with the Village receiving 30% of the tax receipts not retained by the Township or 14% of the total R&B property tax extension. Below are two charts showing the total Village property tax extension by year and fund for a ten-year period, CY2024 (revenues recorded in FY2026) are budgeted to increase 3%.



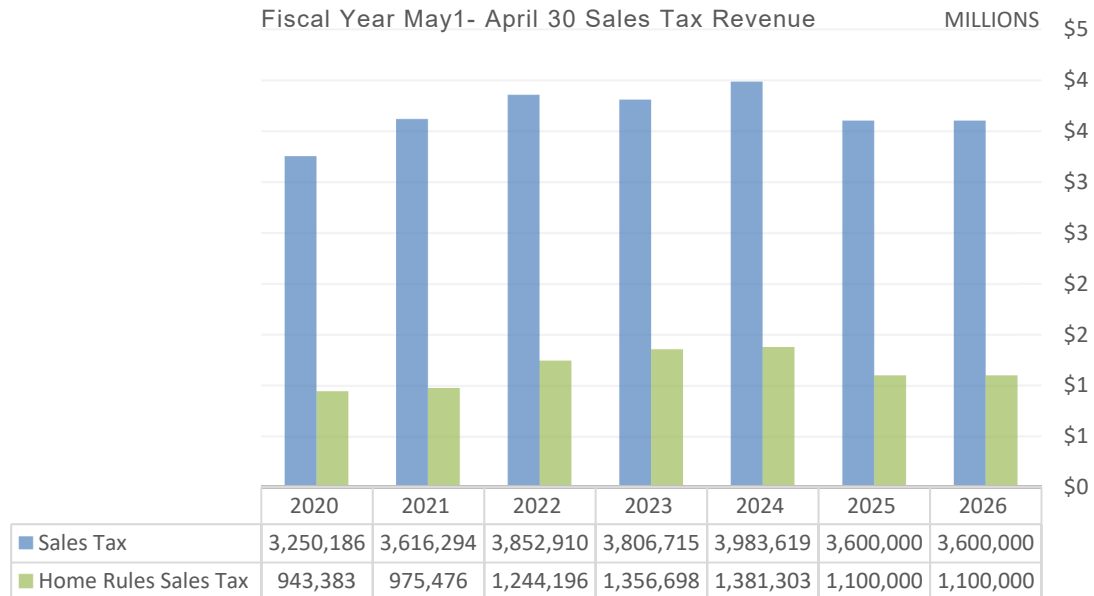
Sales tax receipts (state shared and local use tax) are budgeted to follow a similar trend as the pre-pandemic revenues with the FY25-26 budget rebounding 10% in FY25 to \$3.6 million as the FY24 actual receipts are estimated to be \$3.948 million. The FY25-26 estimated revenues also include an allowance for the potential reduction of the state grocery tax revenues as the Governor proposes elimination. Below is a table showing the sales tax revenues (does not include the auto rental sales tax which averages about \$1,500 annually) by standard industrial classification (SIC) for calendar years 2019 through 2023 with the percentage change from 2022 to 2023. Auto sales account for 59.1% of the total sales tax, up 3.3% from 2022 as food, drinking/eating places, and general merchandise categories cumulatively remained flat from the prior increases. The calendar year 2020-21 food sales, drinking/eating places increases can be attributed to consumer spending changes during COVID. Since then the drinking/eating category has experienced a 37% growth in revenues as local trends changed, with increases to carry out and the availability of outdoor dining venues which have become a permanent transformation.

Municipal Share of State Sales Tax by Calendar Year							
Commercial Sector	2019	2020	2021	2022	2023	% Change from prior year	2023 % of Total Sales Tax
Gen. Merchandise	0	0	316,807	350,061	343,845	-1.78%	9.16%
Food	224,065	247,996	229,364	238,788	234,579	-1.76%	6.25%
Drinking & Eating Places	123,704	129,642	149,702	160,913	166,239	3.31%	4.43%
Apparel	0	0	6,744	11,252	15,485	37.62%	0.41%
Furniture & H.H. & Radio	17,459	18,038	31,325	33,499	28,919	-13.67%	0.77%
Lumber, Bldg., Hardware	264,355	262,175	331,794	334,992	379,197	13.20%	10.10%
Automotive & Filling Stations	2,104,120	1,976,684	2,286,392	1,972,133	2,219,289	12.53%	59.11%
Drugs & Misc. Retail	49,425	51,268	196,869	197,836	212,480	7.40%	5.66%
Agriculture & All Others	384,956	382,975	122,983	188,134	147,367	-21.67%	3.93%
Manufacturers	7,935	3,287	4,447	6,647	7,050	6.05%	0.19%
Total	3,176,019	3,072,065	3,676,427	3,494,256	3,754,448	7.45%	100.00%

Home rule sales tax of 1%, imposed January 1, 2006, is estimated at \$1,100,000 for FY25-26 which is 9% greater than FY24 budgeted receipts, conservatively forecast with economic consideration. This revenue source is not applicable to automotive or titled vehicles, grocery food, and medicines. Because of these exemptions, this source is more consistent and not subject to the volatility of auto sales. Below is a table showing the municipal home rule sales tax revenues by standard industrial classification (SIC) for calendar years 2019 through 2023.

Municipal Home Rule Sales Tax by Calendar Year							
Commercial Sector	2019	2020	2021	2022	2023	% Change from prior year	2023 % of Total Sales Tax
General Merchandise	0	0	247,649	290,600	273,762	-5.79%	19.63%
Food	66,428	54,698	50,089	50,548	52,540	3.94%	3.77%
Drinking/Eating Places	120,688	128,052	148,103	158,658	163,790	3.23%	11.74%
Apparel	0	0	6,724	11,208	15,446	37.81%	1.11%
Furniture	17,460	18,033	31,313	33,458	28,891	-13.65%	2.07%
Lumber, Bldg., Hardware	263,693	260,642	329,460	332,665	376,729	13.25%	27.01%
Automotive/Filling Stations	151,382	133,166	146,962	151,435	176,340	16.45%	12.64%
Drugs & Retail	25,004	22,998	146,211	156,827	164,164	4.68%	11.77%
Agriculture/Others	306,305	313,877	119,364	182,785	137,211	-24.93%	9.84%
Manufacturing	4,696	1,927	3,910	6,095	6,028	-1.09%	0.43%
Total	955,657	933,393	1,229,786	1,374,281	1,394,902	1.50%	100.00%

Below is a chart showing the municipal portion of the State Shared Sales Tax and the Home Rule Sales Tax for the past 5 fiscal years on a cash basis along with an estimate of the taxes for FY25 and FY26.

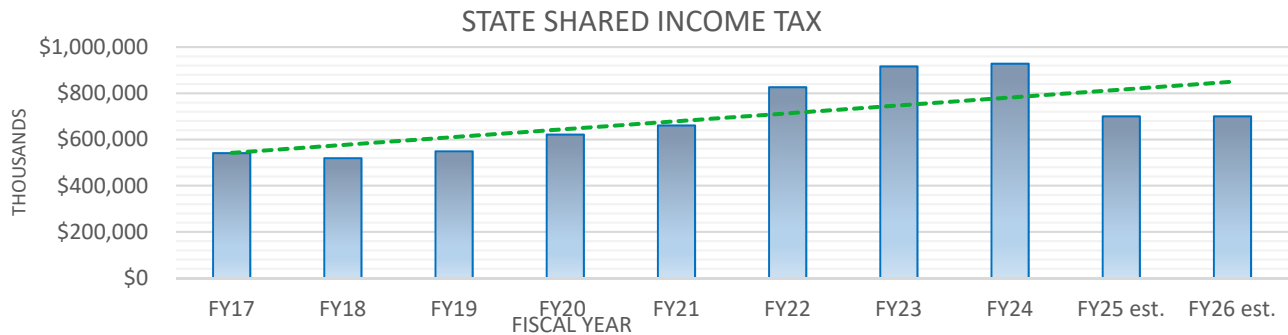


Sales Tax Sharing – City of North Chicago: This revenue is derived from the Corridor Agreement with the City of North Chicago which is adjacent to the Village's northern boundary. This source of revenue fluctuates based on the businesses located on this busy stretch of Highway 41. The FY24 revenue was \$55,384 due to late filing data, the FY25-26 projections are about \$15,000 per year.

Income tax -- To estimate the FY 2025/2026 budget for income tax receipts, there are three key elements that need to be examined:

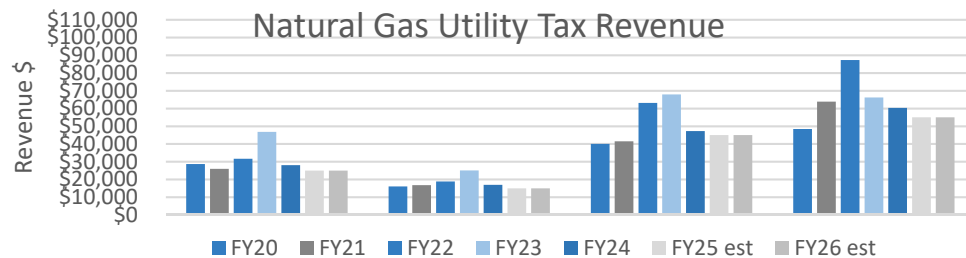
- **Population:** Income tax receipts are distributed based on the Village's population. According to 2020 Census figures, the Village's population is 5616. This is a decrease of 106 compared to the 2010 Census figure of 5,722. The 2020 population was used for estimates.
- **Municipality's share of income tax receipts:** Income taxes are collected and distributed by the IL Department of Revenue (IDOR). Currently individuals pay 6.47% and corporations pay 6.845%. Municipalities receive approximately 6.47% of all income tax collected.
- **Statewide growth in income tax receipts:** Until January 2011, cities and counties in Illinois received 10% of the total state income tax revenues through LGDF, allocated on a per capita basis. Since January 2011, the municipal allocation has been reduced with the State electing not to share revenues generated from an increase in State income tax rates. The Illinois Municipal League is projecting Income Tax distributions to be \$162.37 per capita or \$911,000 for FY25/26. Keeping in line with the Villages historically conservative approach and the potential corporate receipt volatility the FY 25/26 budget for Income Tax is \$700,000, the Illinois Municipal League has forecasted variable changes from negative 8.2% to a positive 2.9%,

Below is a chart showing the ten years of actual income tax revenue and the FY25-26 projections.



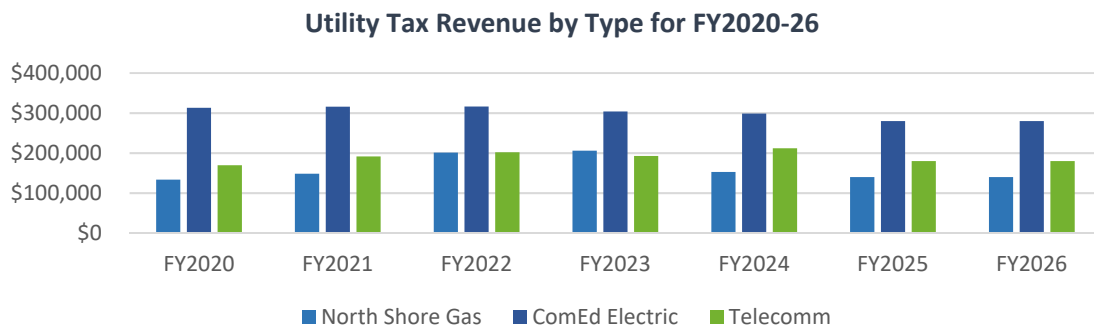
Utility Taxes: There is no proposed change to the current *rate* of 5% of gross receipts for **natural gas and telecommunications taxes** or the kilowatt hour structure for **electric utility tax**.

Below is a chart showing the volatility of natural gas tax revenues by quarter for the past 5 years plus the estimated FY23-24 budgeted amounts.



Electric utility tax revenue has been consistent with only minor deviations over the past five years. FY25-26 forecast remains in line at \$280,000.

Telecommunications tax receipts have steadily declined for several reasons including lower costs attributed to the competitive market and consumer use of the Internet for voice communication. A significant 'spike' in the February FY19 collections was due to an audit by the state allocation department, the onetime increase is a catch-up for failed or incorrectly filed returns. FY20 revenues of \$169,553 were 10.9% lower than earlier years. FY21 through FY24 were about \$200,000 and FY25-26 estimates are \$180,000. The below chart displays gas, electric and telecommunications utility taxes.



Prepared food and beverage tax rate is 1% of the prepared food and beverages sold in the Village. This source ebbs and flows with the opening and closing of restaurants, the changes to services and temporary closures during the COVID pandemic negatively affected the revenue stream, with FY21 revenues \$123,503, 27% lower than FY20 revenues of \$171,210. While FY21-22 revenues rebounded to \$175,350 and FY23-24 continued strongly with revenues of \$184,796. The FY25-26 budget remains in line with pre-Covid trends conservatively estimated at \$170,000.

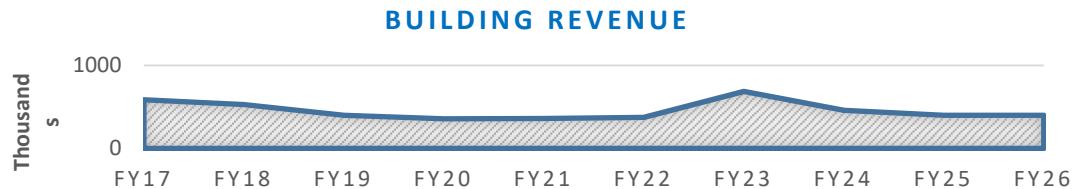
Demolition tax was enacted on May 1, 2005 at a rate of \$5,000 each then revised to \$7,500 as of May 1, 2008 and on May 1, 2009 to \$10,000 for residential structures, \$12,500 for landmark designated structures and \$15,000 for certified landmark designated structures. This revenue is projected flatly due to its unpredictability.

Licenses & Permits

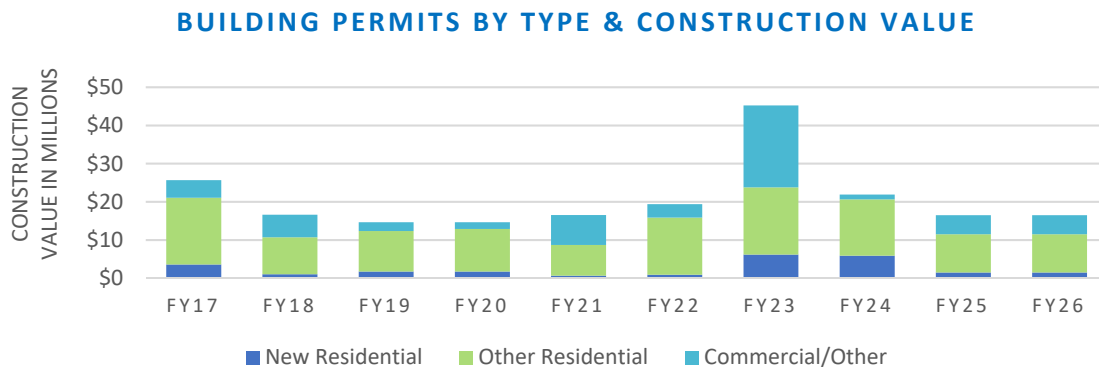
Parking revenues are derived from three parking lots and projected at \$20,000 for FY25-26. The changes to work commuting since COVID have impacted this revenue stream with initial declines as great as 80%. In FY24 utilization rebounded and revenues increased 50%. The Village continues to estimate the revenues conservatively as daily usage remains volatile and annual permits purchases have not recovered.

Building permit revenue of \$400,000 is projected for FY25-26, based the historical fees collected. The Village building fee is 3% of the construction value of the property. Building permit revenue is primarily related to repairs, residential remodeling, and an occasional new construction as is dictated by the demolition tax revenue. Since the peak of the FY15 commercial corridor developments, permit revenues have been flat.

Below is a chart showing building permit revenues from FY17 through FY24 with projections for FY25 and FY26. While permit revenues have declined since the FY15 development of Target, FY23-24 revenues have increase as related to approximately \$242K in various residential construction projects.



The chart below reflects building permits by type/construction value for FY17-24 with estimates for FY25-26.



Charge for Services

Sewer charge revenues for FY25-26 of \$165,000 is budgeted based on the estimated water usage, less the summer credit provision, with no change in the current rate of \$1.10 per thousand gallons which covers the cost of the sewer division operating expenses. The FY23-24 annual revenue of \$174k is slightly greater than earlier years. This source is very dependent upon the weather and water conservation efforts. Also included is \$4,000 from the sewer charge pursuant to the sewer system agreement with The City of Lake Forest on behalf of the Knollwood Country Club subdivision which is connected to the Village's sewer system.

Other Charge for Services/Fire Protection Services account includes the fire protection district services revenue for the cost of providing fire protection to Arden Shore South and Arden Shore North unincorporated subdivisions. The annual fee with Arden Shore subdivisions is based on the calculation of fees set by the contract. The Village also has an agreement with Shoreacres Country Club to provide police and fire protection to that area for \$10,000 a year.

Fines & Forfeitures

Court fines revenue is mostly derived from vehicle moving violations including speeding and driving under the influence. Because of the number of DUI fines compared to other moving violations, DUI sentences have a more discernable impact on court revenue. This revenue source has increased in the recent year. However, nuisance and building permit violation fines are all projected at minimum amounts due to the unpredictability of these sources. The FY25-26 budget is \$30,000.

Miscellaneous

Rental income of \$180K for FY25-26 is derived from the lease of Village land for wireless communication antennae. Sprint/T-Mobile and Verizon have antennae on that tower.

The Village receives **franchise fees and public, education, and government (PEG) fees** from AT&T and Comcast Cable. AT&T fees for franchise fee is about \$7,200 and PEG fees are \$20,000 annually. Comcast cable franchise fees for FY23-24 are \$122,673 and \$117,225 respectively. No increase in this fee was projected for FY25-26.

For the past several years, the Village has received a credit from its third-party liability and workers compensation administrator, Intergovernmental Risk Management Agency (**IRMA**), as a **rebate** based on an actuarially recommended reduction in the insurance loss retention pool. This amount has been shown as a reduction of the liability/worker's compensation premium expense instead of as a revenue.

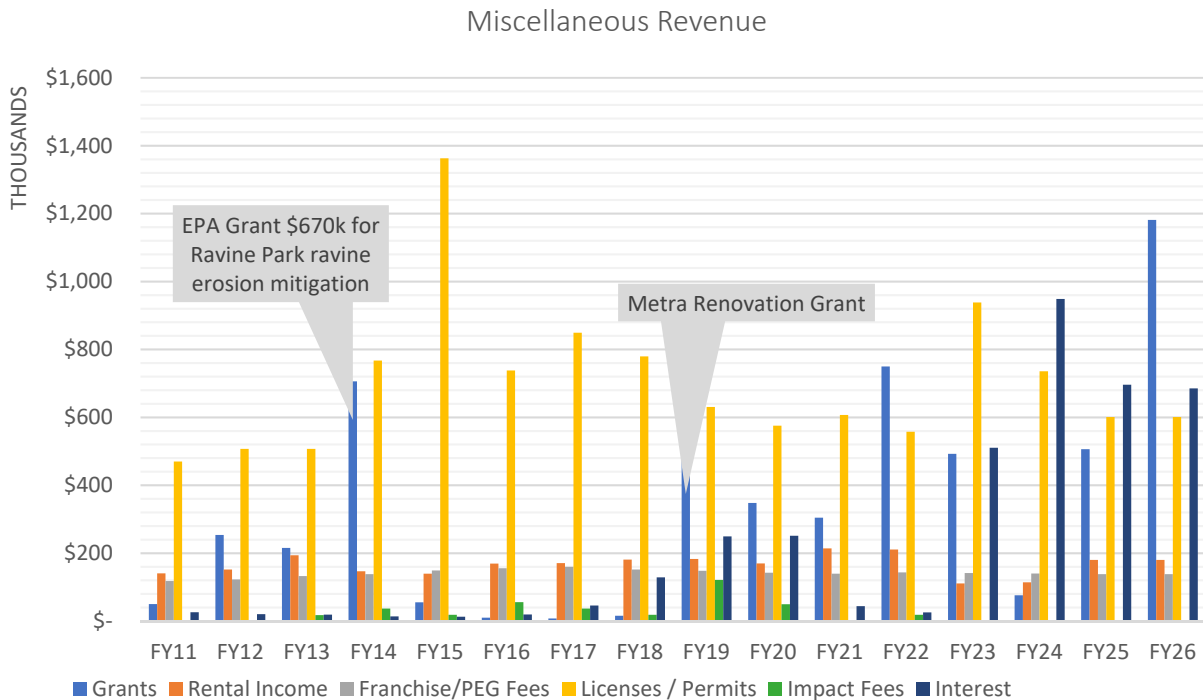
Naperville contributions also referred to as **impact fees** are applied to properties that are subdivided creating more than one buildable lot. The developer is required to provide a land donation or cash in lieu of land based on a formula using specific variables as established in the ordinance.

Miscellaneous/Other revenue for FY23-24 included a onetime allocated transfer of \$151K from the Mosquito Abatement District that dissolved in 2023. Coupled with the capital expenditure rollovers and, along with the greater than anticipated recovery of revenues and new sales tax laws for on-line transactions, the Village anticipates a substantial surplus in the General Fund which will continue to fund interfund transfers to the Capital Fund in preparation for the Green Bay Rd capital project, anticipated to begin in FY26.

Grant revenues in FY25-26 includes an anticipated Illinois Department of Commerce & Economic Opportunity Central Business District grant improvement project.

Interest earnings revenue have increased in FY24 to \$612K due to the annualized rate return increases in the Illinois Funds Money Market, IMET and other investment accounts. Rates have been consistently higher for forecast purposes the budgeted amounts reflect the increases.

The following is a chart of the major sources of miscellaneous revenue from FY11 through FY24 with projections for FY25 and FY26.



GOVERNMENTAL AND WATER FUNDS EXPENDITURES

Summary of Total Expenditures/Expenses by Category

On the next page is a chart showing the total Governmental Funds expenditures and Water Fund expenses by category based on actual figures for ten years with projections for FY25-26.

Only the General Fund and the Water Funds have salaries and benefits expenditures. Retirement costs are for the employer share of Illinois Municipal Retirement Fund and Social Security. The benefits category includes the employer share of medical, dental and life insurance premiums; property, general liability and worker's compensation premium and deductibles; unemployment insurance; and employee recognition expenditures. As a service organization, personnel costs (salaries, benefits, retirement) represent approximately 44% of the combined General, IMRF & FICA Funds budgeted expenditures in FY25-26.

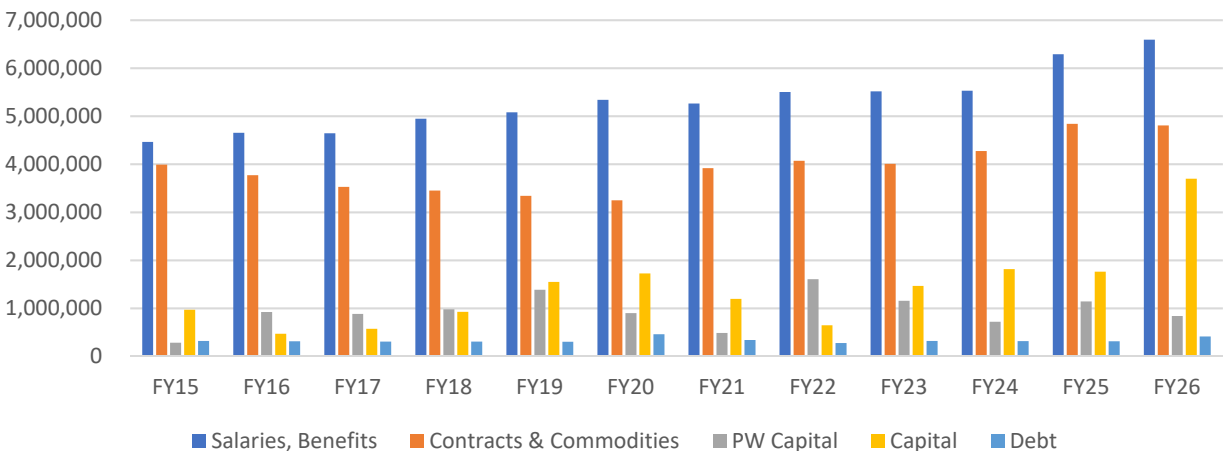
Contracts category increases reflect changes to outsourcing of dispatch services to the Village of Glenview and ambulance costs paid to the City of Lake Forest. Fund Balance projections for FY25-26 include assumptions for capital expenses and also an annual contribution to the Capital Fund. Historical Village revenues sources are stable, with the exclusion of Grant Revenue. The reduction

and use of excess reserves to cover expenses is related to the Capital Project expenses and water infrastructure improvements.

The FY25-26 Budget includes the Capital Improvement Project fund that was created for the purpose of utilizing General Fund reserves to address major capital initiatives the Public Works Projects data reflected in the chart is related to maintenance projects still included in the General Fund. A listing of projects that are in progress and also some that are scheduled can be found on page 140. Capital outlay increases are due to the anticipated Village contribution to the Green Bay Rd reconstruction project, this project will most likely begin in the later part of FY26 or FY27 and is budgeted to define the Funds development and memorialize the costs associated.

At April 30, 2024 the Village will have two outstanding bond issues with a total principal balance of \$1.928 million outstanding. In June 2019, the Village issued \$1.84 million to finance capital projects for its water system, including water meter replacement, water main replacement and valve repairs. In June 2004, the Village issued \$3.06 million in alternate water revenue bonds to finance the cost of water infrastructure improvements previously scheduled to be accomplished over 10 years. In September 2019, these bonds were advance refunded to achieve a lower net interest cost with no changes to the original retirement date of the bonds. The outstanding principal balance in FY24 on the 2019A Refunding Bonds is \$208K; the bonds mature in December 2024, and will continue to be repaid with water revenues. In June 2021, Moody's Investor Service affirmed the Village's Aaa bond rating on all its outstanding debt. Moody's cited the sound financial operations enhanced by home rule status; and minimal debt burden.

GOVERNMENTAL & WATER FUNDS EXPENDITURES



Stormwater Utility Fund

The Village as a home rule unit established a Stormwater Utility Fund on May 8, 2023. All stormwater utility fees collected will be maintained in the fund. Stormwater utility fees imposed and maintained in the fund will be utilized for designated anticipated capital improvements to the stormwater drainage system. This separate enterprise fund will maintain long-term financial sustainability and, provide for a separate accounting and financial reporting mechanisms for which revenues and expenditures are segregated with financial statements separate from all other governmental activities. Annual revenue is anticipated at approximately \$900K with currently budgeted expenses related to minor billing expenditures.

Salaries and Authorized Positions

The following is a chart showing the regular, overtime, and temporary salaries (including the Water Fund share of salaries) since FY18 the long-time Village Finance Director retired and the salary costs included vacation and sick time payouts. FY19 and FY20 salary costs included salary increases and two years of retroactive payments related to police contract negotiations, the contract expired in FY16. FY22 include the retroactive raises for employees as non-union employees' salaries were held constant during the initial term of the COVID-19 health crisis while there were also some budgeted salary reductions related to the outsourcing of the Assistant Finance Director Position to a contracted accounting firm. This position has remained outsourced as the accounting firm offers a wider set of resources with varying expertise related to all aspects of accounting, with a fresh approach to new accounting standard. It also provides a greater segregation of duties with three or four staff members assigned to Village responsibilities. FY23-24 salaries remained fairly flat due to staff turnover while FY25-26 salaries include increases related to police and public works union contracts.

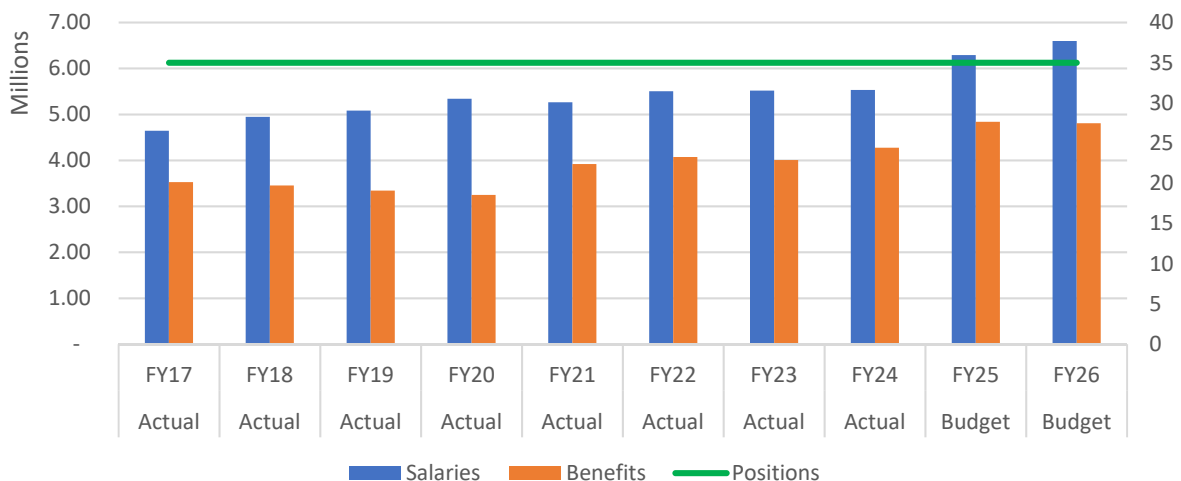
Benefits

This category includes medical insurance and pension benefits, as well as items such as wellness programs, tuition reimbursement, auto allowances, uniform allowances and clothing replacement. Employee assistance expenses are also contained in the Employee Benefits category.

The Village has two separate medical insurance programs for its employees. Local 150 employees receive health insurance coverage through their union membership, while the rest of the Village's full-time employees are part of the North Suburban Employee Benefit Cooperative program covered by Blue Cross Blue Shield of Illinois. By pooling together, the cooperative is able to maximize the value of the affiliate's benefit dollars.

Health, dental, and life insurance premiums were budgeted based on a 10% increase from the prior year estimated actual expenditures for all covered employees except Public Works union employees. Public works union employees' medical and dental insurance is covered through the IUOE plan. The Village reimburses the union for full premium costs which rose by 5% (for family coverage) effective FY23 and marginally in FY24. Police union employees pay 14% of the total premium for medical, dental and vision insurance. All non-union employees pay 20% of the dependent portion of the premium for medical insurance and 100% of the dependent portion of dental and vision insurance. The Village provides group term life insurance at no cost to non-union employees.

Salaries & Benefits FY17-FY26



Retirement

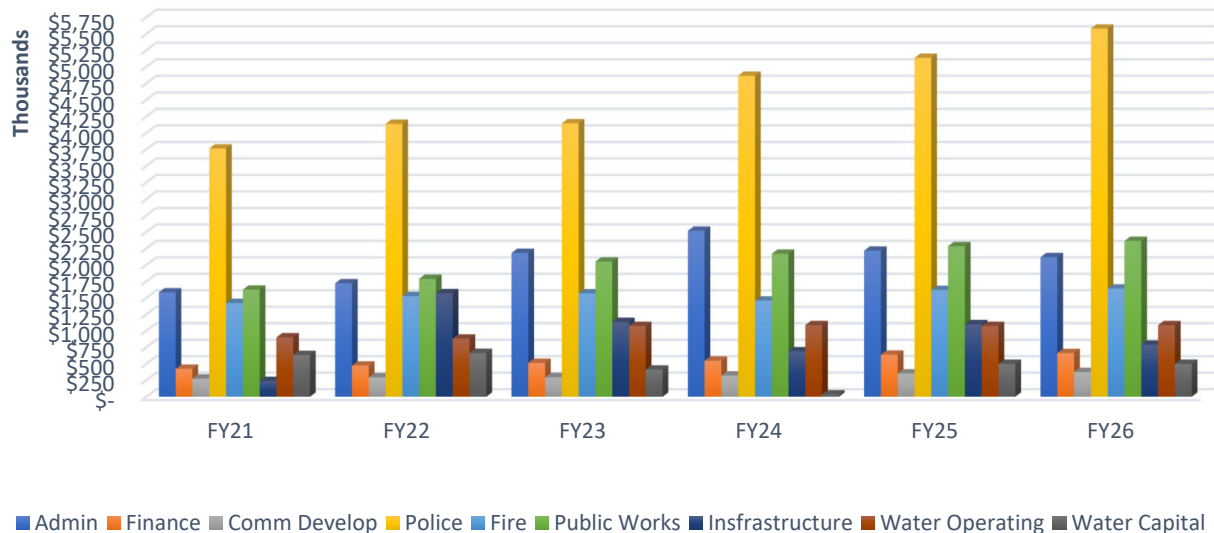
The Village has two separate pension programs for full-time employees: the single-employer Police Pension Plan (which is accounted for separately as a fiduciary fund) and the Illinois Municipal Retirement Pension Plan (IMRF), a multi-employer plan for local government employees. The **IMRF and Social Security** budgets are based on the projected expenditures associated with the specific purpose and legal requirements of the fund. The 2025 IMRF anticipated employer contribution rate is 3.93% compared to 3.87% in 2024. Lump sum employer contributions are made to the **Police Pension** based upon an independent actuarial calculation in accordance with Illinois Compiled Statutes Chapter 40/5 Articles 3. The Village levies a property tax to fund the employer share of the Police Pension contributions for sworn officers. Under GASB 27 this levy is recorded in the General Fund and transferred to the Police Pension Fund. Each year an independent actuarial evaluation is prepared showing the recommended tax levy required to attain, at a minimum, 90% funding as required by statute by 2040. The calculations are made based upon the most recently audited fiscal year ending April 30, 2023. The Police funding level decreased from 54.80% to 51.75%.

The Village is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6.2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for their salary. This is unique in that most Illinois communities match only the Medicare rate (1.45%) of their sworn officers' salary.

Summary of Total General Fund & All Other Governmental Funds Expenditures by Function

The following is a graph showing the Governmental Fund expenditures by function for the four fiscal years, and the FY2025-26 budgeted amounts. Infrastructure projects are shown as a separate category as the expenditures fluctuate substantially based on grant revenues, debt proceeds, and the availability of revenues or excess reserves to complete projects. Police expenditures are the most significant category, 30%, given that 17 of the Village's full-time employees are police officers or public safety support personnel. Fire expenditures are about 12% of the costs, Village's firefighters are volunteer – paid only stipend for training and expenses.

**Governmental & Water Fund Expenditures
by Function for FY21-FY26**



Administration, Finance and Community Development

The expenditures in Administration department include the general legal fees; costs associated with the Intergovernmental Agreement with The City of Lake Forest for CROYA youth, senior citizen, costs of programs attributed to the Boards and Commissions and the annual contingency budget.

The Finance department costs include technology expenditures that are not specific to one department as well as the costs of credit card/bank fees, independent audit contract, OPEB and the annual Police actuarial valuation costs are located in the finance budget.

The Community Development department costs include the engineering costs associated with non-specific public works projects and the building department expenditures. The Village also has a contract with the City of Lake Forest for interior building inspection services budgeted in this department.

Public Safety - Police and Fire

Police expenditures increased 7.1% in FY25-26 due to the Fraternal Order of Police Union (FOP) contract salary increases and Fire Department stipend increases. Cost are anticipated to remain stable in FY26. The budgeted expenses for FY25 have increase primarily because of staff salaries and also due to increase to the departments professional services expenditures related to crime lab costs, social worker fees, and additional event security details

Public Works

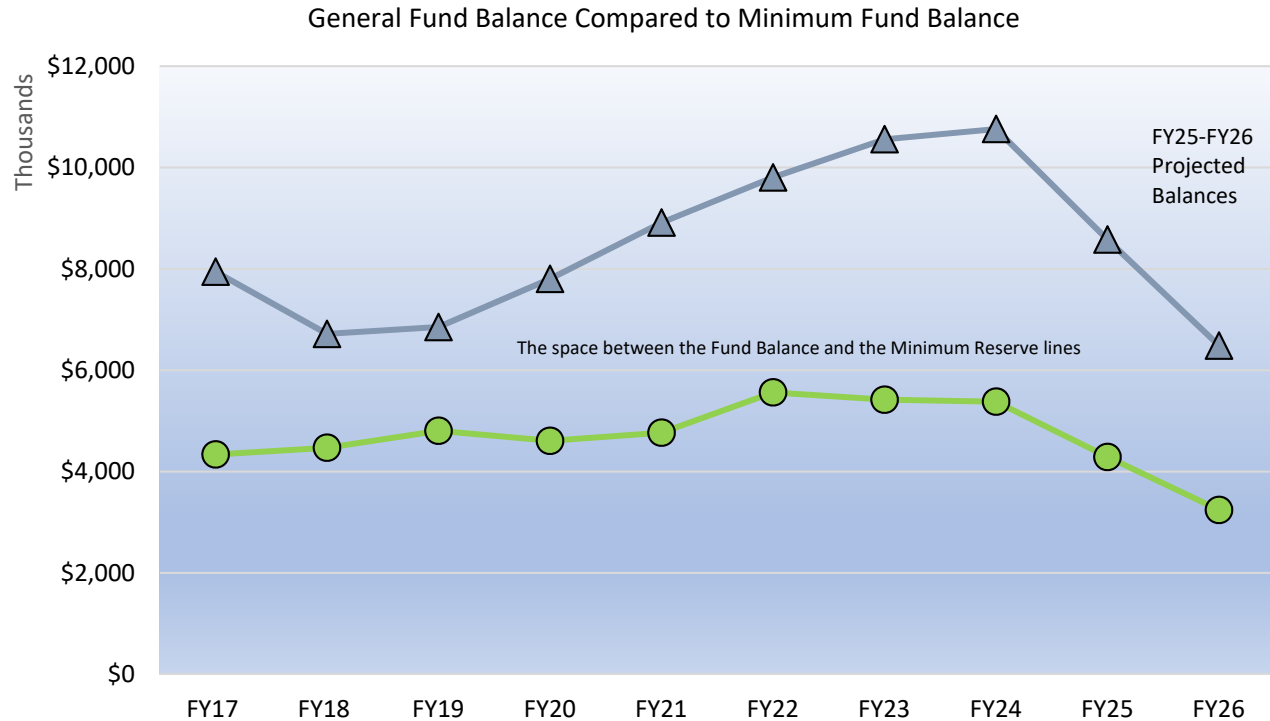
When the costs for infrastructure improvements are extracted, Public Works expenditures are very predictable with year-to-year increases related to salaries and insurance costs. Operating costs increases are consistent with the weather – overtime, road salt, and contractual labor costs increase during snow and storm events – and building maintenance expenditures. In FY2025 a Water Department truck replacement for \$65K is budgeted. This purchase is pursuant to the replacement schedule in the Vehicle Replacement Fund.

GENERAL FUND BALANCE

The General fund balance is \$10.7 million as of April 30, 2024, estimated to be \$8.7 million on April 30, 2025 and projected to be \$6.4. million by April 30, 2026. The Village's reserve policy level was revised in March 2015 from 30% to 50% of operating expenditures – defined as personnel, contracts and commodities, and debt service payments or debt service – because of the increased reliance on sales taxes, especially auto sales, and the potential for state-shared income tax, sales tax, or motor fuel tax revenue allotment reductions. The Village has consistently maintained an adequate reserve to provide services during economic downturns, potential catastrophes, and to enhance operational flexibility without intentionally accumulating excess reserves.

The updated General Fund projections include a \$1,000,000 transfer to the Capital Improvement Fund (CIP). In addition, the FY24 fund balances mirror the audit and the projected FY25-26 amounts are reflective of actual activity or budgeted requests. Operating expenses as a percent of year-end reserves are now averaging 93% for FY24 with an anticipated FY25-26 percentage of 73% and 54% respectively. This is attributed to the projected contributions to the Vehicle Replacement Fund, the transfers to CIP, increased rollover costs for General Fund capital projects, and capital equipment purchases.

The graph below displays the actual unreserved fund balance from FY17-FY24 with projections for FY25 and FY26. The fund balance has been growing since FY10 as operational changes including the outsourcing of household waste collection, the dispatch operation consolidation and staffing have yielded cost savings, as well as increase in sales tax revenues.

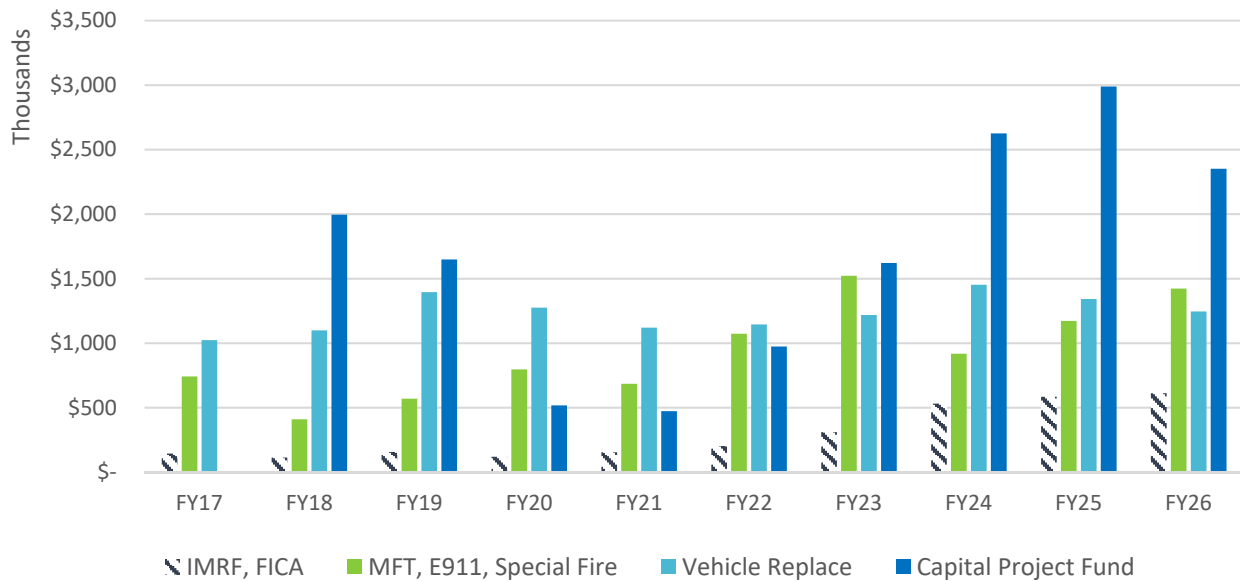


The FY18 fund balance decreased by \$1.1 million or 14.5% is due to a transfer to the newly created Capital Fund. The Capital Fund reserve consist of projects that improve infrastructure, including the reconstruction of Green Bay Rd, and Green Bay Rd Bridge improvements, as well as sanitary sewer and storm sewer expansions. The General Fund continues to transfer to the Capital Fund to offset the Village share of pending delayed projects related to Green Bay Rd.

ALL OTHER GOVERNMENTAL FUND BALANCES

The following is a chart showing the other governmental fund balances from FY17 through FY24 with projections for FY25 and FY26. The IMRF, FICA, MFT, E911 and Special Fire funds are restricted for specific purposes; therefore, fund balances are projected to provide reasonable cash flow flexibility without accumulating excess reserves. The Vehicle Replacement and Capital Project fund balances are maintained based on the cash flow schedules for the projects and amounts required for future vehicle/equipment replacements. As capital projects are expensed the fund will deplete, the FY25-26 budget is an estimate-based project timeline expectation.

Non-Major Governmental Fund Balances



**For the purposes of comparison, the Capital Fund is still included in the above graph, but as of FY24 it is considered a major fund.*

WATER ENTERPRISE FUND: Enterprise Funds are financed and operated in a manner similar to private enterprises where the intent is that the costs of providing the goods to the public on a continuing basis is financed primarily through user charges. The Water fund is the Village's only enterprise fund.

Purchases and Sales of Potable Water

The Water fund is used to account for the storage, distribution, testing, and billing of water. The FY25-26 budget was prepared with a change in the current water rate of \$7.80 per thousand gallons to \$7.99 after review of long-term projections with a rate analysis. The water sales revenue projections are 180 million gallons (MG) which represents water purchases after a provision for losses; plus \$95,000 for the \$10.00 per quarter per account and a minimal amount of late charge fees. The water connection revenues are predicated on new residential construction projects plus connection fees based on connection size increases at \$15k for FY25-26.

Operations Expenses

The amount of water purchases is estimated based on water usage history with the wholesale rate from The Central Lake County Joint Action Water Agency (CLCJAWA) of \$1.89 per thousand gallons with an anticipated FY25-26 rate of \$1.99 and \$2.09 respectively. The water purchases for FY25 are budgeted at 575,000 million gallons. The water purchases budget is greater than the projected revenue; this is consistent with prudent budgeting practices for commodities that fluctuate in correlation to weather conditions and consumer behavior. The Interfund transfer out of \$15,000 is an advance to the Vehicle Replacement Fund. The Series 2011 General Obligation Refunding Bonds were refinanced in September 2019 resulting in a net present value savings of \$29,106 or 2.95% of the refunded principal. The bond payment schedule of this debt is shown on page 61.

Water Capital Equipment

The Village completed a significant water meter replacement program in 2022 that was funded with General Obligation Bonds, Series 2019 of \$1,930,000 for its water system, including water meter replacement, water main replacement and valve repairs, these bonds are being repaid exclusively from water sales and other water fee revenues. Ongoing infrastructure repairs and improvements are made annually as part of the routine capital improvement plan and are financed by the fund.

Water Capital Projects

There is \$500K budgeted in FY25-26 for valve and hydrant replacement, and water relay work. In prior years the Water Fund financed a valve replacement for the West side of the community for a cost of \$127,000. Over the past seven years, the Village has financed the water infrastructure projects with bond proceeds.

Unrestricted Net Assets

Each year during the budget process, the Finance Committee reviews multi-year projections including proposed rates that will provide for unrestricted net assets (less bond proceeds) of 30% of the operating expenditures plus a reserve equal to 2 years of depreciation. The bond covenant requires that the annual revenue cover the annual operating expenses, other contractual liabilities, and 1.25% of the highest bond payment. Sales taxes are also pledged as a secondary alternate source, but it is the Village's policy to set a water user fee rate (after deduction for anticipated other operating revenues) that covers the net operating costs, bond payments, and depreciation.

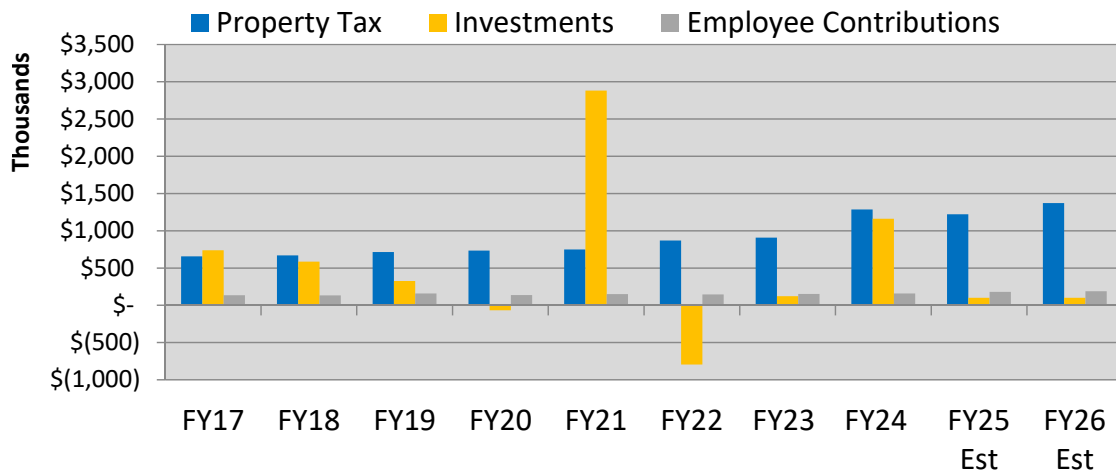
The total unrestricted net assets at the end of FY24 were \$2.015 million increased \$459 thousand from FY23 when the unrestricted net assets were \$1.55 million. The assets were projected to increase due to a pause in capital projects Rate projection analysis incorporate a 2.5 percent increase to the water rate beginning in FY20 through FY26 to bring spendable net assets closer to or at the target reserve balance. Additionally, in FY21 CLCJAWA decreased its wholesale water rate from \$2.29 to \$1.63 which had a positive impact on the Fund.

POLICE PENSION TRUST FUND: The Police Pension Fund is the Village's only trust fund. Lake Bluff has no Agency fund types.

Revenues

The Police Pension Fund property tax revenue increased 95.61% over the past seven years from \$627,781 in FY17 to \$1,284,395 in FY24 as the Village's contribution was required to cover the additional plan costs from the decline in equity holdings, state mandated retiree benefits, and the increase in the number of duty disability recipients. The Village contribution represents 62.7% of the covered salaries. There are currently fifteen active members who are required to contribute 9.91% (pre-tax) of their base salary to the fund. The interest earnings revenue is based on the actual experience of the plan and the anticipated interest rate yields. Pension consolidation legislation passed in 2020, resulted in the creation of a single investment entity for the Police Pension Funds throughout the State. This newly created Board oversees investment activity and the assumptions for the annual actuarial study used to determine employer contributions. The Village maintains its own Pension Funding Policy and will seek to align the assumptions with those of the new Boards. One of the assumptions expected to change is the assumed rate of return. The Village is currently using a

7.00% assumed rate of return. The Village has a plan valuation, with a recommended employer contribution, prepared by an independent actuary every year. Following is a chart showing the three major sources of income for the Fund. The investment income/loss is shown net of applicable fees.

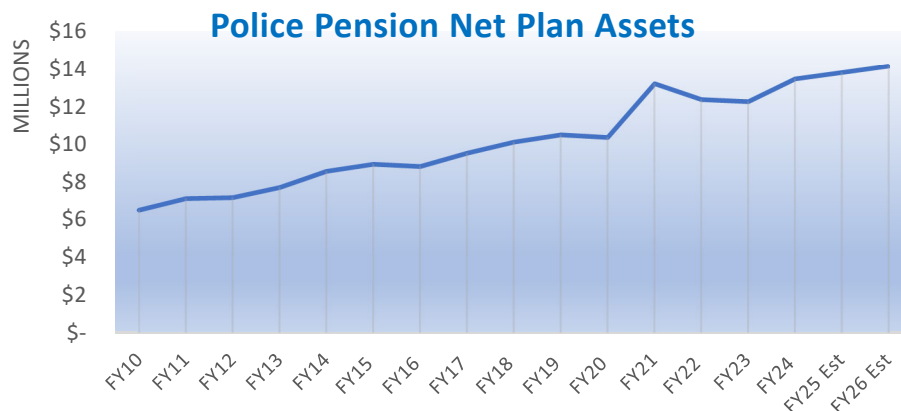


Expenditures

Police Pension fund benefit payments were calculated based on the current benefits plus statutory cost of living increases and the expectation of an additional officer receiving a disability pension. The plan provides disability and retirement benefits to fourteen beneficiaries – eight retirees and five disability recipients. All of the retiree annuitants receive a 3% per year increase in their pension amount having attained age 55.

Net Plan Assets

The net plan assets as of April 30, 2024 are \$13.45 million and an estimated \$12.25 million at April 30, 2023. The unfunded liability (using the more conservative Entry Age Normal Cost method) as of May 1, 2024 (the most current information available) the funded ratio of 56.00% higher than the prior year funded ratio of 51.75%. The assumptions used for the determination of the unfunded actuarial accrued liability include: (i) an assumed investment return from 7.00% with an inflation component of 2.5% to better reflect the average yields, (ii) a 3.0% static payroll growth assumption and (iii) use of an actuarial smoothing methodology to record the book value of assets plus 20% of the difference between the book and market values.



LAKE BLUFF PUBLIC LIBRARY: The Library is a component unit of the Village of Lake Bluff with a separately elected Board of Trustees.

Revenues

The **Lake Bluff Public Library** a component unit of the Village of Lake Bluff for the purposes of financial reporting and budgeting, has a separately elected Board of Trustees. The Library operates in accordance with the Illinois Local Library Act, 75 ILCS 5/1-0.1 et seq. The powers and duties of the Board of Library Trustees are set forth in said Act and include “the exclusive control of the expenditure of all moneys collected for the Library and deposited to the credit of the Library fund” (75 ILCS 5/4-7(2). Library taxes are levied by the Village in amounts determined by the Library Board and collected with other Village taxes (75 ILCS 5/3-5). The Library derives 97% of its revenues from the property tax levy.

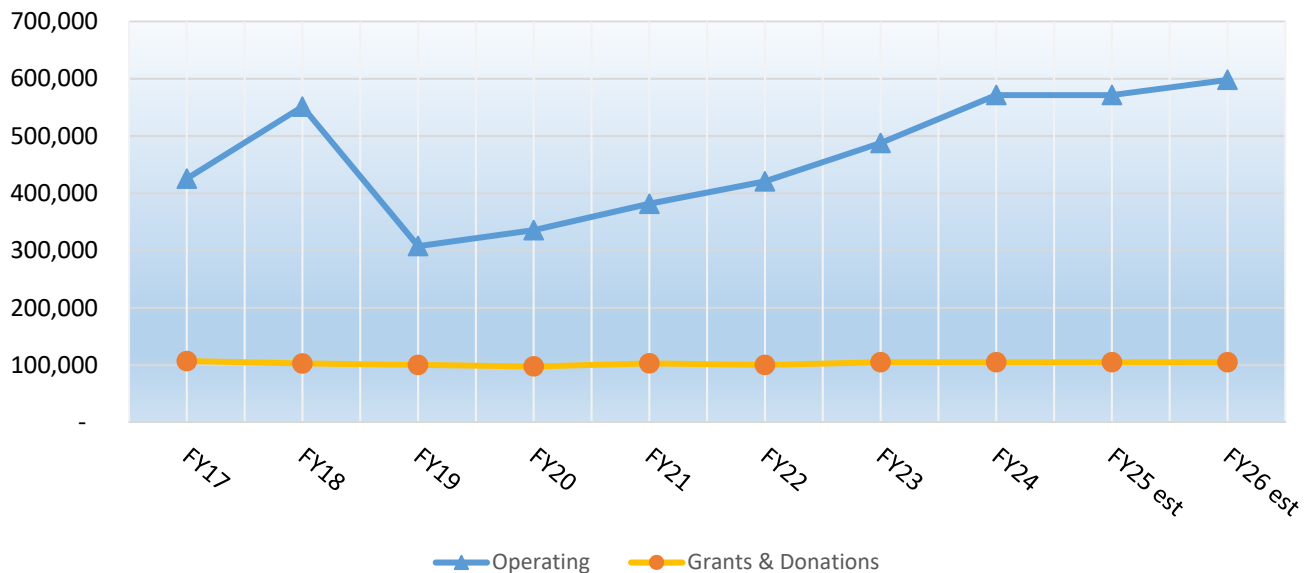
Expenditures

The **Lake Bluff Public Library Fund** expenditures are consistent with their goal of maintaining the capital infrastructure and technology equipment; affording competitive employee salaries and benefits; purchasing current materials; continuing to sponsor children's programs and activities; and providing access to the Internet. The Library has depleted its fund balances over the years with capital improvement expenditures related to building improvements, the FY25-26 budget seeks to strengthen the fund balances and limit additional expenditures.

Fund Balance

The **Lake Bluff Public Library** policy is to maintain a fund balance of about \$300,000 for cash flow flexibility and contingencies. The remainder of the fund balance is reserved for capital replacements.

Lake Bluff Library Unreserved Fund Balance



FUND OVERVIEW

As part of its annual budget process, the Village updates five-year financial forecasts for select operating, enterprise and capital funds as part of its long-range financial planning. The five-year forecasts demonstrate the long-term impacts of current budgetary decisions and projects fund balance levels over time given current financial trends.

Five-year forecasting ensures that the Village takes a long-term approach to its financial planning and can proactively address issues on the horizon. Key assumptions made in the five-year forecasts are reviewed with the Village's Finance Committee. Five-year forecasts are frequently prepared using alternative assumptions as part of budget discussions to ensure that the Village is prepared in the event financial trends change.

The Village uses the five-year forecasting in conjunction with its annually adopted budgets to ensure financially stable.

The following is a listing of Funds as included in the Annual Comprehensive Financial Report (ACFR) as well as a fund department relationship chart.

Number	Fund Name	Budgeted	ACFR Fund Type	Major/Non-Major
001	GENERAL FUND	Yes	General	Major
007	ILL MUNICIPAL RETIREMENT FUND	Yes	Special Revenue	Non-Major
010	FOREIGN FIRE TAX FUND	Yes	Special Revenue	Non-Major
014	SOCIAL SECURITY FUND	Yes	Special Revenue	Non-Major
029	MOTOR FUEL TAX FUND	Yes	Special Revenue	Non-Major
032	EMERGENCY 911 SURCHARGE	Yes	Special Revenue	Non-Major
038	SPECIAL SERVICE AREA BONDS	No	Debt Service	Non-Major
040	CAPITAL PROJECTS FUND	Yes	Capital Projects Fund	Non-Major
043	REDEVELOPMENT PROGRAM FUND	No	Capital Projects Fund	Non-Major
045	VEHICLE/EQUIP REPLACEMENT FUND	Yes	Capital Projects Fund	Non-Major
046	WATER FUND	Yes	Enterprise	Major
048	STORMWATER UTILITY	Yes	Enterprise	Non-Major
062	POLICE PENSION FUND	Yes	Fiduciary Fund - Pension Trust	Non-Major
080	LAKE BLUFF PUBLIC LIBRARY	Yes	General	Major
082	LIBRARY GRANTS & GIFTS FUND	Yes	General	Major

FUND	DESCRIPTION	Administrators Office	Finance	Board & Committees	Community Development	Village Hall	Village Properties	Police Sworn	Public Safety Support	Fire Protection	Public Safety Building	Public Works	Streets	Sanitation	Forestry	Parks/Pathways	Sewer	Stormwater	PW Facility	Commuter Station	Debt Svc
001	GENERAL FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
007	ILL MUNICIPAL RETIREMENT FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
010	FOREIGN FIRE TAX FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
014	SOCIAL SECURITY FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
029	MOTOR FUEL TAX FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
032	EMERGENCY 911 SURCHARGE	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
038	SPECIAL SERVICE AREA BONDS	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
040	CAPITAL PROJECTS FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
043	REDEVELOPMENT PROGRAM FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
045	VEHICLE/EQUIP REPLACEMENT FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
046	WATER FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
048	STORM WATER UTILITY FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
062	POLICE PENSION FUND	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
080	LAKE BLUFF PUBLIC LIBRARY (n/a)	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
082	LIBRARY GRANTS & GIFTS FUND (n/a)	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●

FUND BALANCES AND NET ASSETS
FY2021-FY2031**FUND BALANCES****GENERAL****SPECIAL REVENUE FUNDS****DEBT**

		IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911	Special Fire Tax	2012 G.O.Bonds
Revenues	\$10,864,216	\$164,242	\$214,817	\$394,373	\$152,680	\$38,726	\$0
Inter-fund Transfers In	\$167,100	\$0	\$80,000	\$0	\$0	\$0	\$255,875
Expenditures - Operating	\$9,535,518	\$151,208	\$273,885	\$550,000	\$5,988	\$7,933	\$255,875
Inter-fund Transfers Out	\$385,875	\$0	\$0	\$0	\$134,000	\$0	\$0
Capital Expenditures	\$0			\$0			
Transfer to Capital Fund	\$0			\$0			
Audited Fund Balance, April 30, 2021	<u>\$8,912,356</u>	<u>\$116,553</u>	<u>\$36,917</u>	<u>\$365,923</u>	<u>\$243,087</u>	<u>\$75,448</u>	<u>\$715</u>
Fund Balance as % of Operating Exp/Interfnd	93%						

Revenues	\$12,649,275	\$171,712	\$229,084	\$354,402	\$139,453	\$38,859	\$0
Inter-fund Transfers In	\$127,000	\$0	\$80,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$11,124,621	\$146,365	\$285,904	\$0	\$0	\$17,373	\$0
Inter-fund Transfers Out	\$260,000	\$0	\$0	\$0	\$127,000	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Capital Fund	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
Projected Fund Balance, April 30, 2022	<u>\$9,804,010</u>	<u>\$141,900</u>	<u>\$60,097</u>	<u>\$720,325</u>	<u>\$255,540</u>	<u>\$96,934</u>	<u>\$715</u>
Fund Balance as % of Operating Exp/Interfnd	88.1%						

Revenues	\$13,046,799	\$175,965	\$228,362	\$320,693	\$163,260	\$45,358	\$0
Inter-fund Transfers In	\$715	\$0	\$80,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$10,837,455	\$95,919	\$280,818	\$0	\$0	\$80,620	\$0
Inter-fund Transfers Out	\$456,000	\$0	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0			\$0			
Transfer to Capital Fund	\$1,000,000			\$0			
Projected Fund Balance, April 30, 2023	<u>\$10,558,069</u>	<u>\$221,946</u>	<u>\$87,641</u>	<u>\$1,041,018</u>	<u>\$418,800</u>	<u>\$61,672</u>	<u>\$715</u>
Fund Balance as % of Operating Exp/Interfnd	97.4%						

Revenues	\$13,072,901	\$187,001	\$233,259	\$285,537	\$188,111	\$44,448	\$0
Inter-fund Transfers In	\$280,000	\$0	\$150,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$11,561,643	\$64,620	\$283,721	\$826,583	\$0	\$15,086	\$0
Inter-fund Transfers Out	\$1,090,000	\$0	\$0	\$0	\$280,000	\$0	\$715
Capital Expenditures	\$0			\$0			
Transfer to Capital Fund	\$500,000			\$0			
Projected Fund Balance, April 30, 2024	<u>\$10,759,327</u>	<u>\$344,327</u>	<u>\$187,179</u>	<u>\$499,972</u>	<u>\$326,911</u>	<u>\$91,034</u>	<u>\$0</u>
Fund Balance as % of Operating Exp/Interfnd	93.1%						

FUND BALANCES AND NET ASSETS
FY2021-FY2031

FUND BALANCES	GENERAL	SPECIAL REVENUE FUNDS					DEBT
		IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911	Special Fire Tax	2012 G.O.Bonds
Revenues	\$11,603,786	\$174,000	\$223,000	\$220,000	\$157,000	\$38,006	\$0
Inter-fund Transfers In	\$135,000	\$0	\$80,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$9,997,044	\$86,700	\$337,200	\$0	\$0	\$26,200	\$0
Inter-fund Transfers Out	\$420,000	\$0	\$0	\$0	\$135,000	\$0	\$0
Capital Expenditures	\$1,353,050			\$0			
Transfer to Capital Fund	\$650,000			\$0			
Projected Fund Balance, April 30, 2025	\$10,078,019	\$431,627	\$152,979	\$719,972	\$348,911	\$102,840	\$0
Fund Balance as % of Operating Exp/Interfnd	100.8%						
Revenues	\$11,646,543	\$174,000	\$223,000	\$218,000	\$156,000	\$38,006	\$0
Inter-fund Transfers In	\$135,000	\$0	\$80,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$10,328,601	\$99,400	\$350,100	\$0	\$0	\$26,200	\$0
Inter-fund Transfers Out	\$420,000	\$0	\$0	\$0	\$135,000	\$0	\$0
Capital Expenditures	\$1,397,900			\$0			
Transfer to Capital Fund	\$580,000			\$0			
Projected Fund Balance, April 30, 2026	\$9,133,061	\$506,227	\$105,879	\$937,972	\$369,911	\$114,646	\$0
Fund Balance as % of Operating Exp/Interfnd	88.4%						

FUTURE FORECAST

Revenues	\$12,170,637	\$179,220	\$229,690	\$227,810	\$160,680	\$39,146	\$0
Inter-fund Transfers In	\$200,000	\$0	\$100,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$10,793,388	\$103,873	\$365,855	\$950,000	\$0	\$28,000	\$0
Inter-fund Transfers Out	\$920,000	\$0	\$0	\$0	\$200,000	\$0	\$0
Capital Expenditures	\$580,000			\$0			
Transfer to Capital Fund	\$1,500,000			\$0			
Projected Fund Balance, April 30, 2027	\$7,710,310	\$581,574	\$69,715	\$215,782	\$330,591	\$125,792	\$0
Fund Balance as % of Operating Exp/Interfnd	65.8%						
Revenues	\$12,718,316	\$184,597	\$236,581	\$238,061	\$165,500	\$40,321	\$0
Inter-fund Transfers In	\$200,000	\$0	\$100,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$11,279,091	\$108,547	\$382,318	\$0	\$0	\$28,000	\$0
Inter-fund Transfers Out	\$920,000	\$0	\$0	\$0	\$200,000	\$0	\$0
Capital Expenditures	\$1,120,000			\$0			
Transfer to Capital Fund	\$1,000,000			\$0			
Projected Fund Balance, April 30, 2028	\$6,309,536	\$657,623	\$23,978	\$453,843	\$296,091	\$138,113	\$0
Fund Balance as % of Operating Exp/Interfnd	51.7%						
Revenues	\$13,290,640	\$190,134	\$243,678	\$248,774	\$170,465	\$41,530	\$0
Inter-fund Transfers In	\$200,000	\$0	\$150,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$11,786,650	\$113,432	\$399,522	\$0	\$0	\$28,000	\$0
Inter-fund Transfers Out	\$870,000	\$0	\$0	\$0	\$200,000	\$0	\$0
Capital Expenditures	\$825,000			\$0			
Transfer to Capital Fund	\$0			\$0			
Projected Fund Balance, April 30, 2029	\$6,318,527	\$76,703	\$18,133	\$702,618	\$266,556	\$151,643	\$0
Fund Balance as % of Operating Exp/Interfnd	49.9%						

FUND BALANCES AND NET ASSETS
FY2021-FY2031

FUND BALANCES	GENERAL	SPECIAL REVENUE FUNDS					DEBT
		IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911	Special Fire Tax	2012 G.O.Bonds
Revenues	\$13,888,719	\$195,839	\$250,988	\$259,969	\$175,579	\$42,776	\$0
Inter-fund Transfers In	\$200,000	\$0	\$100,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$12,317,049	\$118,536	\$336,920	\$950,000	\$0	\$28,000	\$0
Inter-fund Transfers Out	\$820,000	\$0	\$0	\$0	\$200,000	\$0	\$0
Capital Expenditures	\$330,000			\$0			
Transfer to Capital Fund	\$500,000			\$0			
Projected Fund Balance, April 30, 2030	\$6,440,197	\$77,302	\$32,202	\$12,587	\$242,136	\$166,419	\$0
Fund Balance as % of Operating Exp/Interfnd	49.0%						
Revenues	\$14,513,712	\$201,714	\$251,741	\$271,668	\$180,847	\$44,059	\$0
Inter-fund Transfers In	\$200,000	\$0	\$75,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$12,871,316	\$123,870	\$336,920	\$0	\$0	\$26,000	\$0
Inter-fund Transfers Out	\$795,000	\$0	\$0	\$0	\$200,000	\$0	\$0
Capital Expenditures	\$790,000			\$0			
Transfer to Capital Fund	\$0			\$0			
Projected Fund Balance, April 30, 2031	\$6,697,593	\$155,145	\$22,023	\$284,254	\$222,983	\$184,478	\$0
Fund Balance as % of Operating Exp/Interfnd	49.0%						

FUND BALANCES AND NET ASSETS
FY2021-FY2031FUND BALANCES

	CAPITAL			TOTAL GOVERNMENTAL FUNDS ^a	WATER FUND UNRESTRICTED NET ASSETS Operating
	Redvlpmnt Program	Vehicle/Equip Replacemnt	Capital Projects Fund		
Revenues	\$0	\$3,493	\$1,038	\$11,833,585	\$1,379,227
Inter-fund Transfers In	\$0	\$0	\$50,000	\$552,975	\$0
Expenditures - Operating	\$0	\$157,652	\$95,059	\$11,033,118	\$866,185
Inter-fund Transfers Out	\$0	\$0		\$519,875	\$33,100
Capital Expenditures	\$0			\$0	\$632,799
Transfer to Capital Fund				\$0	\$0
Audited Fund Balance, April 30, 2021	\$97,945	\$1,120,252	\$473,126	\$10,447,242	\$1,328,671
Fund Balance as % of Operating Exp/Interfnd					

Revenues	\$0	\$1,350	\$37,976	\$13,622,111	\$1,560,903
Inter-fund Transfers In	\$0	\$195,000	\$500,000 *	\$902,000	\$0
Expenditures - Operating	\$0	\$0	\$0	\$11,574,263	\$865,868
Inter-fund Transfers Out	\$0	\$172,037	\$0	\$559,037	\$15,000
Capital Expenditures	\$0	\$0	\$37,721	\$37,721	\$664,194
Transfer to Capital Fund	\$0	\$0	\$0	\$500,000	
Projected Fund Balance, April 30, 2022	\$97,945	\$1,144,565	\$973,381	\$12,300,332	\$1,344,512

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

Revenues	\$3,088	\$42,364	\$35,069	\$14,060,958	\$1,506,846
Inter-fund Transfers In	\$0	\$391,000	\$1,000,000 *	\$1,471,715	\$0
Expenditures - Operating	\$0	\$360,184	\$386,934	\$12,041,930	\$856,948
Inter-fund Transfers Out	\$0	\$0	\$0	\$456,000	\$15,000
Capital Expenditures	\$0		\$0	\$0	\$413,273
Transfer to Capital Fund			\$0	\$1,000,000	
Projected Fund Balance, April 30, 2023	\$101,033	\$1,217,745	\$1,621,516	\$14,335,075	\$1,566,137

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

Revenues	\$5,652	\$79,262	\$103,461	\$14,199,632	\$1,473,110
Inter-fund Transfers In	\$0	\$455,000	\$1,000,000 *	\$1,885,000	\$0
Expenditures - Operating	\$0	\$299,585	\$99,752	\$13,150,990	\$1,070,348
Inter-fund Transfers Out	\$0	\$0		\$1,370,715	\$15,000
Capital Expenditures	\$0			\$0	\$33,775
Transfer to Capital Fund				\$500,000	
Projected Fund Balance, April 30, 2024	\$106,685	\$1,452,422	\$2,625,225	\$15,398,002	\$1,920,124

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

FUND BALANCES AND NET ASSETS
FY2021-FY2031

FUND BALANCES	CAPITAL			TOTAL GOVERNMENTAL FUNDS*	WATER FUND UNRESTRICTED NET ASSETS Operating
	Redvlpmnt	Vehicle/Equip	Capital		
	Program	Replacemnt	Projects Fund		
Revenues	\$0	\$28,000	\$258,000	\$12,701,792	\$1,405,300
Inter-fund Transfers In	\$0	\$355,000	\$650,000 *	\$1,220,000	\$0
Expenditures - Operating	\$0	\$494,000	\$545,000	\$11,486,144	\$1,201,926
Inter-fund Transfers Out	\$0	\$0	\$0	\$555,000	\$15,000
Capital Expenditures	\$0		\$0	\$1,353,050	\$500,000
Transfer to Capital Fund			\$0	\$650,000	
Projected Fund Balance, April 30, 2025	\$106,685	\$1,341,422	\$2,988,225	\$15,275,600	\$1,608,498
Fund Balance as % of Operating Exp/Interfnd	*CIP exp reflects actual anticipated amounts.				
Revenues	\$0	\$20,000	\$1,018,000	\$13,493,549	\$1,405,300
Inter-fund Transfers In	\$0	\$355,000	\$500,000 *	\$1,070,000	\$0
Expenditures - Operating	\$0	\$471,000	\$2,155,000	\$13,430,301	\$1,317,169
Inter-fund Transfers Out	\$0	\$0		\$555,000	\$15,000
Capital Expenditures	\$0			\$1,397,900	\$500,000
Transfer to Capital Fund				\$580,000	
Projected Fund Balance, April 30, 2026	\$106,685	\$1,245,422	\$2,351,225	\$13,875,948	\$1,181,629
Fund Balance as % of Operating Exp/Interfnd	*CIP exp reflects actual anticipated amounts.				

FUTURE FORECAST

Revenues	\$0	\$20,900	\$700,000	\$13,728,084	\$1,503,671
Inter-fund Transfers In	\$0	\$520,000	\$1,500,000 *	\$2,320,000	\$300,000
Expenditures - Operating	\$0	\$480,000	\$4,400,000	\$17,121,116	\$1,350,098
Inter-fund Transfers Out	\$0	\$0	\$0	\$1,120,000	\$15,000
Capital Expenditures	\$0		\$0	\$580,000	\$700,000
Transfer to Capital Fund			\$0	\$1,500,000	
Projected Fund Balance, April 30, 2027	\$106,685	\$1,306,322	\$151,225	\$9,602,916	\$920,202
Fund Balance as % of Operating Exp/Interfnd	*CIP exp reflects actual anticipated amounts.				
Revenues	\$0	\$21,527	\$200,000	\$13,804,903	\$1,608,928
Inter-fund Transfers In	\$0	\$520,000	\$1,000,000 *	\$1,820,000	\$300,000
Expenditures - Operating	\$0	\$504,000	\$1,100,000	\$13,401,956	\$1,383,851
Inter-fund Transfers Out	\$0	\$0		\$1,120,000	\$15,000
Capital Expenditures	\$0			\$1,120,000	\$700,000
Transfer to Capital Fund				\$1,000,000	
Projected Fund Balance, April 30, 2028	\$106,685	\$1,343,849	\$251,225	\$8,585,863	\$730,279
Fund Balance as % of Operating Exp/Interfnd	*CIP exp reflects actual anticipated amounts.				
Revenues	\$0	\$22,173	\$200,000	\$14,407,396	\$1,721,553
Inter-fund Transfers In	\$0	\$520,000	\$0 *	\$870,000	\$200,000
Expenditures - Operating	\$0	\$529,200	\$0	\$12,856,804	\$1,418,447
Inter-fund Transfers Out	\$0	\$0		\$1,070,000	\$15,000
Capital Expenditures	\$0			\$825,000	\$700,000
Transfer to Capital Fund				\$0	
Projected Fund Balance, April 30, 2029	\$106,685	\$1,356,822	\$200,000	\$1,525,592	\$518,385
Fund Balance as % of Operating Exp/Interfnd	*CIP exp reflects actual anticipated amounts.				

FUND BALANCES AND NET ASSETS
FY2021-FY2031

FUND BALANCES	CAPITAL			TOTAL GOVERNMENTAL FUNDS*	WATER FUND UNRESTRICTED NET ASSETS
	Redvlpmnt Program	Vehicle/Equip Replacemnt	Capital Projects Fund		Operating
Revenues	\$0	\$22,838	\$200,000	\$15,036,709	\$1,842,062
Inter-fund Transfers In	\$0	\$520,000	\$500,000 *	\$1,320,000	\$200,000
Expenditures - Operating	\$0	\$555,660	\$300,000	\$14,606,165	\$1,453,908
Inter-fund Transfers Out	\$0	\$0		\$1,020,000	\$15,000
Capital Expenditures	\$0			\$330,000	\$700,000
Transfer to Capital Fund				\$500,000	
Projected Fund Balance, April 30, 2030	\$0	\$1,344,000	\$400,000	\$1,426,135	\$391,539
Fund Balance as % of Operating Exp/Interfnd					
*CIP exp reflects actual anticipated amounts.					
Revenues	\$0	\$23,523	\$200,000	\$15,687,264	\$1,971,006
Inter-fund Transfers In	\$0	\$520,000	\$0 *	\$795,000	\$200,000
Expenditures - Operating	\$0	\$583,443	\$0	\$13,941,549	\$1,764,592
Inter-fund Transfers Out	\$0	\$0		\$995,000	\$15,000
Capital Expenditures	\$0			\$790,000	\$700,000
Transfer to Capital Fund				\$0	
Projected Fund Balance, April 30, 2031	\$0	\$1,304,080	\$600,000	\$2,181,849	\$82,953
Fund Balance as % of Operating Exp/Interfnd					
*CIP exp reflects actual anticipated amounts.					

FUND BALANCES AND NET ASSETS
FY2021-FY2031

STORM WATER UTILITY	POLICE PENSION	LIBRARY FUND BALANCES
Operating	TRUST	Operating
	Restricted	Grants &
	Net Assets	Donations

FUND BALANCES

Revenues	\$2,881,123	\$1,034,852
Inter-fund Transfers In	\$897,950	\$0
Expenditures - Operating	\$931,860	\$988,805
Inter-fund Transfers Out	\$0	\$0
Capital Expenditures		
Transfer to Capital Fund		
Audited Fund Balance, April 30, 2021	<u>\$13,197,350</u>	<u>\$381,589</u>
Fund Balance as % of Operating Exp/Interfnd		

Revenues	(\$796,420)	\$1,105,908
Inter-fund Transfers In	\$1,012,511	\$0
Expenditures - Operating	\$1,053,416	\$1,066,739
Inter-fund Transfers Out	\$0	\$0
Capital Expenditures		\$0
Transfer to Capital Fund		
Projected Fund Balance, April 30, 2022	<u>\$12,360,025</u>	<u>\$420,758</u>
Fund Balance as % of Operating Exp/Interfnd		

Revenues	\$122,102	\$1,216,670
Inter-fund Transfers In	\$1,056,637	\$0
Expenditures - Operating	\$1,288,734	\$1,142,927
Inter-fund Transfers Out	\$0	\$0
Capital Expenditures		\$0
Transfer to Capital Fund		
Projected Fund Balance, April 30, 2023	<u>\$0</u>	<u>\$494,501</u>
Fund Balance as % of Operating Exp/Interfnd		

Revenues	\$859,325	\$1,315,793	\$1,298,038
Inter-fund Transfers In	\$0	\$1,284,395	
Expenditures - Operating	\$3,493	\$1,393,715	\$1,223,807
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures	\$0		\$0
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2024	<u>\$855,832</u>	<u>\$13,456,503</u>	<u>\$568,732</u>
Fund Balance as % of Operating Exp/Interfnd			

FUND BALANCES AND NET ASSETS
FY2021-FY2031

STORM WATER UTILITY	POLICE PENSION	LIBRARY FUND BALANCES
Operating	TRUST	Operating
	Restricted	Grants &
	Net Assets	Donations

FUND BALANCES

Revenues	\$915,000	\$279,100	\$1,391,623
Inter-fund Transfers In	\$0	\$1,228,165	\$0
Expenditures - Operating	\$5,400	\$1,321,400	\$1,391,623
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures	\$0		\$0
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2025	<u>\$1,765,432</u>	<u>\$13,642,368</u>	<u>\$568,732</u>

Fund Balance as % of Operating Exp/Interfnd

Revenues	\$915,000	\$287,100	\$1,448,552
Inter-fund Transfers In	\$0	\$1,377,425	
Expenditures - Operating	\$5,400	\$1,321,400	\$1,422,002
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures	\$0		\$0
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2026	<u>\$2,675,032</u>	<u>\$13,985,493</u>	<u>\$595,282</u>

Fund Balance as % of Operating Exp/Interfnd***FUTURE FORECAST***

Revenues	\$915,000	\$295,713	\$1,492,009
Inter-fund Transfers In	\$0	\$1,790,653	\$0
Expenditures - Operating	\$6,500	\$1,380,863	\$1,485,992
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures	\$0		\$50,000
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2027	<u>\$3,583,532</u>	<u>\$14,690,995</u>	<u>\$524,748</u>

Fund Balance as % of Operating Exp/Interfnd

Revenues	\$915,000	\$304,584	\$1,536,769
Inter-fund Transfers In	\$0	\$2,327,848	
Expenditures - Operating	\$6,500	\$1,443,002	\$1,552,862
Inter-fund Transfers Out		\$0	\$0
Capital Expenditures	\$3,900,000		\$50,000
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2028	<u>\$592,032</u>	<u>\$15,880,426</u>	<u>\$458,656</u>

Fund Balance as % of Operating Exp/Interfnd

Revenues	\$915,000	\$313,722	\$1,582,872
Inter-fund Transfers In	\$0	\$395,960	
Expenditures - Operating	\$6,500	\$2,432,601	\$1,622,741
Inter-fund Transfers Out		\$0	\$0
Capital Expenditures			\$0
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2029	<u>\$908,500</u>	<u>\$14,157,506</u>	<u>\$418,787</u>

Fund Balance as % of Operating Exp/Interfnd

**FUND BALANCES AND NET ASSETS
FY2021-FY2031**

STORM WATER UTILITY	POLICE PENSION	LIBRARY FUND BALANCES
Operating	TRUST	Operating
	Restricted	Grants &
	Net Assets	Donations

FUND BALANCES

Revenues	\$915,000	\$323,134	\$1,630,358
Inter-fund Transfers In	\$0	\$514,748	
Expenditures - Operating	\$6,500	\$2,542,068	\$1,695,764
Inter-fund Transfers Out		\$0	\$0
Capital Expenditures			\$0
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2030	<u>\$908,500</u>	<u>\$12,453,319</u>	<u>\$353,381</u>

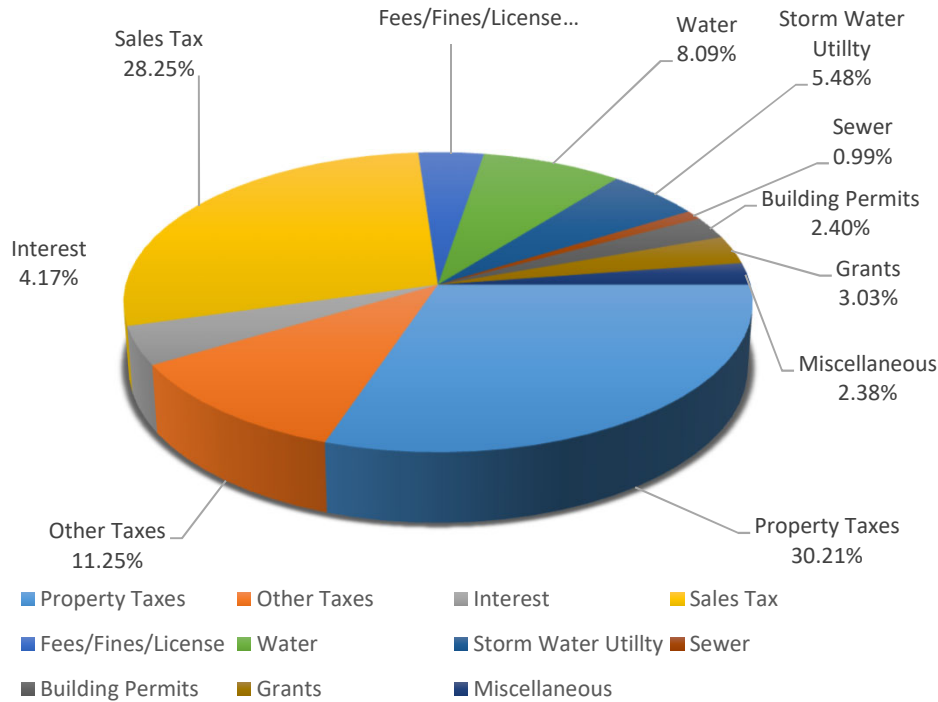
Fund Balance as % of Operating Exp/Interfnd

Revenues	\$915,000	\$332,828	\$1,679,269
Inter-fund Transfers In	\$0	\$669,172	
Expenditures - Operating	\$6,500	\$2,656,462	\$1,772,073
Inter-fund Transfers Out		\$0	\$0
Capital Expenditures			\$0
Transfer to Capital Fund	\$0		
Projected Fund Balance, April 30, 2031	<u>\$1,817,000</u>	<u>\$10,798,857</u>	<u>\$260,577</u>

Fund Balance as % of Operating Exp/Interfnd

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

FY2025 PROJECTED REVENUES

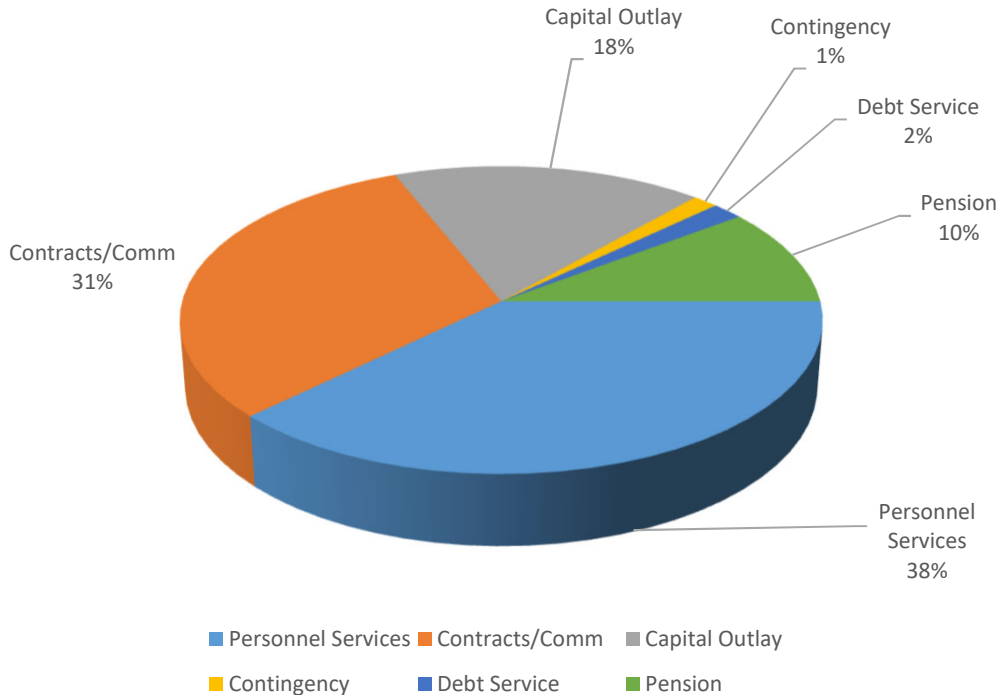


**REVENUES
(Village and Library)**

excluding interfund transfers

Property Taxes	\$5,043,168
Other Taxes	\$1,877,484
Interest	\$696,106
Sales Tax	\$4,716,500
Fees/Fines/License	\$625,450
Water	\$1,350,000
Storm Water Utility	\$915,000
Sewer	\$165,000
Building Permits	\$400,000
Grants	\$506,284
Miscellaneous	\$397,823
Total Revenues	\$16,692,815

FY 2025 BUDGETED EXPENDITURES



**EXPENDITURES
(Village and Library)**

excluding interfund transfers

Personnel Services	\$6,597,056
Contracts/Comm	\$5,440,956
Capital Outlay	\$3,074,450
Contingency	\$250,000
Debt Service	\$312,681
Pension	\$1,784,400
Total Expenditures	\$17,459,543

REVENUES AND EXPENDITURES BY FUND AND CATEGORY
FY2025-FY2026 BIENNIAL BUDGET

REVENUES	TOTAL FY 25 BUDGET ALL FUNDS	ALL VILLAGE EUNDS				GENERAL
		FY 25 Budget	FY 24 Budget	FY 23 Budget	FY 25-24 % Change	FY 25 MAJOR FUND
Property Tax	\$5,043,168	\$3,904,586	\$3,698,177	\$3,522,754	5.58%	\$3,529,586
Road & Bridge Tax	90,000	90,000	90,000	90,000	0.00%	90,000
Sales Tax	3,616,500	3,616,500	3,260,500	3,260,500	10.92%	3,616,500
Home Rule Sales Tax	1,100,000	1,100,000	1,000,000	1,000,000	10.00%	1,100,000
Utility Tax	600,000	600,000	590,000	590,000	1.69%	600,000
State Income Tax	700,000	700,000	635,000	635,000	10.24%	700,000
Pers Property Replace Tax	69,484	64,000	60,000	58,000	6.67%	50,000
Motor Fuel Tax	200,000	200,000	214,066	181,000	-6.57%	
Prepared Food & Bev. Tax	170,000	170,000	160,000	160,000	6.25%	170,000
Demolition Tax	10,000	10,000	10,000	10,000	0.00%	10,000
Foreign Fire Insurance Tax	38,000	38,000	30,000	30,000	26.67%	
Vehicle License	120,500	120,500	128,500	128,500	-6.23%	120,500
Parking Lot Permits	23,000	23,000	17,800	17,800	29.21%	23,000
Building Permits	400,000	400,000	400,000	400,000	0.00%	400,000
Business Licenses	56,000	56,000	58,000	58,000	-3.45%	56,000
Other Permits & Licenses	24,500	24,500	25,500	25,500	-3.92%	24,500
Sewer Charge	165,000	165,000	165,000	165,000	0.00%	165,000
Service Fees	43,500	43,500	44,500	32,500	-2.25%	43,500
Court Fines	30,000	30,000	25,000	25,000	20.00%	30,000
Parking Fines	10,000	10,000	15,000	15,000	-33.33%	10,000
Other Fines	3,500	2,000	3,650	3,650	-45.21%	2,000
Franchise/PEG Fees	138,200	138,200	142,200	142,200	-2.81%	138,200
E-911 Surcharge	150,000	150,000	130,000	130,000	15.38%	
Interest Earnings	696,106	652,106	358,790	127,250	81.75%	420,000
Rental Income	180,000	180,000	160,000	215,000	12.50%	180,000
Grants/Donations	506,284	345,000	692,500	449,951	-50.18%	105,000
Asset Sales	0	0	0	0	---	
Miscellaneous Income	217,823	203,300	183,200	179,200	10.97%	20,000
Water Sales	1,350,000	1,350,000	1,350,000	1,350,000	0.00%	
Storm Water/ Other	915,000	915,000	15,000	15,000	6000.00%	
Library Fees	26,250	0	0	0	---	
Bond Proceeds	0	0	0	0		
TOTAL REVENUES	\$16,692,815	\$15,301,192	\$13,662,383	\$13,016,806	12.00%	\$11,603,786
Interfund Transfers In	2,448,165	2,448,165	2,227,654	2,540,685	9.90%	135,000
TOTAL REVENUES & TRANSFR	\$19,140,980	\$17,749,357	\$15,890,037	\$15,557,491	11.70%	\$11,738,786

EXPENDITURES

Personnel Services	\$6,597,056	\$5,775,767	\$5,536,192	\$5,335,382	4.33%	\$5,517,522
Contracts/Commodities	\$5,440,956	5,144,022	5,071,890	4,693,434	1.42%	4,479,522
Capital Outlay	\$3,074,450	2,892,050	3,527,702	2,334,900	-18.02%	1,353,050
Contingency	\$250,000	250,000	250,000	250,000	0.00%	200,000
Debt Service	\$312,681	312,681	316,000	318,000	-1.05%	0
Pension Costs	\$1,784,400	1,693,400	1,712,422	1,619,315	-1.11%	0
TOTAL EXPENDITURES	\$17,459,543	\$16,067,920	\$16,414,206	\$14,551,031	-2.11%	\$11,550,094
Interfund Transfers Out	\$2,448,165	2,448,165	2,222,654	2,539,000	10.15%	2,298,165
TTL EXPENDITURES & TRANSFR	\$19,907,708	\$18,516,085	\$18,636,860	\$17,090,031	-0.65%	\$13,848,259

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	20,000	7,000
Rental Income					
Grants/Donations					
Asset Sales					
Miscellaneous Income	0				
Water Sales					
Storm Water/ Other					
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$38,006	\$174,000	\$223,000	\$220,000	\$157,000
Interfund Transfers In			80,000		
TOTAL REVENUES & TRANSFR	\$38,006	\$174,000	\$303,000	\$220,000	\$157,000

EXPENDITURES					
Personnel Services	\$8,500				
Contracts/Commodities	17,700				
Capital Outlay	0			0	0
Contingency					
Debt Service					
Pension Costs		86,700	337,200		
TOTAL EXPENDITURES	\$26,200	\$86,700	\$337,200	\$0	\$0
Interfund Transfers Out					135,000
TTL EXPENDITURES & TRANSFR	\$26,200	\$86,700	\$337,200	\$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	28,000	18,000	36,000	15,000	100,100
Rental Income					
Grants/Donations		240,000			
Asset Sales					
Miscellaneous Income			4,300		179,000
Water Sales			1,350,000		
Storm Water/ Other			15,000	900,000	
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$28,000	\$258,000	\$1,405,300	\$915,000	\$279,100
Interfund Transfers In	355,000	650,000	0	0	1,228,165
TOTAL REVENUES & TRANSFR	\$383,000	\$908,000	\$1,405,300	\$915,000	\$1,507,265

EXPENDITURES					
Personnel Services			249,745		
Contracts/Commodities			570,000	5,400	71,400
Capital Outlay	494,000	545,000	500,000		
Contingency			50,000		
Debt Service			312,681		
Pension Costs			19,500		1,250,000
TOTAL EXPENDITURES	\$494,000	\$545,000	\$1,701,926	\$5,400	\$1,321,400
Interfund Transfers Out			15,000		
TTL EXPENDITURES & TRANSFR	\$494,000	\$545,000	\$1,716,926	\$5,400	\$1,321,400

REVENUES AND EXPENDITURES BY FUND AND CATEGORY
FY2025-FY2026 BIENNIAL BUDGET

REVENUES	ALL LIBRARY* FUNDS				LIBRARY FUNDS	
	FY 25	FY 24	FY 23	%	Operating	Grants &
	Budget	Budget	Budget	Change	MAJOR FUND	Donations
Property Tax	\$1,138,582	\$1,084,364	\$1,032,715	5.00%	\$1,138,582	
Road & Bridge Tax				---		
Sales Tax				---		
Home Rule Sales Tax				---		
Utility Tax				---		
State Income Tax				---		
Pers Property Replace Tax	5,484	0		5483999999900.00%	5,484	
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	1,000	1,000	50.00%	1,500	
Franchise/PEG Fees				---		
E-911 Surcharge				---		
Interest Earnings	44,000	20,000	250	120.00%	44,000	
Rental Income				---		
Grants/Donations	161,284	73,382	26,440	119.79%		161,284
Asset Sales				---		
Miscellaneous Income	14,523	16,573	37,573	-12.37%	14,523	
Water Sales				---		
Storm Water/ Other				---		
Library Fees	26,250	28,500	24,000	-7.89%	26,250	
Bond Proceeds						
TOTAL REVENUES	\$1,391,623	\$1,223,819	\$1,121,978	13.71%	\$1,230,339	\$161,284
Interfund Transfers In	0	0	0	---		
TOTAL REVENUES & TRANSFR	\$1,391,623	\$1,223,819	\$1,121,978	13.71%	\$1,230,339	\$161,284

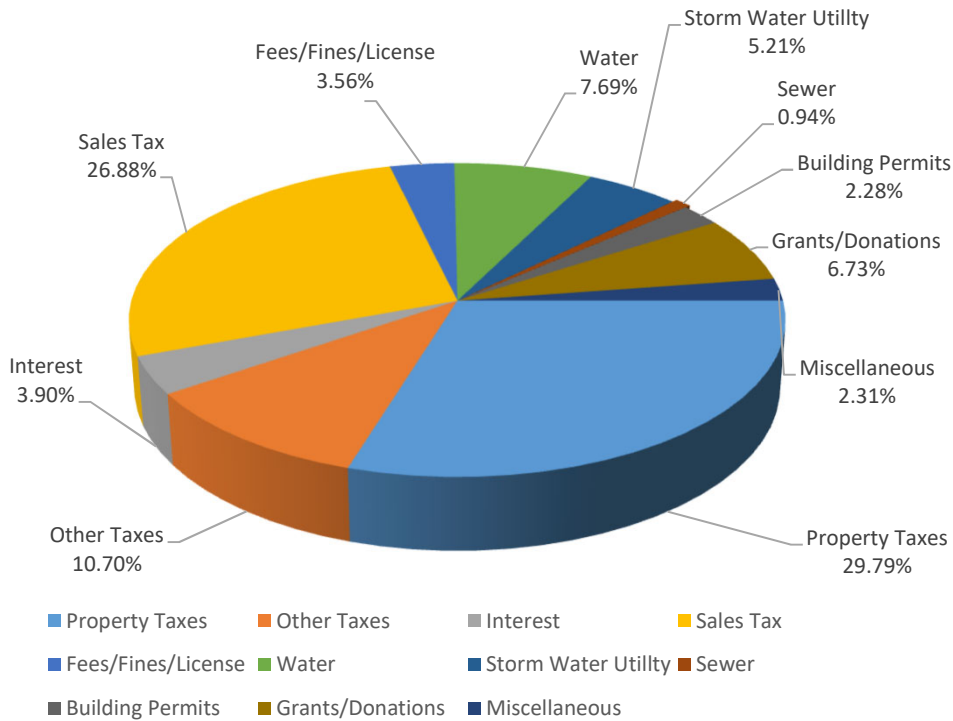
EXPENDITURES

Personnel Services	\$821,289	\$695,607	\$664,250	18.07%	\$821,289	
Contracts/Commodities	296,934	236,632	166,190	25.48%	135,650	161,284
Capital Outlay	182,400	205,850	202,850	-11.39%	182,400	
Contingency	0	0	1,688	---	0	
Debt Service				---		
Pension Costs	91,000	74,000	71,000	22.97%	91,000	
TOTAL EXPENDITURES	\$1,391,623	\$1,212,089	\$1,105,978	14.81%	\$1,230,339	\$161,284
Interfund Transfers Out	0			---		
TTL EXPENDITURES & TRANSFR	\$1,391,623	\$1,212,089	\$1,105,978	14.81%	\$1,230,339	\$161,284

*Library Budget is submitted by Library Board.

REVENUES AND EXPENDITURES BY TYPE FY2025-26 BIENNIAL BUDGET

FY2026 PROJECTED REVENUES

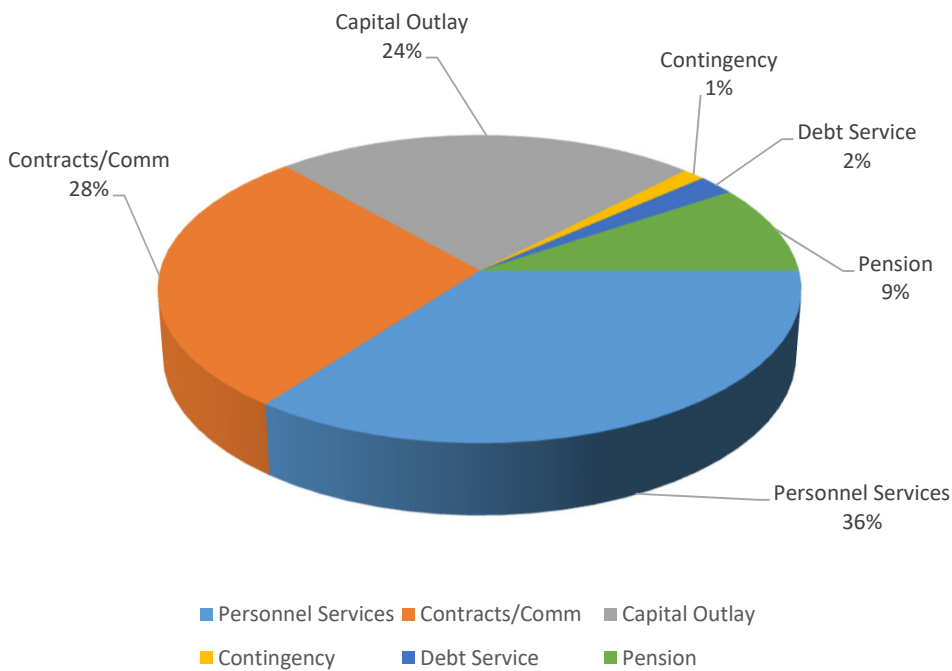


REVENUES (Village and Library)

excluding interfund transfers

Property Taxes	\$5,227,854
Other Taxes	\$1,877,484
Interest	\$685,106
Sales Tax	\$4,716,500
Fees/Fines/License	\$625,450
Water	\$1,350,000
Storm Water Utility	\$915,000
Sewer	\$165,000
Building Permits	\$400,000
Grants/Donations	\$1,181,284
Miscellaneous	\$405,823
Total Revenues	\$17,549,501

FY 2026 BUDGETED EXPENDITURES



EXPENDITURES (Village and Library)

excluding interfund transfers

Personnel Services	\$6,925,246
Contracts/Comm	\$5,509,267
Capital Outlay	\$4,675,400
Contingency	\$250,000
Debt Service	\$412,300
Pension	\$1,821,960
Total Expenditures	\$19,594,173

REVENUES AND EXPENDITURES BY FUND AND CATEGORY
FY2025-FY2026 BIENNIAL BUDGET UPDATE

REVENUES	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	
Property Tax	\$5,227,854	\$4,032,343	\$3,904,586	\$3,698,177	3.27%	\$3,657,343
Road & Bridge Tax	90,000	90,000	90,000	90,000	0.00%	90,000
Sales Tax	3,616,500	3,616,500	3,616,500	3,260,500	0.00%	3,616,500
Home Rule Sales Tax	1,100,000	1,100,000	1,100,000	1,000,000	0.00%	1,100,000
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	69,484	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	23,000	23,000	23,000	17,800	0.00%	23,000
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	138,200	138,200	138,200	142,200	0.00%	138,200
E-911 Surcharge	150,000	150,000	150,000	130,000	0.00%	
Interest Earnings	685,106	641,106	650,106	358,790	-1.38%	420,000
Rental Income	180,000	180,000	180,000	160,000	0.00%	180,000
Grants/Donations	1,181,284	1,020,000	345,000	692,500	195.65%	20,000
Asset Sales	0	0	0	0	---	
Miscellaneous Income	225,823	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	915,000	915,000	915,000	15,000	0.00%	
Library Fees	26,250	0	0	0	---	
Bond Proceeds	0	0	0	0		
TOTAL REVENUES	\$17,549,501	\$16,100,949	\$15,354,192	\$13,662,383	4.86%	\$11,646,543
Interfund Transfers In	2,447,425	2,447,425	2,540,685	1,762,797	-3.67%	135,000
TOTAL REVENUES & TRANSFR	\$19,996,926	\$18,548,374	\$17,894,877	\$15,425,180	3.65%	\$11,781,543

EXPENDITURES

Personnel Services	\$6,925,246	\$6,043,138	\$5,775,767	\$5,536,192	4.63%	\$5,777,399
Contracts/Commodities	\$5,509,267	5,217,333	5,144,022	5,071,890	1.43%	4,551,203
Capital Outlay	\$4,675,400	4,523,900	2,742,050	3,527,702	64.98%	1,397,900
Contingency	\$250,000	250,000	250,000	250,000	0.00%	200,000
Debt Service	\$412,300	412,300	312,681	316,000	31.86%	0
Pension Costs	\$1,821,960	1,725,500	1,693,400	1,712,422	1.90%	0
TOTAL EXPENDITURES	\$19,594,173	\$18,172,171	\$15,917,920	\$16,414,206	14.16%	\$11,926,501
Interfund Transfers Out	\$2,447,425	2,447,425	2,298,165	2,222,654	6.49%	2,297,425
TTL EXPENDITURES & TRANSFR	\$22,041,598	\$20,619,596	\$18,216,085	\$18,636,860	13.19%	\$14,223,926

SPECIAL REVENUE FUNDS

REVENUES

	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	350,100		
TOTAL EXPENDITURES	\$26,200	\$99,400	\$350,100	\$0	\$0
Interfund Transfers Out					135,000
TTL EXPENDITURES & TRANSFR	\$26,200	\$99,400	\$350,100	\$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	900,000	
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$20,000	\$1,018,000	\$1,405,300	\$915,000	\$287,100
Interfund Transfers In	355,000	500,000	0	0	1,377,425
TOTAL REVENUES & TRANSFR	\$375,000	\$1,518,000	\$1,405,300	\$915,000	\$1,664,525

EXPENDITURES					
Personnel Services			257,239		
Contracts/Commodities			571,630	5,400	71,400
Capital Outlay	471,000	2,155,000	500,000		
Contingency			50,000		
Debt Service			412,300		
Pension Costs			26,000		1,250,000
TOTAL EXPENDITURES	\$471,000	\$2,155,000	\$1,817,169	\$5,400	\$1,321,400
Interfund Transfers Out			15,000		
TTL EXPENDITURES & TRANSFR	\$471,000	\$2,155,000	\$1,832,169	\$5,400	\$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	\$1,195,511	\$1,138,582	\$1,084,364	5.00%	\$1,195,511	
Road & Bridge Tax						
Sales Tax						
Home Rule Sales Tax						
Utility Tax						
State Income Tax						
Pers Property Replace Tax	5,484	5,484			5,484	
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	44,000	44,000	20,000	0.00%	44,000	
Rental Income						
Grants/Donations	161,284	161,284	73,382	0.00%		161,284
Asset Sales						
Miscellaneous Income	14,523	14,523	16,573	0.00%	14,523	
Water Sales						
Other Water Fees						
Library Fees	26,250	26,250	28,500	0.00%	26,250	
Bond Proceeds						
TOTAL REVENUES	\$1,448,552	\$1,391,623	\$1,223,819	4.09%	\$1,287,268	\$161,284
Interfund Transfers In				---		
TOTAL REVENUES & TRANSFR	\$1,448,552	\$1,391,623	\$1,223,819	4.09%	\$1,287,268	\$161,284

EXPENDITURES

Personnel Services	\$882,108	\$821,289	\$695,607	0.00%	\$882,108	
Contracts/Commodities	291,934	296,934	236,632	0.00%	130,650	161,284
Capital Outlay	151,500	182,400	205,850	0.00%	151,500	
Contingency	0	0	0	---	0	
Debt Service				---		
Pension Costs	96,460	91,000	74,000	0.00%	96,460	
TOTAL EXPENDITURES	\$1,422,002	\$1,391,623	\$1,212,089	0.00%	\$1,260,718	\$161,284
Interfund Transfers Out	0	0	0	---		
TTL EXPENDITURES & TRANSFR	\$1,422,002	\$1,391,623	\$1,212,089	0.00%	\$1,260,718	\$161,284

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

Fund From	Department	Fund To	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
<u>Transfers from the General Fund</u>							
General	Admin	TO Police Pension			\$180,000		
	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	\$120,000	\$60,000	\$60,000
	Fire		\$75,000	\$75,000	\$120,000	\$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>		\$180,000	\$180,000	\$620,000	\$340,000	\$340,000
General	Police Sworn	Police Pension	\$851,772	\$851,772	\$1,087,834	\$1,221,165	\$1,370,425
General	Administration	Social Security	\$80,000	\$80,000	\$150,000	\$80,000	\$80,000
General	Administration	Capital	\$500,000	\$500,000	\$1,180,000	\$650,000	\$500,000
Total Transfers from the General Fund			\$1,611,772	\$1,611,772	\$3,037,834	\$2,291,165	\$2,290,425
Redevelopment Capital Fund		New Capital Projects Fund					
Emergency 911 Surcharge Fund		General Fund	\$127,000	\$127,000	\$130,000	\$135,000	\$135,000
<u>Water Fund Advance to Other Funds</u>							
Water		Vehicle Replace	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
			\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
GRAND TOTAL TRANSFERS & ADVANCES			\$1,753,772	\$1,753,772	\$3,182,834	\$2,441,165	\$2,440,425

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.

Estimated Equalized Assessed Valuation (2023)	613,873,305
Bond Debt Limit-5% of Assessed Value:	30,693,665
Total Outstanding G.O. Debt	<u>1,680,000</u>
Debt Margin @ 4/30/24	<u>29,013,665</u>
Total General Revenues - 10%	11,902,336
2023-24 General Fund Payments	<u>0</u>
Unexpended debt capacity	<u>11,902,336</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	2023	102,900	215,035	317,935
are paid by the Water Fund.	2024	101,700	214,239	315,939
	2025	100,500	212,181	312,681
The 2019A G.O Refunding Bonds	2026	204,300		204,300
are paid by the Water Fund.	2027	197,050		197,050
	2028	199,800		199,800
	2029	197,050		197,050
	2030	202,250		202,250
	2031	197,150		197,150
	2032	202,050		202,050
	2033	196,650		196,650
	2034	196,250		196,250
	2035	195,700		195,700
		<u>\$2,293,350</u>	<u>\$641,455</u>	<u>\$2,934,805</u>

COMPENSATION PAID TO EMPLOYEES

as of May 1, 2024

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.

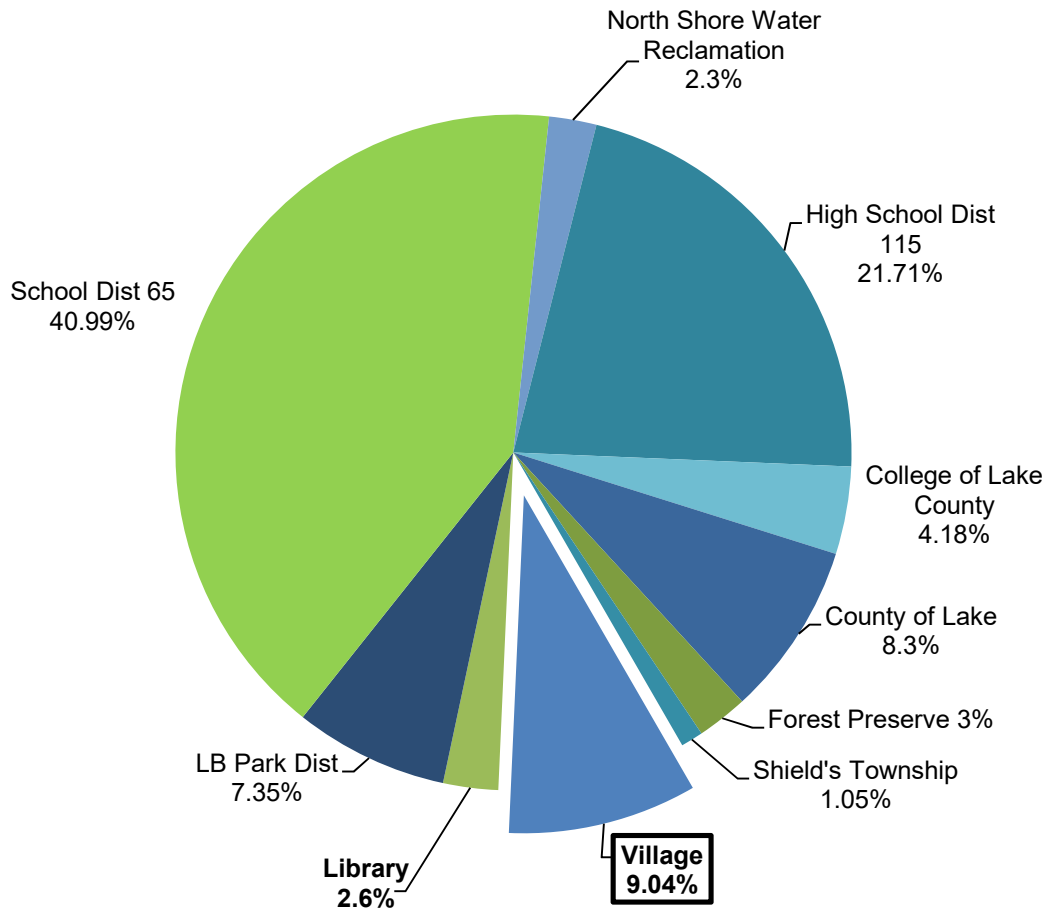
⁵ Extra-duty, longevity and bonus pay not included in base salary and paid as of date shown above.



VILLAGE OF LAKE BLUFF

2022 PROPERTY TAX RATES

AFFECTING VILLAGE RESIDENTS



2022 & 2021 Tax Rates by Taxing District

				<i>Sanctuary Rates</i>			
	2022	2021	% Change	2022	2021	% Change	
Village	0.63951	0.6180	3.49%	9.04%	0.6395	0.5246	21.91%
Library	0.18670	0.1792	4.20%	2.64%	0.1867	0.1653	12.93%
CLCJAWA	0.00000	0.000056	0.00%	0.00%	0.0000	0.0000	-
LB Park Dist	0.51980	0.5061	2.72%	7.35%	0.5198	0.4762	9.16%
School Dist 65	2.89810	2.7908	3.84%	40.99%	2.8981	2.5984	11.53%
Mosquito Abatement	0.00000	0.000046	0.00%	0.00%	0.0000	0.0140	-100.00%
North Shore Water Recla	0.15972	0.1583	0.87%	2.26%	0.1597	0.1532	4.25%
High School Dist 115	1.53503	1.4939	2.75%	21.71%	1.5350	1.3365	14.86%
College of Lake County	0.29580	0.2935	0.79%	4.18%	0.2958	0.2819	4.95%
County of Lake	0.58873	0.5977	-1.51%	8.33%	0.5887	0.6117	-3.75%
Forest Preserve	0.17323	0.1789	-3.17%	2.45%	0.1732	0.1820	-4.84%
Shield's Township	0.07432	0.0713	4.24%	1.05%	0.0743	0.0666	11.58%
Rockland Fire Protection	0.00000	0.0000			0.0000	0.6843	-100.00%
Total	\$ 7.071	\$ 6.888	2.66%	100.0%	\$ 7.071	\$ 7.095	-0.33%



GENERAL FUND

GENERAL FUND REVENUE SUMMARY

01-300		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUESTED	REQUESTED
CODE/LINE ITEM		FY 20/21	FY 21/22	FY 22/23	FY 23/24	YEAR END FY 23/24	BUDGET FY 24/25	BUDGET FY 25/26
PROPERTY TAXES								
001-300-30000	Property Tax-Gen'l Corporate	916,251	798,110	765,234	779,523	789,893	858,421	836,918
001-300-30135	Property Tax-Waste Disposal	456,836	474,680	488,791	485,000	485,000	485,000	485,000
001-300-30100	Property Tax-Police Protection	476,626	481,142	479,712	475,000	475,000	475,000	475,000
001-300-30110	Property Tax-Crossing Guards	6,965	6,016	9,015	7,000	9,000	9,000	9,000
001-300-30120	Property Tax-Fire Protection	338,284	340,772	340,473	340,000	340,000	340,000	340,000
001-300-30140	Property Tax-Audit	25,873	26,063	26,036	26,000	26,000	26,000	26,000
001-300-30145	Property Tax-Unemploy Tax	14,929	15,038	15,024	15,000	15,000	15,000	15,000
001-300-30170	Property Tax-Police Pension	740,968	851,782	928,967	1,095,654	1,095,654	1,221,165	1,370,425
001-300-30150	Property Tax-Liability Ins	99,496	100,232	100,140	100,000	100,000	100,000	100,000
	Subtotal - Property Taxes	3,076,228	3,093,835	3,153,393	3,323,177	3,335,547	3,529,586	3,657,343
001-300-30190	Road & Bridge Tax	94,297	97,749	97,433	90,000	90,000	90,000	90,000
	TOTAL PROPERTY TAXES	3,170,524	3,191,584	3,250,826	3,413,177	3,425,547	3,619,586	3,747,343
OTHER TAXES								
001-300-30200	Personal Property Replace Tx	46,841	108,884	169,350	45,000	190,000	45,000	45,000
001-300-30220	Pers Prop Replac-Police Pens	7,107	16,520	8,325	5,000	5,000	5,000	5,000
001-300-31000	Sales Tax	3,616,295	3,852,906	3,806,716	3,250,000	3,900,000	3,600,000	3,600,000
001-300-32000	Home Rule Sales Tax	975,476	1,244,196	1,356,698	1,000,000	1,360,000	1,100,000	1,100,000
001-300-32100	Sales Tax Sharing-No. Chgo	21,942	10,173	111,007	9,000	26,022	15,000	15,000
001-300-31100	Sales Tax-Auto Rental	1,625	1,607	1,035	1,500	1,500	1,500	1,500
001-300-31200	State Income Tax	660,632	826,042	916,267	635,000	828,000	700,000	700,000
001-300-32610	Prepared Food & Beverage Tx	123,503	160,942	175,350	160,000	190,000	170,000	170,000
001-300-32500	Utility Tax-North Shore Gas	148,089	200,893	205,981	140,000	175,000	140,000	140,000
001-300-32510	Utility Tax-ComEd	314,489	315,985	303,756	280,000	281,000	280,000	280,000
001-300-32530	Telecommunications Tax	189,082	207,121	192,002	170,000	193,000	180,000	180,000
001-300-32650	Demolition Tax	10,000	10,000	32,500	10,000	10,000	10,000	10,000
	TOTAL TAXES	6,115,079	6,955,270	7,278,988	5,705,500	7,159,522	6,246,500	6,246,500
LICENSES & PERMITS								
001-300-33315	Beverage License	28,975	9,380	29,673	25,000	27,350	25,000	25,000
001-300-33220	Farmer's Market Permit	24,450	9,550	8,937	9,000	10,300	9,000	9,000
001-300-33000	Vehicle Licenses	116,718	120,741	123,288	128,000	122,772	120,000	120,000
001-300-33010	Vehicle License-Late Fees	0	0	0	500	100	500	500
001-300-33241	Village Lot Parking Fees	1,542	1,777	2,058	1,500	1,150	1,500	1,500
001-300-33242	CBD Parking Permits	2,025	1,925	1,525	1,300	2,000	1,500	1,500
001-300-33243	Commuter Lot Parking	5,862	18,294	38,252	15,000	37,000	20,000	20,000
001-300-33320	Contractors Business License	19,345	15,250	19,450	20,000	16,000	18,000	18,000
001-300-33325	Business License	3,400	4,100	3,450	4,000	3,500	4,000	4,000
001-300-33360	Building Permits	381,611	374,198	686,400	400,000	360,000	400,000	400,000
001-300-33365	Demolition Permit	5,177	0	36,313	0	4,400	0	0
001-300-33370	Elect.,Plmbing, HVAC Permits	8,060	7,645	4,910	6,000	5,000	6,000	6,000
001-300-33400	Occupancy Permits	250	500	1,250	1,000	1,000	1,000	1,000
001-300-33410	Business Occupancy Permits	300	600	500	500	200	500	500
001-300-33420	Sewer Permits	2,500	1,500	3,000	3,000	1,500	3,000	3,000
001-300-33430	Pool & Spa Permits	1,360	1,730	1,050	2,000	1,000	1,000	1,000
001-300-33435	Other Permits	2,960	9,090	6,835	5,000	5,000	5,000	5,000
001-300-33310	Alarm System Registration	12,025	3,000	12,975	8,000	3,500	8,000	8,000
	TOTAL LICENSES & PERMITS	616,559	579,281	979,864	629,800	601,772	624,000	624,000

GENERAL FUND REVENUE SUMMARY

01-300		ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26
CODE/LINE ITEM								
CHARGE FOR SERVICES								
001-300-34200	Sewer Charge	159,639	178,328	175,607	165,000	165,000	165,000	165,000
001-300-34210	Stormwater Ord Review	900	300	600	1,000	500	1,000	1,000
001-300-34220	Fire Protection Dist Service	20,424	42,549	33,971	42,000	41,098	42,000	42,000
001-300-34230	Police Duty Reimbursements	0	0	0	1,000	0	0	0
001-300-34225	Other Services	0	0	0	0	0	0	0
001-300-34240	Photo Copy Sales	330	440	410	500	500	500	500
001-300-34245	Maps & Publications	0	0	0	0	0	0	0
001-300-34500	Zoning/Subdivision Applic Fees	118	2,661	8,418	0	0	0	0
TOTAL CHARGE FOR SERVICES		181,412	224,279	219,006	209,500	207,098	208,500	208,500
FINES & FORFEITURES								
001-300-35000	Court Fines	32,845	27,862	48,405	25,000	37,000	30,000	30,000
001-300-35300	Alarm System Fines	175	3,400	7,575	500	6,375	500	500
001-300-35100	Parking Fines	11,125	18,590	6,875	15,000	5,500	10,000	10,000
001-300-35200	Vehicle License Fine	50	400	75	1,000	400	1,000	1,000
001-300-35500	Nuisances Fines	968	75	250	2,000	625	500	500
001-300-37300	Animal Impoundment Fee	0	50	10	150	0	0	0
001-300-35400	Other Fines/Bldg Code Fines	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		45,163	50,377	63,190	43,650	49,900	42,000	42,000
MISCELLANEOUS								
001-300-36010	Franchise Fee-AT&T	7,158	7,158	7,158	7,200	7,158	7,200	7,200
001-300-36000	Franchise Fee-Cable	112,212	119,074	122,674	115,000	120,000	115,000	115,000
001-300-36020	PEG Access Fees	17,150	17,150	11,672	20,000	10,295	16,000	16,000
001-300-36200	Grants	302,963	57,595	278,356	460,000	20,426	105,000	20,000
001-300-37500	Interest Earnings	32,900	20,162	335,304	190,800	600,000	420,000	420,000
001-300-38000	Rental Income	213,990	210,862	110,761	160,000	184,148	180,000	180,000
001-300-38400	Restitution/Judgments/Ins Reimb	0	12,894	50,071	0	0	0	0
001-300-38310	Contributions/Donations	0	0	500	500	500	0	0
001-300-37200	Tree Sharing Program	0	0	0	1,000	0	0	0
001-300-37230	SWALCO Recycling Rebates	0	303	396	0	504	0	0
001-300-38800	Naperville Contributions	0	18,482	0	0	0	0	0
001-300-37225	Tree Permit/Mitigation Fee	5,790	18,733	84,438	15,000	20,685	15,000	15,000
001-300-38900	Miscellaneous Income	36,546	251,937	40,533	5,000	213,035	5,000	5,000
001-300-38910	ARPA - American Rescue Plan Act Relief	0	645,328	111,575	0	0	0	0
001-300-37900	Police Application Fee	900	1,900	470	900	200	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		729,609	1,381,578	1,153,906	975,400	1,176,951	863,200	778,200
TOTAL REVENUES		10,858,346	12,382,367	12,945,779	10,977,027	12,620,791	11,603,786	11,646,543
INTER-FUND TRANSFERS IN								
001-300-39100	Interfund Transfer	167,100	127,000	134,285	285,000	135,000	135,000	135,000
TOTAL TRANSFERS IN		167,100	127,000	134,285	285,000	135,000	135,000	135,000
TOTAL GEN'L FUND REVENUES & INTERFUND TRANSFERS		11,025,446	12,509,367	13,080,064	11,262,027	12,755,791	11,738,786	11,781,543

GENERAL FUND**SUMMARY OF EXPENDITURES BY DEPARTMENT**

	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY24-25	% CHANGE BUDGET FY24-26
ADMINISTRATION									
Administration	1,583,675	1,721,692	2,181,937	2,879,725	2,517,403	2,215,976	2,117,861	-23.0%	-26.5%
Finance	423,363	472,200	514,533	560,725	547,326	639,111	662,092	14.0%	18.1%
Boards & Commissions	286,205	305,732	341,692	401,670	140,460	405,200	407,200	0.9%	1.4%
Community Development	274,668	295,357	296,596	352,600	321,585	354,270	376,417	0.5%	6.8%
Village Hall Building	64,457	60,457	47,112	67,752	62,968	77,116	249,478	13.8%	268.2%
Village Properties	3,360	3,873	10,284	4,775	8,814	15,800	35,800	230.9%	649.7%
Subtotal Administration	2,635,728	2,859,312	3,392,154	4,267,247	3,598,554	3,707,473	3,848,848	-13.1%	-9.8%
PUBLIC SAFETY									
Police Sworn	3,109,619	3,431,414	3,471,237	4,007,181	3,671,251	4,293,456	4,533,467	7.1%	13.1%
PS Support Services	561,791	569,558	563,267	633,754	604,022	649,133	675,832	2.4%	6.6%
Fire	1,423,513	1,526,950	1,567,778	1,579,497	1,458,654	1,619,294	1,640,714	2.5%	3.9%
Public Safety Building	94,194	137,178	111,654	642,300	590,948	193,927	371,040	-69.8%	-42.2%
Subtotal Public Safety	5,189,116	5,665,100	5,713,937	6,862,733	6,324,875	6,755,811	7,221,053	-1.6%	5.2%
PUBLIC WORKS									
Streets/Bridges/Lights	639,007	707,708	740,737	752,993	843,861	791,420	817,858	5.1%	8.6%
Sanitation	528,095	544,736	551,396	539,034	576,293	632,286	651,964	17.3%	21.0%
Forestry	141,286	191,950	292,115	317,023	255,431	306,858	321,303	-3.2%	1.3%
Parkways	83,535	107,332	173,606	197,818	180,410	181,429	184,826	-8.3%	-6.6%
Sewer	146,175	154,268	211,226	201,180	195,995	246,274	254,944	22.4%	26.7%
Public Works Facility	70,116	63,609	57,721	76,420	85,600	89,118	94,280	16.6%	23.4%
Commuter Station Fund	15,729	19,384	24,779	30,550	31,905	37,590	38,850	23.0%	27.2%
Public Works Cap Projects	240,320	1,570,986	1,135,761	822,781	690,019	1,100,000	790,000	33.7%	-4.0%
Subtotal Public Works	1,864,263	3,359,972	3,187,341	2,937,797	2,859,513	3,384,974	3,154,025	15.2%	7.4%
TOTAL	9,689,108	11,884,385	12,293,432	14,067,778	12,782,943	13,848,258	14,223,926	-1.6%	1.1%
Operating:									
Personnel	4,522,807	4,805,470	4,689,024	5,191,034	4,830,325	5,517,177	5,763,399	6.3%	11.0%
Contracts & Commodities	3,478,143	3,710,425	3,633,260	4,291,730	3,698,455	4,492,522	4,582,203	4.7%	6.8%
TOTAL OPERATING	8,000,951	8,515,895	8,322,284	9,482,764	8,528,780	10,009,699	10,345,601	5.6%	9.1%
Capital:									
Pub Works Projects	240,320	1,570,986	1,135,761	822,781	690,019	1,100,000	790,000	33.7%	-4.0%
Equipment,Bldgs,Trees	94,659	143,891	360,083	689,579	621,785	240,395	590,900	-65.1%	-14.3%
Subtotal Capital	334,979	1,714,877	1,495,844	1,512,359	1,311,804	1,340,395	1,380,900	-11.4%	-8.7%
Interfund Transfers Out:									
Vehicle/Equip Replacemt	0	180,000	376,000	440,000	440,000	340,000	340,000	-22.7%	-22.7%
Police Pension	748,075	868,293	906,023	1,102,654	1,087,834	1,228,165	1,377,425	11.4%	24.9%
Social Security	80,000	80,000	80,000	150,000	150,000	80,000	80,000	-46.7%	-46.7%
Water Fund	0	0	0	0	0	0	0	0	0
Capital Fund	50,000	500,000	1,000,000	1,180,000	1,180,000	650,000	500,000	-44.9%	-57.6%
G.O. Debt Payments	255,875	0	0	0	0	0	0	0	0
Subtotal Interfund Transf	1,133,950	1,628,293	2,362,023	2,872,654	2,857,834	2,298,165	2,297,425	-20.0%	-20.0%
Contingency	219,227	25,319	113,279	200,000	84,524	200,000	200,000	0.0%	0.0%
TOTAL	9,689,108	11,884,385	12,293,432	14,067,778	12,782,943	13,848,259	14,223,926	-1.6%	1.1%

ADMINISTRATION DEPARTMENTS

ADMINISTRATION – Village Administrator’s Office

The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates activities of all Village departments, and formulates policies, goals and objectives in conjunction with the Department Directors. The Village Administrator is supported by the Assistant to the Village Administrator and the Administrative Assistant. Among their duties are communications, economic development, special event coordination, contract management and staff support to various boards, commissions and committees, and Village Board meeting agenda preparation.



General: Support and advance the initiatives of the Board of Trustees.

- Coordinate Strategic Plan operational strategies to attain 2023 Vision, as maintained by the Village Board through May 2026.
- Continue to provide Staff support for the Village Board and the Village’s advisory bodies.
- Continue to update and improve the Comprehensive Plan and Zoning Code.
- Administer business, liquor, and other licensing processes established by the Board.
- Develop and execute the Village’s branding program and public communications.
- Partner with outside groups to bring exciting and engaging special events to the Village.
- Seek economic development opportunities through partnership.
- Develop the performance of the Village’s government through innovation.



Public Assets: Fortify our public assets and systems.

Infrastructure: Evaluate, invest in/transfer, and monitor Village infrastructure.

- Annually review and prioritize the 10-Year Capital Improvement Plan.
- Continue to strategically invest in or transfer Village-owned assets.
- Advance stormwater mitigation for the viaduct and related ravine.

Aesthetics: Accentuate the Village’s aesthetic environment.

- Provide the Sustainability and Enhancement Committee with the resources to develop a beautification and enhancement program for all transportation corridors.
- Continue to support local volunteer efforts to beautify the Village.

Transportation: Facilitate ease of movement and improved connectivity.

- Integrate bike and pedestrian trails.
- Explore bus and bicycle public transportation opportunities.
- Create awareness about existing senior-focused transportation programs.
- Embrace innovations in alternative and non-traditional transportation modes.
- Seek solutions for local, state and regional arterial congestion.



Economic Development: We will bolster economic vitality.

Central Business District: Continue a planned vision for the growth and sustainability of our downtown.

- Identify and attract ideal profile businesses to heighten and amplify vibrancy downtown.
- Increase foot traffic by instituting an intelligent mix of business and residential uses.
- Ignite interest in the Central Business District as a destination location.
- Maximize utility of existing parking infrastructure and plan for increased demand.

Waukegan Road Corridor: Retain existing businesses, identify and pursue ideal sales tax-generating businesses.

- Maximize the potential and revenue generation of the Business Parks.
- Explore strategies to economically and aesthetically integrate the north side of Route 176, and the intersection of State Routes 176 and 41.

- Advocate for near-term construction of the Routes 41/176 interchange.

Marketing: Extend our branding and marketing reach to tout Village assets and desirability.

- Continue to market to surrounding businesses and relocation companies.
- Target market to potential new businesses.
- Encourage residents to create demand by acting as community ambassadors.
- Develop marketing materials to equip 'Bluffers' as brand ambassadors.



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

Placemaking: Maintain and build upon Lake Bluff's charm and intrinsic character.

- Feature and prioritize the Village's natural beauty, setting, culture and connectivity.
- Preserve quality public space for community gathering and support community-wide events.
- Foster Village unity and connectivity.
- Maintain and manage historic and architectural preservation of the Village.
- Consider design principles that better integrate the train depot with our walkable neighborhoods and Central Business District.

Housing: Diversify housing to ensure choice and facilitate the balance of supply and demand.

- Encourage diverse housing implementation for residents in all stages of life.
- Engage the entire community in Village leadership's examination of what it takes to enjoy a variety of quality housing options, including condominiums and townhomes, in the context of Lake Bluff's historic housing legacy and the marketplace.

Inclusion: Recognize and signal support for the increasing diversity of the greater Lake Bluff community.

- Honor the community we have created and welcome new potential that accompanies change.
- Practice open-mindedness and demonstrate confidence that diversity and change are assets to our community.

Engagement and Communication: Reach out to Village stakeholders on community matters.

- Create opportunities and means to engage new residents, youth, veterans and others to enrich the quality and culture of the community.
- Convene a diverse team to guide, evaluate, select and design effective forms, composition and frequency of multi-directional communications including social media.
- Audit current communications practices and perform periodic assessments.
- Make it easy for people to participate and to be informed.

Volunteerism: Build civic capacity to understand, participate and lead the array of institutions, initiatives and traditions that make Lake Bluff great.

- Host timely mini-workshops to educate stakeholders on policies, rights, responsibilities and processes.
- Encourage brainstorming sessions and constructive dialogue on community events, traditions and challenges.
- Popularize volunteerism across all generations – redefine it, recast it as a privilege and honor to serve.
- Find ways to engage and leverage talent without overtaxing new volunteers.



Environmental Sensibility: We will celebrate, preserve and enhance our natural heritage.

Preservation: Practice and cultivate environmental stewardship.

- Apply best practices to manage the impacts of commercial and residential development.
 - Leverage existing committees to facilitate and support interagency environmental initiatives.
 - Work with local, state and federal groups to enhance the quality of Lake Michigan and Lake Bluff beaches.
 - Emphasize and celebrate our successful approach to handling household waste.
- Enhancement: Identify and implement measures to enhance our natural environment.
- Set the standard for public ravine maintenance.

- Provide education on maintenance of privately owned ravines and bluffs, and the benefits of conservation areas.
- Make forestry management resources more available to the community.
- Continue a leadership stance on storm water management.



Stability: We will ensure insightful governance, financial viability, safety and quality municipal services.

Governance and Leadership: Be true to the Village's shared vision, bring the community together, and act in the best interest of all.

- Maintain momentum toward Vision achievement, report on Strategic Plan performance and schedule timely Plan updates.
- Utilize clear, fair decision making processes and welcome dissent as a natural function of diverse perspective.
- Convene partners and peers to re-imagine partnerships, champion innovation and create leading-edge practices.
- Ensure transparency in governance and municipal functions.
- Fiscal Stability: Ensure policies, processes and practices steward Village resources and strengthen financial stability and independence.
- Build resilience by diversifying the Village's revenue base.
- Identify and pursue non-property tax revenue sources to finance programs, services and infrastructure at every opportunity.
- Public Safety: Ensure community commitment to public safety.
- Explore innovations in safety and law enforcement.
- Be diligent about emergency preparedness.
- Foster a culture of safety throughout the Village through individual awareness, education, safe practices and safe design.
- Municipal Services: Deliver high-quality, cost-effective municipal services that meet community needs.
- 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.
- Continue to advance shared services and purchasing opportunities.
- Continue to support volunteer EMS and fire service provision.

FY2023-24 Achievements

- Continue multi-year program to replace pumps, piping, and control systems for six sanitary sewer lift stations.
- Continued the annual street resurfacing and roadway improvements program.
- Received grant funding to update the Village's tree inventory.
- Negotiated the Fraternal Order of Police (Police Officers and Sergeants) and International Union of Operating Engineers (Local 150; Public Works Maintenance Workers) collective bargaining agreements.
- Secured grant funding for the Green Bay Road Reconstruction and Bridge Replacement Project.
- Revised the Village's planned residential development (PRD) regulations.
- Adopted the 2018 International Building Code 2021 International Energy Conservation Code (with Illinois Amendments), including an exemption process for sprinkler retrofit requirements.
- Revised the Village's Zoning Regulations to include special variation considerations and additional FAR allowance for landmarked properties and certain residential nonconformities
- Landmarked four properties, two of which were on the Historic Preservation Commission's top priority list.
- Create a plan for the utilization of American Rescue Plan funds.
- Adopted the 2022 Lake County All-Natural Hazards Mitigation Plan
- Updated the 2005 Affordable Housing Plan

- Secured \$16,000 SWALCO Grant for Funding a Neighborhood Food Waste Diversion Pilot Project
- Initiated an update to the Village's Comprehensive Land Use Plan, including a Missing Middle Housing Report.
- Updated the Village's Employee Handbook and Pay Plan.
- Supported numerous special events on public property including the Fourth of July Parade, downtown Block Parties, holiday observances, and more.
- Supported businesses in the Central Business District by adding plantings and furniture, amending parking regulations to allow new uses to maintain off-street parking as is, establishing common allowed hours of operation, adding new BYOB liquor license category and allowing flexibility when changing restaurant concepts (Inovasi, jdR Wine and Beer, The Otherdoor, and Half and Half Pizza Co.),
- Continued participation in the North Suburban Employee Benefit Cooperative, North Shore Electricity Aggregation Consortium, and other procurement initiatives that realize cost-savings through economies of scale.
- Continued Village support and planning for the Village's annual Farmers Market.
- Received grant funding for the North Terrace Community Composting Pilot Program.
- Established the Village's Stormwater Utility Fee and Stormwater Utility Fund.
- Approved a seasonal ban (May 15 to September 30) on gas-powered leaf blowers.
- Initiated the Replacement of the Glen Avenue Footbridge.
- Established Regulations and Procedures for Unscheduled Bus Stops.
- Established regular social media posting for the Farmers Market, a longstanding goal of the Farmers Market Committee.
- Secured Teska Associates, Inc. for the Design Engineering for CBD Block 1 Streetscape Project (Engineering?)
- Updated the Village's Tree Care Standards (PW?)
- Established Standards for Employing Part-Time Police Officers.

FY2025-26 Goals

- Continue to secure outside funding for Storm Sewer projects to mitigate increased flooding based on the Village Wide Storm Sewer Model
- Finalize "Deep Tunnel" Stormwater Improvement Planning, Design and Funding.
- Complete the Comprehensive Land Use Plan Update, including the Missing Middle Housing Report.
- Explore amendments to the Village's Zoning Regulations regarding Accessory Dwelling Units, tree preservation, and other.
- Work with the Park District to establish pickleball courts that meet the Village and State noise regulations.
- Manage and Coordinate Finalization of the NSWRD Reservoir Project with Park District/NSWRD/Village.
- Guide LBYC to Finalize Plans for Beach Project and Village License Agreement.
- Continue to pursue grant funding for the Green Bay Road Pedestrian Bridge & Sidewalk Connection Project (with North Chicago) and CBD Block 1 Downtown Streetscape Concept Plan.
- Enhance public safety tools by acquiring and installing FLOCK ALPR Camera System
- Become a Bird City designated community.
- Consider regulations regarding light pollution.
- Evaluate the seasonal ban (May 15 to September 30) on gas-powered leaf blowers and consider next steps.
- Hold a historic preservation seminar to encourage the landmarking of properties on the Historic Preservation Commission's top priority list.
- Host a historic preservation training session for Historic Preservation Commissioners.
- Review and continue to improve Village communications strategies.
- Finalize Improvement Plan for Metra train station with plantings, benches, and relocation of the dancer sculpture.

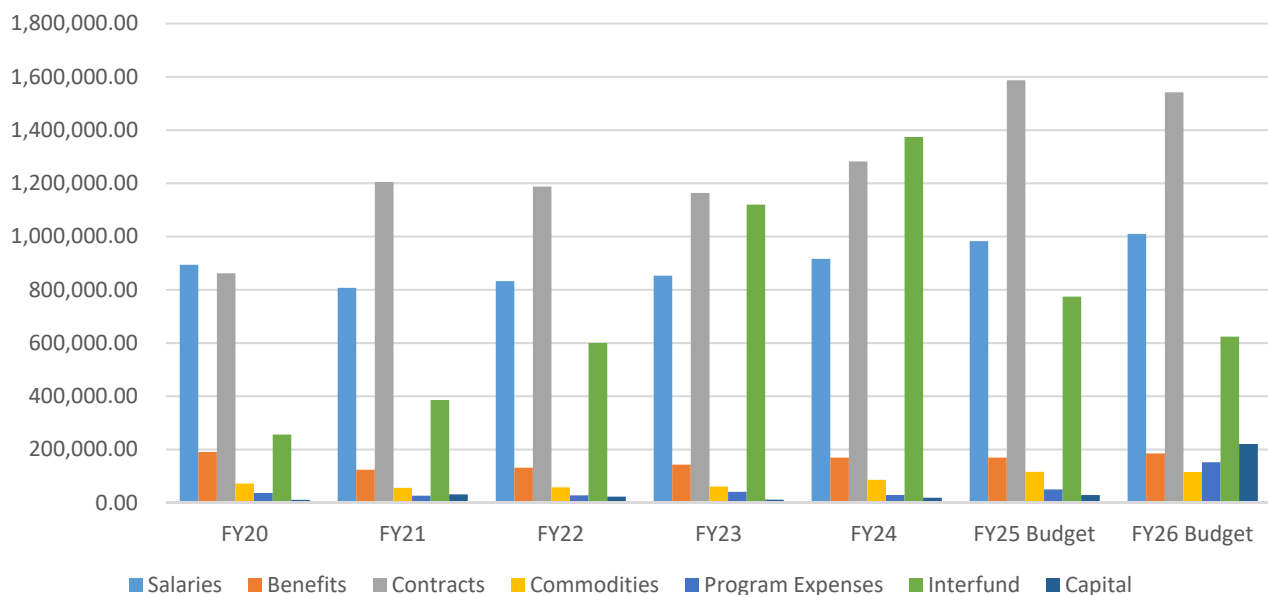
- Implement Final Landscaping and Street Furniture Components of the Village CBD Streetscape Plan for Block 2.
- Continue to Convey Surplus Village pursuant to the 2002 Village-owned Property Study.
- Hold a joint Village Board & BAC workshop to discuss BAC Priorities.
- Establish Rules of Procedure for PCZBA
- Evaluate Affordable Housing Plan for Possible Revisions

ADMINISTRATION DEPARTMENT – Personnel

POSITION TITLE	FY 2022		FY 2023		FY 2024		FY 2025	FY 2026
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Planned Positions	Number of Planned Positions
Village Administrator	1	1	1	1	1	1	1	1
Asst. to Village Administrator	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1
Asst. Director of Finance	0	0	0	0	0	0	0	0
Finance Clerk	2	2	2	2	2	2	2	2
Village Engineer	1	1	1	1	1	1	1	1
Building Code Supervisor	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Masters Public Admin Intern	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Seasonal Building Technician	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
FULL TIME EQUIVALENT	9	9	9	9	9	9	9	9

Note: 60% of one of the Finance Clerk's salary and 20% of the Engineer's salary are charged to the Water Fund. Authorized positions are those that are planned less those required to be intentionally vacant. The Asst, Finance Dir. Position was outsourced in FY21.

ADMINISTRATION DEPARTMENT EXPENDITURES BY CATEGORY



GENERAL FUND

ADMINISTRATOR'S OFFICE

001-610

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	397,525	410,205	417,413	475,000	450,589	489,779	503,722	3.1%	6.0%
40100 Overtime	128	0	90	0	48	0	0	0	0
40300 Part-Time Salaries	15,075	16,005	21,715	17,500	19,515	17,500	17,500	0.0%	0.0%
40400 Medical Insurance	46,578	44,155	48,879	58,750	63,182	43,730	50,623	-25.6%	-13.8%
40410 Dental Insurance	2,126	2,471	3,007	2,505	2,591	1,668	1,768	-33.4%	-29.4%
40420 Life Insurance	2,363	2,609	2,142	2,885	3,102	3,581	3,848	24.1%	33.4%
40600 Work Comp/Liability Dedctbl	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liab Premium	0	0	0	0	0	0	0	0	0
40700 Unemployment Insurance	4,928	5,669	7,408	20,000	8,000	15,000	15,000	-25.0%	-25.0%
40800 Employee Recognition	153	77	331	3,000	0	3,000	3,000	0.0%	0.0%
40900 Other Employee Benefits	1,365	4,216	1,747	3,000	1,228	3,000	3,000	0.0%	0.0%
TOTAL PERSONNEL SERVICES	470,238	485,407	502,731	582,640	548,255	577,258	598,461	-0.9%	2.7%
CONTRACT SERV/COMMODITIES									
41200 Maintenance-Equip.	69	0	0	0	0	0	0	0	0
41300 Computer Service & Software	8,671	8,319	8,202	18,820	11,919	13,118	13,800	-30.3%	-26.7%
41314 Other Profess. Serv.	49,540	134,154	132,384	317,000	188,885	230,000	160,000	-27.4%	-49.5%
41350 Legal Service	257,022	285,682	137,487	120,000	141,545	130,000	130,000	8.3%	8.3%
41351 Prosecution Services	20,400	20,493	21,264	20,000	26,767	28,000	28,000	40.0%	40.0%
42400 Professional Development	4,808	155	40	3,000	2,569	3,000	3,000	0.0%	0.0%
42410 Conferences/Seminars	178	2,329	693	6,700	935	6,700	6,700	0.0%	0.0%
42411 Mileage	0	0	16	300	0	0	0	-100.0%	-100.0%
42440 Dues	4,522	8,221	7,425	7,465	5,331	8,500	8,500	13.9%	13.9%
42450 Recruitment	274	49	1,021	0	12,657	5,000	5,000	0	0
42460 Publications	2,292	2,914	2,783	2,300	3,138	3,200	3,200	39.1%	39.1%
43210 Telephone	2,827	1,642	1,709	2,800	1,576	2,000	2,000	-28.6%	-28.6%
43300 Postage	2,983	5,083	4,421	3,000	4,472	5,000	5,000	66.7%	66.7%
43400 Printing	3,689	1,702	3,176	3,000	2,770	3,500	3,500	16.7%	16.7%
43550 Office Supplies	535	486	1,788	500	717	700	700	40.0%	40.0%
44700 Library Vliet Contribution ¹	9,521	9,412	9,368	9,600	0	0	0	-100.0%	-100.0%
45900 Minor Equip.	0	0	0	0	0	0	0	0	0
48200 Intergov't Services	141,004	150,325	154,152	152,600	151,343	270,000	270,000	76.9%	76.9%
48250 Intergov't Services		0	0	100,000	0	0	100,000	-100.0%	0.0%
TOTAL CONTRACT/COMMODO.	508,334	630,966	485,927	767,085	554,624	708,718	739,400	-7.6%	-3.6%
OTHER									
	219,227							0	0
70000 Contingency	255,875	25,319	113,279	200,000	84,524	200,000	200,000	0.0%	0.0%
71312 Interfund Transfer Out	80,000	500,000	1,000,000	1,180,000	1,180,000	650,000	500,000	-44.9%	-57.6%
71600 Interfund Transfer/Soc Sec.		80,000	80,000	150,000	150,000	80,000	80,000	-46.7%	-46.7%
TOTAL OTHER	605,102	605,319	1,193,279	1,530,000	1,414,524	930,000	780,000	-39.2%	-49.0%
DEPARTMENT TOTAL	1,583,675	1,721,692	2,181,937	2,879,725	2,517,403	2,215,976	2,117,861	-23.0%	-26.5%

¹Previously shown as Interfund Transfer



ADMINISTRATION – Finance Division

The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the central accounting system and related financial controls, managing revenue collections, controlling expenditures, cash management and investing funds, and establishing and maintaining proper internal controls to safeguard Village assets. In addition, the finance division is responsible for the computer network and telecommunications system administration. The Finance staff also prepares the payroll, processes accounts payable, reconciles bank statements, and prepares financial statements for the Lake Bluff Public Library.

The Finance Director prepares, with the assistance of all department directors, the annual budget, and is responsible for coordinating the annual independent audit and preparing the financial statements. The Finance Director assists the Village Administrator with administration of Human Resource functions: personnel policy and benefits administration, recruitment support, and union negotiations; and is the Police Pension Board Treasurer. The achievements noted below are the result of the diligence of the Assistant Finance Director and two Finance Clerks.



Municipal Services: Ensure a sound and stable fiscal condition that matches resources with community needs.

Objective: Maintain public confidence in financial stability of the Village.

- Continue to achieve the GFOA Distinguished Budget and Certificate in Achievement for Financial Reporting Awards.
- Continue to comply with federal and state laws and Village policies.

Comply with grant requirements and bond covenants

Objective: Provide financial information to Village Board and staff.

- Provide accurate and relevant reports in a timely manner.
- Prepare financial analysis for the Village Board, Administrator, and staff as needed.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

Maintain information and communication technology infrastructure appropriate to the Village's needs.

- Coordinate automated water meter reading system with Public Works.
- Facilitate technology operations with contractual service provider and update technology infrastructure plan with contractual service provider.

Evaluate enhancements to customer service and improve efficiency.

- Continue analysis of e-business and third-party arrangements to improve collections and enhance customer payment options.

FY2023-24 Accomplishments

- Prepared the Village's forth biennial budget document.
- Property tax levy was adopted and recorded pursuant to state law.
- Administer employee benefits and participated in collective bargaining negotiations.
- Obtained GFOA Certificate in Achievement for Financial Reporting.
- Implemented Stormwater Utility Fee Billing and the respective accounting related to it. This is estimated to net an additional \$800,000 that will be dedicated to a potential future debt payment to begin the stormwater utility viaduct improvement project planned for FY27

FY2025-26 Goals

- Prepared the Village's biennial budget document.
- Property tax levy was adopted and recorded pursuant to state law.
- Administer employee benefits.
- Coordinate the implementation of a cloud version of financial software.
- Issue an RFP for new auditing services.
- Obtain GFOA Certificate in Achievement for Financial Reporting.

GENERAL FUND

FINANCE DIVISION

001-620

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries *	219,530	213,382	218,753	225,500	232,724	261,249	269,087	15.9%	19.3%
40100 Overtime	0	0	0	500	0	0	0	-100.0%	-100.0%
40200 Temporary Salaries	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	36,289	41,186	40,641	41,600	44,133	60,889	66,978	46.4%	61.0%
40410 Dental Insurance	1,724	1,471	1,338	1,450	1,313	1,693	1,863	16.8%	28.5%
40420 Life Insurance	608	538	544	630	688	680	714	7.9%	13.3%
TOTAL PERSONNEL SERVICES	258,151	256,577	261,276	269,680	279,009	324,511	338,642	16.4%	25.6%
CONTRACT. SERV/COMMODITIES									
41200 Maintenance-Equip.	20,826	20,414	21,188	25,750	22,634	33,300	33,750	29.3%	31.1%
41300 Computer Service & Software	8,694	11,755	15,416	40,000	18,290	30,600	32,000	-23.5%	-20.0%
41314 Other Profess. Serv.	123,562	150,928	162,949	163,395	171,679	188,000	195,000	15.1%	19.3%
41500 Credit Card Merchant Fees	1,990	2,520	2,806	4,000	2,325	2,500	2,500	-37.5%	-37.5%
42400 Training/Education	270	350	140	2,400	2,861	6,500	6,500	170.8%	170.8%
42410 Conferences/Seminars	0	0	485	1,500	120	1,500	1,500	0.0%	0.0%
42411 Mileage	0	62	0	0	0	0	0	0	0
42440 Dues	460	450	450	550	660	300	300	-45.5%	-45.5%
42460 Publications	0	0	63	50	0	0	0	-100.0%	-100.0%
42450 Recruitment	0	0	0	0	350	0	0	0	0
43210 Telephone	833	556	619	600	542	600	600	0.0%	0.0%
43300 Postage	1,847	1,308	84	1,500	460	2,000	2,000	33.3%	33.3%
43400 Printing/Publish.	3,215	2,355	3,212	6,000	4,086	4,000	4,000	-33.3%	-33.3%
43550 Office Supplies	3,515	4,876	5,633	5,000	4,308	5,000	5,000	0.0%	0.0%
45900 Minor Equip.	0	50	212	300	0	300	300	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	165,212	195,624	213,257	251,045	228,317	274,600	283,450	9.4%	12.9%
OTHER ²									
71200 Interfund Transf/Equip Repl	0	20,000	40,000	40,000	40,000	40,000	40,000	0.0%	0.0%
	0	20,000	40,000	40,000	40,000	40,000	40,000	0.0%	0.0%
CAPITAL OUTLAY									
58100 Communications/Tech Equip	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	423,363	472,200	514,533	560,725	547,326	639,111	662,092	14.0%	18.1%

* Salary increase is due to an allocation change fromwater to finance.

ADMINISTRATION – Boards and Commissions



The Boards and Commissions budget funds activities of the various bodies that provide advice and support to the Village Board of Trustees, as well as the activities of the Board itself.

Members of each advisory body are appointed by the Village President with the consent of the Board of Trustees, and a staff liaison is assigned to each body to provide professional support. At present, this budget includes activities by the:

None of the Village Board or Commission members receive any compensation for their service to the community.

- **Architectural Board of Review (“ABR”)**: Performs design review of commercial, RIO, and multi-family residential properties pursuant to the Zoning Regulations, as well as commercial signs and fences. Serves as the architectural board of appeals to hear certain issues regarding Title (Building Regulations).
- **Board of Fire and Police Commissioners (“BOFPC”)**: Required by statute to administer the recruitment of the Village’s sworn police officers.
- **Business Advisory Ad Hoc Committee (“BAC”)**: Advises Village leadership on ways to improve the economy of the Village for all current and future residents, visitors and businesses.
- **The Committee Representing Our Young Adults (“CROYA”)**: Attends to the social and psychological needs of the young adults of Lake Bluff and Lake Forest.
- **Farmers Market Committee (“FMC”)**: Plans a weekly Market spanning 5 months that engages citizens and drives activity in the Central Business District.
- **Historic Preservation Commission (“HPC”)**: Educates residents and establishes policies regarding the preservation, protection, enhancement, rehabilitation, reconstruction, maintenance, and use of the Village’s historic structures, sites, and landscapes.
- **Finance Committee**: Provides recommendations concerning the Village budget and tax levies, the annual comprehensive financial report, the comprehensive fee schedule and other financial matters.
- **Joint Plan Commission and Zoning Board of Appeals (“PCZBA”)**: Required by statute and responsible for administering Title 10 (Zoning Regulations) and Title 11 (Subdivision Regulations) of the Village Code along with the Comprehensive Land Use Plan.
- **Police Pension Board**: Oversees the retirement and disability fund for the Village’s sworn police officers.
- **Senior Resources Commission**: Presents recommendations for the coordination and planning of programs and services which help preserve the dignity, independence and quality of life of senior citizens in the Lake Bluff and Lake Forest communities.
- **Sustainability and Community Enhancement Ad Hoc Committee (“SEC”)**: Established in 2015 to develop a Village Sustainability Plan, Village Beautification Program, and advise as to solid waste; stewardship of natural assets; and other similar matters.

Each year the Board hosts a volunteer recognition reception to acknowledge the service provided to the community by residents to the Village Boards and Commissions as well as the Park District and School Boards.

This budget also provides support for initiatives of the Village Board, including:

- **Community Partnerships**: Financial support for area non-profits, including the Lake Bluff / Lake Forest Chamber of Commerce.

- **Sales Tax Incentive Rebates:** Paid to private entities as an offset to the costs of redevelopment of the former Shepard Chevrolet (now Target) property on the south side of Route 176, expiring in 2025.
- **Senior Property Tax Assistance:** Provides rebates of up to \$350 in property taxes paid to the Village for residents over 65 years old meeting income and residency eligibility requirements.



Public Assets: Fortify our public assets and systems.

Infrastructure: Evaluate, invest in/transfer, and monitor Village infrastructure.

- Advance stormwater mitigation for the viaduct and related ravine.

Aesthetics: Accentuate the Village's aesthetic environment.

- Provide the Sustainability and Enhancement Committee with the resources to develop a beautification and enhancement program for all transportation corridors.
- Continue to support local volunteer efforts to beautify the Village.

Transportation: Facilitate ease of movement and improved connectivity.

- Integrate bike and pedestrian trails.
- Explore bus and bicycle public transportation opportunities.
- Create awareness about existing senior-focused transportation programs.



Economic Development: We will bolster economic vitality.

Central Business District: Create a planned vision for the growth and sustainability of our downtown.

- Identify and attract ideal profile businesses to heighten and amplify vibrancy downtown.
- Increase foot traffic by instituting an intelligent mix of business and residential uses.
- Ignite interest in the Central Business District as a destination location.
- Maximize utility of existing parking infrastructure and plan for increased demand.

Waukegan Road Corridor: Retain existing businesses and identify and pursue ideal sales tax-generating businesses.

- Maximize the potential and revenue generation of the Business Parks.
- Explore strategies to economically and aesthetically integrate the north side of Route 176, and the intersection of State Routes 176 and 41.
- Advocate for near-term construction of the Routes 41 / 176 interchange.
- Manage impacts of the new Lake Forest Hospital and modified campus, and maximize potential benefits.



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

Placemaking: Maintain and build upon Lake Bluff's charm and intrinsic character.

- Feature and prioritize the Village's natural beauty, setting, culture and connectivity.
- Preserve quality public space for community gathering and support community-wide events.
- Foster Village unity and connectivity.
- Maintain and manage historic and architectural preservation of the Village.
- Consider design principles that better integrate the train depot with our walkable neighborhoods and Central Business District.

Housing: Diversify housing to ensure choice and facilitate the balance of supply and demand.

- Encourage diverse housing implementation for residents in all stages of life.
- Engage the entire community in Village leadership's examination of what it takes to enjoy a variety of quality housing options, including condominiums and townhomes, in the context of Lake Bluff's historic housing legacy and the marketplace.

Inclusion: Recognize and signal support for the increasing diversity of the greater Lake Bluff community.

- Honor the community we have created and welcome new potential that accompanies change.

- Practice open-mindedness and demonstrate confidence that diversity and change are assets to our community.

Engagement and Communication: Reach out to Village stakeholders on community matters.

- Create opportunities and means to engage new residents, youth, veterans and others to enrich the quality and culture of the community.
- Convene a diverse team to guide, evaluate, select and design effective forms, composition and frequency of multi-directional communications including social media.
- Audit current communications practices and perform periodic assessments.
- Make it easy for people to participate and to be informed.

Volunteerism: Build civic capacity to understand, participate and lead the array of institutions, initiatives and traditions that make Lake Bluff great.

- Host timely mini-workshops to educate stakeholders on policies, rights, responsibilities and processes.
- Encourage brainstorming sessions and constructive dialogue on community events, traditions and challenges.
- Popularize volunteerism across all generations – redefine it, recast it as a privilege and honor to serve.
- Find ways to engage and leverage talent without overtaxing new volunteers.



Environmental Sensibility: We will celebrate, preserve and enhance our natural heritage.

Preservation: Practice and cultivate environmental stewardship.

- Apply best practices to manage the impacts of commercial and residential development.
- Leverage existing committees to facilitate and support interagency environmental initiatives.
- Work with local, state and federal groups to enhance the quality of Lake Michigan and Lake Bluff beaches.
- Emphasize and celebrate our successful approach to handling household waste.

Enhancement: Identify and implement measures to enhance our natural environment.

- Set the standard for public ravine maintenance.
- Provide education on maintenance of privately owned ravines and bluffs, and the benefits of conservation areas.
- Make forestry management resources more available to the community.
- Continue a leadership stance on stormwater management.



Stability: We will ensure insightful governance, financial viability, safety and quality municipal services.

Governance and Leadership: Be true to the Village's shared vision, bring the community together, and act in the best interest of all.

- Utilize clear, fair decision making processes and welcome dissent as a natural function of diverse perspective.
- Convene partners and peers to re-imagine partnerships, champion innovation and create leading-edge practices.
- Ensure transparency in governance and municipal functions.

Fiscal Stability: Ensure policies, processes and practices steward Village resources and strengthen financial stability and independence.

- Build resilience by diversifying the Village's revenue base.
- Identify and pursue non-property tax revenue sources to finance programs, services and infrastructure at every opportunity.

BOARDS & COMMISSIONS

001-650

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
CONTRACT SERV/COMMODITIES									
40810 Board/Committee Recognitn	705	3,555	7,414	11,000	6,935	11,000	11,000	0.0%	0.0%
41314 Other Contractual Services	120	1,487	3,158	45,420	3,695	10,000	10,000	-78.0%	-78.0%
42400 Other Professional Developome	0	0	944	0	0	2,500	2,500	0	0
42440 Dues	10,390	8,139	9,454	11,500	9,070	11,500	11,500	0.0%	0.0%
43400 Printing/Publishing	0	0	0	0	0	0	0	0	0
43550 Office Supplies	168	89	48	500	65	500	500	0.0%	0.0%
44610 Farmers Market	5,552	14,291	13,295	15,500	11,815	15,500	15,500	0.0%	0.0%
44620 Special Events	7,897	1,585	7,899	11,250	116	10,000	10,000	-11.1%	-11.1%
44630 Hist. Pres. PTAX Rebate	0	0	0	3,000	2,000	8,000	10,000	166.7%	233.3%
44800 Senior Prop Tax Assistance	2,743	1,425	1,966	3,000	2,469	3,000	3,000	0.0%	0.0%
44850 Community Partnership Pgm	10,015	10,015	17,515	19,900	12,683	12,600	12,600	-36.7%	-36.7%
44880 Sales Tax Incentive Rebates ^a	248,616	265,000	280,000	280,000	280,000	320,000	320,000	14.3%	14.3%
TOTAL CONTRACT/COMMODO.	286,205	305,586	341,692	401,070	328,847	404,600	406,600	0.9%	1.4%
CAPITAL									
58100 Computer Equipment	0	147	0	600	0	600	600	0.0%	0.0%
TOTAL CAPITAL	0	147	0	600	0	600	600	0.0%	0.0%
DEPARTMENT TOTAL	286,205	305,732	341,692	401,670	328,847	405,200	407,200	0.9%	1.4%

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

ADMINISTRATION – Community Development



The Community Development department encompasses the engineering and building/zoning services for the Village.

The *Village Engineer* performs and/or coordinates all planning, surveying, design, and construction observation for all Village infrastructure improvements. Other duties include all site reviews for commercial and residential building projects within the Village relative to drainage, public property protection, and private utility service line installations. The Village Engineer serves as the Village's Stormwater Enforcement Officer and represents the Village on the

Central Lake County Joint Action Water Agency (CLCJAWA) Executive Committee, and is alternate representative to SWALCO. The Village Engineer also assists and serves as backup support for many of the duties performed by the Building Code Supervisor.

The *Building Codes Supervisor* coordinates building and zoning activities, performs site inspections, construction inspections, and addresses property maintenance issues. The Building Codes Supervisor coordinates the resolution of issues pertaining to property maintenance and code compliance. The Building Codes Supervisor also reviews plans for compliance with building, fire, life safety and zoning codes as well as site requirements and tree preservation. The Village of Lake Bluff has an intergovernmental agreement with The City of Lake Forest to provide some of the building code review and inspection services for residential, commercial, and public building projects. These services include plan review prior to building permit issuance and on-site code compliance inspections during the construction phase of each project. The Building Codes Supervisor supervises a part-time Building Inspector who does some permit review and inspection. Additionally, the Building Codes Supervisor provides for the oversight and maintenance of the Village facilities. The Building Codes Supervisor is also the staff liaison to the Architectural Board of Review.

The Village Engineer and the Building Code Supervisor interact regularly with the Public Works Superintendent as their responsibilities interconnect.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.



- Coordinate the design and construction management of water, storm sewer, sanitary sewer, street rehabilitation, and other public works infrastructure improvements:
- Review and update the Village's 10-Year Capital Improvement Program
- Provide support services to the Plan Commission/Zoning Board of Appeals (PCZBA) and the Village Architectural Board of Review
- Effectively and efficiently identify, implement and monitor the optimal balance between community desired levels of service and available resources for providing building and zoning services to the public.

VILLAGE ENGINEER - Fiscal Year 25-26 Goals

- Complete engineering and construction oversight for Village's infrastructure & capital improvements
- Oversee the completion of the engineering plans and phase 1 of construction for the Village's proposed storm sewer project from the Sheridan Road viaduct through Lillian Dell to Lake Michigan.
- Complete the Village's Annual Street Resurfacing program.
- Monitor water tower levels and complete annual EPA report on water purchases and consumption.
- Provide guidance to the Public Works department

BUILDING CODE SUPERVISOR - Fiscal Year 2025-26 Goals

- Coordinate and administer building inspection, plan review and elevator inspection services with the third-party providers.
- Quality Assurance review for third party providers of service.
- Improve customer satisfaction through efficiency and building department effectiveness upgrades.
- Provide zoning information and analysis for the customers and commissions
- Administration and provision of the Village potable water cross connection program including surveys and inspections of buildings and water system components
- Attend regional and national Building Officials Meetings and Educational Programs.
- Oversee the design and construction of facilities projects related to the Public Safety Building Generator, Village Hall windows and doors, and Public Works trench drain replacement.

COMMUNITY DEVELOPMENT

001-660

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	144,932	154,780	158,319	162,000	164,718	166,988	171,998	3.1%	6.2%
40100 Overtime Salaries	0	263	0	0	0	0	0	0	0
40200 Seasonal	0	0	0	0	0	0	0	0	0
40300 Part-time Salaries	19,006	26,676	25,435	35,000	24,915	35,000	35,000	0.0%	0.0%
40400 Medical Insurance	25,465	23,880	26,922	23,800	24,286	23,405	25,746	-1.7%	8.2%
40410 Dental Insurance	1,055	1,143	1,026	2,000	1,006	1,062	1,168	-46.9%	-41.6%
40420 Life Insurance	596	604	628	675	811	569	597	-15.7%	-11.6%
40600 Work Comp/Liability Deductible	0	0	713	0	0	0	0	0	0
40610 Work Comp/Liab Premium	0	0	181	0	0	0	0	0	0
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	191,055	207,345	213,224	223,475	215,735	227,024	234,509	1.6%	4.9%
CONTRACT SERV/COMMODITIES									
41100 Maintenance - Vehicles	335	1,498	1,410	1,000	0	1,000	1,000	0.0%	0.0%
41200 Maintenance - Equipment	0	0	0	200	0	200	200	0.0%	0.0%
41300 Computer Service & Software	5,196	4,985	4,717	12,800	10,134	10,871	11,258	-15.1%	-12.0%
41301 Building Inspection Serv	35,183	35,676	37,460	38,000	39,333	38,000	38,000	0.0%	0.0%
41314 Other Profess. Serv.	37,498	37,914	31,290	53,800	42,861	54,600	69,625	1.5%	29.4%
41315 Engineering Serv.	0	0	0	0	0	0	0	0	0
41350 Legal Service	0	0	0	2,500	0	2,500	2,500	0.0%	0.0%
42400 Training/Education	0	556	95	2,500	1,662	2,500	2,500	0.0%	0.0%
42410 Conferences/Seminars	0	0	1,910	2,750	1,217	2,750	2,750	0.0%	0.0%
42411 Mileage	0	51	0	500	79	500	500	0.0%	0.0%
42420 Clothing/Uniforms	0	0	157	475	0	475	475	0.0%	0.0%
42440 Dues	145	846	1,525	500	451	500	500	0.0%	0.0%
42450 Recruitment	0	0	0	0	0	0	0	0	0
42460 Publications	0	0	202	500	277	500	500	0.0%	0.0%
43210 Telephone	2,498	2,101	2,223	2,600	2,253	2,600	2,600	0.0%	0.0%
43300 Postage	622	53	40	750	0	750	750	0.0%	0.0%
43400 Printing/Publish.	72	330	190	1,500	0	1,000	1,000	-33.3%	-33.3%
43550 Office Supplies	626	760	992	1,000	116	1,000	1,000	0.0%	0.0%
43560 Gasoline & Oil	482	533	574	750	440	750	750	0.0%	0.0%
43570 Operating Supplies	0	92	214	500	1,222	500	500	0.0%	0.0%
43640 Maintenance Supplies-Vehicle	781	1,009	174	1,000	1,431	0	0	-100.0%	-100.0%
44600 Vacant Property Maintenance	0	124	0	750	0	750	750	0.0%	0.0%
45900 Minor Equip.	176	1,482	198	750	375	750	750	0.0%	0.0%
TOTAL CONTRACT/COMMODO.	83,613	88,010	83,371	125,125	101,850	122,496	137,908	-2.1%	10.2%
OTHER									
71200 Interfund Transf/Vehicle Fund	0	0	0	4,000	4,000	4,000	4,000	0.0%	0.0%
TOTAL OTHER	0	0	0	4,000	4,000	4,000	4,000	0.0%	0.0%
CAPITAL OUTLAY									
58100 Computer Equipment	0	0	0	0	0	750	0	0	0
TOTAL CAPITAL	0	0	0	0	0	750	0	0	0
DEPARTMENT TOTAL	274,668	295,356	296,596	352,600	321,585	354,270	376,417	0.5%	6.8%

ADMINISTRATION – Village Hall Building

This budget provides for the expenditures associated with the maintenance and improvement of the Village hall building at 40 E. Center Avenue.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

- Maintain the building to ensure structural safety, historical significance, and security of employees, visitors, and records.
- Safeguard and maintain building assets.

Fiscal Year 2023-24 Achievements

- Installed Lawn Sprinkler System for New & Existing Flowerbeds
- Replaced Second floor A/C and Furnace

Fiscal Year 2025-26 Goals

- Level Patio
- Replace Restroom Exhaust Fans
- Replace or Repair Windows
- Replace Front Door

Village Hall looking east at the conference room and fountain. This 110-year-old building was last remodeled in 1997 with a 2-story addition and replacement of the cupola which used to be the Fire Department.



VILLAGE HALL BUILDING

001-680

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES								
40000 Salaries	10,904	11,204	11,392	12,000	12,066	12,428	0.6%	3.6%
TOTAL PERSONNEL SERVICES	10,904	11,204	11,392	12,000	12,066	12,428	0.6%	
CONTRACT SERV/COMMODITIES								
41000 Maintenance-Building	13,844	16,997	18,499	18,000	18,000	18,000	0.0%	0.0%
41050 Maintenance-Ground	0	0	0	0	0	0	0	0
41050 Maintenance-Equipment	1,339	1,676	3,262	4,000	3,500	3,500	-12.5%	-12.5%
41304 Other Professional Services	0	0	0	0	0	0	0	0
43220 Wastewater Treatment	0	0	0	0	0	0	0	0
43230 Utilities	3,801	3,476	3,319	10,080	10,550	10,550	4.7%	4.7%
43660 Maint-Supplies Build	3,192	3,910	3,230	5,000	5,000	5,000	0.0%	0.0%
45900 Minor Equipment	60	335	80	500	500	0	0.0%	-100.0%
TOTAL CONTRACT/COMMODO.	22,236	26,394	28,390	37,580	37,550	37,050	13.5%	
CAPITAL OUTLAY								
51000 Building Improvements	0	0	7,329	18,172	27,500	200,000	51.3%	1000.6%
51150 Exterior Renovation/Improve	4,751	0	0	0	0	0	0	0
51225 Interior Improvements	26,501	22,860	0	0	0	0	0	0
58150 Boardroom Audio/Visual	0	0	0	0	0	0	0	0
58160 Conf Rm Audio/Visual	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	31,252	22,860	7,329	18,172	27,500	200,000	51.3%	1000.6%
DEPARTMENT TOTAL	64,391	60,457	47,112	67,752	77,116	249,478	13.8%	268.2%



ADMINISTRATION – Village Owned Land

This division includes the expenditures associated with the maintaining of Village owned land and the Land Purchase Program which includes the administrative, engineering, legal, and capital costs associated with the acquisitions of properties determined to be in the public interest and advantageous for purchase by the Village. Further, Village owned property is exempt from all property taxes except the East Skokie Drainage taxes.

VILLAGE PROPERTIES

001-690

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
CONTRACTUAL									
41314 Other Profess Services	0								
43230 Utilities	1,106	1,001	1,106	1,200	6,123	13,050	13,050	987.5%	987.5%
43680 Maintenance Supplies -Grounds	0	0	0	1,000	0	0	0	-100.0%	-100.0%
48700 Property Taxes	5,427	2,513	5,427	2,575	2,690	2,750	2,750	6.8%	6.8%
55820 Skokie Preserve Plan		0	0	0	0	0	20,000	0	0
TOTAL CONTRACTUAL	6,534	3,514	6,534	4,775	8,814	15,800	35,800	230.9%	649.7%
DEBT/OTHER									
47870 Note Payable-611 Walnut	0	0	0	0	0	0	0	0	0
47880 Note Payable-Interest	0	0	0	0	0	0	0	0	0
71350 Interfund Transfer	0	0	0	0	0	0	0	0	0
TOTAL OTHER	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY									
50000 Land	3,750	0	3,750	0	0	0	0	0	0
53250 Land Improvements	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	3,750	0	3,750	0	0	0	0	0	0
DEPARTMENT TOTAL	10,284	3,514	10,284	4,775	8,814	15,800	35,800	230.9%	649.7%

PUBLIC SAFETY DEPARTMENTS

PUBLIC SAFETY- Police Department



The mission of the Lake Bluff Police Department is to consistently seek and find ways to affirmatively promote, preserve and deliver a feeling of security, safety and quality services to all members of the Lake Bluff community. Our intention is to provide the highest quality of community service to the Village of Lake Bluff. To be on point with our mission, we respond to concerns within the Village that are connected with the quality of life. Our intent is to make all persons feel safe and

welcome in Lake Bluff. To accomplish our mission and goals, the Department consists of one Chief, one Deputy Chief, four Sergeants, eight Patrol Officers, one Investigator and two full-time civilian and one part-time civilian Records Clerks. Additionally, the Department is actively seeking three part-time patrol officers to add to our team as a result of an updated collective bargaining agreement that also included the ability to test a 12-hour shift model of patrol operations.



Municipal Services: Commitment to Public Safety.

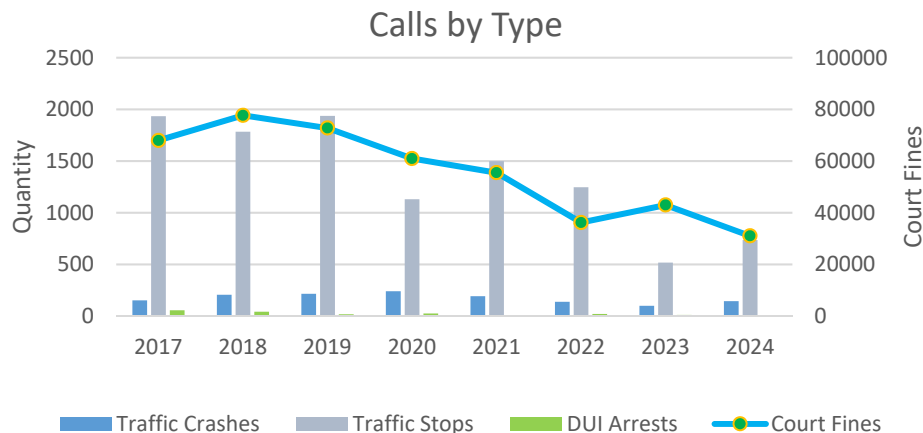


The Lake Bluff Police Department provides continuous police operations allowing for a prompt response to calls for service, criminal complaints, investigations, traffic enforcement, and other community focused functions. The Police Department strives to keep an average response time for all calls for service in the four minute range.

In conjunction with mandated training and education, Department personnel seek and attend training to bolster their knowledge of law enforcement related topics. Continuing education and personal growth are important for the Department to be able to address community expectations. With an increase in State mandated training, and a desire to further improve training, the Department is currently working to evaluate/change aspects of the training program.

Additionally, the department has continued to partner with mutual aid groups to assist in situations that extend past the capabilities of the Department alone. These task forces consist of the Lake County Major Crimes Task Force, Lake County Major Crash Assistance Team, Lake County Incident Management Team, the Northern Illinois Police Alarm System Emergency Services Team and Mobile Field Force. At any time, these resources may be called upon to help the Lake Bluff community in a time of need. These specific response groups are in addition to the general duties the officers are assigned.

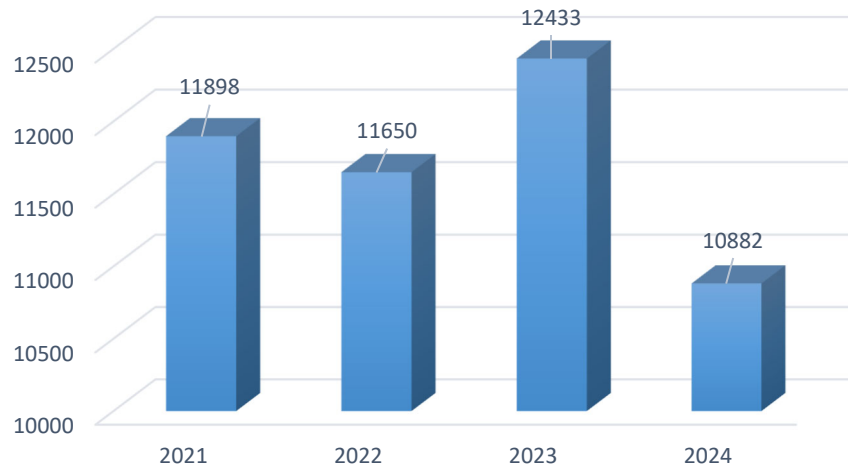
The efficient use of staffing and equipment is accomplished through the cost sharing task forces, as well as continued membership in organizations with intergovernmental agreements.



The Lake Bluff Police Department takes pride in being recognized by the Commission of Accreditation for Law Enforcement Agencies, Inc. (CALEA) as a fully accredited agency since 1999. The CALEA process is a significant undertaking and maintenance process. Each year, the department undergoes a remote review coupled with an on-site assessment the fourth year in the assessment cycle.

To affirm the commitment to the community, the department has successfully maintained re-accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) since 1999.

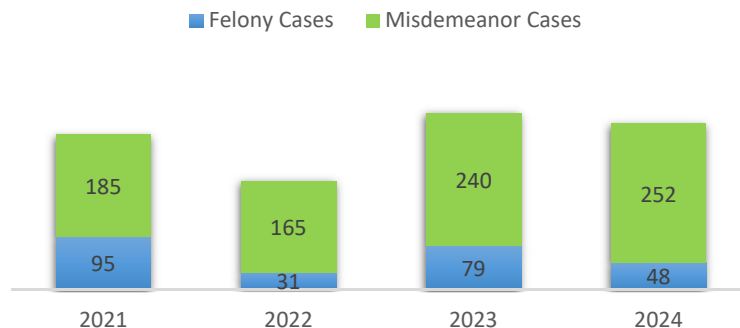
Calls for Service



<u>Self-Initiated</u>	<u>Annual Ave.</u>	<u>Dispatched</u>	<u>Annual Ave.</u>
Premise Check	3639	Business Alarm	202
Traffic Stop	1406	Ambulance Assist	198
Extra Watch	688	Residential Alarm	157
Parking Enforcement	431	Citizen Assist	139
Foot Patrol	380	Traffic Crash	130

Number of FOIAs-2024 **153**

Case Types



FY 2024/2025 Goals and Objectives***Municipal Services:*** Use of technology to improve operations.

- Fully implement and integrate license plate recognition systems in the Village.
- Continue to explore options to better address parking related concerns in the central business district.
- Use data collection to monitor criminal trends and traffic complaints.
- Explore grant funding options that relate to the expansion of technological systems that may increase the effectiveness of police services.

***Municipal Services:*** Strive for exceptional service to the community.

- Explore other potential opportunities for positive community contacts/events, including juveniles.
- Maintain the professional standards of the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA).
- Continue to foster cooperation with other law enforcement/governmental entities.
- Further the growth of the Department training program.
- Continue to network and partner with professional organizations, including the Illinois Police Accreditation Coalition, the Illinois Chiefs of Police Association, Lake County Chiefs Association, International Chiefs of Police Association, the FBI National Academy Associates, and others.
- Explore opportunities to improve efficiency with review and updating of policies/procedures.

***Municipal Services –*** Seek ways to reduce crime.

- Continue to promote traffic enforcement as a means to bolster safety on the roadways, but also as a tool for criminal prevention and apprehension.
- Foster an open dialogue with the community to facilitate an awareness of potential criminal acts that have or may take place in the community. The use of social media applications will be explored as part of the process to delivery this type of information.
- Further communicate with the community on the ability to contact and share information with the Police Department.

***Municipal Services –*** Recruitment and retention of staff.

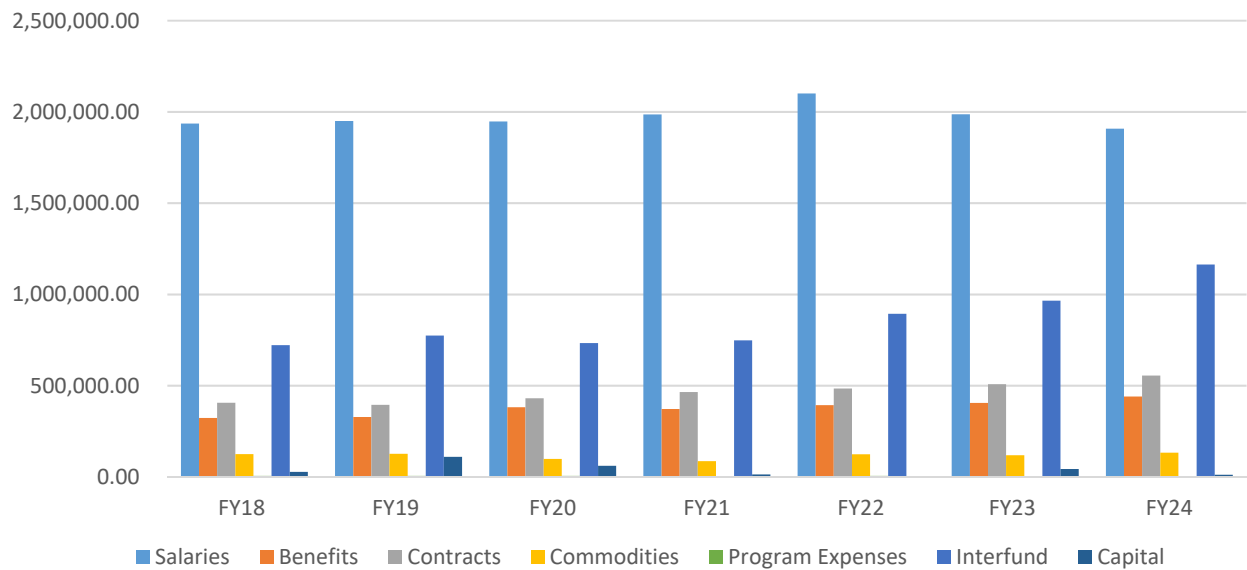
- Seek ways to encourage employee growth and retention.
- Explore additional ideas that may contribute to the continued attraction of quality candidates in an ever changing and challenging market for law enforcement professionals.

Public Safety Department – Personnel

POSITION TITLE	FY 2022		FY 2023		FY 2024		FY 2025	FY 2026
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Planned Positions	Number of Planned Positions
Police Chief	1	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1	1
Sergeants	3	3	3	3	3	3	3	4
Patrol Officers	10	10	10	10	10	10	10	9.5
Lead Dispatcher	0	0	0	0	0	0	0	0
Dispatchers	0	0	0	0	0	0	0	0
Records Clerk	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Fire Exec Asst	1	1	1	1	1	1	1	1
FULL TIME EQUIVALENT	18.5	18.5	18.5	18.5	18.5	18.5	18.5	19

Note: The Fire Chief, Fire Inspector, and Firefighters are paid volunteer stipends.

PUBLIC SAFETY DEPARTMENT EXPENDITURES BY CATEGORY



POLICE SWORN OFFICERS

001-710

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUESTED	REQUESTED	% CHANGE	% CHANGE
CODE/LINE ITEM	FY 20/21	FY 21/22	FY 22/23	FY 23/24	YEAR END FY 23/24	BUDGET FY 24/25	BUDGET FY 25/26	BUDGET FY 24 - FY 25	BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	1,630,157	1,722,415	1,617,027	1,704,400	1,570,841	1,802,337	1,888,779	5.7%	10.8%
40100 Overtime	187,527	216,554	210,348	243,808	196,623	240,000	247,000	-1.6%	1.3%
40300 Part-Time	0	0	0	0	0	55,000	56,500	549999999990.0%	564999999990.0%
40400 Medical Insurance	224,265	228,068	259,319	306,000	252,656	304,325	334,757	-0.5%	9.4%
40401 PSEBA Medical Insurance	55,442	58,600	59,162	63,000	60,770	67,560	72,500	7.2%	15.1%
40410 Dental Insurance	16,693	17,188	18,004	19,100	16,344	17,811	19,592	-6.7%	2.6%
40420 Life Insurance	3,603	3,528	3,589	3,515	3,499	3,790	3,979	7.8%	13.2%
40600 Work Comp/Liability Deduct	5,847	0	7,098	8,000	6,446	8,000	8,000	0.0%	0.0%
40610 Work Comp/Liability Premium	21,135	48,686	15,534	68,173	43,875	71,892	79,081	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40800 Employee Recognition	363	1,038	691	1,500	732	1,500	1,500	0.0%	0.0%
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	2,145,032	2,296,077	2,190,771	2,417,496	2,151,785	2,572,215	2,711,688	6.4%	12.2%
CONTRACT. SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	6,231	6,133	24,208	7,500	27,601	15,000	15,000	100.0%	100.0%
41200 Maintenance-Equip.	4,036	2,451	3,864	7,500	8,441	9,000	9,000	20.0%	20.0%
41300 Computer Service & Software	39,425	38,233	49,660	75,000	62,259	81,500	68,500	8.7%	-8.7%
41305 Communication Services	39,918	43,147	43,395	47,000	46,206	50,086	51,874	6.6%	10.4%
41314 Other Professional Services.	29,876	24,943	28,344	34,000	37,657	69,740	52,350	105.1%	54.0%
42400 Training/Education	13,845	11,628	13,679	20,000	14,830	20,000	20,000	0.0%	0.0%
42410 Conferences	0	575	665	3,500	995	5,000	5,000	42.9%	42.9%
42400 Mileage	38	381	62	550	270	550	550	0.0%	0.0%
42420 Uniforms	11,259	14,727	13,788	17,500	12,920	20,000	20,000	14.3%	14.3%
42440 Dues	2,236	3,756	2,396	3,500	2,495	2,000	2,030	-42.9%	-42.0%
42450 Recruitment	5,575	20,491	8,410	4,000	19,449	6,000	6,000	50.0%	50.0%
42440 Dues	384	1,037	624	500	723	0	0	-100.0%	-100.0%
43210 Telephone	10,673	11,131	12,814	15,000	11,941	15,000	15,000	0.0%	0.0%
43300 Postage	446	38	191	500	115	500	500	0.0%	0.0%
43400 Printing	1,001	1,279	788	1,000	1,020	1,000	1,000	0.0%	0.0%
43550 Office Supplies	1,701	1,475	1,720	2,000	1,939	2,000	2,000	0.0%	0.0%
43560 Gasoline & Oil	22,107	31,364	40,963	31,000	36,773	35,000	35,000	12.9%	12.9%
43570 Operating Supply/Prisoner food	1,474	1,592	3,212	8,500	2,844	5,000	5,000	-41.2%	-41.2%
43640 Maint. Supplies-Vehicles	8,430	18,900	11,363	8,500	20,618	15,000	15,000	76.5%	76.5%
43650 Maint. Supplies-Equip.	0	65	168	750	269	750	750	0.0%	0.0%
44400 Animal Control	0	781	244	750	0	750	750	0.0%	0.0%
44500 Community Relations	82	799	733	2,000	855	2,000	2,000	0.0%	0.0%
44860 Accreditation Program	560	4,175	4,075	4,175	4,075	4,500	4,500	7.8%	7.8%
45900 Minor Equip.	3,660	2,942	5,383	5,000	3,922	5,000	5,000	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	202,957	242,044	270,750	299,725	318,216	365,376	336,804	21.9%	12.4%
OTHER									
71200 Interfund Transf/Vehicle Fnd	0	25,000	60,000	120,000	60,000	60,000	60,000	-50.0%	-50.0%
71710 Interfund Transf/Police Pens	740,968	851,772	897,699	1,095,654	1,087,834	1,221,165	1,370,425	11.5%	25.1%
71720 Interfund Transf/PPRT Pens	7,107	16,520	8,325	7,000	0	7,000	7,000	0.0%	0.0%
TOTAL OTHER	748,075	893,293	966,023	1,222,654	1,147,834	1,288,165	1,437,425	5.4%	17.6%
CAPITAL OUTLAY									
59000 Squad Cars*	4,401	0	40,836	34,807	42,170	29,700	29,700	-14.7%	-14.7%
58100 Computer Equipment	0	0	144	1,000	462	1,500	1,500	50.0%	50.0%
58250 Equipment	9,154	0	2,713	31,500	10,785	36,500	16,350	15.9%	-48.1%
TOTAL CAPITAL OUTLAY	13,555	0	43,693	67,307	53,416	67,700	47,550	0.6%	-29.4%
DEPARTMENT TOTAL	3,109,619	3,431,414	3,471,237	4,007,181	3,671,251	4,293,456	4,533,467	7.1%	13.1%

* Police Squad Cars are expensed in the Vehicle Replacement Fund



PUBLIC SAFETY- Police Support Services



There are two main sections of the support services function of the Lake Bluff Police Department, communications and records. Currently the Village contracts with Glenview Public Safety Dispatch Center (GPSDC) for communications/dispatch related services. GPSDC answers emergency and non-emergency calls for service within the Village of Lake Bluff. Additionally, GPSDC provides the electronic dispatching and records management aspects for the police department through the Tyler New World operating systems.

Among the benefits of combined dispatch services is the opportunity for agencies to share costs associated with the daily and long-term costs of operating a communications center and records management systems.

Another component of the support services are the records clerks. The department currently has two full-time and one part-time records clerks who staff the department during normal business hours. These department members work to provide statistical data, maintenance of department documents, assistance in the accreditation process, respond to Freedom of Information Requests and a host of other department functions.

Additionally, the Village utilizes seasonal employees to serve as crossing guards at Rt. 176 and Green Bay Road during the summer to assist pedestrians crossing at the intersection to utilize the Park District facilities. The operations of the crossing guards also falls under the control of the support services.

The essential function of the support services division is to provide administrative duties to help facilitate the continued completion of the department's mission.

FY 2025/2026 Goals and Objectives



Municipal Services – Maintain our commitment to public safety.



- Continue to provide optimal customer service to the community when seeking assistance from the police department.
- Foster an open relationship to the community with the attempts to broaden community services besides those already provided.
- Continue to support the accreditation process for the department.
- Continue to optimize the evidence function of the department-including physical and digital evidence.
- Continue to seek ways to provide crossing guard services at the Green Bay Road/Route 176 intersection during the summer season.
- Assist with the transition of the Quicket citation/ecrash to the Tyler Brazos citation/ecrash product.

PUBLIC SAFETY SUPPORT SERVICES

001-711

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	138,636	133,149	132,921	139,000	136,700	142,414	146,686	2.5%	5.5%
40100 Overtime	2,891	1,821	1,774	5,000	2,258	5,000	5,000	0.0%	0.0%
40200 Seasonal	7,084	6,430	7,058	9,000	9,858	10,500	11,000	16.7%	22.2%
40300 Part-Time	19,303	20,013	17,629	23,000	20,456	25,000	25,000	8.7%	8.7%
40400 Medical Insurance	37,743	22,859	37,268	45,632	44,712	59,706	65,676	30.8%	43.9%
40410 Dental Insurance	1,468	1,151	1,220	1,600	1,403	1,517	1,668	-5.2%	4.3%
40420 Life Insurance	237	228	237	355	237	365	384	2.8%	8.2%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	4,996	11,510	3,673	10,997	9,749	11,597	12,757	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	100	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	212,357	197,258	201,778	234,584	225,374	256,099	268,171	9.2%	14.3%
CONTRACT. SERVICES/COMMODITIES									
41200 Maintenance-Equip.	0	0	0	0	0	0	0	0	0
41300 Computer Service & Software	23,644	23,293	7,865	30,800	11,908	13,500	14,000	-56.2%	-54.5%
41307 Communication Service	322,069	346,474	350,678	364,670	365,176	375,384	389,461	2.9%	6.8%
41314 Other Profess. Serv.	0	0	0	0	0	0	0	0	0
41310 East Shore Radio Network	0	0	0	0	0	0	0	0	0
42400 Training/Education	796	421	150	1,000	37	1,500	1,500	50.0%	50.0%
42410 Conferences	0	200	64	500	114	300	300	-40.0%	-40.0%
42411 Mileage	93	212	263	200	297	200	200	0.0%	0.0%
42420 Uniforms	694	956	1,190	500	304	750	750	50.0%	50.0%
42440 Dues	127	0	0	200	0	100	100	-50.0%	-50.0%
42450 Recruitment	899	0	348	0	0	0	0	0	0
42460 Publications	0	0	0	0	0	0	0	0	0
43210 Telephone	1,111	743	825	800	812	800	850	0.0%	6.3%
43550 Office Supplies	0	0	107	500	0	500	500	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43650 Maint. Supplies-Equip.	0	0	0	0	0	0	0	0	0
45900 Minor Equip.	0	0	0	0	0	0	0	0	0
TOTAL CONTRACT/COMMOD.	349,433	372,300	361,489	399,170	378,648	393,034	407,661	-1.5%	2.1%
CAPITAL OUTLAY									
58100 Computer Equipment	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	561,791	569,558	563,267	633,754	604,022	649,133	675,832	2.4%	6.6%

PUBLIC SAFETY- Fire Department



The Village of Lake Bluff Fire Department is a paid-on-call force of 56 men and women. The purpose of the Lake Bluff Fire Department is to respond, attack, confine, and extinguish fires when they occur with a minimal loss of life and property. The fire department personnel are trained to respond to and control hazardous material situations, provide underground and

underwater rescue, and provide medical services to stabilize the condition of the sick and injured. To reduce the incidence of fires and to lessen the impact of accidents, the Fire Department conducts fire prevention and education programs within the community.

Lake Bluff also provides fire protection by contract to the unincorporated areas of Shore Acres Golf Club, Arden Shore North Fire Protection District, and Arden Shore South Fire Protection District. The City of Lake Forest provides ambulance transportation for Village residents through a contractual arrangement with the Village.

This Volunteer Department has attained an Insurance Services Office (ISO) rating of Class 3. As a result, fire insurance is readily available at a reasonable cost to residents and Village businesses.

The Lake Bluff Fire Department EMTs and Paramedics respond to all emergency medical incidents in the Village and response districts, providing immediate medical care.



FY 2025-26 Goals and Objectives



Municipal Services: Maintain our commitment to public safety.



- Deliver a superior level of service to the community
- Implement a plan to increase fire inspections in the Village
- Continue Implementation of the National Incident Management Systems (NIMS)
- Continue close cooperation with the LBPD, providing excellent service to citizens
- Continue work with area businesses and schools to provide help in the preparation, implementation, and testing of emergency preplans
- Prepare to bring fire preplans and safety information into the fire vehicles via a computer system



Municipal Services: Maintain sound infrastructure, facilities, and other capital assets.

- Comply with NFPA 1500 regulations required by OSHA and IRMA guidance
- Operate without a lost time injury or an "at fault" vehicle incident or damage to property.

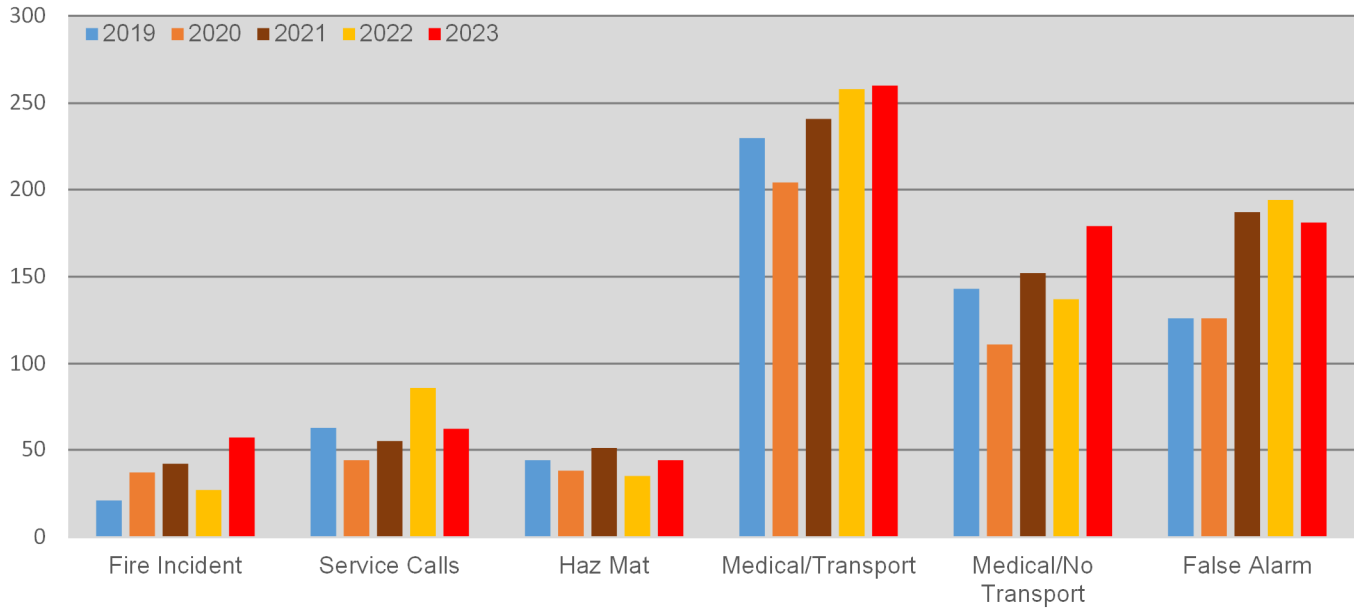


Volunteerism: Cultivate awareness and appeal of the Village's volunteer traditions.

- Maintaining volunteers is essential to ensuring the sustainability of the Fire Department
- Continue to initiate new outreach efforts for recruitment, such as an open house and neighbor-to-neighbor efforts.
- Recognize and reward current member's efforts while providing a challenging and stimulating organization.

FY 2023-24 Accomplishments

- Increased Officer training and task-oriented command structure.
- Added additional EMTs and Paramedics to the department roster
- Increase attendance at drills utilizing the department's new attendance recognition policies.

Fire Incidents by Type & Calendar Year**Fire Department Average Response Times**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
AVERAGE RESPONSE TIME From call-out to first arrival on scene	7:26	4:18	4:07	4:28	4:49	4:32	4:38	4:33	4:29	4:31	4:42	4:44

Performance Measurements	FY2023 Actual	FY2024 Projected	FY2025 Projected	FY2026 Project
Public Education Events	5	5	5	5
Average Emergency Response Time (lights & siren)	4:42	4:30	4:30	4:30
Training Hours per membership	4470	4800	5250	5543
Preplan Inspections	50	75	85	95

FIRE DIVISION

001-730

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	67,579	71,583	72,509	75,000	75,000	76,933	79,241	2.6%	5.7%
40100 Overtime	0	0	0	0	0	0	0	0	0
40200 Volunteer Firefighters	311,696	314,032	347,173	395,000	395,000	395,000	395,000	0.0%	0.0%
40310 Volunteer OnCall FF	0	(200)	0	0	0	0	0	0	0
40400 Medical Insurance	20,019	18,432	20,469	21,500	18,500	22,266	24,493	3.6%	13.9%
40410 Dental Insurance	731	779	743	800	735	758	834	-5.3%	4.3%
40420 Life Insurance	118	118	128	135	135	135	141	0.0%	4.4%
40600 Work Comp/Liability Deduct	906	0	7,271	4,000	4,000	7,271	7,271	81.8%	81.8%
40610 Work Comp/Liability Premium	51,550	118,932	37,895	107,003	107,003	112,840	124,124	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40730 Insurance-Fire Department	3,412	3,412	3,371	3,600	3,371	3,412	3,412	-5.2%	-5.2%
40800 Volunteer Recognition	272	163	133	500	500	2,000	2,060	300.0%	312.0%
40900 Other Employee Benefits	0	2,492	250	500	500	500	500	0.0%	0.0%
TOTAL PERSONNEL SERVICES	456,284	529,744	489,940	608,038	604,744	621,115	637,077	2.2%	4.8%
CONTRACT SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	29,732	60,304	58,171	55,000	70,089	65,000	75,000	18.2%	36.4%
41200 Maintenance-Equip.	16,252	14,961	20,643	22,000	29,500	30,200	30,300	37.3%	37.7%
41300 Tech Service & Software	19,170	26,955	27,650	46,000	46,000	37,200	38,800	-19.1%	-15.7%
41302 Ambulance Service	402,214	566,540	484,693	550,000	550,000	566,540	566,540	3.0%	3.0%
41305 Ambulance Service Settlement	325,439	141,412	0	0	0	0	0	0	0
41311 Dispatch Services	22,335	23,808	24,617	25,540	25,540	26,498	27,491	3.8%	7.6%
41314 Other Professional Srv	0	802	94	1,000	1,000	1,000	1,000	0.0%	0.0%
42400 Training/Education	16,982	6,045	8,921	35,000	35,000	38,000	39,400	8.6%	12.6%
42420 Clothing and Badges	80,655	35,141	26,245	40,000	40,000	50,000	51,000	25.0%	27.5%
42440 Dues	6,851	7,561	9,429	11,320	12,120	17,000	18,200	50.2%	60.8%
42450 Recruitment	752	1,101	969	4,000	4,000	5,400	5,500	35.0%	37.5%
42460 Publications	546	23	354	1,000	1,000	1,000	1,000	0.0%	0.0%
43210 Telephone	2,809	2,707	2,446	0	0	2,809	2,809	0	0
43300 Postage	181	203	470	500	500	500	500	0.0%	0.0%
43400 Printing	0	52	0	500	500	500	500	0.0%	0.0%
43550 Office Supplies	1,925	2,811	2,268	2,000	2,000	2,000	2,000	0.0%	0.0%
43560 Gasoline and Oil	4,307	6,239	7,867	0	0	7,867	7,867	0	0
43570 Operating Supplies	3,690	5,308	4,119	4,000	4,000	5,500	5,500	37.5%	37.5%
43590 Fire Investigation Supplies	0	0	0	500	500	500	500	0.0%	0.0%
43640 Maint. Supplies-Vehic.	1,832	1,289	4,464	3,500	3,500	15,000	15,000	328.6%	328.6%
43650 Maint. Supplies-Equip.	11,134	7,769	9,714	23,000	23,000	7,530	7,530	-67.3%	-67.3%
43665 Fire Burn Bldg Supplies	1,127	0	0	2,400	6,054	10,000	10,000	316.7%	316.7%
44500 Community Awareness	538	613	2,506	2,500	2,500	2,500	2,500	0.0%	0.0%
45900 Minor Equip.	18,758	6,567	18,569	21,700	21,700	25,635	14,700	18.1%	-32.3%
TOTAL CONTRACT/COMMOD.	967,229	918,210	714,208	851,460	878,503	918,179	923,638	7.8%	8.5%
OTHER									
71200 Interfund Transf/Vehicle	0	75,000	120,000	120,000	120,000	80,000	80,000	-33.3%	-33.3%
TOTAL OTHER	0	75,000	120,000	120,000	120,000	80,000	80,000	-33.3%	-33.3%
CAPITAL OUTLAY									
49200 Other Improvements	0	0	0	0	0	0	0	0	0
58100 Computer Equipment	0	0	0	0	0	0	0	0	0
58210 Office Equipment	0	0	0	0	0	0	0	0	0
58250 Equipment	0	3,997	243,629	0	8,475	0	0	0	0
TOTAL CAPITAL OUTLAY	0	3,997	243,629	0	8,475	0	0	0	0
DEPT TOTAL w/o AMBULANCE SRVC	1,021,299	960,410	1,083,085	1,029,497	1,061,722	1,052,754	1,074,174	2.3%	4.3%
DEPARTMENT TOTAL	1,423,513	1,526,950	1,567,778	1,579,497	1,611,722	1,619,294	1,640,714	2.5%	3.9%

PUBLIC SAFETY- Public Safety Building



This department is for the expenditures associated with the maintenance and improvement of the Public Safety Building at 45 E. Center Avenue. The Public Safety building is the office space for the Police and Fire department personnel, the jail cells for temporary prisoners, and the storage for the squad cars and firefighting equipment. In addition to being used during training, the Community Room is utilized by several public groups for meetings.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

Fiscal Year 2023-24 Achievements

- Paint & Repair Police Lockers
- Rebuild Shingle Roof
- Replace 2 Unit Heaters in Fire Garage
- Replace Man Door to Fire Garage
- Add Sound insulation to Interior Walls

Fiscal Year 2025-2026 Goals

- Repave Police Parking Lot
- Paint Interior
- Replace Chairs in Lobby & Community Room
- Replace 2 Unit Heaters in Fire Garage
- Replace Carpet Fire Department Offices and Bunkroom
- Re-roof Flat Roofs

PUBLIC SAFETY BUILDING

001-740

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	10,904	11,204	11,392	11,800	11,852	12,066	12,428	2.3%	5.3%
40100 Overtime Salaries	0	0	0	500	0	0	0	-100.0%	-100.0%
40400 Medical Insurance	0	0	0	0	0	0	0	0	0
40410 Dental Insurance	0	0	0	0	0	0	0	0	0
40420 Life Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	10,904	11,204	11,392	12,300	11,852	12,066	12,428	-1.9%	1.0%
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	43,642	30,809	43,642	40,000	39,970	40,000	40,000	0.0%	0.0%
41050 Maintenance-Ground	259	0	259	2,000	0	2,000	2,000	0.0%	0.0%
41070 Maintenance-Other	90	0	90	0	0	500	500	0	0
41200 Maintenance-Equipment	389	299	389	3,000	0	1,000	1,000	-66.7%	-66.7%
41300 Technology Support	762	726	762	3,000	0	2,261	2,262	-24.6%	-24.6%
41314 Other Professional Serv.	0	0	0	0	5,300	0	0	0	0
43230 Utilities	7,108	5,676	7,108	15,000	14,930	15,600	15,600	4.0%	4.0%
43660 Maintenance Supplies-Bldg	7,531	5,166	7,531	7,000	7,946	7,500	7,500	7.1%	7.1%
43680 Maintenance Supplies-Grnd	0	0	0	0	0	0	0	0	0
45900 Minor Equipment	0	0	0	0	0	0	0	0	0
TOTAL CONTRACT/COMMODO.	59,780	42,675	59,780	70,000	68,146	68,861	68,862	-1.6%	-1.6%
CAPITAL OUTLAY									
51000 Building Improve/Renovation	40,482	83,299	40,482	560,000	510,950	113,000	289,750	-79.8%	-48.3%
51300 Building Addition/Reconfig	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	40,482	83,299	40,482	560,000	510,950	113,000	289,750	-79.8%	-48.3%
DEPARTMENT TOTAL	111,166	137,178	111,654	642,300	590,948	193,927	371,040	-69.8%	-42.2%

PUBLIC WORKS DEPARTMENTS

PUBLIC WORKS – Streets, Lighting, Sidewalks & Bridges



The Street & Bridge Division of the Public Works Department is accountable for the maintenance of 32 miles of street surfaces, road shoulders, curbs, alleys, sidewalks and bridges. Departmental activities include: keeping streets, parkways, and bridges free from litter, plowing snow from streets, sidewalks, and parking lots, patching streets, maintaining and installing traffic regulation signs and signals and pavement markings.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

The Village staff maintains all 38 gas lamps in the Village and 129 electric lights in the Central Business District, the Belle Foret and Sanctuary subdivisions, and these streets: Campbell Court, Signe Court, Oak Ridge Court, and Wimbledon Court. All remaining 263 electric lights in the Village are maintained by franchise arrangement with ComEd.

The Public Works Department's missions remains "to preserve the unique character of the Village by maintaining a balance between development and the Village's natural resources".

FY2025-26 Goals and Objectives

- Maintain safe vehicle operations through driver's education and training
- Monthly safety training
- Internal driver testing

Performance Measures: Meet IRMA goal of zero accidents or injuries.

Reduce fuel consumption by halting of idling vehicles and minimize unplanned trips to and from The Public Works Facility.

- Maintain street and sidewalk surfaces to safe standards
- Perform street sweeping operations on a regular basis
- Replace or grind damaged sidewalk sections

Performance Measures: Remove 500 cubic yards of debris from Village streets

Patch all potholes 1" in depth or greater

- Provide adequate and safe street lighting and electrical service in the Village
- Ensure ComEd maintains all leased street lights
- Maintain Village-owned electric and gas street lights

Performance Measures: Notify ComEd of inoperable street lights within 24 hours

Reduce Department's use of electrical contractor's repair cost by 10%

FY2023-2024 Accomplishments

- Maintained safe vehicle operations through driver's education and training
- Repaired problem lights through tracking system
- Maintained street and sidewalk surfaces to safe standards
- Performed street sweeping operations on a regular basis
- Conducted street patching program in coordination with MFT Overlay Plan

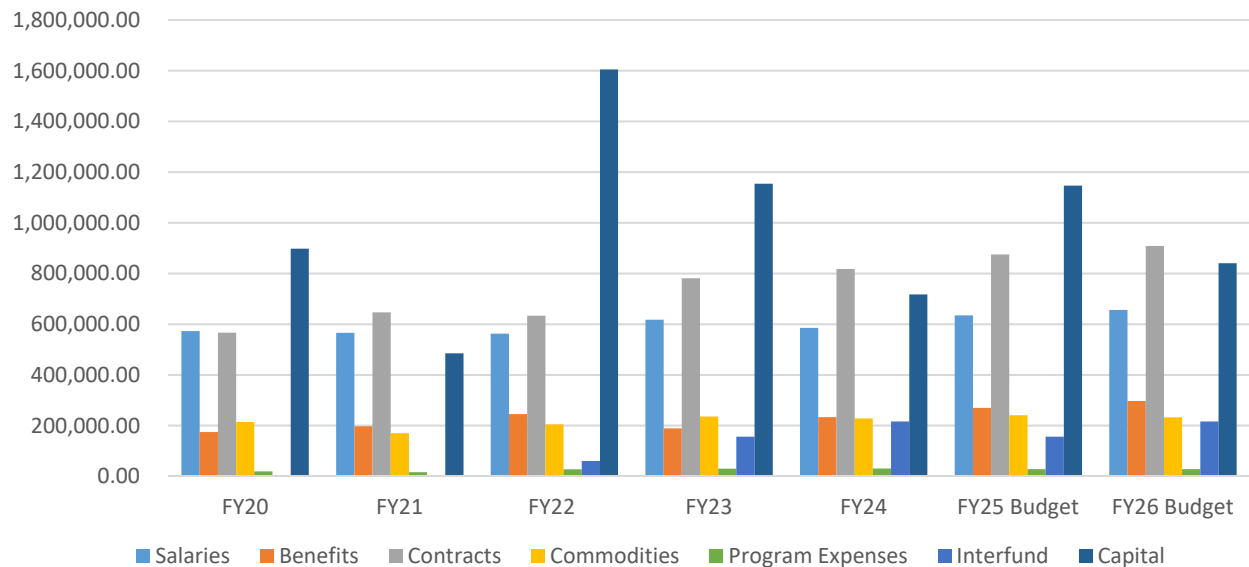
Work Statistics				
Performance Measurements	FY22	FY23	FY24	Projected FY25 & 26
Streets swept-lane miles	945	650	700	1000 - 1000
Debris removed (cubic yds)	392	250	275	400 - 400
Streets patched	22 tons	17	10	15 - 15
Snow & Ice Control: Tons of Salt	378	371	226	600 - 600
Lane miles of streets plowed/salted	2750	2117	1199	3000 - 3000
Gas lights repaired	3	4	3	5-5
Electric lights repaired	10	7	9	20-20

Public Works Department – Personnel

POSITION TITLE	FY 2022		FY 2023		FY 2024		FY 2025	FY 2026
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Planned Positions	Number of Planned Positions
Public Works Superintendent	1	1	1	1	1	1	1	1
Maintenance I & II	5	5	5	5	5	5	5	5
Water Technician	1	1	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1	1	1
Part Time Seasonal	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
FULL TIME EQUIVALENT	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5

Note: 90% of the Water Technician's salary, 20% of the Superintendent's salary, and 10% of the Mechanic's salary are charged to the Water Fund. Authorized positions are those that are planned less those required to be intentionally vacant.

PUBLIC WORKS DEPARTMENT EXPENDITURES BY CATEGORY



STREETS, BRIDGES & LIGHTING

001-830

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	307,495	341,550	364,375	328,000	387,304	353,315	367,362	7.7%	12.0%
40100 Overtime	36,680	38,329	34,814	30,000	41,510	35,000	35,000	16.7%	16.7%
40200 Seasonal Salaries	0	2,984	160	0	0	0	0	0	0
40400 Medical Insurance	120,756	109,866	109,846	118,100	112,884	151,984	167,182	28.7%	41.6%
40410 Dental Insurance	388	390	372	400	365	379	417	-5.3%	4.3%
40420 Life Insurance	606	628	661	690	738	693	728	0.4%	5.5%
40600 Work Comp/Liab Deductible	7,582	3,167	2,500	8,000		0	0	-100.0%	-100.0%
40610 Work Comp/Liability Premium	10,761	24,937	7,910	20,103	20,103	21,199	23,319	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	200	66	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	484,267	522,051	520,703	505,293	562,904	562,570	594,008	11.3%	17.6%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	2,428	1,382	2,019	21,000	8,427	2,500	2,500	-88.1%	-88.1%
41200 Maintenance-Equipment	0	0	160	0	0	0	0	0	0
41314 Other Professional Services	42,155	25,420	31,171	30,000	23,050	30,000	30,000	0.0%	0.0%
42400 Training/Education	0	0	0	0	0	0	0	0	0
42420 Uniforms/Clothing	2,845	3,323	3,545	3,500	3,728	5,750	5,750	64.3%	64.3%
42440 Dues	100	100	100	200	100	100	100	-50.0%	-50.0%
42450 Recruitment	132	1,692	234	0	1,996	0	0	0	0
43210 Telephone	0	0	0	0	0	0	0	0	0
43230 Utilities/Street Lights	52,876	51,105	49,673	52,000	56,296	54,500	54,500	4.8%	4.8%
43400 Printing	0	0	0	0	(515)	0	0	0	0
43550 Office Supplies	0	14	0	0	0	0	0	0	0
43560 Gasoline & Oil	7,564	8,937	8,914	7,000	7,314	7,000	7,000	0.0%	0.0%
43580 Ice Control Materials	26,436	40,115	33,928	50,000	33,615	40,000	40,000	-20.0%	-20.0%
43640 Maint. Supplies-Vehicles	4,723	6,850	8,051	8,000	11,844	8,000	8,000	0.0%	0.0%
43650 Maint. Supplies-Equip.	4,542	5,099	8,604	5,500	6,398	5,500	5,500	0.0%	0.0%
43690 Maint. Supplies-Street & Lites	7,233	7,344	5,900	5,000	6,647	6,000	6,000	20.0%	20.0%
43691 Street Signs	2,252	2,677	2,904	4,000	1,360	3,000	3,000	-25.0%	-25.0%
45900 Minor Equipment	1,453	1,598	4,829	1,500	699	1,500	1,500	0.0%	0.0%
51225 Other Improvements	0	0	0	0	0	5,000	0	4999999999900.0%	-100.0%
TOTAL CONTRACT/COMMOD.	154,740	155,657	160,033	187,700	160,957	168,850	163,850	-10.0%	-12.7%
OTHER									
71200 Interfund Transf/Vehicle Fnd	0	30,000	60,000	60,000	120,000	60,000	60,000	0.0%	0.0%
TOTAL OTHER	0	30,000	60,000	60,000	120,000	60,000	60,000	0.0%	0.0%
CAPITAL									
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	639,007	707,708	740,737	752,993	843,861	791,420	817,858	5.1%	8.6%

PUBLIC WORKS – Sanitation Services



The Public Works Department is responsible for overseeing the collection of refuse, recycling and yard waste from all residential dwellings, except multi-family units larger than 3 units, on a weekly basis and the management of the Drop-off Center located at the Public Works Facility.

Groot Industries collects and hauls household garbage, yard waste and recycling from approximately 2,120 homes once-a-week. The cost of this service is included in the property tax levy.



Environment/Green Initiatives: Maintain and enhance recycling efforts.



FY2025-26 Goals and Objectives

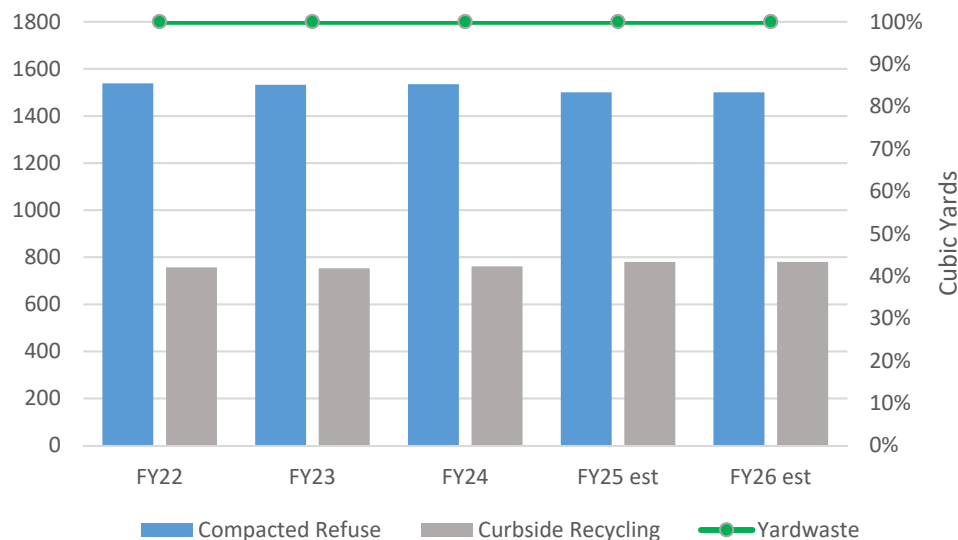
- Reduce solid waste
- Perform weekly litter patrols
- Renew all applicable EPA/IEPA permits
- Monitor drop off center to ensure proper recycling
- Promote and implement curbside composting program.

Performance Measure: Recycle 1,000 tons or greater of recyclable commodities

FY2023-24 Accomplishments

- Renewed all IEPA permits
- Maintained recycling containers on the Village Green
- No violations from Lake County Health Dept

The Lake Bluff Household Waste Collection Program includes the collection of refuse, recyclable materials and yard waste on a once-per-week basis all at the curb side on the same day there is no charge to residents for this level of service.



SANITATION

001-840

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40200 Seasonal	0	0	0	0	240	0	0	0	0
40300 Part Time	3,726	1,500	7,952	8,000	8,040	8,000	8,000	0.0%	0.0%
40610 Work Comp/Liability Prem	2,923	6,733	2,148	6,434	5,703	6,786	7,464	5.5%	16.0%
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	6,649	8,233	10,100	14,434	13,983	14,786	15,464	2.4%	7.1%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	0	0	0	0	0	0	0	0	0
41200 Maintenance-Equipment	0	0	0	0	0	0	0	0	0
41317 Waste/Recycling Contract	486,064	499,022	489,491	470,000	513,912	566,000	583,000	20.4%	24.0%
42470 Recruitment	0	0	0	0	0	0	0	0	0
43560 Gasoline & Oil	0	0	14	100	0	0	0	-100.0%	-100.0%
43640 Maint. Supplies-Vehicles	1,073	1,183	1,190	1,000	254	1,000	1,000	0.0%	0.0%
43650 Maint. Supplies-Equip.	222	118	353	200	441	200	200	0.0%	0.0%
44650 Waste Disposal Services	88	180	0	300	0	300	300	0.0%	0.0%
44660 Curbside Recycle Program	0	0	0	0	0	0	0	0	0
44670 Yard Waste Disposal	34,000	36,000	38,000	40,000	40,000	42,000	44,000	5.0%	10.0%
44850 Community Partnership Prgm	0	0	0	0	0	0	0	0	0
45900 Minor Equipment	0	0	9,248	10,000	4,703	5,000	5,000	-50.0%	-50.0%
TOTAL CONTRACT/COMMODO.	521,446	536,503	538,295	521,600	559,310	614,500	633,500	17.8%	21.5%
CAPITAL OUTLAY									
71200 Interfund Transf/Vehicle Fnd	0	0	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
TOTAL CAPITAL	0	0	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
DEPARTMENT TOTAL	528,095	544,736	551,396	539,034	576,293	632,286	651,964	17.3%	21.0%

PUBLIC WORKS – Forestry

The Village's Tree Management Program promotes the fostering of a healthy and natural environment in Lake Bluff. An urban forestry program for Lake Bluff is a crucial component of improving the streetscapes and the environment. The Forestry Division maintains over 6,000 public trees in the Village.



Environment/Green Initiatives: Enhance the quality of public and private open spaces.

FY2025-26 Goals and Objectives

- Continue to implement Village's Urban Forest Management Plan
- Reapply for 29th TREE CITY USA designation
- Continue care and maintenance of all public trees
- Evaluate and enhance the Urban Forestry Program with a Complete update to the Village Tree Inventory and Forestry Management Plan.

Performance Measure: Plant 20 trees per year

Trim 100 trees per year to ensure health and safety of tree

Remove all hazardous parkway trees as necessary

Complete yearly grid work tree trimming

FY2023-24 Accomplishments

- Received 28th year TREE CITY USA designation
- Removed large sections of invasive species along bike path
- Completed update to the Village tree inventory and urban forest management plan

As part of a family of over 3,200 communities that have received this designation, Lake Bluff has met the four standards that are required to become a Tree City USA.

Four Standards for Tree City USA Recognition

1. Tree Board or Department
2. A Tree Care Ordinance
3. A Community Forestry Program with an Annual Budget of at Least \$2 per Capita
4. An Arbor Day Observance and Proclamation

Work Statistics				
Performance Measurements	FY22	FY23	FY24	Projected FY25 & 26
Trees removed - dead or hazardous	71	72	65	70 - 70
Tree permit applications reviewed	279	247	241	200 - 200
Trees trimmed by Public Works	84	74	200	200- 200
Trees planted	20	20	65	20 - 20

FORESTRY

001-850

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	73,348	70,433	72,854	74,000	33,778	83,415	85,301	12.7%	15.3%
40100 Overtime	9,086	4,911	4,166	7,000	1,187	7,000	7,000	0.0%	0.0%
40200 Seasonal	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	6,932	23,557	24,165	16,200	24,773	7,463	8,210	-53.9%	-49.3%
40410 Dental Insurance	183	195	186	200	183	190	209	-5.0%	4.5%
40420 Life Insurance	218	221	239	180	227	126	132	-30.0%	-26.7%
40600 Work Comp/Liab Deductible	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	9,318	21,485	6,850	16,940	16,940	17,864	19,651	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	99,086	120,802	108,459	114,520	77,088	116,058	120,503	1.3%	5.2%
CONTRACT. SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	2,411	2,879	739	2,500	0	2,500	2,500	0.0%	0.0%
41200 Maintenance-Equipment	0	0	75	300	205	300	300	0.0%	0.0%
41303 Tree Removal/Trimming	26,460	31,395	117,191	122,603	112,561	120,000	130,000	-2.1%	6.0%
41314 Other Contractual Services	1,838	345	6,019	18,000	7,026	10,000	10,000	-44.4%	-44.4%
42400 Professional Development	0	430	(430)	0	0	400	400	0	0
42420 Uniforms/Clothing	560	397	855	500	457	0	0	-100.0%	-100.0%
42440 Dues	325	0	226	400	0	400	400	0.0%	0.0%
42460 Publications	0	0	0	0	0	0	0	0	0
43560 Gasoline & Oil	2,984	4,507	5,669	3,200	3,118	3,200	3,200	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43640 Maint. Supplies-Vehicles	552	4,308	10,165	3,000	2,355	3,000	3,000	0.0%	0.0%
43650 Maint. Supplies-Equip.	832	2,627	5,198	2,000	3,653	2,500	2,500	25.0%	25.0%
43680 Maint. Supplies-Ground	0	0	12	0	790	0	0	0	0
44890 Tree Canopy/Sharing Prgm	249	295	403	500	300	500	500	0.0%	0.0%
45900 Minor Equipment	853	0	1,429	1,000	2,367	2,000	2,000	100.0%	100.0%
TOTAL CONTRACT/COMMOD.	37,065	47,184	147,552	154,003	132,832	144,800	154,800	-6.0%	0.5%
OTHER									
71200 Interfund Transf/Vehicle Fnd	0	10,000	26,000	26,000	26,000	26,000	26,000	0.0%	0.0%
TOTAL OTHER	0	10,000	26,000	26,000	26,000	26,000	26,000	0.0%	0.0%
CAPITAL OUTLAY									
56000 Trees	5,136	13,965	10,105	22,500	19,512	20,000	20,000	-11.1%	-11.1%
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL	5,136	13,965	10,105	22,500	19,512	20,000	20,000	-11.1%	-11.1%
DEPARTMENT TOTAL	141,286	191,950	292,115	317,023	255,431	306,858	321,303	-3.2%	1.3%

PUBLIC WORKS – Parks & Parkways



The Parks and Parkways Division of the Public Works Department is responsible for the maintenance and improvement of the Village of Lake Bluff park areas, parkways, and public building grounds. Village staff is responsible for mowing the grass and trimming of weeds for 50 acres of parks and parkway.



Environment/Green Initiatives: Enhance the quality of public and private open spaces.



FY2025-26 Goals and Objectives

- Maintain Village park areas, parkways and building grounds to the highest standard
- Improve Village Green turf and surrounding parkways
- Repair parkway damage caused by snow removal operation
- Mow grass areas on a regular basis

Performance Measure:

Cut parkways before grass height reaches 4 inches

Reduce weed and dandelion infestations in high visibility areas

Spray Village Green and Village Hall greenspace for dandelions and weeds

- Continue erosion control program for ravines
- Rehabilitation of Lillian Dell ravine

FY2023-24 Accomplishments

- Cleared brush along entire Bike Path system
- Replaced plantings
- Spent 1550 Man Hours cutting grass

Maintaining Lake Bluff's intrinsic character while preserving public space.

PARKS, PARKWAYS, & RAVINES

001-860

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	10,838	11,703	12,641	13,000	5,027	11,950	12,666	-8.1%	-2.6%
40100 Overtime	2,220	1,957	2,095	2,000	351	2,000	2,000	0.0%	0.0%
40200 Seasonal	26,962	9,675	19,391	30,000	19,644	0	0	-100.0%	-100.0%
40300 Part Time	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	1,489	1,903	1,838	2,250	1,884	2,585	2,843	14.9%	26.4%
40410 Dental Insurance	0	0	0	0	0	0	0	0	0
40420 Life Insurance	18	20	21	25	22	21	22	-16.0%	-12.0%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	4,834	11,145	3,553	10,643	9,432	11,223	12,345	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	46,360	36,402	39,539	57,918	36,360	27,779	29,876	-52.0%	-48.4%
CONTRACT. SERVICES/COMMODITIES									
41050 Maintenance-Ground	5,348	0	1,770	2,500	3,984	2,500	2,500	0.0%	0.0%
41100 Maintenance-Vehicle	24	922	300	1,000	0	1,000	1,000	0.0%	0.0%
41200 Maintenance-Equipment	0	0	0	0	0	0	0	0	0
41314 Other Contractual Services	344	8,974	17,570	25,000	20,564	25,000	25,000	0.0%	0.0%
4118 Mosquito Management	0	0	29,098	40,000	29,098	41,200	42,500	3.0%	6.3%
42400 Training/Education	0	0	0	0	0	0	0	0	0
42420 Uniforms/Clothing	0	0	0	0	0	0	0	0	0
42440 Dues	0	84	0	0	0	0	0	0	0
43560 Gasoline & Oil	5,081	5,170	6,053	5,200	6,733	5,200	5,200	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43640 Maint. Supplies-Vehicles	2,404	4,211	1,799	3,000	7,435	3,000	3,000	0.0%	0.0%
43650 Maint. Supplies-Equip.	4,389	2,091	3,770	3,000	5,353	3,500	3,500	16.7%	16.7%
43680 Maint. Supplies-Ground	2,261	2,053	3,510	2,500	4,865	3,000	3,000	20.0%	20.0%
44870 CBD Beautification Program	15,625	27,245	29,321	25,000	30,073	27,250	27,250	9.0%	9.0%
45900 Minor Equipment	1,699	179	8,878	700	3,945	10,000	10,000	1328.6%	1328.6%
TOTAL CONTRACT/COMMOD.	37,174	50,930	102,068	107,900	112,050	121,650	122,950	12.7%	13.9%
OTHER									
71200 Interfund Transf/Vehicle Fnd	0	20,000	32,000	32,000	32,000	32,000	32,000	0.0%	0.0%
TOTAL OTHER	0	20,000	32,000	32,000	32,000	32,000	32,000	0.0%	0.0%
CAPITAL OUTLAY									
53230 Land Improvement	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	83,535	107,332	173,606	197,818	180,410	181,429	184,826	-8.3%	-6.6%

PUBLIC WORKS – Storm & Sanitary Sewers



The Sewer Division of the Public Works Department provides for the inspection, cleaning, repair, and maintenance of the Village of Lake Bluff's sanitary sewer collection system (148,600 linear feet) and the pumping stations which transport the sewage effluent to the North Shore Sanitary District treatment facilities (6 lift stations). The Sewer Division is also responsible for the inspection, cleaning, repair, and maintenance of the Village's storm water collection system (126,000 linear feet) including manholes, catch basins, and the storm sewer utility system.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.



FY 2025-26 Goals & Objectives

- Provide reliable storm and sanitary sewer collections systems
- Perform sewer cleaning and root cutting operations
- Continue rehabilitation of storm and sanitary catch basins and manholes
- Ensure sanitary sewer lift stations function properly

*Performance Measure: Clean 15,000 linear feet of sanitary and storm sewer main lines
Repair or rebuild 10 manholes and catch basins
Service sanitary sewer lift stations weekly
Continue repair of numerous storm sewer systems in North Terrace*

FY2023-24 Accomplishments

- Jetted and cleaned over 120,000 linear feet of storm and sanitary sewer lines.
- Continued low-flow and root cutting program
- Continue catch basins and manholes maintenance
- Continued weekly checks of lift stations

The Village sponsors or participates in a number of programs that help improve water quality by working to eliminate pollutants, such as: Household Waste Collection and the Solid Waste Agency of Lake County

Work Statistics				
Performance Measurements	FY 22	FY 23	FY 24	Projected FY25 & 26
Sanitary sewers jetted & cleaned (linear feet)	34,369	104,928	20,584	15,000 – 15,00
Storm sewers jetted & cleaned (linear feet)	1535	9520	14,046	10,00 – 10,00
Catch basins cleaned	35	58	112	80 - 80
Catch basins repaired or rebuilt	7	8	8	10-10

SEWERS

001-870

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	76,408	71,954	86,198	88,200	68,551	123,529	128,770	40.1%	46.0%
40100 Overtime	10,832	7,816	10,140	8,500	6,426	10,000	10,000	17.6%	17.6%
40200 Temporary Salaries	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	20,602	20,558	21,255	24,150	21,789	30,429	33,472	26.0%	38.6%
40410 Dental Insurance	183	195	186	200	183	341	375	70.5%	87.5%
40420 Life Insurance	194	203	213	200	205	318	334	59.0%	67.0%
40600 Work Comp/Liability Deductibl	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	9,831	22,655	7,227	17,408	17,408	18,357	20,193	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	118,049	123,381	125,218	138,658	114,562	182,974	193,144	32.0%	39.3%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	3,470	448	14,294	1,000	0	1,000	1,000	0.0%	0.0%
41200 Maintenance-Equipment	0	0	0	0	675	500	500	0	0
41314 Professional Srv/Engineering	0	0	0	0	0	0	0	0	0
41318 Contractual Labor	0	0	0	0	0	0	0	0	0
41325 Lift Station Labor/Repairs	4,334	3,631	1,877	2,500	29,779	2,500	2,500	0.0%	0.0%
42400 Professional Development	0	0	0	0	0	0	0	0	0
42420 Clothing/Uniforms	93	842	234	250	177	0	0	-100.0%	-100.0%
43210 Telephone	3,192	3,192	3,648	5,472	3,444	6,000	6,000	9.6%	9.6%
43230 Utilities	7,657	8,402	9,336	7,500	4,128	5,800	6,000	-22.7%	-20.0%
43560 Gasoline & Oil	3,693	5,359	8,475	4,000	3,896	4,000	4,000	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43640 Maint. Supplies-Vehicles	3,335	1,443	7,202	2,000	1,613	2,000	2,000	0.0%	0.0%
43650 Maint. Supplies-Equip.	1,288	3,340	4,538	2,000	1,686	2,000	2,000	0.0%	0.0%
43670 Maint. Supplies-Utilities	1,064	3,431	1,403	2,500	869	2,500	2,500	0.0%	0.0%
44000 Sewer Cost Share Program¹	0	0	0	0	0	0	0	0	0
45900 Minor Equipment	0	799	0	300	166	2,000	300	566.7%	0.0%
TOTAL CONTRACT/COMMODO.	28,125	30,887	51,008	27,522	46,433	28,300	26,800	2.8%	-2.6%
OTHER									
71200 Interfund Transf/Vehicle Fnd	0	0	35,000	35,000	35,000	35,000	35,000	0.0%	0.0%
TOTAL OTHER	0	0	35,000	35,000	35,000	35,000	35,000	0.0%	0.0%
CAPITAL OUTLAY									
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	146,175	154,268	211,226	201,180	195,995	246,274	254,944	22.4%	26.7%

PUBLIC WORKS – Buildings & Site Facilities



The Public Works Center is located at 640 Rockland Road and encompasses the parking garage buildings, the Public Works Facility that provide space for the Mechanic to repair vehicles, provides office space for the Public Works Superintendent, and provides a lunchroom and locker room for Public Work employees



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.



FY 2023-24 Accomplishments

- Continue to improve Public Works facility to provide a safe and functional site for employees and visitors
- On-site drainage improvements
- Provide for better and safe traffic flow for those using the PW Drop-off Center
- Continued public satisfaction of drop off center.
- Garbage Barn seal wall/ceiling connection, re-fasten insulation
- Re-roof Salt Barn

*Performance Measure: Improve functionality of Public Works parking garage and storage areas
Implement textile recycling program
Recycle 100% of brush dropped off at center*

FY2025-26 Goals & Objectives

- Continue to improve Public Works facility to provide a safe and functional site for employees and visitors
- Replace Trim around Overhead Doors on Small Pole Barn
- Paint selected exterior spots that are weathered or rusty
- Replace Trench Drain in Main Pole Barn

PUBLIC WORKS FACILITY

001-880

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	7,251	0	0	0	0	0	0	0	0
40100 Overtime Salaries	1,143	0	731	0	473	0	0	0	0
40300 Part-time Salaries	0	0	1,768	0	12,960	0	0	0	0
40400 Medical Insurance	0	0	0	0	0	0	0	0	0
40410 Dental Insurance	0	0	0	0	0	0	0	0	0
40420 Life Insurance	9	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	8,403	0	2,499	0	13,433	0	0	0	0
CONTRACT. SERVICES/COMMODITIES									
41000 Maintenance-Building	15,531	9,163	7,852	6,500	8,095	8,500	8,500	30.8%	30.8%
41050 Maintenance-Ground	0	0	0	0	0	0	0	0	0
41200 Maintenance-Equipment	9,246	4,033	5,065	3,000	3,240	5,000	5,000	66.7%	66.7%
41300 Computer Services	8,663	8,311	7,865	18,820	11,908	13,118	13,780	-30.3%	-26.8%
41314 Other Professional Services	4,208	1,158	10,112	5,000	4,926	1,300	1,300	-74.0%	-74.0%
42400 Training/Education	0	0	0	300	145	0	0	-100.0%	-100.0%
42420 Uniforms/Clothing	859	1,182	1,079	2,000	902	0	0	-100.0%	-100.0%
42450 Recruitment	0	0	0	0	0	0	0	0	0
42460 Publications	0	0	0	0	0	0	0	0	0
43210 Telephone/Internet	2,164	1,977	1,724	2,200	1,895	2,200	2,200	0.0%	0.0%
43220 Wastewater Treatment	0	0	0	0	0	0	0	0	0
43230 Utilities	813	958	1,898	9,400	12,291	18,000	18,000	91.5%	91.5%
43300 Postage	60	0	0	0	0	0	0	0	0
43550 Office Supplies	0	0	0	0	0	0	0	0	0
43550 Gasoline	0	638	653	500	1,552	1,000	1,000	100.0%	100.0%
43650 Maint-Supplies Equip	2,308	2,654	1,576	2,000	3,612	2,000	2,000	0.0%	0.0%
43660 Maint-Supplies Build	7,295	9,667	8,367	7,000	13,447	10,000	10,000	42.9%	42.9%
45900 Minor Equip.	2,547	4,457	936	1,700	2,309	9,500	2,500	458.8%	47.1%
TOTAL CONTRACT/COMMOD.	53,695	44,199	47,127	58,420	64,323	70,618	64,280	20.9%	10.0%
CAPITAL OUTLAY									
51000 Building Improvements	8,018	19,624	8,095	18,000	7,845	18,500	30,000	2.8%	66.7%
51225 Other Improvements	0	0	0	0	0	0	0	0	0
51400 Site Improvements/Resurface	0	0	0	0	0	0	0	0	0
58100 Tech Hardware/Software	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	8,018	19,624	8,095	18,000	7,845	18,500	30,000	2.8%	66.7%
DEPARTMENT TOTAL	70,116	63,823	57,721	76,420	85,600	89,118	94,280	16.6%	23.4%

PUBLIC WORKS – Commuter Station & Parking Lot



This division was established to account for expenditures incurred to maintain the Union Pacific (formerly the Chicago & Northwestern) Train Station depot and parking lot which has a capacity of 190 spaces. Except for inter-track maintenance, the entire train station facility is maintained by the Village. Effective, the current daily rate for parking in the lot is \$3 and an annual permit cost is \$360.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

FY 2025-26 Goals & Objectives

- Maintain the historic character and functionality of the building and grounds
- Maintain all repairs necessary for safe operations
- Promptly remove snow and ice from platform and walkways
- Keep the station and grounds litter free
- Maintain landscaping

FY 2023-24 Achievements

- Continue implementing parking payment improvements.

The changes to work commuting since COVID have impacted this revenue stream with initial declines as great as 80%. In FY24 utilization rebounded and revenues increased 50%. The Village continues to maintain the station and provide kiosk payment options, annual and daily permits.

COMMUTER STATION BUILDING & LOT

001-890

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	0	0	0	0	0	0	0	0	0
40100 Overtime Salaries	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	0	0	0	0	0	0	0	0	0
40410 Dental Insurance	0	0	0	0	0	0	0	0	0
40420 Life Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	7,439	7,322	5,919	7,000	8,617	8,500	8,500	21.4%	21.4%
41050 Maintenance-Grounds	1,380	2,340	2,340	0	1,667	2,340	1,600	0	0
41300 Computer Services	0	0	0	1,500	960	1,500	1,500	0.0%	0.0%
41500 Bank Card Fees	474	792	1,402	0	1,046	1,500	1,500	0	0
43210 Telephone	0	0	0	0	0	0	0	0	0
43220 Wastewater Treatment	0	0	0	0	0	0	0	0	0
43230 Utilities	486	526	992	550	5,515	5,750	5,750	945.5%	945.5%
43300 Postage	0	0	0	0	0	0	0	0	0
43400 Printing	0	0	0	0	0	0	0	0	0
43550 Office Supplies	0	0	0	0	0	0	0	0	0
43660 Maint Supplies-Building	613	1,261	1,855	1,500	2,152	2,000	2,000	33.3%	33.3%
43680 Maint Supplies-Grounds	0	0	0	0	0	0	0	0	0
41390 Railroad lease payments	414	7,143	12,271	20,000	11,947	16,000	18,000	-20.0%	-10.0%
TOTAL CONTRACT/COMMODO.	10,806	19,384	24,779	30,550	31,905	37,590	38,850	23.0%	27.2%
CAPITAL OUTLAY									
51000 Building Improvements	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	10,806	19,384	24,779	30,550	31,905	37,590	38,850	23.0%	27.2%

PUBLIC WORKS – Infrastructure Improvement Projects



The Public Works Improvements Projects are included here to better identify the costs. A detailed listing of the public works projects for the past three years and five years into the future is included in the multi-year projections sections. Along with being located on Lake Michigan, the Village has ravines winding through the community that carry stormwater. This terrain creates environmental challenges that impact private and public property.

Along with directly financing the cost of projects, the Village also transfers funds to Capital Projects or the Motor Fuel Tax (MFT) Funds to supplement projects that may be financed by bond proceeds, grants, donations, or State taxes. In FY25 and also budgeted for FY26 the General Fund fully financed the street repaving and roadway improvements to accumulated resources in the MFT fund. In FY27 accumulated MFT funds are budgeted to be used to finance the necessary street repaving and roadway improvements.

FY2025 total estimated length of repaving is approximately 6,435 ft.



Maintain the historic character and functionality of the building and grounds.

Street	From/To	Approximate Length	Approximate Area
Park Lane	550' West of Green Bay Road to MaClaren Lane	1,120 FT	2,650 SY
MaClaren Lane	Park Avenue to West Witchwood Avenue	750 FT	1,675 SY
Evanston Avenue	Ravine Avenue to East Prospect Avenue	325 FT	800 SY
East Prospect Avenue	Evanston Avenue to Artesian Park	445 FT	900 SY
Armour Drive	Armour Drive to Rothbury Court	735 FT	2,200 SY
Armour Drive	James Court to 180' east of Phillip Court	420 FT	980 SY
Armour Drive	Lancaster Court to Inverness Court	605 FT	1,500 SY
East Woodland Drive	Oak Avenue to Moffett Road	2035 FT	4,550 SY
Police Department Parking Lot		-----	900 SY
		Totals:	6,435 FT
			16,155 SY

The above street segments will include: pavement removal, hot-mix asphalt binder course, hot-mix asphalt surface course, sidewalk removal and replacement, spot curb and gutter removal and replacement, driveway pavement removal and replacement, landscape restoration and other associated improvements.

PUBLIC WORKS CAPITAL IMPROVEMENT PROJECTS

01-830/860/870

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PUBLIC WORKS IMPROVEMENTS									
STREETS, BRIDGES, LIGHTS (830)									
53500 Misc Concrete Replacment	32,631	35,970	750	77,585	77,585	75,000	35,000	-3.3%	-54.9%
53510 New Sidewalk (Gap)	0	0	0	15,000	7,163	250,000	0	1566.7%	-100.0%
53511 Path Repaving	0	41,502	228,610	25,000	1,459	20,000	0	-20.0%	-100.0%
54000 Street Rehab Projects Non-Mft	106,533	753,289	728,678	61,000	56,399	600,000	650,000	883.6%	965.6%
54050 Pavement Maintennace	0	0	0	35,000	27,649	30,000	30,000	-14.3%	-14.3%
54060 CBD Streetscape	0	0	6,964	0	0	0	0	0	0
54200 Bike Path Modifications	1,025	0	0	0	0	0	0	0	0
54210 W Scranton Ped/Bike Bridge	0	352,482	0	0	0	0	0	0	0
57010 Glen Ave Footbridge Improve	0	0	37,780	410,000	431,344	0	0	-100.0%	-100.0%
57800 Rt 176 Underpass Handrails	0	0	0	30,000	0	0	0	-100.0%	-100.0%
57810 Metra Station Resurface	0	0	0	0	0	0	0	0	0
57815 PW Lot Paving	0	0	0	0	0	30,000	50,000	0	0
Subtotal Streets	140,188	1,183,243	1,002,782	653,585	601,599	1,005,000	765,000	53.8%	17.0%
SANITARY & STORM SEWERS (870)									
55500 Storm Sewer Improvements	25,435	25,749	24,040	25,000	27,690	25,000	25,000	0.0%	0.0%
55550 Boardman Ct/Bath Tennis Storm Sewer	0	0	0	0	0	0	0	0	0
55600 Sanitary Sewer Imp. Planning	8,158	0	0	20,000	0	20,000	0	0.0%	-100.0%
55615 Moffett/E Witchwood San	0	0	0	0	0	0	0	0	0
55620 Manhole Repairs	0	0	0	0	0	0	0	0	0
55670 Lakeland Lift Station System Imp.	40,550	147,941	22,878	0	0	0	0	0	0
55670 Forest Cove Lift Station Imp.	0	208,189	788	0	0	0	0	0	0
55673 Lift Station Improvements	0	0	21,615	0	0	0	0	0	0
55670 Tanglely Oaks Pump Station Rebuild	0	0	24,271	0	0	0	0	0	0
55675 Village Wide Storm Model	0	0	0	0	0	0	0	0	0
55680 Underpass Storm Relief Study	15,990	5,865	39,388	124,196	60,729	50,000	0	-59.7%	-100.0%
Subtotal Sewers	90,132	387,743	132,979	169,196	88,420	95,000	25,000	-43.9%	-85.2%
TOTAL PUBLIC WORKS IMPROVEMENT	230,320	1,570,986	1,135,761	822,781	690,019	1,100,000	790,000	33.7%	-4.0%



SPECIAL REVENUE FUNDS

GOVERNMENTAL - SPECIAL REVENUE FUNDS

Illinois Municipal Retirement Fund

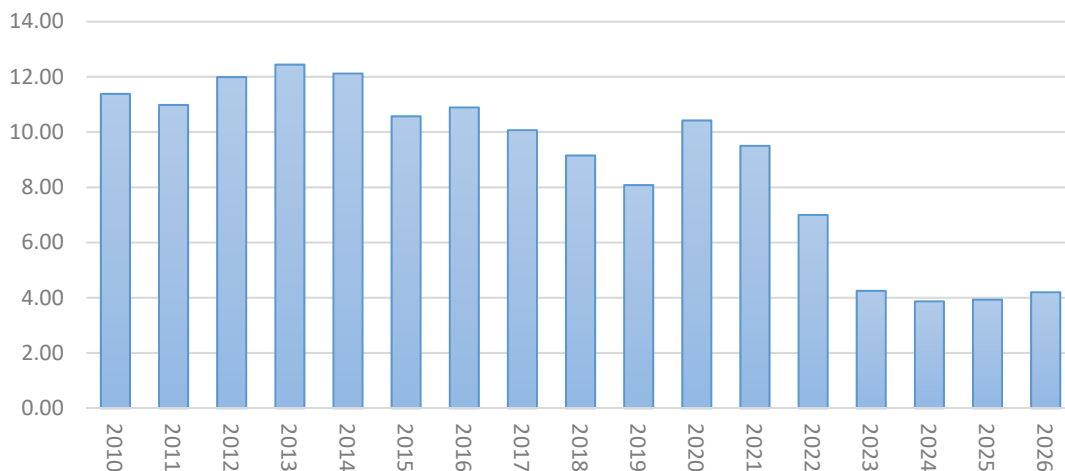


The Illinois Municipal Retirement Fund is a State sponsored retirement system established for the purpose of providing a sound and efficient method for the payment of retirement annuities as well as disability and death benefits to employees of local governments in Illinois. This fund includes the IMRF obligations of the Village of Lake Bluff and the Lake Bluff Public Library. All employees working 1,000 hours or more per year are mandated to participate in this plan except for police sworn officers who are covered by the Lake Bluff Police Pension Fund. Employee contributions are at a rate of 4.5% of their taxable salary and the employer rate is actuarially determined. Financing of this mandated pension cost is provided by the property tax levy.

Beginning in FY2007 the **Lake Bluff Public Library** levied a property tax for expenses the employer cost of IMRF directly in their personnel budget. Beginning in FY2011 the IMRF costs for Water fund salaries were expensed directly in the **Water Fund**.

Below is a schedule of IMRF employer rates for the calendar years from 2010 through 2025 with an estimate for 2026.

IMRF VILLAGE EMPLOYER RATES



ILLINOIS MUNICIPAL RETIREMENT FUND

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
REVENUES 07-40									
TAXES									
103-10000 Property Tax-IMRF	159,147	160,318	160,177	160,000	158,766	160,000	160,000	0.0%	0.0%
203-20100 Personal Prop Replace Tx	4,846	11,264	8,730	6,000	10,677	8,000	8,000	33.3%	33.3%
TOTAL TAXES	163,993	171,582	168,907	166,000	169,443	168,000	168,000	1.2%	1.2%
MISCELLANEOUS									
603-75000 Interest Earnings	249	131	7,058	4,000	17,558	6,000	6,000	50.0%	50.0%
703-91000 Interfund Transfer	0	0	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	249	131	7,058	4,000	17,558	6,000	6,000	50.0%	50.0%
TOTAL IMRF REVENUES	164,241	171,713	175,965	170,000	187,001	174,000	174,000	2.4%	2.4%

EXPENDITURES 07-60, 70, 80

600-40950 Employer Contrib/Admin	38,113	31,363	24,424	24,500	66,597	22,000	28,000	-10.2%	14.3%
610-40950 Finance	24,654	22,774	13,844	11,800	0	11,300	13,500	-4.2%	14.4%
680-40950 Community Development	17,601	19,229	11,384	9,000	0	8,500	10,000	-5.6%	11.1%
680-40951 Accelerated Payments	0	0	0	0	0	0	0	0	0
711-40950 Dispatch/Police Support	12,439	13,611	6,106	7,300	0	6,400	7,900	-12.3%	8.2%
730-40950 Fire	7,994	7,029	6,236	3,900	0	3,500	4,000	-10.3%	2.6%
800-40950 Public Works	50,406	52,360	33,925	37,000	0	35,000	36,000	-5.4%	-2.7%
TOTAL EXPENDITURES	151,208	146,365	95,919	93,500	66,597	86,700	99,400	-7.3%	6.3%



GOVERNMENTAL - SPECIAL REVENUE FUNDS

Social Security Fund (FICA)

The purpose of the Social Security Fund is to fund the Village's mandated contribution to FICA on behalf of the Village and the Lake Bluff Public Library employees. All Village employees including the Sworn Police personnel are required to pay the combined Social Security and Medicare tax of 7.65% of gross salary (up to the annual maximum for Social Security). The employer rate is also 7.65% of gross salary. The revenue source for this expenditure is the property tax levy.

Further, the Village of Lake Bluff is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6.2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for all employees. In most Illinois communities, sworn police officers pay only the Medicare portion (1.45%) of the 7.65% FICA tax rate.

Beginning in FY2007 the **Lake Bluff Public Library** levies a property tax for and expenses their employer cost of FICA directly in their personnel budget. Beginning in FY2011 the FICA costs for Water fund salaries is expensed directly in the **Water Fund**.

SOCIAL SECURITY FUND

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
REVENUES 14-40									
TAXES									
300-30000 Property Tax	208,942	215,536	215,297	215,000	213,337	215,000	215,000	0.0%	0.0%
300-30200 Pers Property Replace Tax	5,815	13,517	10,476	4,000	12,812	6,000	6,000	50.0%	50.0%
TOTAL TAXES	214,757	229,053	225,774	219,000	226,149	221,000	221,000	0.9%	0.9%
MISCELLANEOUS									
300-37500 Interest Earnings	59	31	2,589	1,615	7,110	2,000	2,000	23.8%	23.8%
300-39100 Interfund Transfer	80,000	80,000	80,000	150,000	150,000	80,000	80,000	-46.7%	-46.7%
TOTAL MISCELLANEOUS	80,059	80,031	82,589	151,615	157,110	82,000	82,000	-45.9%	-45.9%
TOTAL REVENUES	294,816	309,084	308,362	370,615	383,259	303,000	303,000	-18.2%	-18.2%

EXPENDITURES 14-60, 70, 80

600-40950 Employer FICA/Admin	32,838	43,967	32,838	42,220	296,641	39,000	40,000	-7.6%	-5.3%
610-40950 Finance	15,978	14,943	15,978	17,313	0	20,000	21,000	15.5%	21.3%
680-40950 Community Development	13,388	12,726	13,388	19,089	0	17,000	18,000	-10.9%	-5.7%
710-40950 Police	130,269	135,788	130,269	152,000	0	161,000	168,000	5.9%	10.5%
711-40950 Dispatch/Police Support	11,648	11,304	11,648	14,500	0	12,900	13,800	-11.0%	-4.8%
730-40950 Fire	30,769	26,991	30,769	34,800	0	36,300	36,300	4.3%	4.3%
800-40950 Public Works	45,928	40,184	45,928	63,000	0	51,000	53,000	-19.0%	-15.9%
TOTAL EXPENDITURES	280,818	285,904	280,818	342,922	296,641	337,200	350,100	-1.7%	2.1%



GOVERNMENTAL - SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund

The Motor Fuel Tax Fund receives funds from the State of Illinois which generates revenue through a tax on fuel sales and is distributed to municipalities on a per capita basis. The Village's use of this money is restricted by the State for the purpose of maintaining Village streets. The State audits the Village's MFT fund annually.

The Village compiled a multi-year plan that will assist the Village in maintaining and improving Village streets. Some road improvements are paid for by the Water Fund because the need for the replacement coincides with the water main improvements located in the street.

FY2025 Capital Outlay

The MFT will be accumulated for use in FY27, and the General Fund will fully finance the street paving and roadway improvements.

FY2025 Capital Outlay

The MFT will be accumulated for use in FY27, and the General Fund will fully finance the street paving and roadway improvements.

MOTOR FUEL TAX FUND

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
<u>REVENUES 29-40</u>									
203-33200 State Allotments	204,871	228,106	230,673	200,000	246,408	200,000	200,000	0.0%	0.0%
300-31301 Rebuild Illinois Funds	188,551	125,701	62,850	0	0	0	0	0	0
300-37500 Interest Earnings	951	595	27,169	14,066	38,883	20,000	18,000	42.2%	28.0%
300-39100 Interfund Transfer	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	394,373	354,402	320,693	214,066	285,292	220,000	220,000	2.8%	2.8%

EXPENDITURES 29-80

830-54130 Maintenance-Streets	550,000	0	0	550,000	426,408	0	0	-100.0%	-100.0%
830-54140 Rebuild IL Bond Project Work	0	0	0	377,102	377,102	0	0	-100.0%	-100.0%
TOTAL MFT EXPENDITURES	550,000	0	0	927,102	803,510	0	0	-100.0%	-100.0%



GOVERNMENTAL - SPECIAL REVENUE FUNDS



Enhanced 9-1-1 System Fund

The Enhanced 9-1-1 (E-911) System Fund was created in September 1989, upon approval by the Village electors on April 4, 1989 and enactment of Ordinance 89-24, for the collection of monies received from the telephone surcharge of \$.65 per month per network connection of telecommunication carriers. The E-911 System Fund is governed by the Village Board of Trustees for the purpose of financing the implementation and maintenance of the E-911 Emergency Telephone System in the Village which became operational on February 27, 1991.

In October 2000, the State of Illinois began collecting a \$1.00 surcharge on wireless communications and distributing it to the communities pursuant to the Wireless Emergency Telephone Safety Act. The Village of Lake Bluff is an Authorized Wireless 911 Answering Point in the State of Illinois.

Currently, the Joint Emergency Telephone Systems Board (JETSBS) manages this fund. The JETSBS is managed by the Village of Glenview with Board Members from the Village of Lake Bluff and other municipalities. The JETSBS manager 911 services for the specified area and the surcharge revenue removed which partially funds the service. Allotments of the State Surcharge Revenue are deposited directly to the Enhanced 911 Fund and transferred at yearend to the General Fund, where the cost of the Village's 911 emergency telephone service is accounted for.

Objectives

- Monitor the Enhanced 9-1-1 Fund revenue and expenditure costs.
- Review policies and practices.

E-911 FUND

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
REVENUES 32-40									
TAXES									
300-36035 Cellular 911 Surcharge	151,856	138,871	155,157	130,000	166,255	150,000	150,000	-9.8%	-100.0%
TOTAL TAXES	151,856	138,871	155,157	130,000	166,255	150,000	150,000	-9.8%	-100.0%
MISCELLANEOUS									
603-75000 Interest Earnings	823	582	8,103	3,950	21,840	7,000	6,000	-72.5%	-100.0%
603-89000 Miscellaneous	0	0	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	823	582	8,103	3,950	21,840	7,000	6,000	-72.5%	-100.0%
TOTAL E-911 FUND REVENUES	152,679	139,453	163,260	133,950	188,095	157,000	156,000	-17.1%	-100.0%

EXPENDITURES 32-70**CONTRACTUAL**

711-41200 E911 & CAD Maintenance	0	0	0	0	0	0	0	0	0
711-41304 Other Contractual Services	0	0	0	0	0	0	0	0	0
TOTAL CONTRACTUAL	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY									
711-49800 Consolidation Capital Cont	5,988	0	0	0	0	0	0	0	0
711-71300 Transfer to General	134,000	127,000	0	280,000	0	135,000	135,000	0	0
TOTAL CAPITAL	139,988	127,000	0	280,000	0	135,000	135,000	0	0
TOTAL EXPENDITURES	139,988	127,000	0	280,000	0	135,000	135,000	0	0

GOVERNMENTAL - SPECIAL REVENUE FUNDS

Special Fire Insurance Tax Fund



The Special Fire Insurance Tax Fund was created for the purpose of collecting the Foreign Fire Insurance Tax monies and the disbursement of the funds for the benefit, use and maintenance of the Fire Department. Pursuant to Section 11-10-1 of the Illinois Municipal Code, 65 ILCS 5/11-10-1 (1992), the Village is authorized to impose a tax of 2% of gross receipts received as premiums upon foreign fire insurance companies providing fire insurance for property situated within the municipality.

These funds are collected annually by the Illinois Municipal League and remitted to the Treasurer of the Foreign Fire Insurance Board to be expended, upon Fire Department personnel approval, for the use and benefit of the department.

In November 1997, the Fire Department personnel began a program to install free smoke detectors in homes in the community to ensure that every home has one detector on each floor and in each bedroom. This fund pays for the purchase of the detectors; installation is provided at no cost to the resident of the Village thanks to the benevolence of our volunteers.

This fund pays for candy given during the winter holiday season to children as Santa rides through Lake Bluff on the fire engine. Also, the department pays for special dinners and outings to acknowledge specific accomplishments of the firefighters and to strengthen the camaraderie between the members.

FIRE DEPARTMENT SPECIAL FUND

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
REVENUES 10-40									
TAXES									
300-31400 Foreign Fire Ins Tax	38,208	0	0	0	0	0	0	0	0
	38,208	38,852	45,350	30,000	44,439	38,000	38,000	26.7%	26.7%
TOTAL TAXES	38,208	38,852	45,350	30,000	44,439	38,000	38,000	26.7%	26.7%
MISCELLANEOUS									
300-37500 Interest Earnings	6	8	9	6	9	6	6	0.0%	0.0%
300-38900 Miscellaneous	512	0	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	518	8	9	6	9	6	6	0.0%	0.0%
TOTAL REVENUES	38,726	38,860	45,359	30,006	44,448	38,006	38,006	26.7%	26.7%

EXPENDITURES 10-70

730-40800 Volunteer Recognition	0	4,562	241	7,500	8,627	8,500	8,500	13.3%	13.3%
730-41305 Computer Services	0	0	0	900	0	0	0	-100.0%	-100.0%
730-42400 Training & Meetings	310	1,730	1,145	6,000	6,813	7,000	7,000	16.7%	16.7%
730-42420 Clothing & Badges	0	7,700	174	7,000	7,025	7,000	7,000	0.0%	0.0%
730-43230 Utilities	1,441	1,386	160	0	161	200	200	0	0
730-43300 Postage	0	0	0	0	0	0	0	0	0
730-43570 Operating Supplies	5,445	698	0	0	2,617	0	0	0	0
730-44550 Smoke Detector Program	0	0	0	0	0	0	0	0	0
730-44500 Community Awareness	31	838	914	1,500	788	1,500	1,500	0.0%	0.0%
730-44502 Donations	0	0	0	1,500	0	500	500	-66.7%	-66.7%
730-45900 Minor Equipment	706	0	52,052	1,000	3,194	1,000	1,000	0.0%	0.0%
730-46000 Miscellaneous	0	459	9,699	500	1,394	500	500	0.0%	0.0%
TOTAL CONTRACTUAL/COMMODITIES	7,933	17,373	64,386	25,900	30,619	26,200	26,020	1.2%	0.5%
CAPITAL 10-70									
730-58260 Furniture/Equipment	0	0	16,235	0	11,499	0	0	0	0
TOTAL CAPITAL	0	0	16,235	0	11,499	0	0	0	0
TOTAL EXPENDITURES	7,933	17,373	80,621	25,900	42,118	26,200	26,020	1.2%	0.5%

CAPITAL IMPROVEMENT FUNDS

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

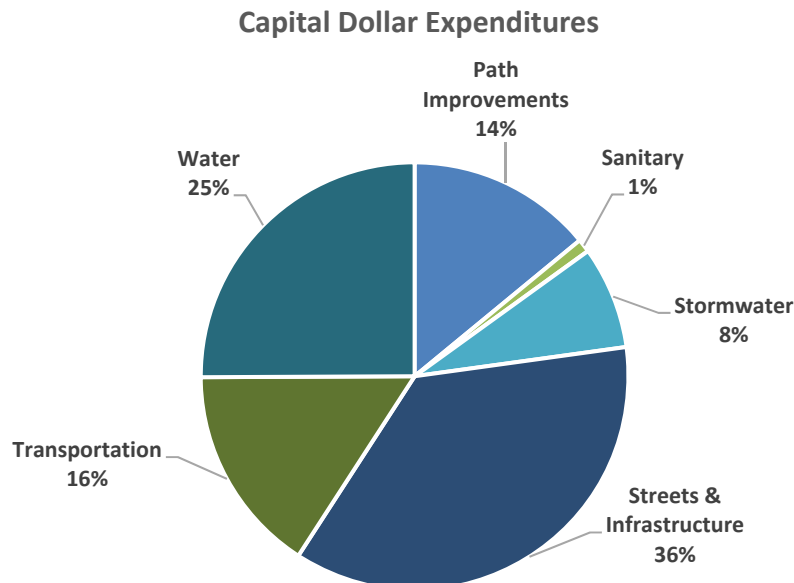
The funding strategy for the CIP includes utilizing expiring debt service, incremental rate adjustments, revenues from new growth and grant funding. The approach to developing a funding strategy included the following parameters;

- 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.

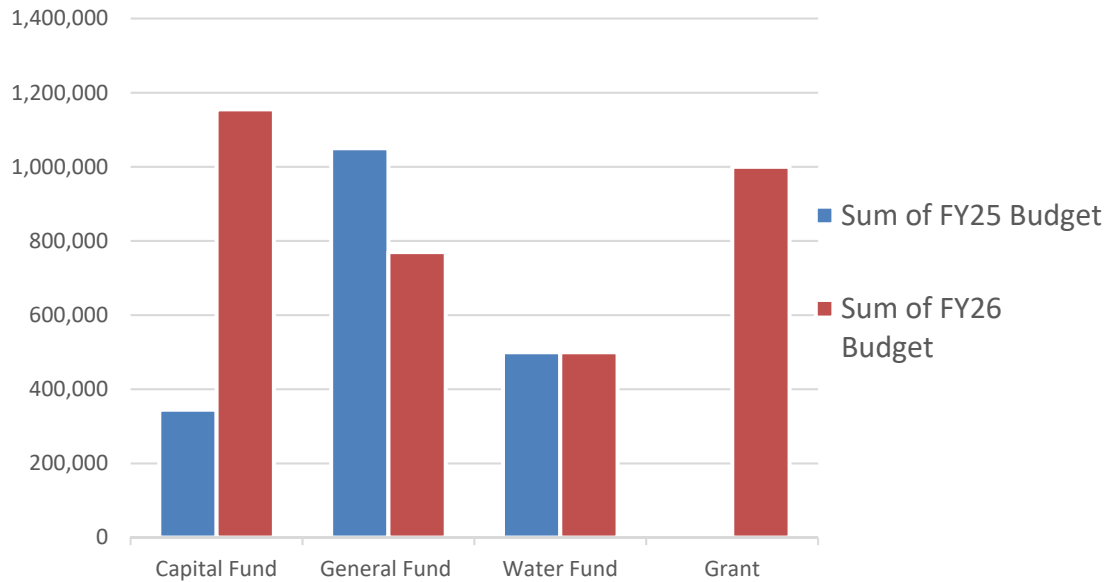
Project Use and Funding

Consistent with the Village Strategic Plan, public assets and systems are being fortified. Exhibit A shows the historical investments in infrastructure since 1995 while the graphics below show the FY25 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:

Capital Project by Funding Source



Sources	FY 25 Revenues	FY 26 Revenues	Uses	FY 25 Capital Expenditures	FY 26 Capital Expenditures
Capital Fund	395,000	1,155,000	Path Improvements	280,000	30,000
General Fund	1,100,000	770,000	Sanitary	20,000	300,000
Grant		1,000,000	Stormwater	155,000	110,000
MFT Fund	0	0	Streets & Infrastructure	725,000	1,650,000
Water Fund	500,000	500,000	Transportation	315,000	855,000
Water User Fees	0	0	Water	500,000	500,000
Grand Total	1,995,000	3,445,000	Grand Total	1,995,000	3,445,000

The total FY2025/26 capital expenditure budget for the Village is \$5,340,000. The capital expenditure budget for FY 2025/26 represents approximately 20% and 33% of the total operating budget respectively. Detailed information related to all capital projects is included on the following pages.

Project Ranking

During each biennial 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	BUDGET FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	\$ CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26	\$ CHANGE BUDGET FY 24 - FY 26
REVENUES 040									
36200 Grants	37,270	0	232,000	240,000	1,000,000	0	8,000	0	768,000
37500 Interest Earnings	705	35,070	17,300	18,000	18,000	0	700	0	700
38900 Miscellaneous Income	0	0	0	0	0	0	0	0	0
39120 Interfund Transfer	500,000	1,000,000	1,000,000	500,000	500,000	0	(500,000)	0	(500,000)

TOTAL REVENUES

537,976	1,035,070	1,249,300	758,000	1,518,000	0	-49130000%	0	26870000%
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EXPENDITURES 040-

60000 GREEN BAY RD RECONSTRUCTION	0	0	0	0	300,000	0	0	0	300,000
60010 GREEN BAY RD BRIDGE	866	0	120,000	80,000	270,000	0	(40,000)	0	150,000
60015 LINCOLN STORM SEWER (IDOT)	0	0	0	0	0	0.0%	0	0.0%	-
60120 GREENBAY/W WASHINGTON PED XING	10,135	17,900	0	0	0	0	0	0	-
54100 MOFFETT RD BOX CULVERT	0	0	0	0	0	0.0%	0	0.0%	-
54060 CBD STREETSCAPE	0	0	25,000	75,000	0	0	50,000	0	(25,000)
54065 CBD BLOCK ONE	0	0	0	50,000	1,000,000	0	50,000	0	1,000,000
56500 BIRCH AVE SLOPE STABILIZATION	0	0	60,000	50,000	0	0	(10,000)	0	(60,000)
55615 MOFFETT/E WITCHWOOD SAN SEWER	26,720	0	0	0	0	0	0	0	-
60020 SANITARY SEWER IMPROVEMENTS	0	369,034	300,000	0	300,000	0	(300,000)	0	-
60025 STORM SEWER IMP	0	0	0	0	0	0	0	0	-
41314 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	-
60030 BLUFF RD RAVINE STABILIZATION	0	0	0	0	35,000	0	0	0	35,000
60035 LB/NC PED BRIDGE	0	0	100,000	140,000	250,000	0	40,000	0	150,000
60100 W SHERIDAN PL STORM EXPANSION	0	0	0	0	0	0	0	0	-

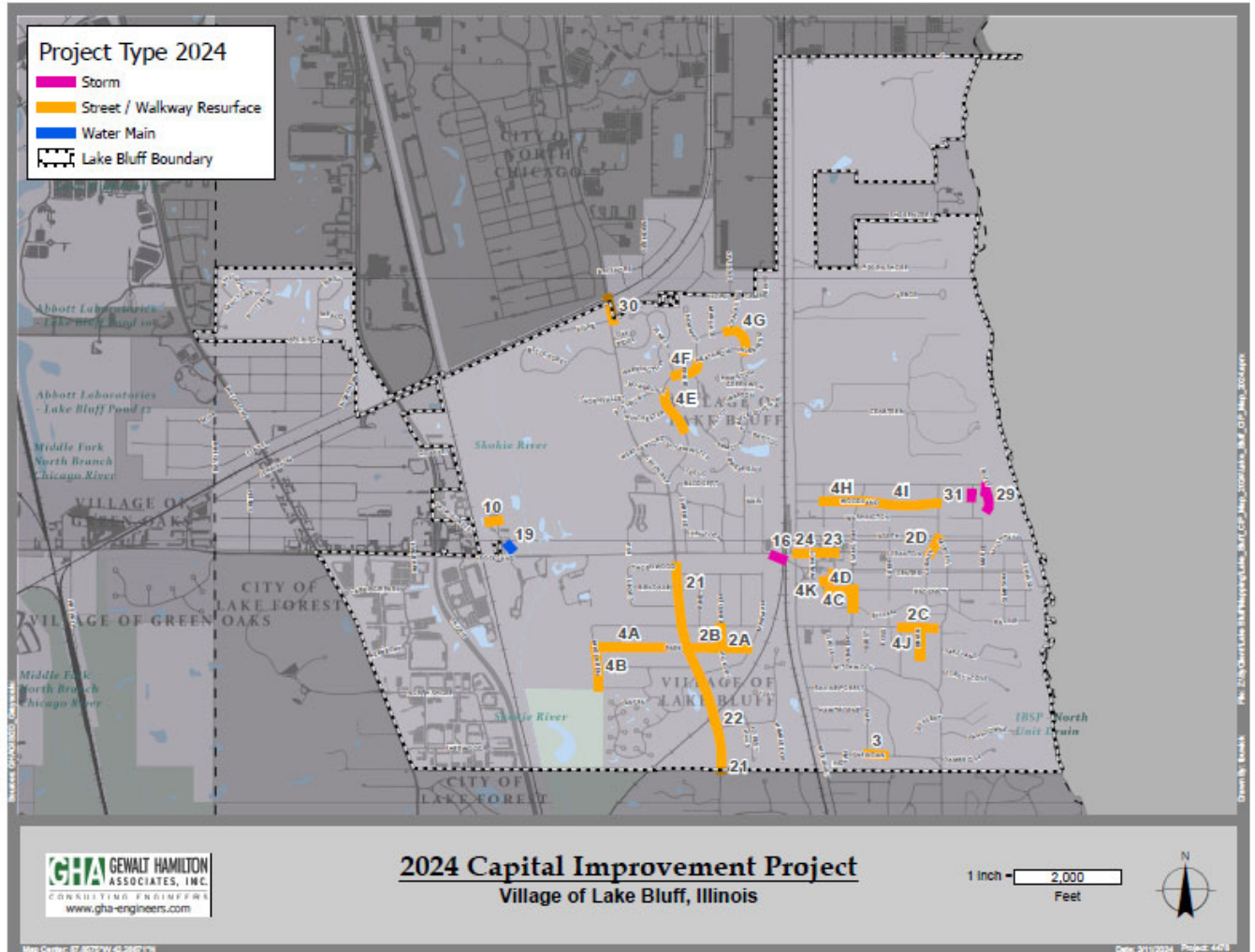
TOTAL EXPENDITURES

37,721	386,934	605,000	395,000	2,155,000	0	(210,000)	0	1,550,000
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END OF YEAR FUND BALANCE

973,382	1,621,518	2,265,818	2,628,818	1,991,818
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CAPITAL IMPROVEMENT MAP



No.	Project	From/At	To	Description	Notes	Est. Start	Est. Finish
2A	New Sidewalk - Gap, Lincoln Avenue	W Sheridan Pl	Park Ln	New Sidewalk Construction	New sidewalk construction may be dependent on the Village receiving grant funding	TBD	TBD
2B	New Sidewalk - Gap, Park Lane	Green Bay Road	Mawman Ave	New Sidewalk Construction			
2C	New Sidewalk - Gap, E Sheridan Place	Moffett Rd	Newman Ct	New Sidewalk Construction			
2D	New Sidewalk - Gap, Gurney Avenue	E North Ave	E Scranton Ave.	New Sidewalk Construction			
3	Path Repaving	E Sheridan Rd		Pedestrian Path Resurfacing	Resurface poor section of path	Jul-24	Aug-24
4A	Park Lane Resurfacing	550' W of Green Bay Rd	MaClaren Ln	Resurfacing	Open to local traffic	May-24	Jun-24
4B	MaClaren Lane Resurfacing	Park Ln	W Witchwood Ln	Resurfacing	Open to local traffic	May-24	Jun-24
4C	Evanston Avenue Resurfacing	Ravine Ave	E Prospect Ave	Resurfacing	Open to local traffic	May-24	Jun-24

4D	East Prospect Avenue Resurfacing	Evanston Ave	Artesian Park	Resurfacing	Open to local traffic	May-24	Jun-24
4E	Armour Drive Resurfacing	Armour Dr	Rothbury Ct	Resurfacing	Open to local traffic	May-24	Jun-24
4F	Armour Drive Resurfacing	180' E of Phillip Ct	James Ct	Resurfacing	Open to local traffic	May-24	Jun-24
4G	Armour Drive Resurfacing	Lancaster Ct	Inverness Ct	Resurfacing	Open to local traffic	May-24	Jun-24
4H	East Woodland Avenue Resurfacing	Oak Ave	Evanston Ave	Resurfacing	Open to local traffic	May-24	Jun-24
4I	East Woodland Avenue Resurfacing	Evanston Ave	Moffett Rd	Resurfacing	Open to local traffic	May-24	Jun-24
4J	Briar Lane / Newman Court Alley Resurfacing	E Sheridan Pl	South Terminus	Resurfacing	Open to local traffic	May-24	Jun-24
4K	Lake Bluff Police Department Parking Lot Resurfacing			Resurfacing	Lot closed to the public	Jul-24	Sep-24
10	Public Works Facility Resurfacing	640 Rockland Rd		Resurfacing	Facility to be open during construction	Jul-24	Sep-24
16	Storm Sewer Relief Study	Scranton Ave viaduct		Underpass flooding relief		TBD	TBD
19	Water Tower Painting					Sep-24	Nov-24
21	Green Bay Road Reconstruction	Rockland Rd/Rt. 176	Southern Village Limits	Reconstruction of Green Bay Rd	Intermittent closures and detours	Mar-26	Nov-27
22	Green Bay Bridge Rehab	South of Stonebridge	North of Bath and Tennis Club Rd	Rehab of Green Bay Bridge	Bridge closed to all traffic	Mar-26	Sep-26
23	Central Business District Improvements	Walnut Ave	Evanston Ave	Landscape Improvements		Sep-24	Nov-24
24	Central Business District Block One Streetscape	Sheridan Rd	Walnut Ave	Streetscape Improvements	Design and Engineering in 2024	TBD	TBD
29	Bluff Road Ravine Stabilization			Ravine Stabilization		Aug-26	Nov-26
30	Lake Bluff & North Chicago Pedestrian Bridge	Green Bay Road	Northern Village Limits	New Pedestrian Bridge and Pathway Connection	Phase 1 Engineering in 2024	TBD	TBD
31	Birch Culvert Improvements	Birch Rd, 100' South of E Blodgett Ave		Restore slope side of Birch Rd		Jul-24	Aug-24

PROJECT LIST - 10 YEAR SUMMARY

		FY20	FY21	FY22	FY23	FY24	FY24	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTED YR	BUDGET	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
							YTD	END	REQUESTED	REQUESTED								
Public Works Capital Project																		
1	Misc Concrete Replacement	36,945	32,631	35,970	750	77,585	77,585	0	75,000	35,000	40,000	40,000	40,000	40,000	45,000	50,000	50,000	50,000
2	New Sidewalk (Gap) *	0	0	0	0	15,000	7,163	0	250,000	0								
3	Path Repaving	0	0	41,502	228,610	25,000	1,459	0	20,000	0			50,000			50,000		
4	Street Rehab non-MFT	509,063	106,533	753,289	728,678	61,000	48,674	0	600,000	650,000	100,000	650,000	650,000	100,000	650,000	650,000	150,000	700,000
5	CBD Streetscape	0	0	0	6,964	0	0	0	0	0								
6	Pavement Maintenance	0	0	0	0	35,000	27,649	0	30,000	30,000	30,000	35,000	35,000	40,000	40,000	45,000	45,000	50,000
7	Bike Path Lighting	23,022	1,025	0	0	0	0	0	0	0								300,000
8	Underpass Handrails	0	0	0	0	30,000	0	0	0	0		350,000						
9	Resurface Train Station Parking Lot	187,872	0	0	0	0	0	0	0	0								
10	PW Lot Paving	0	0	0	0	0	0	0	30,000	50,000				75,000				
11	Misc. Storm Sewer Improvements	25,000	25,435	25,749	24,040	25,000	27,690	27,690	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000
12	Boardman Ct/ Bath Tennis Storm Sewer	0	0	0	0	0	0	0	0	0	335,000							
13	Village Wide Storm Sewer Model	0	0	0	0	0	0	0	0	0	25,000			25,000			25,000	
14	Sanitary Sewer Improvement Planning	0	8,158	0	0	20,000	0	0	20,000	0		20,000		20,000		20,000		20,000
15	Lift Station Improvements	0	0	0	21,615	0	0	0	0	0	25,000		25,000		25,000		25,000	
16	Storm Relief Sewer Study	34,699	15,990	5,865	39,388	104,196	60,729	0	50,000	0								
Total General Fund:		\$816,601	\$189,770	\$862,375	\$1,050,046	\$392,781	\$250,949	\$27,690	\$1,100,000	\$790,000	\$580,000	\$1,120,000	\$825,000	\$330,000	\$790,000	\$845,000	\$325,000	\$1,155,000
MFT Fund																		
17	Street Rehab MFT	0	550,000	0	0	550,000	494,197	0	0	0	600,000			700,000				700,000
18	Rebuild IL - Project Work	0	0	0	0	377,102	309,313	0	0	0								
Total MFT Fund:		\$0	\$550,000	\$0	\$0	\$927,102	\$803,510	\$0	\$0	\$0	\$600,000	\$0	\$0	\$700,000	\$0	\$0	\$0	\$700,000
Water Fund Projects																		
19	Water Distribution System Improvements	541,347	40,851	653,407	3,801	400,000	33,775	50,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	600,000	600,000
20	Lead Service Replacement										200,000	200,000	200,000	200,000	200,000	-		-
Total Water Fund:		\$541,347	\$40,851	\$653,407	\$3,801	\$400,000	\$33,775	\$50,000	\$500,000	\$500,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$500,000	\$600,000	\$600,000
Capital Fund Projects																		
21	Green Bay Road Reconstruction	191,098	0	0	0	0	0	0	0	300,000	1,000,000							
22	Green Bay Rd Bridge	33,412	14,080	866	0	120,000	6,650	0	80,000	270,000								
23	CBD Improvements	0	0	0	0	25,000	7,900	0	75,000	0								
24	CBD Block One *	0	0	0	0	0	0	0	50,000	1,000,000								
25	Sanitary Sewer Improvements	0	0	0	369,034	300,000	6,620	0	0	300,000		300,000		300,000		300,000		300,000
26	Storm Sewer Trunk	0	0	0	0	0	0	0	0	0		300,000		2,300,000				
27	Salt Shed Replacement											500,000						
28	RT. 41/ 176 Interchange										50,000							
29	Bluff Rd. Ravine Stabilization	0	0	0	0	0	0	0	0	35,000	350,000							
30	LB/NC Ped Bridge *	0	0	0	0	100,000	0	0	140,000	250,000	3,000,000							
31	Birch Culvert Improvements	0	0	0	0	60,000	1,282	0	50,000	0								
Total Capital Fund :		\$224,511	\$14,080	\$866	\$369,034	\$605,000	\$22,452	\$0	\$395,000	\$2,155,000	\$4,400,000	\$1,100,000	\$0	\$2,600,000	\$0	\$300,000	\$0	\$300,000



Miscellaneous Concrete Replacement



Project Number: FY25-01
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$75,000

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

Description	Actual	Budgeted	PROPOSED	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	750	77,585	75,000	35,000
	-	-	-	-
Total Annual Cost	\$750	\$77,585	\$75,000	\$35,000
Cumulative 4-year Project Cost	\$750	\$78,335	\$153,335	\$188,335

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund Revenue	750	77,585	75,000	35,000
	-	-	-	-
	-	-	-	-
Annual Total	\$750	\$77,585	\$75,000	\$35,000

New Sidewalk (Gap)



Project Number: **FY25-02**
Department: **Engineering**

Project Lead: **Village Engineer**
FY25 Budget: **\$250,000**

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

Description	Actual	Budgeted	PROPOSED	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	15,000	250,000	-
	-	-	-	-
Total Annual Cost	\$0	\$15,000	\$250,000	\$0
Cumulative 4-year Project Cost	\$0	\$15,000	\$265,000	\$265,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund Revenue	-	15,000	250,000	-
	-	-	-	-
	-	-	-	-
Annual Total	\$0	\$15,000	\$250,000	\$0

Path Repaving



Project Number: FY25-03
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$20,000

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	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	228,610	25,000	20,000	-
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$228,610	\$25,000	\$20,000	\$0
Cumulative 4-year Project Cost	\$228,610	\$253,610	\$273,610	\$273,610

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund Revenue	228,610	25,000	20,000	-
	-	-	-	-
Total	\$0	\$25,000	\$20,000	\$0

Street Resurfacing and Patching



Project Number: FY25- 04
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$600,000

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*:

Park Ln (550' West of Green Bay Rd to MaClaren Ln)
MaClaren Ln (Park Ave to W Witchwood Ave)
Evanston Ave (Ravine Ave to E Prospect Ave)
E Prospect Ave (Evanston to Artesian Park)
Armour Drive (Armour to Rothbury)
Armour Drive (James Ct to approx. 180' east of Philip)
Armour Drive (Lancaster to Inverness)
E Woodland Ave (Oak Ave to Evanston Ave)
E Woodland Ave (Evanston Ave to Moffett Rd)
Police Dept. Parking Lot

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

Project Timeline and Total Cost by Phase

	Actual	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	728,678	61,000	600,000	650,000
	-	-	-	-
Total Annual Cost	\$728,678	\$61,000	\$600,000	\$650,000
Cumulative 4-year Project Cost	\$728,678	\$789,678	\$1,389,678	\$2,039,678

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	728,678	61,000	600,000	650,000
	-	-	-	-
Total	\$728,678	\$61,000	\$600,000	\$650,000

Street Pavement Maintenance



Project Number: FY25-06
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

Description	Actual	Budgeted	PROPOSED	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	35,000	30,000	30,000
	-	-	-	-
	-	-	-	-
Total Annual Cost		35,000	30,000	30,000
Cumulative 4-year Project Cost		\$35,000	\$65,000	\$95,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	35,000	30,000	30,000
	-	-	-	-
Total		\$35,000	\$30,000	\$30,000

Public Works Lot Paving



Project Number: FY25-10
Department: Engineering

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

Project Description

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

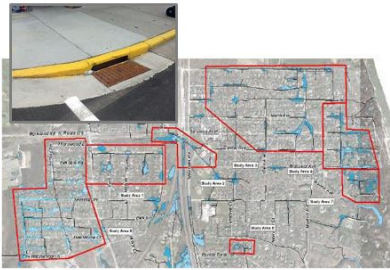
Project Timeline and Total Cost by Phase

	Actual	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering				
Construction	-	-	30,000	50,000
	-	-	-	-
	-	-	-	-
Total Annual Cost	-	-	30,000	50,000
Cumulative Project Cost	\$0	\$0	\$30,000	\$80,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	0	0	30,000	50,000
	-	-		-
Total	\$0	\$0	\$30,000	\$50,000

Miscellaneous Storm Sewer Improvements



Project Number: FY25-11
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

	Actual	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	24,040	25,000	25,000	25,000
	-	-	-	-
Total Annual Cost	\$24,040	25,000	25,000	25,000
Cumulative 4-year Project Cost	\$0	\$25,000	\$50,000	\$75,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	24,040	25,000	25,000	25,000
	-	-	-	-
Total	\$24,040	\$25,000	\$25,000	\$25,000

Sanitary Sewer Improvement Planning



Project Number: FY25-14
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$20,000

Project Description

Sanitary Sewer Improvement Planning includes studies to identify defects in the existing sanitary sewer system that inhibits the ability of the system to transport sewage and allows inflow and infiltration into the system. Correcting these defects decreases the likelihood of sewer backups and overflows. This planning focuses on identifying manholes and sewer mains that are in need of rehabilitation or replacement.

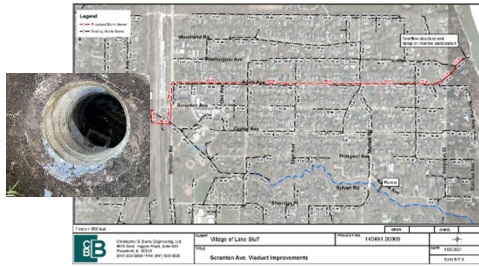
Project Timeline and Total Cost by Phase

	Actual	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	20,000	-
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	-	20,000	-
Cumulative 4-year Project Cost	\$0	\$0	\$20,000	\$20,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	0	0	20,000	-
	-	-	-	-
Total	\$0	\$0	\$20,000	\$0

Storm Relief Sewer Study



Project Number: FY25-16
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$50,000

Project Description

An overall feasibility study to develop conceptual design improvement alternatives that would allow for the reduction of flooding in the study area, both with the duration of the flooding and the limits of the flooding. The storm sewer study includes implementation scenarios, cost/benefit review, and an analysis of funding options.

Project Timeline and Total Cost by Phase

	Actual	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	39,388	104,196	50,000	-
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$39,388	\$104,196	50,000	-
Cumulative Project Cost	\$39,388	\$143,584	\$193,584	\$193,584

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	39,388	104,196	50,000	-
Capital Fund Grant	-	-	-	-
Total	\$39,388	\$104,196	\$50,000	\$0

Water Distribution System Improvements



Project Number: FY25-19
Department: Engineering

Project Lead: Village Engineer
FY25 Budget: \$500,000

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

Description	Actual	Budgeted	PROPOSED	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	400,000	500,000	500,000
	-	-	-	-
Total Annual Cost	\$0	-	500,000	500,000
Cumulative Project Cost	\$0	\$400,000	\$900,000	\$1,400,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	400,000	500,000	500,000
	-	-	-	-
Total	\$0	\$400,000	\$500,000	\$500,000

Green Bay Road Reconstruction



Project Number: **FY25-21**
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

	Actual	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase II - Engineering	-	-	-	-
Construction	-	-	-	300,000
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	-	-	300,000
Cumulative Project Cost	\$0	\$0	\$0	\$300,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
Capital Fund	-	-	-	300,000
	-	-	-	-
Total	\$0	\$0	\$0	\$300,000

Green Bay Road Bridge



Project Number: FY25-22
Department: Public Works

Project Lead: Village Engineer
FY25 Budget: \$80,000

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

Description	Actual	Budgeted	PROPOSED	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase II - Engineering	-	120,000	80,000	-
Construction	-	-	-	270,000
	-	-	-	-
Total Annual Cost	\$0	120,000	80,000	270,000
Cumulative Project Cost	\$0	\$120,000	\$200,000	\$470,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	-	-	-
Capital Fund	0	120,000	80,000	270,000
Total	\$0	\$120,000	\$80,000	\$270,000

CBD Improvements



Project Number: **FY25-23**
Department: **Engineering**

Project Lead: **Village Engineer**
FY25 Budget: **\$75,000**

Project Description

Completion of the Downtown Streetscape plan in Block 2 of the Central Business District, with the addition of planters and various other streetscape enhancements.

Project Timeline and Total Cost by Phase

Description	Actual	Budgeted	PROPOSED	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	-	75,000	-
	-	-	-	-
Total Annual Cost	\$0	-	75,000	-
Cumulative Project Cost	\$0	\$0	\$75,000	\$75,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	-	-	-
Capital Fund	-	-	75,000	-
Total	\$0	\$0	\$75,000	\$0

CBD Streetscape - Block One



Project Number: **FY25-24**
Department: **Engineering**

Project Lead: **Village Engineer**
FY25 Budget: **\$50,000**

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	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase II - Engineering	-	-	50,000	-
Construction	-	-		1,000,000
	-	-	-	-
Total Annual Cost	\$0	-	50,000	1,000,000
Cumulative Project Cost	\$0	\$0	\$50,000	\$1,050,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
Capital Fund	-	-	50,000	-
Grant	-	-	-	1,000,000
Total	\$0	\$0	\$50,000	\$1,000,000

Sanitary Sewer Improvements



Project Number: FY25-25
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	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	369,034	300,000	-	300,000
	-	-	-	-
Total Annual Cost	\$0	-	-	300,000
Cumulative Project Cost	\$0	\$0	\$0	\$300,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	-	-	-
Capital Fund	-	-	-	300,000
Total	\$0	\$0	\$0	\$300,000

Bluff Rd Ravine Stabilization



Project Number: FY25-29
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	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase II - Engineering	-	-	-	35,000
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	-	-	35,000
Cumulative Project Cost	\$0	\$0	\$0	\$35,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	-	-	-
Capital Fund	-	-	-	35,000
Total	\$0	\$0	\$0	\$35,000

LB/NC Ped Bridge

Project Number: **FY25-30**
Department: **Engineering**

Project Lead: **Village Engineer**
FY25 Budget: **\$140,000**

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

	Actual	Budgeted	PROPOSED	
Description	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	140,000	250,000
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	\$0	140,000	250,000
Cumulative Project Cost	\$0	\$0	\$140,000	\$390,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	-	-	-
Capital Fund Grant	-	-	140,000	250,000
Total	\$0	\$0	\$140,000	\$250,000

Birch Culvert Improvements



Project Number: FY25-31
Department: Public Works

Project Lead: Village Engineer
FY25 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	Budgeted	PROPOSED	
	FY22 23	FY23 24	FY24 25	FY25 26
Phase I - Engineering	-	-	-	-
Construction	-	60,000	50,000	-
	-	-	-	-
Total Annual Cost	\$0	\$60,000	50,000	-
Cumulative Project Cost	\$0	\$60,000	\$110,000	\$110,000

Project Funding

Description	FY22 23	FY23 24	FY24 25	FY25 26
General Fund	-	60,000	50,000	-
Capital Fund Grant	-	-	-	-
Total	\$0	\$60,000	\$50,000	\$0

GOVERNMENTAL - CAPITAL PROJECT FUND

Vehicle & Equipment Replacement Fund

The Vehicle & Equipment Replacement Fund was created in FY1993-94 for the purpose of amortizing the replacement cost of vehicles and equipment, with some exceptions, with a useful life in excess of three years and a minimum value of \$5,000. State law allows for an amount not to exceed 3% of the equalized assessed value of property subject to taxation by the municipality to be accumulated in a separate fund for the replacement of municipal equipment. Contributions to this fund are made by the General and Water funds based on a schedule of assets and a replacement timetable. These contributions are charged as an Interfund transfer out of the operating department having control over the vehicle or equipment. Expenditures to purchase vehicles and equipment are made directly from this fund. However, the assets are recorded in the General Fund or the Water Fund.

In FY1996-97 the Village's General fund began contributing to the fund for the purpose of accumulating resources to replace the computer infrastructure.

The accumulation of resources and disbursements from this fund are for the purpose of replacing existing vehicles and equipment, with exceptions noted below. All original purchases of additional capital equipment items are budgeted in the respective departments in the General fund or in the Water fund.

FY 2025 Capital Outlay

- Replace a Police Squad Car 2013 model - \$55K
- Replace technology equipment as recommended by the network administrator to
- improve reliability and security of the network (including personal computers over 4 years old) - \$337,775K – (\$150k is the Starcom Radio expense)
- Replace the water tank on a Fire Truck - \$35K
- Replace the Public Works water truck - \$65K

FY 2026 Capital Outlay

- Replace a Police Squad Car 2018 model- \$55,000
- Replace IT network equipment as recommended by the Village's consulting Network Administrator to improve reliability and security of the network (including personal computers over 4 years old) - \$448,912– (\$80,000 in computer networking hardware switches)

VEHICLE/EQUIPMENT REPLACEMENT FUND

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
300-37500 Interest Income	3,494	1,349	42,364	22,950	79,262	28,000	20,000	22.0%	-12.9%
300-38980 Sale of Vehicles/Equip	0	0	0	0	0	0	0	0	0
300-39150 Interfund Transf/Finance	0	20,000	40,000	40,000	40,000	40,000	40,000	0.0%	0.0%
300-39160 Interfund Transf/CD	0	0	0	4,000	4,000	4,000	4,000	0.0%	0.0%
300-39170 Interfund Transf/Police	0	25,000	60,000	120,000	60,000	60,000	60,000	-50.0%	-50.0%
300-39180 Interfund Transf/Fire	0	75,000	120,000	120,000	120,000	80,000	80,000	-33.3%	-33.3%
300-39190 Interfund Transf/Streets	0	30,000	60,000	60,000	120,000	60,000	60,000	0.0%	0.0%
300-39192 Interfund Transf/Sanitation	0	0	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
300-39194 Interfund Transf/Forestry	0	10,000	26,000	26,000	26,000	26,000	26,000	0.0%	0.0%
300-39196 Interfund Transf/Parks	0	20,000	32,000	32,000	32,000	32,000	32,000	0.0%	0.0%
300-39198 Interfund Transf/Sewer	0	0	35,000	35,000	35,000	35,000	35,000	0.0%	0.0%
300-39300 Advance from Water Fund	0	15,000	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
	3,494	196,349	433,364	477,950	534,262	383,000	375,000	-19.9%	-21.5%
620-58100 Technology Equipment	72,949	92,424	147,036	155,000	48,604	339,000	416,000	118.7%	168.4%
660-59200 Community Development	0	0	0	0	0	0	0	0	0
710-59010 Squad Cars	84,703	0	105,686	83,000	0	55,000	55,000	-33.7%	-33.7%
730-59300 Fire Dept. Vehicle	0	0	0	30,000	0	35,000	0	16.7%	-100.0%
830-59410 Street Trucks	0	0	0	0	0	0	0	0	0
860-59450 Pick-up/Utility Truck	0	0	0	58,000	0	0	0	-100.0%	-100.0%
800-59480 Water Truck	0	0	0	0	0	65,000	0	0	0
860-59500 Parks Tractor	0	79,613	0	0	0	0	0	0	0
850-59425 Aerial Bucket Truck	0	0	0	0	0	0	0	0	0
830-59760 Street Equipment	0	0	107,462	208,811	208,811	0	0	-100.0%	-100.0%
850-59750 Trailer for Stump Grinder	0	0	0	0	0	0	0	0	0
	157,652	172,037	360,184	534,811	257,415	494,000	471,000	-7.6%	-11.9%



ENTERPRISE FUNDS

ENTERPRISE - Water Fund

The Village Administrator provides overall direction and administration of policies and procedures



The Water fund accounts for the costs associated with purchasing water from the Central Lake County Joint Action Water Agency (CLCJAWA) and distributing it to all customers within the Village, maintaining and improving the water distribution system (36 miles of water mains) and storage facilities, and providing for the reading, installation, and testing of water meters. The Village began purchasing water from CLCJAWA on April 1, 1992.

The current wholesale water rate is \$1.89 per 1,000 gallons and an anticipated increase to \$1.99 effective May 1, 2025. The FY25-26 budget was prepared with a change in the current water rate of \$7.80 per thousand gallons to \$7.99 after review of long-term projections with a rate analysis, and an additional \$10.00 per quarter service charge on all accounts.

FY 2025-26 Goals & Objectives



Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.



Objective: Provide and maintain a safe water distribution system and storage facility



- A. Continue implementation of recording for private water shut-offs
- B. Continue to perform annual fire hydrant and system dead-end flushing
- C. Assist Engineering with water main projects
- F. Paint hydrants as needed



Objective: Reduce Non-Revenue Water

- A. Continue Leak Detection
 - a. Maintain accurate data analysis of readings
 - b. Enhance Performance Indicators to Measure Progress

Performance Measurement:

Continued verification of water shut-offs to complete program
Monitor elevated water storage tank daily
Reduced water bill adjustments



FY 2023-2024 Accomplishments

- Successfully completed lead and copper testing and tracking
- Repaired or contracted to repair 14 emergency water main breaks

	Work Statistics			Projected	
Performance Measurements	FY22	FY23	FY24	FY25	FY26
Water main breaks	10	8	12	8	8
Water meters readings	84387	8397	8428	8,400	8,400
Water meters installed or replaced	50	19	14	8	8
Underground utility locates	1397	1496	1497	1350	1350
Chlorine residual, bacterial water & lead/copper samples	75	92	72	70	70
Water Billed (thousand gallons)	158,089,532	164,058,256	165,416,296	160,000	160,000

WATER FUND REVENUE SUMMARY

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
OPERATING REVENUES									
45000 Water Sales	1,362,629	1,525,334	1,482,351	1,350,000	1,471,172	1,350,000	1,350,000	0.0%	0.0%
47000 Water Meter Sales	5,270	3,835	3,600	4,000	7,505	4,000	4,000	0.0%	0.0%
49000 Water Permits/Connect	0	0	0	0	0	0	0	0	0
48000 Tap-On Fees	11,200	15,200	20,800	15,000	16,800	15,000	15,000	0.0%	0.0%
89000 Miscellaneous	128	186	0	300	0	300	300	0.0%	0.0%
TOTAL OPERATING	1,379,227	1,544,555	1,506,751	1,369,300	1,495,477	1,369,300	1,369,300	0.0%	0.0%
NON-OPERATING REVENUES									
39000 Bond Proceeds	0	0	0	0	0	0	0	0	0
37500 Interest Earnings	3,584	1,577	31,693	18,075	69,668	36,000	36,000	99.2%	99.2%
37250 IRMA Excess Surplus	0	16,253	0	0	0	0	0	0	0
TOTAL NON-OPERATING	3,584	17,830	31,693	18,075	69,668	36,000	36,000	99.2%	99.2%
WATER FUND REVENUES	1,382,811	1,562,385	1,538,444	1,387,375	1,565,145	1,405,300	1,405,300	1.3%	1.3%
703-910 Interfund Transfer In/Gen	0	0	0	0	0	0	0	0	0
WATER FUND REVENUES & Transfers-In	1,382,811	1,562,385	1,538,444	1,387,375	1,565,145	1,405,300	1,405,300	1.3%	1.3%



WATER FUND EXPENDITURES

046-800

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40000 Salaries	202,475	225,471	206,494	226,000	170,086	151,013	154,351	-33.2%	-31.7%
40100 Overtime	12,125	14,874	10,775	12,000	6,630	12,000	12,000	0.0%	0.0%
40200 Seasonal/Temp	0	0	0	0	0	0	0	0	0
40300 Part Time	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	57,176	57,617	55,332	66,200	53,415	67,338	74,072	1.7%	11.9%
40410 Dental Insurance	1,216	1,247	1,189	1,290	970	796	876	-38.3%	-32.1%
40420 Life Insurance	451	457	482	545	445	357	375	-34.5%	-31.2%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	538	20,888	11,424	17,298	17,297	18,241	20,065	5.5%	16.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
40980 IMRF Retirement	21,089	23,671	13,698	11,124	0	7,000	8,500	-37.1%	-23.6%
40970 Social Security/Medicare	15,348	16,663	16,435	18,201	0	12,500	13,000	-31.3%	-28.6%
TOTAL PERSONNEL SERVICES	310,418	360,888	315,830	352,658	248,843	269,245	283,239	-23.7%	-19.7%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	324	53	0	1,000	0	800	800	-20.0%	-20.0%
41200 Maintenance-Equip.	0	0	0	700	352	700	700	0.0%	0.0%
41300 Technology Services	2,598	2,493	2,359	5,650	3,571	4,000	4,130	-29.2%	-26.9%
41314 Other Profess. Serv.	24,048	40,627	22,575	25,000	20,798	26,000	27,500	4.0%	10.0%
41315 Engineering Serv.	4,900	0	0	0	1,755	0	0	0	0
41318 Contractual Labor	36,685	45,142	43,496	22,000	33,189	22,000	22,000	0.0%	0.0%
41490 Water Analysis	1,865	1,447	1,785	2,000	2,649	2,000	2,000	0.0%	0.0%
42400 Training/Education	0	0	288	500	0	500	500	0.0%	0.0%
42420 Uniforms/Clothing	411	421	421	500	986	0	0	-100.0%	-100.0%
42440 Dues	700	721	742	800	765	800	800	0.0%	0.0%
42450 Recruitment	0	0	0	0	0	0	0	0	0
43210 Telephone	906	908	448	930	930	1,000	1,000	7.5%	7.5%
43230 Electric	2,857	2,178	3,416	3,000	921	3,500	3,500	16.7%	16.7%
43300 Postage	4,098	3,440	3,856	4,000	3,565	4,000	4,000	0.0%	0.0%
43400 Printing/Publish.	4,200	1,379	658	5,880	0	1,000	1,000	-83.0%	-83.0%
43550 Office Supplies	189	39	80	400	323	400	400	0.0%	0.0%
43560 Gasoline & Oil	2,489	3,093	3,830	3,000	3,918	3,000	3,000	0.0%	0.0%
43575 Water Meters	3,537	2,348	10,929	5,000	5,023	5,000	5,000	0.0%	0.0%
43640 Maint. Supplies-Vehic.	2,064	4,824	2,783	2,800	2,752	2,800	2,800	0.0%	0.0%
43650 Maint. Supplies-Equip.	46	744	1,487	500	938	500	500	0.0%	0.0%
43670 Maint. Supplies-Util.	3,908	30,522	11,576	4,000	9,886	7,000	7,000	75.0%	75.0%
44100 Water Purchases	494,390	380,408	387,843	575,000	385,668	450,000	450,000	-21.7%	-21.7%
45900 Minor Equipment	0	554	214	100	1,309	500	500	400.0%	400.0%
46100 Miscellaneous Expense	0	0	0	0	0	0	0	0	0
41315 Engineering Services	0	0	0	34,000	0	34,000	34,000	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	590,215	521,340	498,787	696,760	479,299	569,500	571,130	-18.3%	-18.0%



WATER FUND EXPENDITURES

046-800

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
OTHER (Debt: 900-									
41450 Bank Service Charges	0	0	450	500	450	500	500	0.0%	0.0%
47802 Bond Principal Payment	0	196,000	203,000	206,000	206,000	208,000	208,000	1.0%	1.0%
47807 2019 Bond Principal Payment	0	40,000	40,000	40,000	40,000	40,000	145,000	0.0%	262.5%
47805 2019 Bond Interest Payments	81,577	78,307	73,065	70,000	69,939	64,681	59,300	-7.6%	-15.3%
70000 Contingency	11,121	47,163	49,866	50,000	3,323	50,000	50,000	0.0%	0.0%
TOTAL OTHER	92,698	361,469	366,381	366,500	319,712	363,181	462,800	-0.9%	26.3%
CAPITAL OUTLAY									
58250 Equipment	0	0	0	0	0	0	0	0	0
58300 Meter Auto Read System	0	10,786	0	0	0	0	0	0	0
55800 Water Tower Improve	0	0	0	0	0	0	0	0	0
49410 Vehicle	0	0	0	0	0	0	0	0	0
55810 Water Infrastructure	40,851	653,407	413,273	400,000	33,775	500,000	500,000	25.0%	25.0%
55810 Water Infrastructure Misc	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	40,851	664,193	413,273	400,000	33,775	500,000	500,000	25.0%	25.0%
FUND TOTAL EXPENSES	1,034,182	1,907,889	1,594,270	1,815,918	1,081,629	1,701,926	1,817,169	-6.3%	0.1%
TRANSFERS-OUT									
71500 Vehicle Replace Transfer	0	15,000	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
TOTAL TRANSFERS-OUT	0	15,000	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
FUND TOTAL EXPENSES & TRANSFERS OUT	1,034,182	1,922,889	1,609,270	1,830,918	1,096,629	1,716,926	1,832,169	-6.2%	0.1%



ENTERPRISE – Storm Water Utility Fund



Managing stormwater is essential in preventing home flooding, sanitary and sewer system overflow, infrastructure damage, habitat destruction, and ravine erosion. The Village maintains about 24 miles of storm sewer systems including manholes, culverts, and catch basins that help direct stormwater safely away from valuable resources.

Lake Bluff's public infrastructure is designed and built to accommodate a moderate storm within the storm sewers (pipes). As the intensity of the storm increases, by design, more water flows on streets and over land until it reaches a waterway or a storm sewer with more capacity. The ultimate design goal of modern infrastructure is to prevent property damage in the 100-year storm. However, our changing climate means that the intensity of the 100-year storm is increasing.

The Village as a home rule unit established a Stormwater Utility Fund on May 8, 2023, in order to improve infrastructure that was adequate when it was built but is no longer enough to move all the water that falls in the strongest storm events in our area. All stormwater utility fees collected will be maintained in the fund. Stormwater utility fees imposed and maintained in the fund will be utilized for designated anticipated capital improvements to the stormwater drainage system. This separate enterprise fund will maintain long-term financial sustainability and, provide for a separate accounting and financial reporting mechanisms for which revenues and expenditures are segregated with financial statements separate from all other governmental activities. Annual revenue is anticipated at approximately \$900K.

FY 2025-26 Goals & Objectives



Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.



Objective: Provide and maintain a safe sewer system that moves rain water (runoff) away from streets and property.

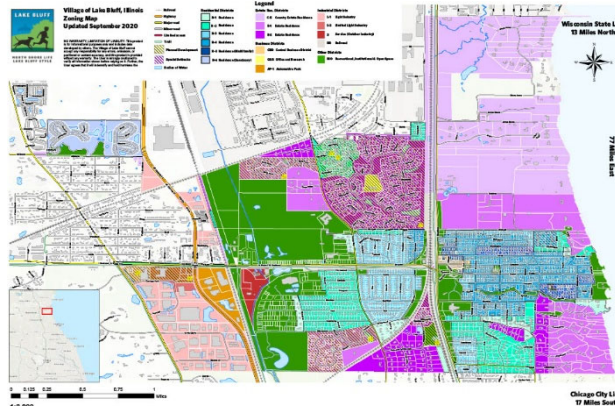


- A. Seek external funding and grant revenue to finance projects.
- B. Continue design and engineering for Phase I of the 'trunk' viaduct project.
- C. Identify/prioritize areas in need of mitigation.



Performance Measurement:

Monitoring the measurements of rainfall depths, intensities and duration.
Reviewing construction site plans and impact.
Reduction of runoff closures.



FY 2021-2022 Accomplishments

- Successfully completed lead and copper testing and tracking
- Repaired or contracted to repair 6 emergency water main breaks
- Completed the new meter installation to facilitate drive by readings with sensus iPearl meters.

	Work Statistics			Projected	
Performance Measurements	FY20	FY21	FY22	FY23	FY24
Water main breaks	11	10	8 - 10	7	7
Water meters readings	8422	8433	8438	8,300	8,300
Water meters installed or replaced	15	918	50	1,530	50
Underground utility locates	1381	1497	1397	1000	1000
Chlorine residual, bacterial water & lead/copper samples	53	78	75	50	50
Water Billed (thousand gallons)	172,696,486	157,045,071	158,089,532	160,000	160,000

STORMWATER UTILITY FUND REVENUE SUMMARY

CODE/LINE ITEM	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
REVENUES						
34000 Stormwater Utility Fees	750,000	669,135	900,000	900,000	20.0%	20.0%
37500 Interest Earnings	15,000	14,989	15,000	15,000	0.0%	0.0%
38900 Miscellaneous Income	0	0	0	0	0	0
38900 Bond Proceeds	0	0	0	0	0	0
39110 Operating Transfer	0	0	0	0	0	0
TOTAL OPERATING	765,000	684,123	915,000	915,000	19.6%	19.6%
Total	765,000	684,123	915,000	915,000	19.6%	19.6%

EXPENDITURES

41314 Other Professional Services	2,700	1,889	3,200	3,200	18.5%	18.5%
41315 Engineering Services	0	0	0	0	0	0
43300 Postage	1,800	1,604	2,200	2,200	22.2%	22.2%
43400 Printing	0	0	0	0	0	0
46100 Miscellaneous Expense	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0
59900 Depreciation Expense	0	0	0	0	0	0
TOTAL CONTRACT/COMMOD.	4,500	3,494	5,400	5,400	20.0%	20.0%
CAPITAL OUTLAY						
Equipment	0	0	0	0	0	0
TOTAL CAPITAL	0	0				
TOTAL EXPENDITURES	4,500	3,494	5,400	5,400	20.0%	20.0%

POLICE PENSION TRUST FUND

FIDUCIARY TRUST – Police Pension Fund

The Police Pension Fund is a trust fund, established by Illinois State Statutes and regulated by the Illinois Department of Insurance that provides for a retirement and disability program for sworn Village Police personnel. Administration of the fund is provided for by two members that are appointed by the Village President, two members elected from among the active sworn personnel, one elected pension beneficiary, and the Village Director of Finance as the Treasurer of the fund.

The revenues for this fund are provided by three main sources: 1) employee contributions which are 9.91% of base salary, 2) the property tax levy, and 3) interest income. The plan provides disability and retirement benefits to fourteen beneficiaries – eight retirees and five disability recipients. All of the retiree annuitants receive a 3% per year increase in their pension amount having attained age 55. One officer retired in December 2012 and another began receiving duty disability benefits in March 2013. There is one deferred annuitant. Fifteen (15) active patrol officers participate in this fund.

Below is a table of the Village contributions which consists primarily of property taxes with an additional \$5,500 from the state-shared personal property replacement tax. This table also shows the total covered payroll and employee contributions with percentage increases for the pension fund for the past 10 years with an estimate for FY2023 and FY2024. In addition to contributions to this Pension Trust, the Village is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6 .2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for their salary (including overtime). In most Illinois communities, sworn police officers pay only the Medicare portion (1.45%) of the 7.65% FICA tax rate. The FICA contributions are not included in table below as these taxes are paid to Social Security and expensed in the Social Security Fund.

Fiscal Year Ending	Total Covered Payroll	Employee Contributions	Village Contributions/ Tax Extension	Village Cont. As % of Payroll	Plan Net Position
2026	1,888,779	187,178	1,370,425	73%	13,799,628
2025	1,802,337	178,612	1,221,165	68%	12,584,152
2024	1,585,260	158,749	1,284,395	81%	13,456,503
2023	1,596,738	150,614	906,023	57%	12,250,030
2022	1,462,486	144,218	868,293	59%	12,360,025
2021	1,480,943	149,875	748,075	51%	13,197,350
2020	1,357,472	137,033	733,500	54%	10,350,137
2019	1,312,651	157,311	714,202	54%	10,484,236
2018	1,341,302	131,595	662,293	49%	10,108,524
2017	1,315,934	128,665	656,725	50%	9,519,974
2016	1,312,723	129,205	646,464	49%	8,813,537
2015	1,251,993	126,214	609,883	49%	8,934,449

1 The officers contribute 9.91% of their base salary.

POLICE PENSION FUND

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
REVENUES 62-40									
TAXES									
30000 Property Tax (Note 1)	740,968	851,772	897,699	1,095,654	1,087,834	1,221,165	1,370,425	26.0%	-100.0%
30220 Pers Property Replace Tax	7,107	16,520	8,325	7,000	0	7,000	7,000	0	0
TOTAL TAXES	748,075	868,293	906,023	1,102,654	1,087,834	1,228,165	1,377,425	-100.0%	
MISCELLANEOUS									
38340 Employee Contributions	149,875	144,218	150,614	157,000	158,749	179,000	187,000	19.1%	-100.0%
37500 Interest Income-Short term	210,346	932,365	112,371	100	266,135	100	100	0.0%	-100.0%
37510 Interest Income-Gov't Oblig	0	0	0	0	0	0	0	0	0
37520 Interest Income-Municipals	0	0	0	0	0	0	0	0	0
37530 Interest Income-Corp Bonds	0	0	0	0	0	0	0	0	0
37540 Interest/Dividends-Mutual	0	0	0	0	0	0	0	0	0
37550 Stock Dividends	0	0	0	0	0	0	0	0	0
37800 Unrealized Gain on Invest	2,700,924	(1,688,588)	10,815	100,000	893,524	100,000	100,000	0.0%	-100.0%
37850 Gain On Sale of Invest	0	0	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	3,061,145	(612,005)	273,800	257,100	1,318,409	279,100	287,100	11.7%	-100.0%
TOTAL REVENUES	3,809,220	256,287	1,179,823	1,359,754	2,406,242	1,507,265	1,664,525	22.4%	-100.0%

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

EXPENDITURES 62-70

41314 Other Professional Services	4,527	4,528	4,614	5,000	4,264	5,000	5,000	0.0%	-100.0%
41350 Legal Fees	4,992	4,992	6,818	5,500	5,701	7,000	7,000	27.3%	-100.0%
41360 Investment Advisor Fees	33,837	33,837	953	33,000	0	33,000	33,000	0.0%	-100.0%
41365 Investment Managemnt Fees	18,613	18,613	2,594	25,000	2,715	25,000	25,000	0.0%	-100.0%
42400 Professional Development	1,010	1,010	0	1,500	0	1,000	1,000	-33.3%	-100.0%
42440 Dues	795	795	0	0	0	0	0	0	0
46500 Benefit Payments	969,606	969,606	1,054,948	1,250,000	1,380,139	1,250,000	1,250,000	0.0%	-100.0%
46600 Contribution Refunds	0	0	0	0	0	0	0	0	0
46610 Service Credit Transfer	56,794	56,794	207,171	0	350	0	0	0	0
41450 Bank/Other Fees	360	360	360	400	373	400	400	0.0%	-100.0%
46710 State Compliance Fees	2,070	2,070	2,639	2,100	0	0	0	-100.0%	-100.0%
46800 Loss on Sale of Investment	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,092,604	1,092,605	1,280,097	1,322,500	1,393,542	1,321,400	1,321,400	-0.1%	-100.0%

LAKE BLUFF LIBRARY

Lake Bluff Library Fund

www.lakebluffLibrary.org



The Lake Bluff Public Library is located in the heart of the Village, offering the residents of Lake Bluff and surrounding areas a variety of materials and services. In addition to current materials and programs, the Library also offers public computers with Internet access. Wireless Internet is also available. The collection includes books and a variety of audio-visual materials, including DVDs, Blu-rays, and music. Audio books are available both on CD and via download. There are newspapers, magazines, and journals available in both print and online formats. Library patrons use the Library for education, entertainment, and inspiration. Community organizations make use of library meeting rooms; students

meet for solitary or group study; residents contribute to programs and displays.

The Library is renowned for its personable and helpful staff, individualized service, and engaging programs. Every Library user is welcomed as a friend and neighbor. Children and their caregivers enjoy a wide variety of programs for all ages. Imaginative Summer and Winter Reading Programs are offered for both children and adults. The wide variety of Adult Programs focus on book discussions, local interest, history, health, finance, and leisure pursuits. Our goal is to be central to the community's ever-changing needs and to offer a comfortable and inviting setting with access to information and materials for all. Available services include notarization, voter registration, and passport application processing.

The Library is a component unit of the Village of Lake Bluff but has a separately elected Board of Trustees. The Library operates in accordance with the Illinois Local Library Act, 75 ILCS 5/1-0.1 et seq. The powers and duties of the Board of Library Trustees are set forth in said Act and include "the exclusive control of the expenditure of all moneys collected for the Library and deposited to the credit of the Library fund" (75 ILCS 5/4-7(2)). Library taxes are levied by the Village in amounts determined by the Library Board and collected with other Village taxes (75 ILCS 5/3-5). The Library Board meets monthly at 7:00pm on the third Tuesday of each month. Meetings are open to the public in accordance with the Open Meetings Act.

The Friends of the Library is an independent non-profit organization that raises funds and sponsors events for the Library. Entertaining and informative events are being planned for the coming year to continue advocacy and support of the Library. Membership is open to the public. New Friends are always welcome. Founded in 2019, the Lake Bluff Public Library Foundation is a not for profit organization dedicated to raising funds specifically for the renovation and expansion of the Library.

FY2023-2024 Accomplishments

- Completed a search for a new Library Director after long time Director Bailey announced his leave effective July 2022.
- Participated in the September 2023 128 Birthday Bash with the Village Park District, School District and corporate sponsors. games, giveaways, and a Block-Party at Blair Park in September;
- Reviewed and updated Library Policies regarding public comment, suspension and meeting rooms;
- Explored new audiobook offerings for adults;
- Coordinated the opening of the Stroh Room;
- Evaluated staffing models and explored viable, cost-effective and sustainable solutions for providing the highest level of service to the Lake Bluff community

FY2025-2026 Goals and Needs

- Complete significant building and maintenance projects to meet code compliance and accessibility, requirements.
- Complete technology upgrades to meet IT security needs.

The main Library building is nearing 50 years in age, and the Wood Building Annex is now 19 years old. While the roof was replaced in 2018 and HVAC replacement is still 5-10 years away, regular ongoing work is essential for the health of the building.

Library Personnel

POSITION TITLE	FY 2023-2024		FY2025-26
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized
Library Director	1	1	1
Department Heads	4	4	4
Library Associate	3.25	3.72	3.75
Library Assistant	3.75	3.42	3.50
Library Technical Assistant	.00	.00	.00
Shelver	.50	.25	.50
FULL TIME EQUIVALENT	12.50	12.50	12.75

LIBRARY FUNDS SUMMARY

	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	\$ CHAMGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26	\$ CHAMGE BUDGET FY 24 - FY 26
REVENUES									
080- General Fund	1,088,753	1,114,448	1,150,437	1,230,339	1,287,268	6.9%	79,902	11.9%	136,831
082- Grant Fund	9,632	102,222	73,382	161,284	161,284	119.8%	87,902	119.8%	87,902
TOTAL REVENUES	1,098,384	1,216,670	1,223,819	1,391,623	1,448,552	13.7%	167,804	18.4%	224,733
OPERATING									
080-Personnel Services	731,838	718,342	769,607	912,289	978,568	18.5%	142,682	27.2%	208,961
080-Contract/Commodities	294,430	290,149	346,100	305,050	269,150	-11.9%	(41,050)	-22.2%	(76,950)
TOTAL OPERATING	1,026,268	1,008,491	1,115,707	1,217,339	1,247,718	9.1%	101,632	11.8%	132,011
CAPITAL OUTLAY									
080- General Fund	22,511	38,992	23,000	13,000	13,000	-43.5%	(10,000)	-43.5%	(10,000)
082- Grant Fund						0	0	0	0
TOTAL CAPITAL	22,511	38,992	23,000	13,000	13,000	-43.5%	(10,000)	-43.5%	(10,000)
GRANT OUTLAY									
080- General Fund	0	0	0	0	0	0	0	0	0
082- Grant Fund	12,242	96,915	73,382	161,284	161,284	119.8%	87,902	119.8%	87,902
TOTAL GRANT OUTLAY	12,242	96,915	73,382	161,284	161,284	119.8%	87,902	119.8%	87,902
TOTAL EXPENDITURES	1,061,021	1,144,397	1,212,089	1,391,623	1,422,002	14.8%	179,534	17.3%	209,913
Est. Budgetary Net Income Summary	37,363	72,272	11,730	0	26,550	-100.0%	(11,730)	126.3%	14,820

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

080-300-

CODE/LINE ITEM	ACTUAL FY 19/20	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
TAXES									
30000 Property Taxes	982,713	1,016,815	1,034,157	1,084,364	1,076,099	1,138,582	1,195,511	5.0%	10.2%
30200 Personal Property Replace Tax		0	0	0	5,694	5,484	5,484	0	0
TOTAL TAXES	982,713	1,016,815	1,034,157	1,084,364	1,081,793	1,144,066	1,200,995	5.5%	10.8%
FINES & FORFEITURES									
35700 Fines	1,094	2,744	1,430	1,000	1,583	1,500	1,500	50.0%	50.0%
TOTAL FINES & FORFEITURES	1,094	2,744	1,430	1,000	1,583	1,500	1,500	50.0%	50.0%
CHARGE FOR SERVICES									
34235 Photocopy Charges	219	1,719	1,800	2,000	2,330	2,000	2,000	0.0%	0.0%
34260 Passport Fees	0	20,803	31,884	20,000	14,483	17,250	17,250	-13.8%	-13.8%
34265 Passport Postage Reimb	0	0	0	0	0	750	750	0	0
38850 License Renewals	0	103	88	500	(93)	250	250	-50.0%	-50.0%
34250 Non-Resident Fees	3,986	6,863	6,706	6,000	6,046	6,000	6,000	0.0%	0.0%
TOTAL CHARGE FOR SERVICES	4,205	29,488	40,478	28,500	22,766	26,250	26,250	-7.9%	-7.9%
OTHER									
37020 District 65+115 Agreements	1,500	1,550	1,500	1,550	1,550	2,000	2,000	29.0%	29.0%
37000 Village Contribution	9,521	9,412	9,368	10,233	0	10,233	10,233	0.0%	0.0%
38310 Vliet Operating Cost Contrib	0	1,180	790	790	10	790	790	0.0%	0.0%
37500 Interest Income	745	473	20,886	20,000	47,804	44,000	44,000	120.0%	120.0%
38800 Miscellaneous Grants	0	0	0	1,000	0	0	0	-100.0%	-100.0%
38800 Naperville/Impact Fees	6,478	2,159	0	0	2,159	0	0	0	0
38900 Miscellaneous Income	87	24,931	5,840	3,000	85,925	1,500	1,500	-50.0%	-50.0%
TOTAL OTHER	18,332	39,705	38,384	36,573	137,448	58,523	58,523	60.0%	60.0%
TOTAL REVENUES	1,006,344	1,088,753	1,114,448	1,150,437	1,243,590	1,230,339	1,287,268	6.9%	11.9%
FUND BALANCE RESERVES	0	0	0	0	0	0	0	0	0
LIBRARY FUND REVENUE	1,006,344	1,088,753	1,114,448	1,150,437	1,243,590	1,230,339	1,287,268	6.9%	11.9%

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

080-603-

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
PERSONNEL SERVICES									
40025 Librarian Salaries	147,535	151,645	228,095	220,557	265,179	309,166	328,173	40.2%	48.8%
40030 Staff Salaries	341,692	395,269	340,806	379,800	347,608	421,873	463,685	11.1%	22.1%
40400 Medical Insurance	106,688	112,588	80,522	95,000	74,028	90,000	90,000	-5.3%	-5.3%
40900 Other Employee Benefit	225	0	0	250	0	250	250	0.0%	0.0%
40980 IL Municipal Retire Fund	41,290	30,561	25,895	30,000	19,230	40,000	42,400	33.3%	41.3%
40970 Social Security	35,978	41,775	43,023	44,000	46,414	51,000	54,060	15.9%	22.9%
TOTAL PERSONNEL SERVICES	673,408	731,838	718,342	769,607	752,459	912,289	978,568	18.5%	27.2%
CONTRACT. SERVICES/COMMODITIES									
41000 Building Maintenance	32,945	33,536	42,658	41,000	74,380	15,000	15,000	-63.4%	-63.4%
41020 Elevator Maintenance	318	1,198	1,247	1,750	1,314	1,400	1,400	-20.0%	-20.0%
41050 Grounds Maintenance	7,531	7,140	8,300	9,000	8,325	6,000	6,000	-33.3%	-33.3%
41313 Copier Maintenance	1,897	3,604	4,315	4,000	9,385	8,000	8,000	100.0%	100.0%
41314 Other Professional Service	7,556	15,720	7,163	10,000	26,679	10,000	5,000	0.0%	-50.0%
41300 Computer Services	13,390	14,690	14,385	15,000	15,085	16,000	16,000	6.7%	6.7%
41345 Marketing	0	0	545	1,000	1,074	1,000	1,000	0.0%	0.0%
41350 Legal & Accounting	1,463	3,263	1,913	1,500	7,939	2,500	2,500	66.7%	66.7%
42400 Professional Development	0	120	2,956	4,500	4,976	4,500	4,500	0.0%	0.0%
42440 Dues	1,445	1,616	1,856	2,500	1,633	2,000	2,000	-20.0%	-20.0%
43230 Utilities	11,621	8,624	8,718	13,000	11,443	13,000	13,000	0.0%	0.0%
43300 Postage	1,772	5,995	8,068	7,000	5,123	2,200	2,200	-68.6%	-68.6%
43520 Passport Supplies	0	0	0	0	0	4,800	4,800	0	0
43410 Printing/E-Newsletter	5,340	8,891	12,726	12,500	11,826	13,000	13,000	4.0%	4.0%
43550 Office Supplies	9,336	7,892	7,286	7,000	7,356	6,500	6,500	-7.1%	-7.1%
43660 Building & Grounds Supplies	594	2,059	1,483	1,750	5,040	2,000	2,000	14.3%	14.3%
43668 Technical Services Supplies	4,183	4,977	3,898	5,500	4,964	5,000	5,000	-9.1%	-9.1%
43700 Hospitality Program Supplies	210	479	1,147	1,000	2,085	1,000	1,000	0.0%	0.0%
43730 Outreach Supplies	2,567	4,775	2,990	6,000	2,809	5,000	5,000	-16.7%	-16.7%
43710 Adult Program Supplies	7,158	7,550	6,509	8,000	6,358	7,000	7,000	-12.5%	-12.5%
43720 Juvenile Program Supplies	5,125	6,668	6,279	7,000	6,997	7,000	7,000	0.0%	0.0%
43740 Teen Program Supplies	497	765	316	1,250	827	750	750	-40.0%	-40.0%
45000 Adult Nonfiction	12,714	16,507	12,327	17,000	12,175	13,000	10,000	-23.5%	-41.2%
45100 Adult Fiction	14,415	15,275	15,345	15,500	15,510	15,500	13,000	0.0%	-16.1%
45110 Adult Large Print	531	608	520	700	657	700	700	0.0%	0.0%
45200 Adult Audio-Visual	11,374	12,454	11,109	15,500	11,226	12,500	10,000	-19.4%	-35.5%
45220 Adult E-Reference	17,072	17,094	17,595	21,000	21,154	21,000	21,000	0.0%	0.0%
45400 Juvenile Non-fiction	9,065	9,783	7,960	12,000	9,719	10,000	9,000	-16.7%	-25.0%
45410 Picture Books, Readers	7,506	7,441	8,457	8,000	7,655	8,000	8,000	0.0%	0.0%
45420 Juvenile Fiction	6,288	8,314	4,537	8,000	7,020	8,000	8,000	0.0%	0.0%
45430 Juvenile Audio-Visual	2,568	3,141	508	3,000	2,157	2,000	1,500	-33.3%	-50.0%
45440 Juvenile eReference	1,835	1,835	1,378	1,500	1,337	1,350	1,350	-10.0%	-10.0%
45445 Juvenile Kits	0	0	595	3,000	729	3,000	2,000	0.0%	-33.3%
45460 Ebooks	17,997	16,941	18,980	21,000	20,995	21,000	2,950	0.0%	-86.0%
45470 Graphic Novels	315	822	613	750	207	650	650	-13.3%	-13.3%
45450 Teen Books	2,031	2,221	1,783	2,500	1,983	2,000	2,000	-20.0%	-20.0%
45500 Periodicals	4,098	6,820	7,855	7,350	7,706	7,350	5,000	0.0%	-32.0%
45510 Video Games	3,176	3,438	3,242	3,500	3,318	3,850	3,850	10.0%	10.0%
45520 Hot Picks	231	769	799	2,000	616	1,250	1,250	-37.5%	-37.5%
45600 Public & Staff PC Software	9,408	9,042	6,217	15,550	8,379	16,000	16,000	2.9%	2.9%
45610 Library Automation Software	21,950	21,950	22,500	25,000	22,500	22,250	22,250	-11.0%	-11.0%
46100 Miscellaneous Expenditure	607	414	3,072	3,000	3,080	2,000	2,000	-33.3%	-33.3%
TOTAL CONTRACT/COMMOD.	258,129	294,430	290,149	346,100	373,739	305,050	269,150	-11.9%	-22.2%

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

080-603-

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
CAPITAL OUTLAY									
50100 Library Furnishings	3,175	1,189	21,189	6,000	3,452	0	0	-100.0%	-100.0%
51200 Exterior Bldg Improvements	0	20,723	0	6,000	16,180	0	0	-100.0%	-100.0%
58100 Computer Equipment	38,344	317	17,471	10,000	13,707	13,000	13,000	30.0%	30.0%
58270 Library Equipment	0	282	332	1,000	323	0	0	-100.0%	-100.0%
70000 Contingency	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	41,519	22,511	38,992	23,000	33,661	13,000	13,000	-43.5%	-43.5%
Transfer to Reserve									
LIBRARY GENERAL FUND TOTAL	973,056	1,048,779	1,047,483	1,138,707	1,159,859	1,230,339	1,260,718	8.0%	10.7%

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

CODE/LINE ITEM	ACTUAL FY 20/21	ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED YEAR END FY 23/24	REQUESTED BUDGET FY 24/25	REQUESTED BUDGET FY 25/26	% CHANGE BUDGET FY 24 - FY 25	% CHANGE BUDGET FY 24 - FY 26
REVENUES 82-40-603									
GRANTS									
36263 Per Capita Grant	8,284	8,284	8,284	8,284	8,284	8,284	8,284	0%	0%
36200 Miscellaneous Grants	0	0	0	0	0	103,000	103,000	100%	100%
TOTAL GRANTS	8,284	8,284	8,284	8,284	8,284	111,284	111,284	0	
DONATIONS									
38300 Unrestricted Donations	2,010	660	2,010	98	3,938	10,000	10,000	99.0%	99.0%
38315 Restricted Donations	91,928	688	91,928	65,000	42,169	40,000	40,000	-62.5%	-62.5%
TOTAL DONATIONS	93,938	1,348	93,938	65,098	46,107	50,000	50,000	0	
75000 Interest Earnings	0	0	0	0	0	0	0	0	0
TOTAL FUND REVENUES	102,222	9,632	102,222	73,382	54,390	161,284	161,284	54.5%	54.5%

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

44810 Per Capita Grant Expend	8,024	2,162	8,024	8,284	7,739	8,284	8,284	0.0%	0.0%
44825 Misc Grant Expenditures	0	0	0	0	0	103,000	103,000	100.0%	100.0%
99999 Use Unrestrict Donation	88,891	10,080	88,891	65,098	59,199	50,000	50,000	-30.2%	-30.2%
	96,915	12,242	96,915	73,382	66,938	161,284	161,284	54.5%	54.5%
TOTAL EXPENDITURES	96,915	12,242	96,915	73,382	66,938	161,284	161,284	54.5%	54.5%

Multi-Year Personnel Positions

PERSONNEL PROJECTIONS FY25-26 Budget

	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected

FULL TIME POSITIONS

Village Administrator	1	1	1	1	1	1	1	1
Assistant to Administrator	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Village Engineer	1	1	1	1	1	1	1	1
Building Code Supervisor	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1
Assistant Director of Finance	1	1	1	1	1			
Finance Clerk	2	2	2	2	2	2	2	2
Police Chief	1	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1	1
Sergeants	3	3	3	3	3	3	3	4
Patrol Officers	10	10	10	10	10	10	10	9
Dispatchers	0	0	0	0	0	0	0	0
Records Clerks	2	2	2	2	2	2	2	2
Fire Exec Asst.	1	1	1	1	1	1	1	1
Pub Works Superintendent	1	1	1	1	1	1	1	1
Maintenanceman II & I	5	5	5	5	5	5	5	5
Water Technician	1	1	1	1	1	1	1	1
Chief Mechanic	1	1	1	1	1	1	1	1
Total Village Full Time	35	35	35	35	35	34	34	34

PART TIME/SEASONAL

Administrative Intern	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Building Inspector	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Records Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Crossing Guards	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Public Wrks Facility Monitor	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Seasonal Maintenance	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Total Part-time FTE	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55

ON-CALL POSITIONS

Fire Chief	1	1	1	1	1	1	1	1
Volunteer Firefighters	50	50	50	50	50	50	50	50
Fire Inspector	1	1	1	1	1	1	1	1
Total On-Call	52	52	52	52	52	52	52	52

LIBRARY POSITIONS

Library Director	1	1	1	1	1	1	1	1
Department Heads	3	3	3	3	3	3	3	3
Youth Services Librarian	0	0	0	0	0	0	0	0
Library Associate	5	5	5	5	5	5	5	5
Library Assistant	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Shelver	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total Library Personnel	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75

Governmental Accounting Budgetary Policies & Procedures

SUMMARY OF SIGNIFICANT ACCOUNTING & BUDGET POLICIES

I. Accounting Entity and Policies

The Village of Lake Bluff, Illinois corporate authorities adopted a “Budgetary and Financial Policies” document on April 23, 2012 which sets forth the basic framework for the overall fiscal management of the Village. The accounting policies conform to generally accepted accounting principles as applicable to governmental units. The guiding principle of budgetary policy is to achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustainable basis. The following is a summary of the more significant budgetary policies and information on governmental accounting and the reporting entity.

A. Budget Reporting Entity and Services

The Village adheres to a comprehensive budget format, utilizing a line item budget with the inclusion of performance measurement and productivity indicators wherever possible. A cash basis budget is adopted each year for all funds of the Village with the exception of inactive Special Revenue or Capital Projects Funds. Budgets have been adopted for the General, Special Revenue, Debt Service, Water, Vehicle Replacement, and Pension Trust Funds, and the *Lake Bluff Public Library*. Budgets have not been adopted for the Signe Court SSA Capital Improvement Fund, SSA Debt Fund, and the Train Station Wreath Fund.

B. Basis of Presentation - Fund Accounting & Budgeting

The accounts of the Village are organized on the basis of funds, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Revenue accounts are categorized by taxes, licenses and permits, charge for services, fines, miscellaneous, and inter-fund transfers. Expenditure accounts are categorized by personnel services, commodities/contractual services, pension costs, debt, capital expenditures, and inter-fund transfers-out. The budget also shows expenditures by one of three main activities: Administration, Public Safety, or Public Works.

Village Governmental Funds

1. General Fund: The General Fund is the main operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has 5 Special Revenue Funds: Enhanced 911, Motor Fuel Tax, Illinois Municipal Retirement, Social Security, and the Special Fire Tax Funds.
3. Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Village of Lake Bluff has the 2006/2012 G.O. Refunding Debt Fund and the SSA Debt Service Fund. These do not have budgets because the bonds have matured.
4. Capital Projects Funds: Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds). In addition, capital projects funds are used when a capital acquisition is financed by several funds or over several accounting

periods. The Village has these 3 capital projects funds: Vehicle/Equipment Replacement, Redevelopment.

Proprietary Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

1. Water Fund: This Enterprise Fund is used to account for the provision of services for the maintenance and improvements to the Village's watermain system and other water program activities.
2. Stormwater Utility Fund: This Enterprise fund is used to account for the provision of services for maintenance and improvements to the Village's drainage system and other stormwater program activities.

Fiduciary Funds

1. Police Pension Trust Fund: Trust Funds are used to account for assets held by the Village in a trustee capacity – in this case for the eligible police officer's retirement and disability pensions. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. The Police Pension Fund is the only Trust Fund within the Village.

The following is a listing of Funds as included in the Annual Comprehensive Financial Report (ACFR)

Number	Fund Name	Budgeted	ACFR Fund Type	Major/Non-Major
001	GENERAL FUND	Yes	General	Major
007	ILL MUNICIPAL RETIREMENT FUND	Yes	Special Revenue	Non-Major
010	FOREIGN FIRE TAX FUND	Yes	Special Revenue	Non-Major
014	SOCIAL SECURITY FUND	Yes	Special Revenue	Non-Major
029	MOTOR FUEL TAX FUND	Yes	Special Revenue	Non-Major
032	EMERGENCY 911 SURCHARGE	Yes	Special Revenue	Non-Major
038	SPECIAL SERVICE AREA BONDS	No	Debt Service	Non-Major
040	CAPITAL PROJECTS FUND	Yes	Capital Projects Fund	Non-Major
043	REDEVELOPMENT PROGRAM FUND	No	Capital Projects Fund	Non-Major
045	VEHICLE/EQUIP REPLACEMENT FUND	Yes	Capital Projects Fund	Non-Major
046	WATER FUND	Yes	Enterprise	Major
048	STORMWATER UTILITY	Yes	Enterprise	Non-Major
062	POLICE PENSION FUND	Yes	Fiduciary Fund - Pension Trust	Non-Major
080	LAKE BLUFF PUBLIC LIBRARY	Yes	General	Major
082	LIBRARY GRANTS & GIFTS FUND	Yes	General	Major

C. Basis of Accounting and Budgeting

Basis of accounting refers to when the revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of budgeting refers to when the revenues and expenditures or expenses are recognized and reported in the annual budget. There are some differences from the basis of accounting and the basis of budgeting.

All *Governmental Funds* are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of the intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax monies are considered revenue for budgetary purposes in the year collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All *Proprietary Funds and Pension Trust Funds* are accounted for using the accrual basis of accounting except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at year end in the Water Fund. However, the Water Fund budget includes capital improvements and equipment as expenses. For accounting purposes capital improvements in excess of \$10,000 are capitalized as assets on the balance sheet and are not expensed. The Village does not budget for depreciation expense. Further, the annual debt principal payment is shown as an expense in the Water Fund budget.

Property tax revenue in the Police Pension Fund is considered revenue in the General Fund and a transfer from the General to the Police Pension Fund. Appreciation in the value of investments are not budgeted.

II. Budgetary Policies and Procedures

I. *Significant Budget Policies*

- * The budget is prepared on a **basis** consistent with generally accepted accounting principles (GAAP), except where noted above. Budget appropriations lapse at year end and encumbrance accounting is not used by the Village; therefore, expenditures that are not substantially incurred by the end of the fiscal year must be re-appropriated in the next fiscal year budget.
- * The General **fund balance reserve** is targeted to be 50% of expenditures (increased from 30% in March 2015) excluding contingency and capital amounts. The Special Revenue Fund balances are targeted to be at a level consistent with future expenditure expectations with a minimal (5-10% of expenditures) contingency reserve. The Water Fund has a reserve policy of 25% of the operating expenditures plus 3 years of depreciation expense. The Library fund balance reserve is set by the separate Library Board.
- * Expenditures may not legally exceed the total budgeted amounts at the fund level. The Village Administrator is authorized to transfer budgeted amounts between departments within any fund; however, expenditures in excess of the budgeted amounts at the fund level must be approved by the Village Board of Trustees. The budget can be **amended** by the Village Board by a two-thirds majority of the corporate authorities, but no revision of the budget shall be made increasing the budget in the event that funds are not available.
- * The Village's General and Water Funds have a **contingency budget** amount as authorized by state law that allows for an amount not to exceed 10% of the total budget, less the amount set aside for contingency purposes, which monies may be spent for unanticipated expenditures upon a majority vote of the corporate authorities then holding office.
- * The Village defines a **balanced budget** when the budgeted expenditures, including transfers-out, do not exceed the projected revenue sources including the use of excess reserves.

II. *Procedures*

The Village Board of Trustees follows these procedures in establishing the budgetary data contained herein:

1. The Finance Director prepares an estimate of beginning fund balances and revenue projections for the budget year.
2. The Finance Committee, comprised of three Board members, reviews the revenue projections and multi-year fund balance projections.
3. The Village Administrator and Finance Director discuss and develop a strategy for the upcoming budget year and provide Department Heads with guidelines for and procedures for preparing their budget request.
4. Department Heads present budget requests to Village Administrator and Finance Director. Individual department meetings are held for Department Heads and Supervisors to provide additional information regarding requests. All budget requests are compiled into a preliminary budget.
5. The Village Administrator, as the Budget Officer, makes recommendations to the Finance Committee regarding public works improvements, requests for additional personnel, and new program initiatives as recommended by the Village Administrator (Budget Officer).
6. The Finance Committee holds a series of meetings, typically attended by other Village Board Trustees, on the preliminary budget.
7. The Tentative Budget is prepared following the Finance Committee's discussions.
8. No later than the first Village Board meeting in April, the Village Administrator, as Budget Officer, submits to the Board of Trustees the tentative budget for the fiscal year commencing on May 1st.

The budget includes projected revenues and fund balances/working cash balances, proposed expenditures and interfund transfers.

9. The Village makes the tentative budget available for public inspection for at least 10 days prior to the passage of the budget. Not less than one week after the tentative budget is made available to the public, a **public hearing** is noticed in the local paper and conducted to obtain taxpayer comments. The tentative budget was available on March 3, 2022 on the Village's website as well as at the Village Hall, the Public Safety Building, and the Lake Bluff Public Library and a public hearing will be held on March 28, 2022.
10. The budget ordinance is anticipated to be legally enacted on March 28, 2022 through action of the Village Board of Trustees. The final approved document is available on the website at www.lakebluff.org.
11. The approved FY2023-24 Annual Budget document will be submitted to Government Finance Director's Association for consideration of the Distinguished Budget Presentation Award.

III. Financial and Debt Policies

Below is a list of some of the more significant financial policies discussed in the Village's "Budgetary and Financial Policies" document.

1. The Village will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB);
2. The Village will invest all funds pursuant to the Investment Policy;
3. The Village will maintain a diversified and stable revenue structure to protect it from economic downturns by balancing taxes, user fees, and other revenue sources proportionally;
4. Pursuant to Resolution #2005-05, the Village will levy a property tax that complies with the Property Tax Limitation Act;
5. User charges and fees will be established at a level related to the full cost of providing the service and will be reviewed annually to consider market rates and charges levied by other public and private organizations for similar services;
6. Revenues will be collected pursuant to the Accounts Receivable Policy;
7. A reputable audit firm will be engaged to perform an annual independent audit and auditors will be rotated every six years unless extenuating circumstances allow for up to another two years engagement;
8. The Village will produce an annual financial reports in accordance with Generally Accepted Accounting Principles as outlined by the Governmental Accounting Standards Board (GASB);
9. The multi-year plan for capital improvements and equipment will be updated annually;
10. The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs;
11. The Official Compensation Plan will be reviewed annually;
12. Cash flow shall be maintained at a level to avoid use of short term debt;
13. General obligation debt shall be no more than 5% of the equalized assessed property values and annual general obligation debt payments shall not exceed 10% of general fund revenues.



FY 2025-26 BIENNIAL BUDGET TIMETABLE

Revision Date: 2/8/2024

December 8, 2023	Budget Worksheets available in BSA
December 22, 2023	Finance Director prepares personnel expenditures and Special Revenue, & Pension Fund budgets.
January 5, 2024	Departmental budget requests, goals and objectives, and personnel & capital projections returned to Finance
January 8-9, 2024	Finance Director assembles preliminary department budgets
January 10-15, 2024	Departmental Budget Discussions
February 12, 2024 Monday 5:30 PM	Finance Committee Meeting Review Schedule Review General Fund Operating Budget Review Water Operating Budget & Rate Schedules
March 11, 2024 Monday 5:30 PM	Finance Committee Meeting Review Comprehensive Fee Schedule CIP Overview Review Multi-Year Capital Equipment – All Funds Review Multi-Year Capital Projects Pay Plan
March 27, 2024	<i>Tentative</i> budget delivered to Board members
March 27, 2024	Publication of public hearing notice (must be published <14 days >1 week before hearing)
March 27, 2024	Tentative budget available for public inspection (10 days prior to passage)
April 8, 2024	Public Hearing on Proposed Tentative Budget First Reading of Tentative Biennial Budget and Board Discussion
April 24, 2024	Village Board Discussion and Final adoption of Budget Ordinance

By law the Budget must be approved before May 1, 2024.

ORDINANCE NO. 2024-13

**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET FOR THE VILLAGE OF LAKE
BLUFF FOR THE FISCAL YEAR COMMENCING MAY 1, 2024 AND
ENDING APRIL 30, 2026**

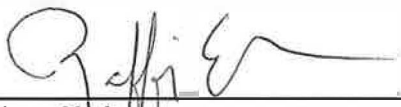
Passed by the Board of Trustees, April 24, 2024.

Printed and Published, April 25, 2024.

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. 2024-13

**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET FOR
THE VILLAGE OF LAKE BLUFF FOR THE FISCAL YEARS
COMMENCING MAY 1, 2024 AND ENDING APRIL 30, 2026**

WHEREAS, the Village of Lake Bluff has placed on file its proposed Tentative Biennial Budget and has made such Tentative Biennial Budget 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 8, 2024 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, 2024 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 seventeen million, four hundred fifty-nine thousand, five hundred forty-three and 00/100's (\$17,459,543) be and the same is hereby adopted as the Biennial Budget for the Village of Lake Bluff for the year commencing May 1, 2024 and ending April 30, 2025. The Biennial Budget with expenditures in the sum of nineteen million, five hundred ninety-four thousand, one hundred seventy-three dollars and 00/100's (\$19,594,173) be and the same is hereby adopted as the Biennial Budget 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, in the sum of two million, four hundred forty eight thousand, one hundred sixty five and 00/100's dollars (\$2,448,165) for the fiscal year commencing May 1, 2024 and ending April 30, 2025 and Interfund transfers between Village funds, as specified in the Biennial Budget, in the sum of two million, four hundred forty seven thousand, four hundred twenty five and 00/100's dollars (\$2,447,425) for the fiscal year commencing May 1, 2025 and ending April 30, 2026 are hereby approved and incorporated into the Biennial Budget.

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.

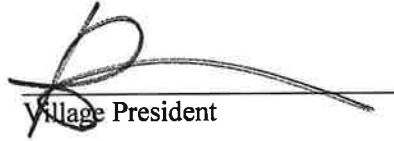
PASSED this 24th day of April 2024, by vote of the Board of Trustees of the Village of Lake Bluff, as follows:

AYES: (4) Rider, Fisher, Fried, President Charlot

NAYS: (0)

ABSENT: (3) Cole, Hatch, Rappin

APPROVED this 24th day of April 2024.


Village President

ATTEST:


Village Clerk

FIRST READING: April 8, 2024

SECOND READING: April 24, 2024

PASSED: April 24, 2024

APPROVED: April 24, 2024

PUBLISHED IN PAMPHLET FORM: April 25, 2024

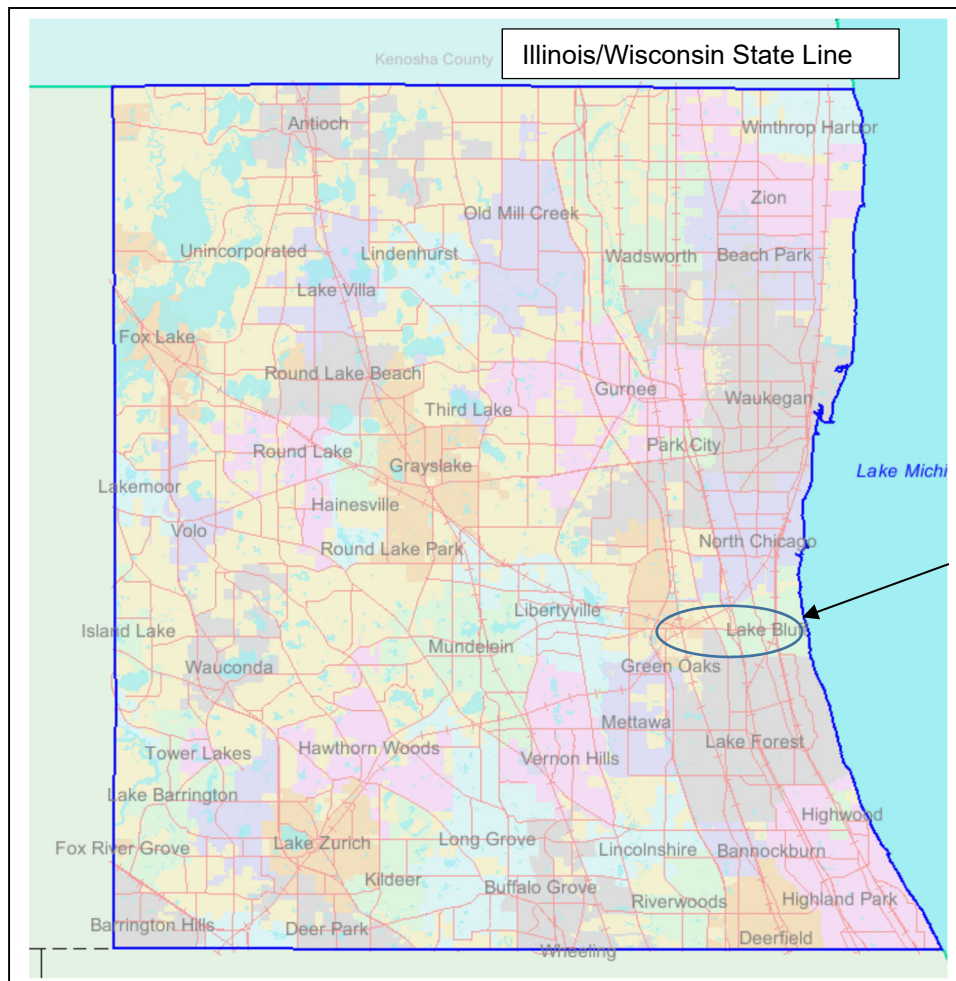
DEMOGRAPHICS

LOCATION

Lake Bluff is located 35 miles north of the City of Chicago, Illinois. Lake Bluff is the furthest north of the string of eight affluent communities all fronting on Lake Michigan and known collectively as Chicago's "North Shore". The municipal boundaries of Lake Bluff are The City of Lake Forest to the south, The Village of Green Oaks and the "Knollwood" unincorporated area to the west, the Great Lakes Naval Training Center to the north, and Lake Michigan to the east. The Village is fully located within Lake County, Illinois.

While driving time from Lake Bluff to Chicago's Loop averages 55 minutes, residents can commute to downtown Milwaukee, Wisconsin in just slightly more than an hour. Lake Bluff is conveniently located within 35 minutes of O'Hare International Airport and many travelers avail themselves of Mitchell Airport in Milwaukee or Midway Airport in Chicago which are both about a 60 minute drive.

A map of the Lake County area is below, with Lake Bluff highlighted. Lake County's northern boundary is the Illinois/Wisconsin state line. The southern boundary is Cook County, including the City of Chicago.



TRANSPORTATION

Lake Bluff is served by the Union Pacific (previously the Chicago & Northwestern) commuter rail service which provides daily service from Chicago, Illinois to Kenosha, Wisconsin. Interstate highway access is via Illinois Route 41 which runs through the west side of the Village and Interstate 294 which is 5 miles directly west of Lake Bluff's boundaries. In addition to Route 41, Green Bay and Sheridan Roads are the other two major north/south arterials. Route 176 (Rockland Road) is the Village's major east/west thoroughway.

EDUCATION

School District 65 is the public body responsible for elementary education. The district maintains two buildings, an Elementary School and the Middle School. The Community High School District 115 is located in neighboring Lake Forest. Along with the public education system, there are several private schools located in Lake Bluff and Lake Forest, including Forest Bluff Montessori School, Montessori School of Lake Forest, School of St. Mary, Lake Forest Country Day School, Lake Forest Academy, and Woodlands Academy as well as several pre-schools.

Students wishing to obtain an undergraduate degree can attend Lake Forest College, a private college in Lake Forest, or they can attend the publicly funded junior college, the College of Lake County, which is located within 15 miles of Lake Bluff. Those students desiring to pursue an advanced degree can apply to the Lake Forest Graduate School of Management which has campuses in Lake Forest, downtown Chicago and two suburban locations.

PARK DISTRICT

The Lake Bluff Park District was established as a separate taxing agency in 1925 for the purpose of providing and maintaining parks, recreational facilities, and programs for the residents of the District. The Park District provides a public 18-hole championship golf course with clubhouse services and a driving range. The Park District has an Olympic size outdoor swimming pool with an adjacent to the pool and fitness center. The District maintains a supervised Lake Michigan beach during the summer months and offers a variety of programs for children and adults all year long.

COMMUNITY FACILITIES

Located within 5 miles of Lake Bluff is Northwestern Lake Forest Hospital, is recognized by the Joint Commission on Accreditation of Healthcare Organization. The hospital is part of the Lake Forest Hospital Foundation which also includes the Dearhaven Child Care Center, the Lake Forest Health & Fitness Institute, and the Westmoreland Nursing Center. The Lake Forest/Lake Bluff Senior Center offers a diverse program of activities and access to various social services to senior citizens residing in the local communities. Lake Bluff and Lake Forest merged their respective Chambers of Commerce into one organization to represent the business and civic interests of both communities. In addition to these facilities, there are numerous religious, social, and civic organizations in the community.

SPECIAL EVENTS

The Village is known in the area for its creative and well attended (about 20,000 attendees) 4th of July parade which has been coordinated by a group of local volunteers (originally this event was coordinated by the American Legion for over 25 years). Each June through October the Village sponsors a Farmer's Market on the Village Green every Friday morning from 7:00 until noon. This successful event has now become a tradition in the community for 20 years. In 2012 the Village hosted the first Bicycle Criterium in conjunction with a Community Block Party. This successful event is held every year. The Village supports events coordinated by residents that promote the community businesses and allow for resident interaction.

CLIMATE

Being in the great lakes region, Chicago experiences average snowfalls of 37" during the months from November-March. Being along the shores of Lake Michigan, temperatures in Lake Bluff are slightly milder in the winter and cooler in the summer. On average, temperatures exceed 90° Fahrenheit only 17 days a year but typically fall below 32° F 131 days a year. This information was obtained from the CIA World Fact Book (climate-zone.com.)

GOVERNMENT

The Village of Lake Bluff is governed by its Village President and a six member Board of Trustees. They establish policies, approve ordinances, and appoint residents to advisory boards and commissions. The Village Board meets at 7 PM on the second and fourth Monday of each month. All regular meetings are open to the public and broadcast live and rebroadcast on local cable. The Village Clerk is the elected official responsible for maintaining a permanent record of Village Board actions. The Village Administrator is the Chief Administrative Officer and is appointed by the Village Board.

The Village President and Board of Trustees have established standing citizen advisory boards and commissions, including:

- The Architectural Board of Review (ABR) reviews signage and building designs, typically for commercial property.
- The Board of Fire and Police Commissioners (BOFPC) establishes the hiring and eligibility list for Police Officers and Sergeants.
- The Historic Preservation Commission (HPC) reviews the designation and alteration of the Village's historic structures, and promotes preservation through outreach and education.
- The Plan Commission and Zoning Board of Appeals (PCZBA) maintains the Village's Comprehensive Plan and Zoning Regulations, and hears requests for variations, special use permits, and planned developments.
- The Sustainability and Community Enhancement Ad Hoc Committee (SEC) plans and pursues sustainability and beautification initiatives throughout the Village.
- The Police Pension Board administers the Village's independent fund for police officer pensions (retirement and disability).

POPULATION HISTORY¹

Year	Population	Rank in US	Growth Rate
2023	5534	4579	-0.004
2022	5555	4549	-0.006
2021	5589	4507	-0.005
2020	5619	4472	-0.002
2010	5722	4284	-0.006
2000	6070	3916	0.009
1990	5526	3789	–

ECONOMIC CHARACTERISTICS**HOUSEHOLD INCOME²**

	Village	Lake County	State of Illinois	Village % Greater Than County	Village % Greater Than Illinois
Median Household Income	\$205,735	\$108,917	\$81,702	61%	86%
Per Capita Income	\$111,197	\$55,756	\$45,104	66%	84%
Median Home Value	\$739,400	\$326,600	\$250,500	77%	98%

MAJOR VILLAGE EMPLOYERS³

Employer	Business/Service	Full Time Equivalents
Knauz Motors, Inc	BMW, Mercedes, Land Rover, Hyundai	300
Mariani Landscaping	Landscaping architect	300
Buehler, Inc	Scientific Instrument Supplier	238
Profile Plastic	Manufacturer	150
Target	Retailer	150
Heinen's	Grocery Store	110
Paterno Imports, Ltd	Wine Importers & Wholesalers	100
Fresenius Medical Care	Health Services- dialysis	100
Lake Bluff School District	Elementary School Dist.	40

¹ U.S. Census Bureau, <https://www.census.gov/quickfacts>² U.S. Census Bureau, <https://www.census.gov/quickfacts>³ Village of Lake Bluff Comprehensive Annual Financial Report

ABBREVIATIONS AND GLOSSARY OF TERMS

The following abbreviations are used in this document. Please refer to the full name in the glossary for the definition.

ABBREVIATIONS:

CBD	Central Business District
CLCJAWA	Central Lake County Joint Action Water Agency
COPS	Certificates of Participation Debt
EAV	Equalized Assessed Valuation
FOIA	Freedom of Information Act
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
G.O.	General Obligation
ICCBD	Industrial/Commercial Corridor Business District
IGFOA	Illinois Government Finance Officers Association
ICMA RC	International City Management Association – Retirement Corporation – Deferred Retirement Plan
IMRF	Illinois Municipal Retirement Fund – Defined Benefit Plan
IRMA	Intergovernmental Risk Management Agency – Risk Pooling Agency
NFPA	National Fire Protection Association
OPEB	Other Postemployment Benefits – See GASB Statement 45
PRD	Planned Residential Development
SSA	Special Service Area

GLOSSARY:

Abatement	A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.
Accrual Basis	The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).
Actuarial Accrued Liability	Term used in connection with defined benefit pension plans. That portion, as determined by a particular actuarial cost method, of the actuarial present

value of pension plan benefits and expenses which is not provided for by future normal costs.

Actuarial Assumptions

Term used in connection with defined benefit pension plans. Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and government-provided pension benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the actuarial value of assets; characteristics of future entrants for open group actuarial cost methods; and other relevant items.

Actuarial Value of Assets

Term used in connection with defined benefit pension plans. The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an actuarial valuation. The actuarial value of assets, which may represent an average value over time, normally differs from the amount reported in the financial statements, which is a point-in-time measure (i.e., as of the date of the statement of net assets).

Ad Valorem Tax

A tax based on value (e.g., a property tax).

Advance to Other Funds

An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity.

Agency Fund

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund type also is used to report the assets and liabilities of Internal Revenue Code, Section 457, deferred compensation plans.

Appropriation

A bill or ordinance providing the expenditure authority and related estimated revenues.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes. Equalized assessed valuation means assessed valuation after the state multiplier has been applied.

Asset

A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Balanced Budget

The Village defines a balanced budget when the requested expenditures, including inter-fund transfers, do not exceed the projected revenue sources including the use of excess reserves. A balanced budget is one that supports financial sustainability for multiple years into the future, where recurring revenues equal or exceed recurring expenditures.

Basis of Accounting

A term used to refer to *when* revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Basis Differences

Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A

budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the corporate authorities.

Budgetary Accounts

Special accounts used to integrate the annual operating budget into the general ledger, but not reported in the general-purpose external financial statements. By convention, ALL CAPS commonly are used to designate budgetary accounts. The most common budgetary accounts are ESTIMATED REVENUES, APPROPRIATIONS, BUDGETARY FUND BALANCE, and ENCUMBRANCES.

Business-Type Activities

One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

Capital Improvement

Any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.

Capital Outlay

The purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as fixed assets.

Certificate of Achievement for Excellence in Financial Reporting Program

Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program

Certificates of Participation Debt

Debt obligations secured by an installment agreement and issued pursuant to the Installment Purchase Provisions of the Debt Reform Act, as amended by Public Act 91-868 of the State of Illinois.

Character Classification

Expenditure classification according to the periods expenditures are presumed to benefit. The four character groupings are (a) *current* operating expenditures, presumed to benefit the current fiscal period; (b) *debt service*, presumed to benefit prior fiscal periods as well as current and future periods; (c) *capital outlays*, presumed to benefit the current and future fiscal periods, and (d) *intergovernmental*, when one government transfers resources to another.

Commodities

All expenditures for materials, parts, and supplies, except those incidentally used by outside firms performing contractual services for the Village.

Component Unit

A legally separate organization for which the elected officials of the primary government are financially accountable. The Lake Bluff Public Library is a component unit of the Village.

Contractual Services

Expenditures for services which are obtained by an express or implied contract.

Debt Service

Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.

Deficit

Occurs when the expenditures are greater than the revenues.

Defined Contribution Pension Plan	A pension plan having terms that specify how contributions to a plan member's account are to be determined, rather than the amount of retirement income the member is to receive. The amounts received by a member will depend only on the amount contributed to the member's account, earnings on investments of those contributions and forfeitures of contributions made for other members that may be allocated to the member's account.
Deferred Compensation Plans	Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.
Direct Expenses	Expenses specifically traceable to specific goods, services, units, programs, activities or functions. Indirect expenses cannot be specifically traced and must be allocated on a systematic basis.
Encumbrances	Commitments related to unperformed (executory) contracts for goods or services.
Enterprise Fund	A fund which accounts for an operation which is financed from user charges and whose operation is similar to a private business enterprise.
Equalized Assessed Valuation (EAV)	Equalized assessed valuation means assessed valuation after the state multiplier has been applied. (see assessed valuation) In Lake County, Illinois this is typically 1/3 rd the market value of the property.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues. Decreases in net financial resources in Governmental Funds are expenditures.
Expenses	Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Outflows in Enterprise funds are expenses rather than expenditures.
Financial Plan	A financial plan projects revenues and expenditures for several years into the future. Unlike a multiyear budget, it does not authorize expenditures (although it should be linked to the current budget). Instead, it illustrates what will happen to a government's ability to pay for and provide services, given a set of policy and economic assumptions. These projections help policy makers assess expenditure commitments, revenue trends, financial risks and the affordability of new services and capital investments.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety)
Functional Classification	Expenditure classification according to the principal purposes for which expenditures are made (e.g., administration, public safety or public works).
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on

	specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Accounting	A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
Governmental Accounting Standards Board (GASB)	The GASB is the authoritative accounting and financial reporting standard-setting body for government entities.
General Fund	The general fund is used to account for all revenues and expenditures of the Village which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.
General Obligation Bond (G.O.)	A long term security where the general taxing power of the Village is pledged to pay both the principal and the interest.
General Revenues	All revenues that are <i>not</i> required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax-for example, sales tax, property tax, franchise tax, income tax. All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.
Generally Accepted Accounting Principles (GAAP)	The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, <i>The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report</i>
Government Finance Officers Association (GFOA)	An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.
Illinois Municipal Retirement Fund (IMRF)	This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments (including Lake Bluff) and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits. Police sworn officers are covered under a separate Police Pension Plan. IMRF is a defined benefit pension plan.
Impact Fees	Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Improvement	An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.
Infrastructure	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the Village.
Interfund Activity	Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.
Interfund Transfers	A planned movement of money between funds of the same government reporting entity to offset expenses incurred in the receiving fund due to the operation of the sending fund. They include: (1) quasi-external transactions, (2) reimbursements, (3) residual equity transfers, (4) operating transfers and (5) interfund loans.
Lapse	As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.
Legal Debt Margin	The excess of the amount of debt legally authorized over the amount of debt outstanding.
Legal Level of Budgetary Control	The level at which a government's management may not reallocate resources without special approval from the legislative body.
Levy	The imposing and collecting of a tax.
Line-item Budget	A form of budget which allocates money for expenditures to specific items or objects of cost. The Village of Lake Bluff budget is a line-item budget.
Major Fund	A governmental fund or enterprise fund reported separately in the basic fund financial statements. The General Fund is always a major fund. Major funds have revenues, expenditures/expenses, assets, or liabilities that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Funds may also be reported as a major fund if the government believes that fund is particularly important to financial statement users.
Measurement Focus	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
Mill	One one-thousandth of a dollar of assessed value.

Millage	Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.
Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
Net Assets	Assets less liabilities. For budget purposes, the Water Fund net assets exclude fixed assets because they do not reflect spendable resources.
Net Pension Obligation	Term used in connection with defined benefit pension plans. The cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension liability (asset) at transition to SGAS 27, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related debt.
Non-operating Revenues and Expenses	A term used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. Revenues and expenses not qualifying as operating items, which typically include interest revenue and expense, taxes, and grants that are not equivalent to contracts for services.
Object	A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained (<i>e.g., personal services, contractual services, materials and supplies</i>).
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.
Original Budget	The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior year encumbrances.
Ordinance	A formal legislative enactment by the government body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.
Other Expenditures	Includes operating charges primarily of a fixed charge nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements.
Other Financing Source	An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the <i>other financing sources</i> category is limited to items so classified by GAAP.

Other Financing Use	A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the <i>other financing uses</i> category is limited to items so classified by GAAP.
Outcome Measures	Term used in connection with service efforts and accomplishments reporting. Indicators that measure accomplishments of results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes.
Output Measures	Term used in connection with service efforts and accomplishments reporting. Indicators that measure the quantity of services provided. Output measures include both measures of the <i>quantity of service provided</i> and measures of the <i>quantity of a service provided that meets a certain quality requirement</i> .
Overlapping Government	All local governments located wholly or in part within the geographic boundaries of the reporting government.
Payment in Lieu of Taxes (PILOTS)	A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes
Pension (and other Employee Benefit) Trust Funds	A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. The Village has a Police Pension Fund.
Pension Plan	An arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of the plan.
Performance Measurement	Commonly used term for service efforts and accomplishments reporting.
Permanent Fund	A fiduciary fund type used to report resources that are legally restricted for to the extent that only earnings, but not principal, may be used for the purposes that support the government's programs for the benefit of the citizenry.
Perspective Differences	Differences between the budgetary basis of accounting and GAAP that result when the structure of financial information used for GAAP financial reporting differs from the structure of financial information used for budgetary purposes
Per Capita	Refers to an amount per resident. The Village receives revenues on a per capita basis meaning that the amount received is based on the population of the Village.
Personnel Services	Expenditures directly attributed to Village employees including salaries, overtime pay, health, dental and life insurance, and other employee benefits. The Village also includes worker's compensation and unemployment insurance a personnel services.
Police Pension Plan	The plan established by Statute for the purpose of providing disability, retirement, and survivor benefits for sworn police officers. This is a defined benefit pension plan.

Postemployment Healthcare Benefits	The Village does not pay retiree health care except for sworn police officers receiving a duty disability pension as required by law. The Village does allow retirees to remain on the medical plan at their cost.
Primary Government	Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.
Private-Purpose Trust Funds	A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments
Program	Group activities, operations or organizational units directed to attaining specific purposes or objectives.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Realized Gains and Losses	The cumulative effect of appreciation and depreciation in the value of investments reported at fair value at the time those investments are sold.
Reappropriation	The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for commitments outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.
Reporting Entity	The oversight unit and all of its component units. The Village's reporting entity consists of the Village funds and the Lake Bluff Public Library.
Reserved Fund Balance	The portion of a governmental fund's net assets that is not available for appropriation.
Special Revenue Fund	A governmental fund type used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted to expenditure for specified purposes.
Tap Fees	Fees charged to join or to extend an existing utility system. Also referred to as <i>system development fees</i> or <i>connection fees</i> .
Tax Rate	The amount of tax stated in terms of a unit of the tax base. The Village's property tax rate is shown as a percentage of every \$100 of equalized assessed valuation.

**Unrealized Gains and
Losses**

Term used in connection with the valuation of investments. Cumulative change in the market value of investments prior to their disposition.