



Fiscal Year 2027 Budget

May 1, 2026 to April 30, 2027

Presented to: Finance Committee/City Council

Presented on: May 4, 2026

Updated: May 15, 2026

Approved: May 18, 2026

City Officials

Leon Rockingham, Jr.

Mayor

Michael R. Jackson

Alderman, Ward 1

Anthony Coleman

Alderman, Ward 2

Carl Evans

Alderman, Ward 3

Bobby Allen

Alderman, Ward 4

Tabitha Wray

Alderman, Ward 5

Dona Murphy

Alderman, Ward 6

Dante Brooks

Alderman, Ward 7

Vance Wyatt

City Treasurer

Lori Collins

City Clerk

Staff

Gregory Jackson

Chief of Staff

Department Directors

Tawanda Joyner

Taylor Wegrzyn

Elizabeth Black

Bob Miller

John Umek

Lazaro Perez

Lou Carlile

Fabio Usma

Comptroller

Economic Development Director

Human Resources Director

Interim Public Works Director

Fire Chief

Chief of Police

Library Director

Interim IT Director

Organizational Chart

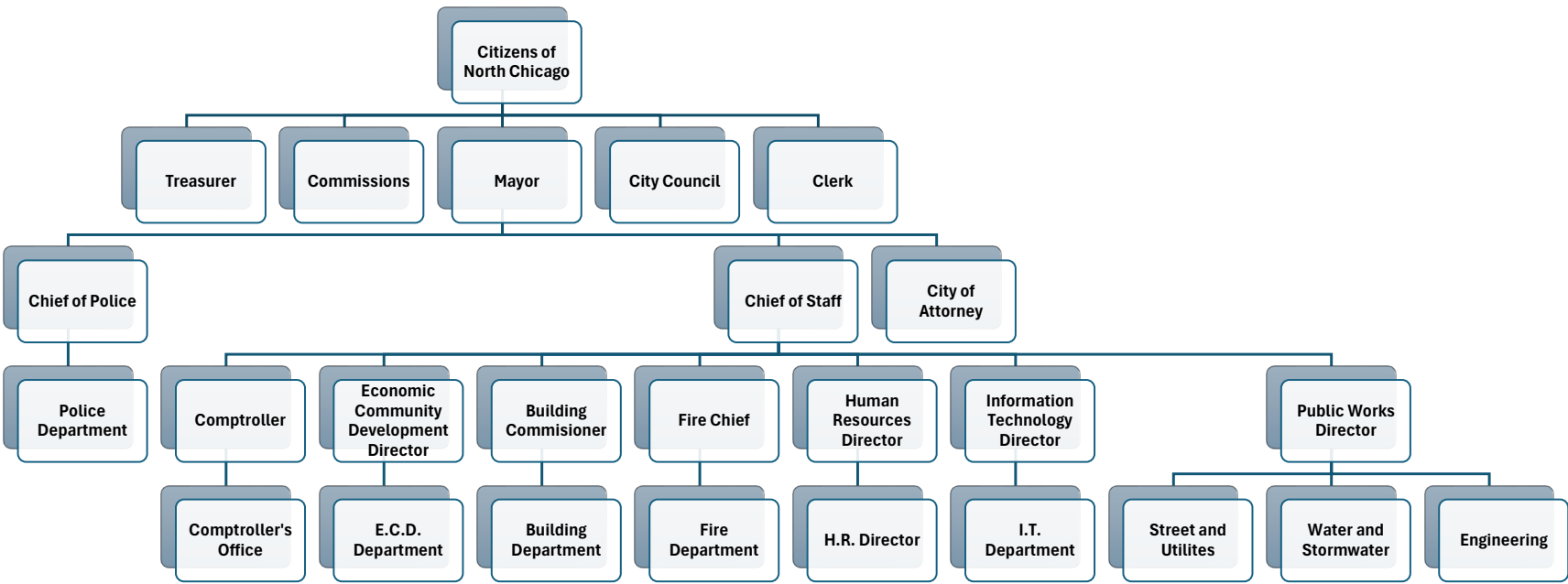


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Community Profile

City of North Chicago

Located 33 miles north of downtown Chicago, and 48 miles south of downtown Milwaukee, on the shores of Lake Michigan, North Chicago is home to Naval Station Great Lakes, the Lovell Federal Health Care Center, healthcare giants Abbott and AbbVie and Rosalind Franklin University. Easily accessible by road, commuter and freight rail, air and water; North Chicago has a business friendly environment well suited for economic growth and long-term prosperity. Discover all that North Chicago has to offer.

Demographics

The total estimated population of North Chicago is 34,050. The state of Illinois covers 56,343 square miles, Lake County is 470 and the City of North Chicago is approximately 7.8 square miles.

Age Classifications*

Age Group	Total Population	
Under 18	7,267	23.9%
18-64	23,563	69.2%
65 and over	2,349	6.9%

Racial Classifications*

Race	Total Population	
White	8,547	25.1%
Black	8,513	25.0%
American Indian, Alaska Native	919	2.7%
Asian/Hawaiian	2,179	6.4%
Hispanic Origin of any race	13,790	40.5%

*2025 estimated Census.gov

Current Estimated Population (2025)*

Illinois	12,719,141
Lake County	719,339
North Chicago	34,050

Transportation

Less than 40 miles from Downtown Chicago and 25 miles from O'Hare International airport, North Chicago has access to major highways, commuter and freight trains, and is a short distance from 6 International, regional and private airports

Major Roadways

IL 43, IL 131, IL 137	Local
US 43	Local
IL 120	1 Mi. N
IL 176	2 Mi. S
I-94	2 Mi. W

Public Transportation

METRA Commuter Trains to Chicago
PACE Bus Routes: 563, 564, 566, 569, 573
PACE Dial-A-Ride Service

Airports

International	
Chicago - O'Hare	24 Mi. SW
Chicago - Midway	37 Mi. S
Milwaukee - Mitchell	43 Mi. N
Regional	
Waukegan Regional	7 Mi. N
Chicago Executive	14 Mi. SW
Private	
Campbell Field	11 Mi. W
	24 Mi. SW

Economic Development Incentives



Enterprise Zone

A portion of the City of North Chicago falls within the Waukegan/North Chicago Enterprise Zone. The Illinois Department of Commerce and Economic Opportunity administers the Enterprise Zone Program, which is designed to encourage economic growth and neighborhood revitalization at the local level through various tax incentives, regulatory relief and improved governmental services. Enterprise Zones offer businesses a number of tax incentives to encourage job creation and job retention within their communities.

Investment Tax Credit

The investment tax credit allows a .5% credit against the state income tax for investments in qualified property which is placed in service in an Enterprise Zone. To qualify, a property must be newly built or have an improvement or addition made to it on or after the date the zone was designated.

Sales Tax Deduction

The cost of building materials that will be incorporated into real estate as part of a building project may be deducted from the sale receipts when calculating the tax imposed for these materials.

EZ Machinery and Equipment Sales Tax Exemption

A company in an Enterprise Zone may be able to receive a 6.25% sales tax exemption on all tangible property which is used or consumed within an Enterprise Zone in the process of manufacturing. To be eligible for this incentive the company must either, create 200 full-time jobs in Illinois or retain a minimum of 2,000 full-time jobs, or retain 90% of existing jobs when moving into the Enterprise Zone. The items and materials may be purchased anywhere in Illinois.

Job Tax Credits

A tax credit of \$500 per qualified employee may be given to an Enterprise Zone company that hires individuals who are certified as economically disadvantaged or dislocated workers. These workers must be found through the local administrative office of the Workforce Investment Act.

Economic Development Incentives

Utility Tax Exemption

A company in an Enterprise Zone may be eligible for a 5% state tax exemption on gas, electricity, the Illinois Commerce Commission .1% administrative charge and the excise taxes on originating telecommunications. Local units of government may also exempt their taxes on gas, electricity and water. To be eligible for these benefits, the company must meet one of three conditions: 1. The business must make an investment of at least \$5,000,000 into the Enterprise Zone and create a minimum of 200 full-time jobs; 2. Make an investment of \$175,000,000 in to the zone and create a minimum of 150 full-time jobs; 3. Make an investment of \$20,000,000 and retain at least 1,000 full-time jobs when moving into the zone. An eligible investment may be purchasing a building, the improvement/renovation of a building or investments in efficiency, capacity, product quality or competitive position.

Property Tax Incentives

A company in an Enterprise Zone may have the increase in property taxes due to new improvements or renovations abated. This is useful because everytime a property is improved it is reassessed, and therefore the taxes increase. Typically, this incentive is marginally beneficial at best.

Income Tax Deduction for Financial Institutions

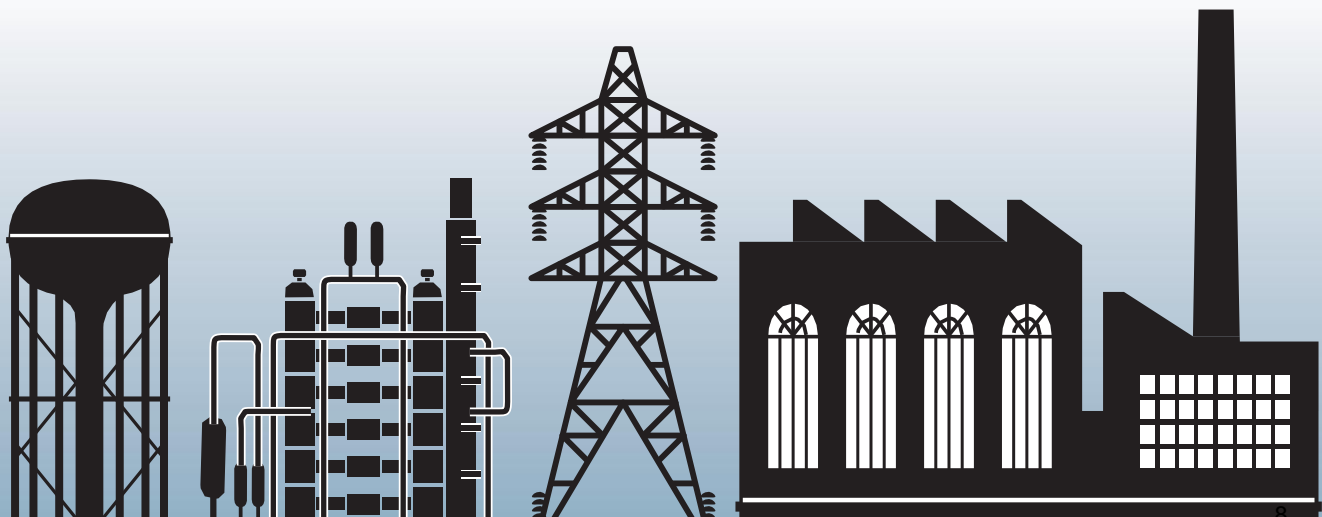
Financial institutions in Illinois are eligible for special deductions on their Illinois corporate income tax return. Such institutions may deduct from their taxable income an amount equal to the interest received from a loan for development in an enterprise zone. This is limited to the interest earned on loans or portions of loans secured by property which is in an Enterprise Zone.

Dividend Deductions

Taxpayers may deduct from their taxable income an amount equal to those dividends which were paid to them by a corporation which conducts substantially all of its operations in an Enterprise Zone or zones.

Corporate Contribution Deductions

Corporations may make a donation to designated zone organizations for projects approved by the Illinois Department of Commerce and Economic Opportunity (DCEO) and claim an income tax deduction at double the value of their contribution as long as it is approved by the DCEO.



Tax Increment Financing/ Business Development Districts

North Chicago has created two Tax Increment Financing Districts pursuant to legislation of the State of Illinois. Tax Increment Financing (TIF) provides a governmental incentive to private developers or companies to stimulate new investment and job creation and/or retention. Property tax revenue is generated as a result of the new investment and the incremental tax revenues are used to pay for the incentives.

The Sheridan Crossing TIF, encompassing upwards of 31 acres, was created in 2007 by extracting property from the Downtown TIF. The Sheridan Crossing TIF is bounded by Sheridan Road on the east, the E-J-E railroad on the north, Tantalum Place on the west, and Martin Luther King Jr. Drive on the south.

The Skokie Highway TIF extend along Skokie Highway/IL Route 41 south from Buckley Road within City the City limits.

TIF assistance is offered by the City on the condition that the developer would not be able to proceed with the project at a reasonable rate of return “but for” the financial incentive. The type and amount of TIF assistance available to a developer depends on the property’s projected increase in incremental tax revenue and its impact on the surrounding area. State legislation authorizes that TIF funds may be used

for: demolition and site preparation; property acquisition; rehabilitation or renovation of existing public or private buildings; construction of public works or improvements; professional services such as architectural, engineering, legal, property marketing and financial planning; studies, survey and plans; financing costs, including interest assistance; job retraining programs; relocation; and daycare services.

If your property falls within the boundaries of either TIF District, or you are considering making improvements to your property, please contact the Economic and Community Development Department. A review of your plans and financials by the City will be necessary to determine if your project qualifies for TIF assistance.

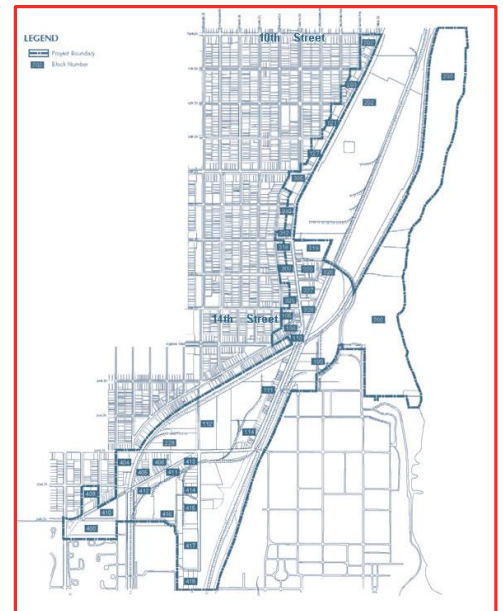


Figure 2.
Tax Increment Financing (TIF)
District Boundary Map

Lake County Partners

Lake County Partners (LCP), a 501C(3) economic development corporation, works to maintain economic vitality and quality of life in Lake County by creating and retaining jobs, stimulating capital investment, pursuing economic diversity and improving the County's business climate.

LCP offers a range of products and services to meet the needs of businesses, including:

- Site/Building Selection Assistance
- Information Clearinghouse
- Financing and Incentives
- Development Ombudsman
- Workforce
- Export Assistance
- Educational Programs and Networking Opportunities
- Business Advocacy

LCP can help you identify and secure federal, state and local resources, including:

- SBA 504 and SBA7(a) Loans
- LCP has been designated as a Certified Development Company in order to help companies access the SBA 504 Loan Program. This program offers long-term, fixed-rate, below market financing and lower equity requirements. LCP also works with partner banks to package SBA7(a) loans.
- *Industrial Revenue Bonds*. LCP serves as the processing agent for the Private Activity Bond

Clearinghouse, in conjunction with the Illinois Finance Authority. Industrial Revenue Bonds are tax exempt bonds issued to finance the capital expenditures of manufacturers, 501C (3) not-for-profit corporations and affordable housing projects. This type of financing can be used for the acquisition of fixed assets, such as land, buildings or equipment, and for renovation and new construction.

For more information, call Lake County Partners at (847) 247-0137 or visit their website at www.lakecountypartners.com.





Illinois Department of Commerce and Economic Opportunity (DECO)

The Illinois Department of Commerce and Economic Opportunity (DECO) is responsible for enhancing Illinois' economic competitiveness by providing technical and financial assistance to businesses, local governments, workers and families.

Some of the programs they offer include:

- *Business Development Public Infrastructure Program.* Helps units of local governments provide infrastructure assistance to expanding or relocating businesses.
- *EDGE (Economic Development for a Growing Economy) Tax Credit.* Tax credits are calculated from the personal income tax collected on the salaries paid to employees in the new jobs created, which may be taken as a nonrefundable credit against corporate income taxes over a period not to exceed 10 taxable years.
- *Employee Training Investment Program (ETIP).* Reimburses individual or multi companies for up to 50% of approved training costs, typically between \$250 and \$750 per employee.
- *High Impact Business Designation.* Provides approved companies with tax incentives such as a sales tax exemption for building materials, investment tax credit, exemption from the state gas and electric tax and a state sales tax exemption on manufacturing repair and equipment repair and replacement.
- *Large Business Development Program.* Provides incentive financing to large, out-of-state companies looking to relocate facilities to Illinois and encourage existing Illinois companies to undertake major job expansion or retention programs in the state.
- *Manufacturer's Modernization Program.* Designed to provide manufacturers with access to adequate and affordable financing for upgrading and modernizing their manufacturing equipment and operations.
- *Participation Loan Program.* To help provide working capital, funds to purchase land and to construct/renovate a building or buy new equipment.
- *Technology Grants and Programs for Businesses.* There are a number of technology grants and programs available for businesses.

Representatives from Lake County Partners are well-versed in these programs (see p. 6). You can also visit the DECO website (www.commerce.state.il.us/dceo) for more information.

Illinois Department of Revenue

The Illinois Department of Revenue serves as the tax collection agency for state government and for local government.

Incentive programs available through the Department of Revenue include:

- Investment Tax Credits. A state investment tax credit of .5% is allowed a taxpayer who invests in a qualified property, such as machinery, buildings and equipment.
- Manufacturers' Purchase Credit (MPC). Qualified manufacturers may earn a credit equal to half of the state 6.25% tax by purchasing manufacturing or graphic arts equipment that qualifies for existing sales/use tax exemptions. Credits may be used to pay state sales tax or use tax on future purchase of qualified production-related tangible personal property.

- Research and Development Credit. Allows eligible companies to claim a 6.5% credit against their corporate income tax for research activities, in excess of similar expenses incurred during the previous three years.

Representatives from Lake County Partners are well-versed in these programs (see p. 7). Or you can visit the IDOR website (www.revenue.state.il.us/businesses) for more information.

Illinois Department of Transportation

The Illinois Department of Transportation (IDOT) is responsible for the multi-modal transportation systems in the state.

Incentive programs available through the Department of Transportation include:

- IDOT Economic Development Program (EDP). Provides up to 50% state matching funds for eligible roadway-related construction and engineering items.
- IDOT Rail Freight Program. Provide capital assistance to communities, railroads and shippers to preserve and improve rail freight services in Illinois.

- IDOT Truck Access Route Program. To help local government agencies to upgrade roads to accommodate 80,000 pound trucks.

Representatives from Lake County Partners are well-versed in these programs (see p. 7). Or you can visit the IDOT website (www.dot.state.il.us) for more information.

Labor Force

Lake County is a preferred location for Fortune 500 corporate headquarters – including *Walgreen Co.*, *Abbott*, *Baxter International*, *Discover Financial Services*, *CDW*, *Grainger*, *Tenneco*, and *United Stationers*. There are more than 100 biotechnology /pharmaceutical companies in Lake County, including 10 corporate headquarters

- Total sales of these companies (worldwide) exceeds \$57 billion.
- Includes chemical manufacturers, scientific research and development firms, and medical and diagnostic laboratories.

Workforce

- These 100 + firms employ more than 19,000 people. In other words .5% of the businesses in Lake County employ nearly 6.3% of the workforce.

- The average wage for the bio pharma industry is \$89,636 - more than 45% higher than the overall average wage in Lake County, and more than twice the national average.
- Lake County has a highly educated and skilled workforce...41.5% of our population has at least a bachelor's degree, compared with 34.0% for the Chicago metro area and 28.2% nationwide.

The Chicago Tribune reports that Lake County pay increases, measured by the

federal government rose faster than all but one other large county in the nation during the third quarter of 2015.

- Wages grew 11.7 percent over the same quarter the previous year. That gain was far greater than the 2.6 percent national average tracked by the Bureau of Labor Statistics.
- Lake County's gains, which came primarily from pharmaceutical and medical manufacturing, far surpassed other Illinois counties, according to the data.

Parks and Recreation

- Foss Park District operates 7 local parks, playgrounds and skate/bike park facilities spanning 7 acres of land.
- Lighted ball fields and tennis courts.
- Special events and recreational programming for families, children and adults
- 2 local golf courses, Foss Park and Willow Glen. 43 total courses in Lake County.
- Lake County Forest Preserves operates the Greenbelt Forest Preserve, Greenbelt Cultural Center.
- Robert McClory Trail provides access to miles of trails for pedestrians, bicycling and rollerblading.



Housing

North Chicago has a variety of housing options, including single-family detached and attached dwellings, two-flats, townhouses and apartments. The 2020-2024 Median Home Value was \$159,600. *census.gov

2020-2024 Households 7,894*

2020-2024 Avg Household Size 2.71*

2020-2024 Housing Units 7,894	
Owner Occupied Housing Units	32.6%
Renter Occupied Housing Units	56.5%
Vacant Housing Units	10.9%

Income and Education

Lake County has a highly educated workforce with 47.7% of residents having a bachelor's degree or higher, exceeding the national average by over 12%. *2020-2024 census.gov, cmap.illinois.gov, 2024 American Community Survey

2019-2023 Household by Income

Household Income Base 7,301	
Less than \$25,000	25.5%
\$25,000 - \$49,999	21.4%
\$50,000 - \$74,999	15.8%
\$75,000 - \$99,999	14.6%
\$100,000 - \$149,999	13.5%
\$150,000 and Over	9.2%
Median Income	\$56,815

School Info

- North Chicago is served by North Chicago Community Unit School District 187.
- Public: 1 Pre-K, 2 K-3 grade level centers, 1 3-5 schools, 1 middle school and 1 high school.
- 2 charter schools serving grade K-8.

School District Statistics (2024-2025)*

Elementary (K-8)	
Pupil Teacher Ratio	16.1
\$Spent per Pupil	\$21,222
High School (9-12)	
Av. Class Size	17
\$Spent per Pupil	\$21,811
Avg. SAT Score	Not available
% Graduated	85.9%

*illinoisreportcard.com

2024 Population 25+ by Educational Attainment

Less than high school diploma	18.8%
High School Graduate/GED	28.6%
Some College, No Degree	24.2%
Associate Degree	7.6%
Bachelor's Degree	13.2%
Graduate/Professional Degree	7.6%

Community Highlights

North Chicago is home to two of the largest employers in Lake County, Naval Station Great Lakes and Abbvie.

Naval Station Great Lakes—In 1911, the Naval Station Great Lakes was built directly south of North Chicago to provide U.S. naval training in the Midwestern United States. Naval Station Great Lakes was annexed by the City in the 1960s. Due to military base closures in Orlando and San Diego, Great Lakes operates as the Navy's only recruit training center. Its training commands and schools proudly graduate more than 80,000 recruits and sailors every year. More than two million sailors have been trained here since 1911. Great Lakes host numerous visitors annually, who travel from every state in the Union and all parts of the globe.

Captain James A. Lovell Federal Health Care Center—Another major government employer in the City is the Veterans' Administration Medical Center, whose mission is: "We are a caring community, proud to provide patient centered, coordinated health care to Veterans, Navy and all VA/DoD sharing patients." It is the nation's first

fully integrated Veteran's Affairs and Department of Defense entity.

The Rosalind Franklin University of Medicine and Science – The Rosalind Franklin University of Medicine and Science is a four year university that was built around the Chicago Medical School (CMS), and has been educating physicians and furthering biomedical research for 93 years. The school trains physicians and professionals in a variety of health fields, including audiology/speech pathology, biomedical engineering, dental assisting, medical technology, pharmacy, nursing, physical therapy, podiatry, psychology, social work, and many other areas. It also provides graduate-level education for biomedical researchers and teachers.

Abbvie – The world headquarters for AbbVie, is located in the City of North Chicago. AbbVie is a research-based biopharmaceutical manufacturer with a portfolio of more than 40 medicines and is listed as one of 33 Illinois companies on the Fortune 500.

Abbott – The City's industrial base is largely characterized by the presence of Abbott World Headquarters just outside the municipal borders. Abbott specializes in diversified products including medical devices, diagnostic equipment and nutrition products. Abbott also has facilities in the municipal borders of the City of North Chicago.

Other major businesses with a presence in North Chicago include Liberty Coach (manufacturers of custom coach busses for celebrities and others), Goelitz Candy Company (parent company of Jelly Belly), Coffee Fresh (wholesale micro-technology roaster), Ivy Lane Design (manufacturers of bridal and prom assortments), West Rock (a leading global packaging company), ULINE (distributor of shipping, industrial, and packing materials), EMCO Chemical Distributors and P&G.



Letter of Transmittal

This document reflects the Fiscal Year 2026-2027 Operating Budget for the City of North Chicago (City). It echoes the City's priorities and responsibilities. Adoption of the budget is one of the most important activities undertaken by the City Council. The budget communicates the financial plan and demonstrates a commitment to excellence in responsible service delivery.

The budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the City. The details of the budget begin on page 38 of this document.

City government is divided among various functional categories: Mayor's Office, Administrative Services, Treasurer, Comptroller Office, City Clerk Office, Economic Development, Police, Fire and Public Works with subdivisions consisting of streets, water, and sewer. In addition, this fiscal year the City added another fund to account for General Capital Project expenditures to better control expenses.

Budget Process

The budget is prepared under the direction of the Mayor, and each department director formulates that segment of the budget for which he/she is directly responsible. The following is a review of the budget by the Mayor, Chief of Staff and Comptroller, who then recommends appropriate revisions. After this review and both revenues and expenditures are finalized, the budget is presented to the Mayor and City Council by the Comptroller and if further changes are necessary, the revisions are made, and the document updated. The final step of the budget process includes public comments from the taxpayers and subsequent adoption by the Council.

This budget is the result of the city's financial and operational planning process. The budget is a plan of action, is flexible and allows the ability to adjust expenses as unanticipated needs arise.

This budget is the product that emerged after many changes, "give and take" among departments, yet is very conservative in nature. The City Council adopted a Fund Balance Policy shaping the construction of the budget and, indeed, this budget demonstrates achievement of the goal and is within the adopted fund balance policy.

To arrive at this point, it began with the Comptroller's Office projecting revenues and expenditures, fund balance available for the new budget year to determine resources available.

The City has realized a surplus in the General Fund for the fiscal year ending April 30, 2026.

The City has updated the Capital Improvement Plan (CIP) but has decided, currently, to incorporate capital projects that are part of grant programs and complete those projects already under construction. CIPs will be re-reviewed at the end of the calendar year and possibly complete a budget amendment if revenues show improvement.

The City continues its quest for the following:

Revenues

- Economic Development for business growth

Expenditures

- Maintaining current service levels
- Rising costs associated with labor.

The annual budget is intended to serve three essential purposes. First, it is designed and intended to set and become a basis for public policy in the defining and prioritizing of the delivery of key public services. Second, it is to act as a form of legislative control on taxation and spending. Third, it serves as a planning tool, both current and for the future. This budget development involved all departments through a process with the intent of providing quality services while minimizing costs, within the structure of anticipated available resources.

Budget Overview

General Fund

Proposed Revenues

The FY27 budget for the General Fund projected revenues from taxes, fees, fines, grants and other sources including interfund transfers for a total of \$34,286,986. This amount represents an increase of 5.32% or \$1,731,950 over the previous year’s budget. Although the City has seen an increase in revenue over the last three fiscal years, it was decided to be more conservative on revenue estimates.

	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
Description	Actual	Actual	Budget	YE Projected	Proposed Budget
Revenue by Category					
Taxes	18,664,481	19,116,360	19,820,939	20,132,220	20,527,319
Licenses & Permits	722,118	763,890	668,600	715,843	670,600
Intergovernmental Taxes	8,903,735	9,935,815	8,128,615	9,590,618	9,053,460
Charges For Services	2,348,515	2,049,452	2,087,050	2,060,373	1,998,151
Fines & Fees	258,401	310,884	235,500	657,838	302,450
Investment Income	647,632	1,392,166	715,100	1,135,445	828,098
Other Revenues	1,646,455	2,793,886	899,232	2,007,458	906,908
Transfers In		0	0	0	0
Total Revenue	33,191,338	36,362,453	32,555,036	36,299,796	34,286,986

Discussions of major categories of City revenues follow in more detail in the appropriate section.

Proposed Expenditures

The FY27 expenditures in the General Fund reflects general operations of the City and is the largest fund of the City. Excluding transfers-out the total amounts to \$34,512,121, which is 9.67% or \$3,042,227, increase over the FY26 Projected General Fund Budget.

The table below details the various categorical changes. Increases are shown for Salary & Wages due to collective bargaining agreements, increases to health and medical premiums

as well as pension related adjustments and increase to contractual services due to outsourcing some administrative function thereby savings to personnel benefits and expected future personnel liabilities for those benefits.

	Fiscal Year	Fiscal Year	Budget	Projected	Fiscal Year
Expenditure by Categ	2024	2025	2026	2026	2027
Salary & Wages	11,240,442	11,702,304	12,722,097	12,513,109	13,362,493
Fringe Benefits	7,961,297	7,102,308	9,928,389	9,845,402	10,126,188
Other Benefits	302,112	331,312	416,139	293,970	478,764
Professional Services	2,923,906	3,419,926	2,610,143	2,891,564	3,218,200
Utilities	144,800	204,775	113,786	135,990	121,134
Purchased Services	2,115,443	2,195,151	2,496,744	1,781,258	2,592,564
Other Insurance	2,397,666	2,396,538	1,827,435	1,642,889	1,775,000
Commodities	318,538	318,710	327,360	326,521	343,189
Small Equipment	20,938	7,341	25,250	7,954	32,450
Other Expenses	769,866	962,998	1,382,177	1,572,555	2,005,478
Capital Programs & Pro.	811,844	143,107	171,032	180,000	159,918
Debt Service	243,343	247,379	284,231	278,680	296,742
Transfer Out	1,208,788	3,003,800	7,703,744	7,703,744	6,050,000
Total Expenditures	30,458,983	32,035,648	40,008,527	39,173,638	40,562,121

Revenue Updates

There are some expected increases to property tax revenue due State Income Taxes revenue streams in this fiscal year. There are revenue decreases that should be highlighted:

1. Utility Tax repayment
 - a. City will experience a reduction in Utility Tax- Electric due to an over payment by the vendor.
 - b. There will be a decrease in Personal Property Replacement Tax and State Use Tax based upon IML estimates.

Expenditure Updates

The major increases in the General Fund are attributable to the increased contribution to the police and fire pension from operations, and salary increases for personnel governed by collective bargaining agreements (CBA) as well as increases to positions governed by

the CSO Ordinance (City Salary Ordinance). The decrease in Administrative Services includes transfer from the General Fund to the Capital Fund

Below is a summary of the departmental percentage change for expenditures.

Expenditure by Department	Fiscal Year	Fiscal Year	Budget	Projected	Fiscal Year
	2024	2025	2026	2026	2027
Mayor's Office	457,857	520,989	499,525	537,164	502,259
Clerk's Office	193,479	205,149	205,572	175,770	187,829
Legislative	175,098	187,655	374,249	211,119	388,285
Boards & Commissions	94,451	61,922	72,539	58,585	73,439
Treasurer	45,485	44,770	47,624	47,307	48,920
ECD	1,198,103	1,339,545	1,335,133	1,562,246	1,216,075
Building	0	0	0	0	653,134
Administrative Services	4,382,747	6,376,921	10,827,075	10,645,875	9,700,477
Police	12,462,406	11,137,157	14,110,046	14,375,193	14,480,749
Fire	7,179,222	7,884,111	7,519,168	7,214,698	8,060,089
Foreign Fire	0	0	0	0	100,000
Streets	2,738,501	2,804,161	3,310,026	2,735,620	3,481,670
IT	611,237	647,404	700,273	678,604	708,403
Comptroller's Office	678,628	551,230	724,309	680,457	709,849
Human Resources	241,772	274,634	282,989	251,002	250,943
Total Fund Expenditure	30,458,983	32,035,648	40,008,527	39,173,638	40,562,121

Special Revenue Funds

Below are the notables for each fund within this category.

Library Fund

The Library Fund has its own board who approve their budget led by the Library Director and the Library Finance Committee.

Motor Fuel Tax Fund (MFT)

The MFT fund pays for the utilities and maintenance of the City Street lights and for road improvements. This fiscal year the street program has been scaled back to allow for other needed projects such as pavement marking, alleys, and pavement patching.

Community Development Block Grant Fund (CDBG)

The fund will use available grant proceeds for various projects. The budget is net neutral.

TIF Funds

There are two (2) TIF funds, and all expenses are accounted for within the funds.

Grant Place Operating and Grant Place Capital Funds

The City sold Grant Place and there will be no activity during Fy27. Both the Grant Place and Grant Place Capital Funds will be closed.

Internal Service Funds

The City has two (2) such funds: Vision as well as Retiree Premium. These funds in concept should be self-supporting.

Enterprise Funds

The Enterprise Fund, consisting of water, sewer and refuse, is self-sustaining. The users pay for the service it provides.

A water rate study was completed in Fy26, however no changes were in effect as of the passing of the budget. The last rate adjustment was in August 2019.

Personnel

Historical and current employee data is in a subsequent section of the budget document in more detail.

Short and Long Term

The City of North Chicago is not immune to the challenges also encountered by other communities. Common challenges across the nation are revenues not keeping up with expenses. Payroll costs associated with health and pension benefits; unfunded mandates are concerns faced by many communities not only in Illinois but nationally.

Revenue adjustments are made with much care and conservatism, either positive or negative. Expenditures are treated the same, considering that North Chicago continues to provide the residents' same level of service.

The City's long-term goals continue to increase retail business, plan for infrastructure improvements, maintain service levels, and continue funding pensions following the Pension Funding Policy adopted in March 2023.

Summary

The City continues to provide a budget that is conservative and realistic with spending but is still able to provide residents with the highest level of service.

The funds that are in deficit spending other than the General Fund are due to the planned drawdown of reserves for previously deferred projects.

Despite some declining revenue streams and planned increases to pension funding, the City is in a better financial position than it was previously. The City will continue to monitor both revenues and expenditures and make appropriate adjustments for this fiscal year as well as subsequent years.

We will construct our future budgets in a way to maximize the opportunities afforded us.

In closing, we would like to express our appreciation to all City staff who worked long hours to identify needs, and/or postpone some of their requests to allow for the implementation of more pressing projects and assisted in putting together a voluminous but important document.

FY26-27 Budget Calendar

Budget Schedule of Dates and Events

Date	Action	Staff
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October- December, 2025	Project Compilation	Staff compiles projects and submits the CIP template
October, 2025	Meet and review projects	Submit draft CIP to departments; prioritize projects to be included
November, 2025	Present to Council which adopts plan	Compile report for presentation for Council for discussion and adoption

December, 2025	Operating Budget Template	Comptroller emails operating budget template
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January - March, 2026	Q & A	Comptroller reviews budgets with Department staff
March, 2026	Revenue Review	Departments review revenue estimates

March, 2026	Revenue Updates	Comptroller reviews and updates revenue.
March 2026	Executive Staff Review	Departments meet with Mayor, Comptroller, and Chief of Staff
March 2026	Revisions	Departments provided revised numbers
March 15, 2026	Department Descriptions	Departments provide text descriptions

March 2026	Finance Chair Review	Comptroller presents key issues to Finance Committee
May 4, 2026	City Council	Comptroller presents budget to City Council
May 5-17, 2026	Budget Revisions	Comptroller revises budget as needed.
May 18, 2026	City Council Action	City Council votes on Budget or continue discussion.

June 1, 2026	Public Notice	Public Notice issued by publication
June 15, 2026	Public Hearing	General Public inputs on proposed Appropriation Ordinance
June 15, 2026	City Council Action	City Council votes on Appropriation Ordinance.
July 7, 2026	Filing	Clerk files document with Lake County

Budget Guidelines/Process

As per ordinance in Chapter 2 of the municipal code a budget will be submitted annually to City Council.

The budget will be developed as directed by the Mayor, Chief of Staff and the City Comptroller with specific goals and objectives. The CIP adopted by the City Council will be included in the budget.

The Comptroller will project fund revenues and expenditures and compare the projected balances to the Fund Balance Policy adopted by Elected Officials.

The Comptroller Office will also provide the salaries and benefits for each individual department and work with Human Resources for added input on costs for all medical benefits.

The Comptroller will make a presentation to the City Council and the public and provide more in-depth information on what is included or excluded in the budget. The City will then hold a public hearing prior to the Council's approval of the budget.

The Comptroller will prepare a monthly budget report to compare actual revenues and expenditures to budgeted amounts. The monthly report discussion occurs during the second meeting of each month for the previous period. For example, the June budget report is presented at the second Council meeting of July to ensure that all entries are accounted for on the last day of each month.

Revenue and Expenditure Guidelines

Revenues

1. The City attempts to maintain a stable and diverse revenue stream and to not rely solely on revenues that fluctuate. The City's major sources of revenue are:
 - a) Property Taxes
 - b) Income Tax
 - c) Sales Tax

In addition, the General Fund is also supported by transfers from the Water & Sewer Fund as well as the city of North Chicago Library Fund, which represents services provided by the General Fund for operations of said funds.

2. Estimating revenues will be conservative in nature and will be based upon historical trends or known changes to occur.

Illinois Municipal League (IML) provides guidance on state shared income computed per capita such as income tax, motor fuel tax, and use tax.

3. The City will continue to find funding through local, state, federal, and private grants.

4. One-time revenues are used for one-time special projects.

5. Maximize our investment interest earnings and follow our investment policy approved in December 2022.

6. Enterprise and Internal Service Funds should be self-supporting.

7. Enterprise (water and Sewer Fund) fees should be based on costs to provide services and infrastructure maintenance. Water rate studies should be conducted periodically to ensure charges are commensurate with operations and capital improvements.

Expenditure

1. The CIP adopted should be incorporated into the operating budget.

2. Expenditures should be based on historical trends and analysis but allow for expenses that have been identified as a need.

3. Payment of bills is approved by the Council prior to payment unless it involves the payment of payroll, payroll taxes, garnishments and benefits such as pensions, medical and other insurance benefits.

4. All necessary internal approvals follow as stipulated by ordinance.

Capital Assets Guidelines

Capital assets include vehicles, equipment and machinery, property, and infrastructure such as water mains, streets, alleys, bridges, and storm sewer. The assets are reported within the respective funds, generally governmental and business-type.

The City defines capital assets whose initial individual cost is over \$5,000 with an expected life span of more than five years. They are categorized as:

- Land Improvements – 20 years of life.
- Building and Improvements – varies by type between 20 and 25 years of life.

- Machinery and Equipment – varies between 8 and 10 years of life.
- Vehicles – 8 years of life
- Underground Equipment – 50 years of life

1. Per the CIP, the project that meets the definition of a capital asset will also be evaluated and prioritized using an established matrix. If it meets the established criteria, it will be added to the annual budget.

2. The City utilizes an outside consultant for inventory and calculations of depreciation, but the City provides a listing of all capitalized assets. This list will include both completed and construction in progress projects, as not all projects get completed within a fiscal year.

3. Straight-line method of depreciation is used for these calculations.

4. In conjunction with the City annual audit, additions and deletions are submitted to the outside consultant for inclusion or exclusion from the inventory.

Cash Management Guidelines

Cash Management is governed by the Investment Policy adopted by Elected Officials in December 2022.

The City has had multiple bank accounts invested by each individual fund. This fiscal year, the City, to maximize investment earnings consolidated all applicable funds into one account. Only monies from funds that are not restricted to pooling were consolidated.

The City is also taking advantage through its financial institution of investing excess funds not needed for daily operations in other investment types earning higher returns.

Interest is allocated based upon each fund’s “claim to cash” as reported on the general ledger.

Procurement Guidelines

The City has procurement guidelines and process established and is described in more detail below. The methods of purchases used by the City are:

- Invoicing from vendors following a purchase of order.
- Invoicing through a credit card purchase
- Use of petty cash funds

The scope to make available as many means to pay for goods and services but must always follow the City Code and State Statutes.

Procedures

All methods of purchasing all activity must be appropriately documented to the Comptroller's Office. Payment or reimbursement cannot be made without an itemized receipt. To protect against expense fraud or the perception of inappropriate use, original documentation is required. Expenses may not be aggregated into broad categories, and they may not be reported using vague terminology. Receipts for reimbursement must be received by the Comptroller's Office no later than 30 days after the expenses are incurred.

It is illegal to engage in "bid stringing". Bid stringing is structuring an agreement in phases or several smaller contracts to avoid the City's procurement policies. An example is when a large purchase, which would cost \$40,000, is broken into several contracts or invoices. As such, splitting up any purchase by any method to avoid the thresholds set by statute and/or City code is prohibited and will be investigated. Violators will be subject to disciplinary action up to and including discharge.

Regular Vendor Invoice

Timely submission of invoicing with proper documentations attached such as bills of landing, quotes submitted, and any other form used to purchase. The invoice must be entered into with the City's Accounts Payable (AP) system detailing the account number to be charged, description of purchase and department head electronic signature and provided to the AP Coordinator responsible for recording to the City's general ledger.

This is the preferred method of purchase. The City can expedite the payment to the vendor if the vendor registers for Automated Clearing House (ACH) processing instead of receiving paper checks. Not all vendors are eligible for ACH processing.

Credit Card Purchase

The City has authorized the use of credit cards and is designated to specific employees, Elected Officials, and other designated persons to support specific and limited types of City purchasing. Credit cards are used as a supplement to other acceptable methods of procurement and should only be used when other approved procurement methods are not available. The City strongly encourages the use of other approved methods of procurement when possible. All purchases made with credit cards are subject to the requirements and restrictions set forth in the City Code. Purchases made with credit cards are subject to public disclosure under the Freedom of Information Act (FOIA).

The credit cards are City property. In the event a credit card is lost or stolen it should be reported immediately to the Comptroller. Each person assigned a credit card will sign the Credit Card Acknowledgement Form.

Acceptable Uses and Restrictions

1. As a supplement to other methods of purchasing, the City uses credit cards as a form of payment in limited circumstances when ordinary procurement methods are not available and should not be used and intended to replace effective purchasing planning.
2. All purchases made with the credit card must conform to all City codes, including but not limited to the following:
 - a. Avoiding unauthorized purchases
 - b. Ensure purchases are within the budget limits.
 - c. Ensure purchase is not split in a manner that violates threshold limits.
 - d. Ensure purchase does not include any taxes such as sales tax from which the City is exempt.
3. The Comptroller is responsible for enforcing City policies and procedures for all expenses and reimbursements, including enforcing policies and procedures governing the receipt, handling, custody, and disbursement of City funds and performing periodic audits of expense reimbursements.
4. Card restrictions
 - a. Cash advances
 - b. Purchases for personal benefits

- c. Reimbursements for meal expenditures under per diem overnight travel
 - d. Alcoholic beverages
5. Every effort should be made to make purchases with effective time planning.
 6. Cardholders will be held responsible for purchases made on their cards without cardholder authorization.

The use of a credit card does not prevent the cardholder from submitting the required documentation and receiving approval from the purchase agent, the Comptroller.

Current Uses Include

- City utility payments
 - Company issued cell phones
 - Electric
 - Gas
 - Cable
- City I-Pass
- City Travel and Training
 - Hotel Reservations for City-approved events when overnight is needed.
 - Flights for City-approved travel
 - Taxi/Shuttle transportation for City approved event.
- Fuel for City-approved vehicles to approved travel.
- City-related purchases from online vendors such as Amazon, Warehouse Direct, Walmart after approval from Comptroller office

Petty Cash

Petty cash is used to make small purchases as a supplement to other methods of purchasing. Petty cash should only be used for small incidental purchases for which there is an immediate need. Petty cash should not be used to reimburse expenses that can be processed through other approved methods.

The City strongly encourages the use of other approved methods of procurement when possible. All purchases made with petty cash are subject to the requirements and restrictions set forth in the City Code. Purchases made with petty cash are subject to public disclosure under the Freedom of Information Act (FOIA).

Petty cash is not intended and should not be used to reimburse employees for meals and transportation for training that extends overnight. Departments should use the per diem rates and submit the Per Diem Form (Exhibit B) and submit it through the regular Accounts Payable process to be included in the list of bills

Maximum Limit for reimbursement from Petty Cash: \$50.00

No IOUs should be issued from petty cash, if you do not have available cash to reimburse incidental expenses will be needed to close out petty cash, balance and ask for replenishment through our Accounts Payable process.

The Comptroller's Office will conduct audits of petty cash accounts throughout the year, but departments must submit a fiscal year-end close-out of petty cash April 30.

Accounting and Financial Reporting Guidelines

The Comptroller's Office is responsible for all financial operations of the City and makes monthly reports to the City Council including budget-to-actual, and all expenditures whether issued by check or wired to other bank accounts in the name of City of North Chicago.

Wired payments are usually reserved for the City's debt payment of principal and interest due twice a year: May 1 and November 1 of each year, it also includes for the payment of loans for the purchase of city vehicles.

The City will prepare t Annual Financial Report (AFR) in conformity with Generally Accepted Accounting Principles (GAAP). These principles will be monitored and updated as needed and mandated by the Governmental Accounting Standards Board (GASB).

This report also referred to as the annual audit will be performed by an outside independent firm of certified public accountants (CPA) and comply with Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified

Public Accountants (AICPA) who will publicly issue an opinion that will be incorporated into the annual audit report. The auditors may also issue a management letter detailing recommended changes.

The auditors will present both the audit and management letter to the City Council upon the completion of the audit which is due within 180 days (6 months) of the end of the fiscal year, i.e. October 31st.

The City will be modified accrual accounting for the required funds and full accrual for the Water and Sewer Fund (Enterprise Fund). This budget document defines each type of accrual, and a table located on page 37 summarizes funds by type of accounting method.

Fund Balance Guidelines

Government Finance Officers Associations (GFOA) recommends at a minimum of five to fifteen percent of its General Fund operating revenues or of no less than one to two months if its General Fund operating expenditures.

The City of North Chicago has created this fund balance policy to provide a reserve for the following funds: General, Water/Sewer/Refuse, and Dental & Vision. The Fund Balance Policy follows Generally Accepted Accounting Principles (GAAP) and has been developed to:

- Ensure stable delivery of service.
- Provide reserves to meet unanticipated nonemergency expenditures.
- Smooth the effects of annual changes in tax rates and/or structure.
- Provide sufficient cash flow for financial needs.
- Demonstrate financial stability to preserve or improve the City's bond rating.

The City has adopted the following levels of fund balance:

General Fund

The unassigned General Fund Balance will be maintained at 30%-40% of total expenditure. Total expenditure includes transfer out of the fund.

The unassigned fund balance will be reviewed annually during the budget process. Balances in excess may be transferred and committed to the Capital Projects Fund to support future capital projects.

Water and Sewer Fund

The fund balance of the Utility Enterprise Fund (Water and Sewer) includes fixed assets, capital, debt, and cash. The goal of the fund is to remain self-sufficient. A reserve cash balance policy has been put in place to ensure positive cash flow for operations. This reserve balance is 60 days of operating expenditures, excluding capital and debt service.

Vision Fund

The Vision Fund should self-sufficient (expenses are covered by revenues) and routinely reviewed to incorporate new data.

Debt Guidelines

The City does not have a formal policy adopted for Debt Service,

As a home-rule community, the City is not subject to debt limits. As of the annual audit of FY26, the outstanding general obligation bonds were \$1,877,880 in total.

The most recent bond rating with Standard & Poor's (S&P) in the spring is 2018 is BBB.

Funds and Fund Types

The City budgets are based upon Governmental Accounting Standards Board (GASB) guidelines. The City uses fund accounting to demonstrate compliance with finance-related and legal requirements. Funds are separated as follows: Special Revenue Funds, Enterprise Funds, Debt Service Funds, Capital Projects Funds, Internal Service Funds, Fiduciary Funds, and General Fund.

The day-to-day operations account for the majority portion of the Budget and is accounted for in the General Fund. Special Revenue Funds are used to account for programs funded from specific and legally restricted financing such as grants and tax increment financing. Enterprise Funds are the business-type activities of the city. The services provided are intended to pay for themselves through user fees and charges. The City operates the Water and Sewer Fund in this manner. Internal Service Funds, such as the Dental & Vision Fund and the Retiree Premium Fund, allow the city to pay for claims and insurance premiums promptly and then charge back the appropriate fund. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government.

The City operates under the Appropriations model, and an approved budget is used as the basis to prepare the Appropriations Ordinance. While the ordinance establishes the legal maximum of expenditures/expenses, the adopted budget remains the control document for elected officials and staff as they administer and manage the financial affairs of the City daily.

All the funds included in this budget proposal are appropriated by the City Council. Each fund type is presented in its own section of this document. The reader is encouraged to read each section to obtain a full understanding of the City's budgetary plan for the upcoming fiscal year.

Fund Types and Basis of Budgeting

The City operates under an accounting standard called fund accounting. The budgeting for revenues and expenditures is made within general categories by fund. There are three broad types of funds as noted below:

Governmental Funds

These fund types are used to account for tax-supported activities. These funds use the modified accrual basis of accounting where revenues are recognized in the period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred.

- **General Fund**

This is the main account of the City and is used to account for all financial resources except those required to be accounted for in another fund. The City's departments of Mayor's Office, Legislative, City Clerk, Treasurer, Administrative, Comptroller Office, Economic Development, Public Works Street Division, Police and Fire are all accounted for in this fund.

- **Special Revenue Funds**

These funds are used to account for unique revenues derived from specific sources. These sources are restricted by statute, ordinance, or other specific restrictions to finance certain City functions or activities. They include:

- Motor Fuel Tax
- Community Development Block Grant (CDBG)
- Grant Place Operating and Capital Funds
- TIF Funds (3)
- Federal Forfeited Property (DEA)

- Seized Drug (State)

- **Debt Service Funds**

These funds were established by the City to set aside resources to meet current and future debt service requirements on general long-term debt. GAAP permits the use of debt service funds “to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.” The city has funds within this group.

- Debt Service – 2007C

Unlike Governmental Funds, this fund has a full accrual accounting standard that recognizes the financial effect of transactions, events and interfund transfers when they occur, regardless of the timing of related cash flows. Proprietary Funds are classified as business-type activities.

- **Enterprise Fund**

These funds are used to account for activities like those found in the private sector and they are supported using fees and charges to customers for services provided. The City uses the enterprise format to account for revenue and expenses in the following fund:

- Water/Sewer & Refuse Fund

- **Internal Service Funds**

Internal Service funds should be self-supporting with revenue equaling expenditure. The City operates two such funds.

- Vision
- Retiree Premium
- Pension Reserve Fund

- **Component Unit**

A governmental component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. However, the unit is governed by the board which is appointed by the Mayor with the approval of the City Council.

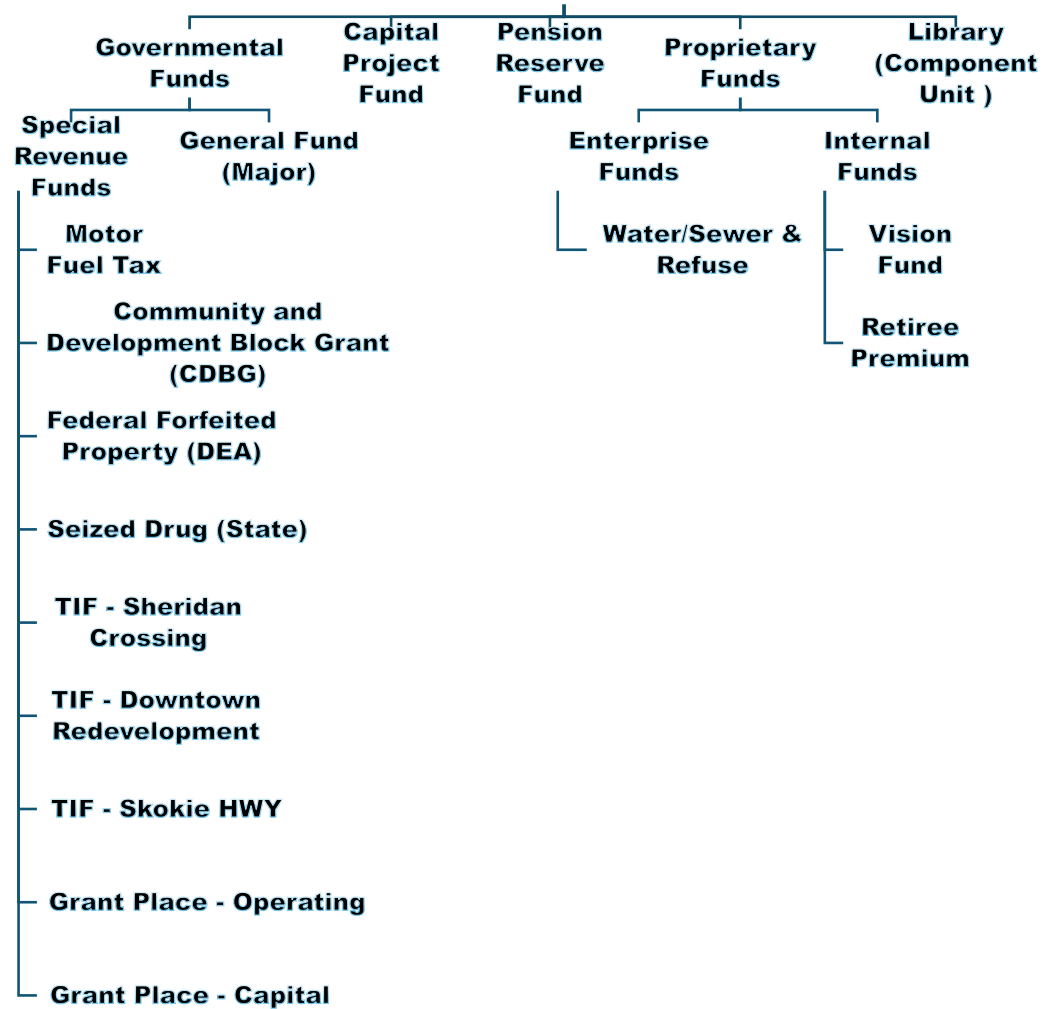
- Library

Below is a summary in table format for all funds and their basis for budgeting:

Fund Name	Modified Accrual	Full Accrual
General Fund	x	
Library	x	
Motor Fuel Tax Fund (MFT)	x	
Community Development Block Grant (CDBG)	x	
Federal Forfeiture (DEA)	x	
E911 Emergency	x	
Seized Drug (State)	x	
TIF-Sheridan Crossing	x	
TIF-Downtown Redevelopment	x	
TIF-Skokie Highway	x	
Grant Place-Operating	x	
Grant Place- Capital	x	
Enterprise (Water, Sewer & Refuse)		x
Dental & Vision	x	
Retiree & COBRA Premium Payments	x	
Capital Project	x	

City of North Chicago

Fund Structure





General Fund

FUND BALANCE SUMMARY

	Actual fy2024	Actual fy2025	Budget fy2026	Projected Year End fy2026	Budget fy2027
Fund 10: General Fund					
5/1 Beginning Fund Balance	20,864,346	22,956,928	27,283,733	27,283,733	24,409,890
Taxes	18,664,481	19,116,360	19,820,939	20,132,220	20,527,319
Intergovernmental Taxes	8,903,735	9,935,815	8,128,615	9,590,618	9,053,460
Charges for Services	2,348,515	2,049,452	2,087,050	2,060,373	1,998,151
Licenses, Permits, & Fees:	722,118	763,890	668,600	715,843	670,600
Fines & Fees	258,401	310,884	235,500	657,838	302,450
Investment Income	647,632	1,392,166	715,100	1,135,445	828,098
Other Revenues	1,646,455	2,793,886	899,232	2,007,458	906,908
Transfers In	-	-	-	-	-
Revenues	33,191,338	36,362,453	32,555,036	36,299,796	34,286,986
		9.6%		-0.2%	5.3%
Expenditure by Department					
100 Mayor's Office	457,857	520,989	499,525	537,164	502,259
105 Clerk's Office	193,479	205,149	205,572	175,770	187,829
110 Treasurer	45,485	44,770	47,624	47,307	48,920
115 Legislative	175,098	187,655	374,249	211,119	388,285
120 Boards & Commissions	94,451	61,922	72,539	58,585	73,439
125 Administrative Services	3,173,959	3,373,121	3,123,331	2,942,131	3,650,477
130 Comptroller's Office	678,628	551,230	724,309	680,457	709,849
135 Human Resources	241,772	274,634	282,989	251,002	250,943
140 Information Technology	611,237	647,404	700,273	678,604	708,403
200 Economic & Community Development	1,198,103	1,339,545	1,335,133	1,562,246	1,216,075
250 Building Division	-	-	-	-	653,134
300 Fire	7,179,222	7,884,111	7,519,168	7,214,698	8,060,089
301 Fire 2% Fund	-	-	-	-	100,000
310 Police	12,462,406	11,137,157	14,110,046	14,375,193	14,480,749
400 Public Works	2,738,501	2,804,161	3,310,026	2,735,620	3,481,670
Total Fund Expenditure	29,250,195	29,031,848	32,304,783	31,469,894	34,512,121
		-0.7%		8.4%	6.8%
Transfers Out					
125 Administrative Services	1,208,788	3,003,800	7,703,744	7,703,744	6,050,000
Total Transfers Out	1,208,788	3,003,800	7,703,744	7,703,744	6,050,000
SUBTOTAL (Revenue - Expenses)	2,092,582	4,326,805	(7,453,491)	(2,873,843)	(6,275,135)
Ending Fund Balance- Unassigned	22,956,928	27,283,733	19,830,242	24,409,890	18,134,755

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
Revenue							
10.000.30000	01.00.3001	Property Tax - General	5,549,262	5,180,379	6,601,338	6,554,356	7,496,184
10.000.30010	01.00.3005	Property Tax - IMRF	278,529	308,778	130,504	129,695	130,506
10.000.30020	01.00.3011	Property Tax - FICA	334,758	372,574	391,369	388,620	391,370
10.000.30050	01.00.3006	Property Tax - Firefighters' Pension	1,900,728	2,125,321	2,356,570	2,339,859	2,356,554
10.000.30060	01.00.3008	Property Tax - Police Pension	2,354,055	2,628,022	2,649,998	2,631,354	2,909,565
10.000.30090	01.00.3113	Property Tax - Road & Bridge	36,039	38,723	40,706	40,431	42,443
10.000.30120	01.00.3112	State Use Tax	1,160,146	803,857	596,154	299,277	81,211
10.000.30130	01.00.3110	Auto Rental Tax	13,492	14,466	13,000	13,623	13,260
10.000.30150	01.00.3117	Video Gaming Tax	541,936	572,781	576,300	570,480	587,826
10.000.30170	01.00.3007	Food & Beverage Tax	530,056	587,003	470,000	534,859	479,400
10.000.30180		Gaming Push Tax	0	0	200,000	1,252	10,000
10.000.30200	01.00.3103	Utility Tax - Natural Gas	1,092,484	1,128,787	1,000,000	913,560	1,000,000
10.000.30210		Utility Tax - Electric	844,393	532,095	600,000	436,501	425,000
10.000.30230	01.00.3109	Telecommunications Tax	361,884	412,459	350,000	456,709	400,000
10.000.30310	01.00.3009	Local Motor Fuel Tax	444,855	503,165	450,000	460,000	450,000
10.000.30320	01.00.3010	Self Storage Facility Tax	78,004	79,249	75,000	75,000	75,000
10.000.30330	01.00.3002	Hotel/Motel Tax	293,975	301,967	300,000	308,375	300,000
10.000.30340	01.00.3004	Real Estate Transfer Tax	272,030	614,145	250,000	577,128	285,000
10.000.31000	01.00.3118	Video Gaming Terminal Licenses	162,150	168,000	170,000	194,819	194,000
10.000.32105		Home Rule Sales Tax	1,707,177	1,904,521	1,800,000	2,382,435	2,100,000
10.000.32150	01.00.3020	Casino Tax Local Share	708,528	840,068	800,000	823,888	800,000
		SubTotal Taxes:	18,664,481	19,116,360	19,820,939	20,132,220	20,527,319
10.000.31010	01.00.3306	Contractor Licenses	18,800	17,345	17,500	20,592	17,500
10.000.31020	01.00.3307	Pet Licenses	69	104	100	84	100
10.000.31030	01.00.3314	Liquor Licenses	92,676	90,250	94,000	102,900	94,000
10.000.31050	01.00.3320	Business Licenses	126,173	132,418	135,000	136,620	135,000
10.000.31052	01.00.3354	Bill Board Revenue	25,573	52,500	25,000	0	25,000
10.000.31060	01.00.3321	Landlord Licenses	83,850	126,350	80,000	97,020	85,000
10.000.31071	01.00.3371	Taxi A Driver Licenses	26,322	32,742	30,000	27,518	25,000
10.000.31080	01.00.3322	Vacant Property Registration	11,180	17,866	36,000	23,426	23,000
10.000.31100	01.00.3355	Building Permits	253,572	175,970	150,000	187,560	165,000
10.000.31110	01.00.3358	Zoning, Subdivision Development Fees	2,265	5,665	2,000	17,298	2,000
10.000.31120	01.00.3359	Miscellaneous Permits	4,313	1,540	1,000	192	1,000
10.000.31130	01.00.3363	Truck Stickers	1,780	3,840	3,000	1,460	3,000
10.000.31140	01.00.3367	Occupancy Permits	38,545	64,300	55,000	51,672	55,000
10.000.31150	01.00.3368	Hazardous Materials Permits	37,000	43,000	40,000	49,500	40,000
10.000.31160		Sign Permits	0	0			
		SubTotal Licenses, Permits, & Fees:	722,118	763,890	668,600	715,843	670,600
10.000.32000	01.00.3102	State Income Tax	5,035,697	5,485,442	5,000,000	5,044,843	5,508,504
10.000.32100	01.00.3104	Sales Tax	1,869,478	2,620,505	1,500,000	2,395,833	2,000,000
10.000.32120	01.00.3108	Personal Property Replace Tax	752,129	430,720	425,000	361,960	325,000
10.000.32130	01.00.3111	Foreign Fire Tax	56,932	71,979	20,000	51,708	40,000
10.000.33000	01.00.3151	Grant Proceeds - FEMA			0	0	-
10.000.33015	01.00.3165	Grant Proceeds - Youth Hire	135,386	22,191	-	0	-
10.000.33400	01.00.3163	Grant Proceeds - DOJ COPS hiring	100,738	0	125,000	444,068	125,000
10.000.38050	01.00.3903	Donations	0	0	0	0	-
10.000.32140	01.00.3115	Cannabis Use Tax	44,022	48,335	50,615	51,240	46,956

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.000.32155	01.00.3203	North Chicago Housing Authority	0	8,051	8,000	16,000	8,000
10.000.32160	01.00.3025	GEMT	909,354	1,248,592	1,000,000	1,224,967	1,000,000
		SubTotal Intergovernmental Taxes:	8,903,735	9,935,815	8,128,615	9,590,618	9,053,460
10.000.33708		Rent Vacant Lot	6,000	4,500	6,000	26,000	6,000
10.000.34000	01.00.3702	Cable TV Franchise Tax	112,371	93,219	100,000	80,290	95,000
10.000.34100	01.00.3606	Ambulance Service Fees	1,024,012	755,174	750,000	585,332	750,000
10.000.34110	01.00.3615	Police Services - Gr Lakes & Abbvie	1,045,437	1,067,728	1,100,000	1,247,360	1,017,400
10.000.34120	01.00.3700	Alarm Service Fees	20,584	11,875	2,000	9,840	2,000
10.000.34130	01.00.3703	Cell Tower Land Leases	138,038	115,859	127,550	111,181	127,550
10.000.34140	01.00.3705	Metra Parking Passes/Fees	2,073	1,098	1,500	371	200
		SubTotal Charges For Services:	2,348,515	2,049,452	2,087,050	2,060,373	1,998,151
10.000.33813		Investment Activity -C Schwab	3,164				
10.000.33814		Investment Income -GLCU	200	3,955	100	2,126	1,000
10.000.37000	01.00.3801	Interest Income	497,460	624,581	400,000	543,850	485,000
10.000.37007		Investment Activity- EPA Trust	0			-2,902	(2,902)
10.000.37008	01.00.3808	Investment Activity- Prime	22,661	29,315	20,000	23,773	20,000
10.000.37009	01.00.3809	Investment Activity- IMET	3,102	7,142	5,000	5,156	5,000
10.000.37014	01.00.3814	Investment Income- IMET	32,558	32,645	20,000	32,408	20,000
10.000.37020	01.00.3802	Investment Income	64,061	219,732	70,000	238,687	100,000
10.000.37040	01.00.3806	Gain/(Loss) on Investments	24,426	474,796	200,000	292,346	200,000
		SubTotal Investment Income:	647,632	1,392,166	715,100	1,135,445	828,098
10.000.36000	01.00.3501	Parking & Ordinance Fees	24,475	20,780	18,000	14,160	18,000
10.000.36010	01.00.3803	Lake County Circuit Court Fees	34,607	42,405	35,000	46,627	35,700
10.000.36020	01.00.3504	Animal Fines & Fees	0	0	0	0	-
10.000.36030	01.00.3505	Building Fines & Penalties	3,900	5,250	5,000	22,020	5,100
10.000.36035	01.00.3500	Lien Fees	74,016	105,014	50,000	191,247	51,000
10.000.36040	01.00.3515	Adjudication Fines	113,304	126,285	110,000	366,804	115,000
10.000.36050	01.00.3520	Red Light Camera Violations	700	2,700	10,000	2,880	70,000
10.000.36060	01.00.3525	Other Adjudication Fines	3,900	5,600	4,500	10,800	4,590
10.000.36070	01.00.3503	Overweight Truck Fees	3,000	2,850	3,000	3,300	3,060
10.000.36136		CNC Tactical Special Response Team	500	0	0		
		SubTotal Fines & Forfeitures:	258,401	310,884	235,500	657,838	302,450
10.000.31001		Installment Contract Lease Revenue	596,550	596,550	0		
10.000.37010	01.00.3807	Foreign Fire Tax Interest	4,532	4,235	4,000	0	4,000
10.000.38071		Lawsuit Settlement	7,500	0	0	1,059,274	-
10.000.31200	01.00.3369	Fire Inspections	350	0	0	0	-
10.000.31210	01.00.3986	Reinspect - No Show/Cancel	5,320	3,438	2,000	5,160	2,000
10.000.34210	01.00.3711	Rent - Landfill Compost Site	21,655	0	0		0
10.000.38000	01.00.3602	Photocopies	6,142	4,922	3,000	15,497	6,000
10.000.38010	01.00.3902	Reimbursables - Legal Services	0	3,000	0		
10.000.38015	01.00.3985	Reimbursables - Insurance	500,573	12,999	5,000	102,606	10,000
10.000.38020	01.00.3980	Reimb - Building Permit Div	108,632	97,597	100,000	153,606	125,000
10.000.38025	01.00.3984	Reimbursables - Engineering	1,415	1,692	1,500	46,038	1,530
10.000.38030	01.00.3915	Reimbursables - Worker Comp	0	0	25,000	0	30,000
10.000.38035		Reimbursables - City Resources & Service	7,440	0	0	450	
10.000.38045		Workers Comp Reimbursement	2,109	0	0		

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.000.38052	01.00.3204	Rosalind Franklin Agreement (Aug)	51,828	54,721	54,722	56,975	55,816
10.000.38053	01.00.3167	Donations - AbbVie Sales Tax Offset	0	1,041,876	396,010	396,010	396,012
10.000.38055	01.00.3710	Donations - Community Days	82,504	58,818	110,000	64,900	200,000
10.000.38056		Donations - NAPWDA	0	0	0	9,825	
10.000.38065	01.00.3707	Community Days Fees	9,215	15,299	15,000	13,468	14,000
10.000.38070	01.00.3904	Miscellaneous Revenue	237,025	877,549	20,000	63,519	40,000
10.000.38090	01.00.3905	NSF Check Fees	3,605	3,430	2,500	3,630	2,550
10.000.38310	01.00.3900	Fixed Asset Sales	0	0	0	0	0
10.000.38320	01.00.3901	Sale of City Property	60	17,760	160,500	16,500	20,000
SubTotal Other Revenues:			1,646,455	2,793,886	899,232	2,007,458	906,908
10.000.39070	01.00.3925	Transfers In - WSR Fund			0		
10.000.39065		Transfers In - Downtown TIF					
10.000.39075	01.00.3953	Transfers In - Dental & Vision Fund	0	0	0		
10.000.39080	01.00.3952	Transfers In - Library Fund	0	0			
SubTotal Transfers In: #			0	0	0	0	0
Total General Fund Revenue:			33,191,338	36,362,453	32,555,036	36,299,796	34,286,986

General Fund: Mayor's Office (#10.100)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.100.40000	01.09.4000	Full Time Wages	320,183	389,923	340,034	377,292	301,562
10.100.40100	01.09.4010	Overtime - 1.5x	905	720	-	209	-
SubTotal Salaries and Wages:			321,087	390,642	340,034	377,502	301,562
10.100.41000	01.09.4030	Health Insurance - ER	12,385	13,532	14,965	9,556	12,000
10.100.41020	01.09.4035	Dental Insurance - ER	1,448	1,198	2,016	983	2,016
10.100.41023	01.09.4036	Vision Insurance - ER	60	-	183	183	183
10.100.41030	01.09.4072	Life Insurance - ER	652	898	816	502	816
10.100.41140	01.09.4020	IMRF Contributions - ER	9,767	11,565	10,201	11,968	14,565
10.100.41200	01.09.4070	Social Security - ER	19,783	23,974	21,082	23,045	18,697
10.100.41220	01.09.4071	Medicare - ER	4,587	5,627	4,930	5,507	4,373
SubTotal Employee Benefits:			48,682	56,794	54,194	51,743	52,650
10.100.42000	01.09.4310	Travel & Training	19,649	24,647	35,000	30,000	40,000
10.100.42010	01.09.4440	Dues & Memberships	12,403	18,051	22,000	22,521	22,000
SubTotal Employee - Other:			32,051	42,698	57,000	52,521	62,000
10.100.50500	01.09.4740	Public Relations	1,824	3,455	4,000	5,341	4,000
10.100.50900	01.09.4400	Other Professional Services	16,200			21,248	42,000
SubTotal Professional Services:			18,024	3,455	4,000	26,589	46,000
10.100.51020	01.09.4230	Utilities - Telephone	2,057	2,314	2,850	1,805	2,850
SubTotal Utilities:			2,057	2,314	2,850	1,805	2,850
10.100.52060	01.09.4320	Postage	15	25	-		100
10.100.52065	01.09.4340	Printing & Publishing	622	41	100	61	100
10.100.52150	01.09.4110	Maintenance - Vehicles	762	940	1,000	500	1,000
SubTotal Purchased Services:			1,398	1,006	1,100	561	1,200
10.100.60010	01.09.4660	Gasoline	2,724	2,152	2,250	2,000	3,000
10.100.60030	01.09.4650	Supplies - Office	1,633	628	8,000	1,000	3,000
10.100.60100	01.09.4710	Publications	649	1	1,100	96	1,000
SubTotal Commodities:			5,006	2,782	11,350	3,096	7,000
10.100.61000	01.09.4941	Small Equipment	-	-	650	-	650
SubTotal Equipment:			-	-	650	-	650
10.100.65080	01.09.4850	Miscellaneous Expense	15,834	12,850	20,000	15,000	20,000
10.100.67600	01.09.4851	Student Youth Employment Program	5,060	100	-		-
SubTotal Other Expenses:			20,894	12,950	20,000	15,000	20,000
10.100.80200	01.09.4999	Lease Principal	8,656	8,347	8,347	8,347	8,347
10.100.80210	01.09.4875	Lease Interest					
SubTotal Debt Service:			8,656	8,347	8,347	8,347	8,347
Total Mayor's Office:			457,857	520,989	499,525	537,164	502,259

General Fund: Mayor's Office (#10.100)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
		AFRICAN AMERICAN MAYORS ASSOCIATION	8,900	2,400			
		Transportation (Flights, Taxi, Limo)		4,445			
		APA II State Confernce	544	60			
		Live 2 Lead Lake County		100			
		Meals and Entainment	1,178	870			
		College of Lake County Class	292	44			
		Eventbrite Traning		89			
		EA Ignite Spring Confernce	186	2,395			
		Hotels		11,058			
		Budget Traiining	2,567	285			
		ILCMA Confernce-Summer	502	250			
		National League of Cities		790			
		US Conference of Mayors		1,500			
		SpotHero	1,481	361			
			3999		35,000	30,000	40,000
10.100.42000	01.09.4310	Travel & Training	19,649	24,647	35,000	30,000	40,000
			<u>19,649</u>	<u>24,647</u>	<u>35,000</u>	<u>30,000</u>	<u>40,000</u>
		Black Chamber of Commerce					
		Chicago Metropolitan		600			
		City Tech USA INC	780			780	
		Exchange Club of North Chicago	140	150		150	
		Great Lakes & St. Lawrence	4,728	2,750	3,000	1,114	3,000
		ICMA Membership					
		ILCMA		373	900	373	900
		Illinois Municipal Leagu	200		412	412	412
		Lake County Illinois CVB			3,910	5,971	3,910
		Lake County Municipal Le		1,978	150	1,799	150
		Lake County Partners	1,667		5,000	5,000	5,000
		Live 2 Lead Lake County					
		Metropolitan Mayors Cauc	1,384	461	1,465	1,384	1,465
		Miscellaneous Dues for Chief of Staff			3,621		3,621
		National League Of Citie	401	744	400	400	400
		Navy League Membership	460		460	460	460
		NFBPA- Chicago	225		225	225	225
		North Chicago Rotary Club	218	65	218	218	218
		Northeast Illinois Council	60		60	60	60
		Notary App			187	187	187
		Sirium	1,919	46			
		The United States Conf Mayor	60	3,542	1,992	1,318	1,992
		VISIT Lakecounty	160	7,165			
		Waukegan Township					
		Zoom- annual		176		150	
10.100.42010	01.09.4440	Dues & Memberships	12,403	18,051	22,000	20,000	22,000
			<u>12,403</u>	<u>18,051</u>	<u>22,000</u>	<u>22,521</u>	<u>22,000</u>
		Sign Presenter	50	50			
		Fort 2 Base Sponsorship	1,000	1,000			
		Soaring Eagle Pub Inc	624	624			
		Tree Lighting					
		Miscellaneous Expense	150	150	4,000	3,714	4,000
10.100.50500	01.09.4740	Public Relations	1,824	1,824	4,000	3,714	4,000
			<u>1,824</u>	<u>3,455</u>	<u>4,000</u>	<u>5,341</u>	<u>4,000</u>
		Dawn Jenich Consultant				21,248	42,000
		DJK Consultant LLC	16,200				
		Miscellaneous Expense					
10.100.50900	01.09.4400	Other Professional Services	16,200	-	-	21,248	42,000
			<u>16,200</u>	<u>0</u>	<u>0</u>	<u>21,248</u>	<u>42,000</u>
		Cellphone service	2,057	2,314	2,850	1,805	2,850
		Conference call					
		Tablets and cell phones					
		Miscellaneous Expense					
10.100.51020	01.09.4230	Utilities - Telephone	2,057	2,314	2,850	1,805	2,850

General Fund: Mayor's Office (#10.100)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			2,057	2,314	2,850	1,805	2,850
		Lease Payment					
		Enterprise Maintenance Fee- Monthly	54	72	60	72	72
		Enterprise Maintenance Fee	536	696	650	256	750
		Car Wash	172	172	190	172	178
		Miscellaneous Expense					
10.100.52150	01.09.4110	Maintenance - Vehicles	762	940	900	500	1,000
			<u>762</u>	<u>940</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>
		Superfleet Mastercard Pr	2,724	2,152	2,250	2,000	3,000
		Miscellaneous Expense					
10.100.60010	01.09.4660	Gasoline	2,724	2,152	2,250	2,000	3,000
			<u>2,724</u>	<u>2,152</u>	<u>2,250</u>	<u>2,000</u>	<u>3,000</u>
		Chicago Tribune Subscription		1	200	96	200
		Soaring Eagle	270		300		300
		Crains Publication	42				
		New Sun	337		600		500
10.100.60100	01.09.4710	Publications	649	1	1,100	96	1,000
			<u>649</u>	<u>1</u>	<u>1,100</u>	<u>96</u>	<u>1,000</u>
		Photo/ Video Equipment			650		650
10.100.61000	01.09.4941	Small Equipment	-	-	650	-	650
			<u>0</u>	<u>0</u>	<u>650</u>	<u>0</u>	<u>650</u>
		Support Of Community Organizations	3,165		4,100	1,800	
		Flowers/Card	1,931		2,000	967	2,000
		Uncatglogrized expenses			500		500
		Public Relations Events	9,954		12,500	7,150	16,600
		Executive Staff Meetings	784		900	800	900
10.100.65080	01.09.4850	Miscellaneous Expense	15,834	-	20,000	10,717	20,000
			<u>15,834</u>	<u>12,850</u>	<u>20,000</u>	<u>15,000</u>	<u>20,000</u>
		Animal Quest - Summer Youth Program					
		Meals, trips,	5,060	100			
		MKB Leadership Transform					
		Vista Health- CPR					
10.100.67600	01.09.4851	Student Youth Employment Program	5,060	100	-	-	-
			<u>5,060</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
		EFT 48 month Lease: Efleet unit # MAY 01	8,656	8,347	8,347	8,347	8,347
		2023 Chrysler 300 CT4- 4dr All Wheel Drive Sedan					
		Down payment added equipment					
		VIN#					
10.100.80200	01.09.4999	Lease Principal	8,656	8,347	8,347	8,347	8,347
			<u>8,656</u>	<u>8,347</u>	<u>8,347</u>	<u>8,347</u>	<u>8,347</u>

General Fund: City Clerk's Office (#10.105)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.105.40000	01.10.4000	Full Time Wages	152,691	154,828	144,458	129,830	115,636
10.105.40100	01.09.4010	Overtime - 1.5x				1,241	5,000
10.105.40200		Educational Stipend	-	-	5,000	5,000	5,000
		SubTotal Salaries and Wages:	152,691	154,828	149,458	136,071	125,636
10.105.41000	01.10.4030	Health Insurance - ER	14,862	15,206	16,237	11,824	22,627
10.105.41020	01.10.4035	Dental Insurance - ER	1,566	1,295	1,522	885	1,533
10.105.41023	01.10.4036	Vision Insurance - ER	162	-	176	93	172
10.105.41030	01.10.4072	Life Insurance - ER	374	476	408	255	408
10.105.41140	01.10.4020	IMRF Contributions - ER	4,652	4,572	4,484	6,572	6,068
10.105.41200	01.10.4070	Social Security - ER	9,079	9,260	9,266	8,436	7,789
10.105.41220	01.10.4071	Medicare - ER	2,123	2,166	2,167	1,973	1,822
		SubTotal Employee Benefits:	32,818	32,975	34,260	30,039	40,419
10.105.42000	01.10.4310	Travel & Training	-	40	1,500		1,500
10.105.42010	01.10.4440	Dues & Memberships	601	691	2,207	1,404	2,190
		SubTotal Employee - Other:	601	731	3,707	1,404	3,690
10.105.52065	01.10.4340	Printing & Publishing	6,058	6,681	4,645	6,411	5,582
10.105.52070	01.10.4341	Software Licensing & Annual Fees	-	9,430	10,352	413	10,352
		SubTotal Purchased Services:	6,058	16,111	14,997	6,824	15,934
10.105.50900	01.10.4400	Other Professional Services	-	-	-		
		SubTotal Professional Services:	-	-	-	-	-
10.105.60010	01.10.4660	Gasoline	-	-	700	-	700
10.105.60030	01.10.4650	Supplies - Office	1,309	250	1,100	795	1,100
10.105.60100	01.10.4710	Publications	-	39	250	-	250
		SubTotal Commodities:	1,309	289	2,050	795	2,050
10.400.61000	01.10.4941	Small Equipment	-	-	1,000	139	
		SubTotal Equipment:	-	-	1,000	139	-
10.105.65080	01.10.4850	Miscellaneous Expense		214	100	498	100
10.105.65085	01.10.4320	Shipping Charges				-	
		SubTotal Other Expenses:	-	214	100	498	100
10.105.75000	01.10.4940	Equipment	-	-	-	-	-
		SubTotal Capital Programs:	-	-	-	-	-
Total Clerk's Office:			193,479	205,149	205,572	175,770	187,829

General Fund: Clerk's Office (#10.105)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget
		Illinois Municipal League Training			1,000		1,000
		Software Training		40	500		500
10.105.42000	01.10.4310	Travel & Training	-	40	1,500	-	1,500
			<u>0</u>	<u>40</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
						1404	
		Amazon Prime Business					
		Clerk & Notary Bond			278		424
		Illinois Municipal Clerks		307	550		550
		Illinois Municipal League	200		237		240
		Illinois State Chamber of Commerce			250		200
		International Inst of Municipal Clerk			491		506
		National League of Cities	401	372	401		270
		Zoom		12			
10.105.42010	01.10.4440	Dues & Memberships	601	691	2,207	1,404	2,190
			<u>601</u>	<u>691</u>	<u>2,207</u>	<u>1,404</u>	<u>2,190</u>
		Council Record Mtgs					
		Possible Projects	-				
10.105.50900	01.10.4400	Other Professional Services	-	-	-	-	-
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Municode Codification and Supplements	4,878	1,862	4,532		
		Steve o Inc				847	
		CivilPlus LLC Code Hosting	945	4,583		4,983	5,000
		Thomson Reuters-West	235	236	113	581	582
10.105.52065	01.10.4340	Printing & Publishing	6,058	6,681	4,645	6,411	5,582
			<u>6,058</u>	<u>6,681</u>	<u>4,645</u>	<u>6,411</u>	<u>5,582</u>
		Just FOIA		8,852	8,852		8,852
		CivilPlus LLC Code Hosting		579		413	
		BoardDocs	-	-	-		
		Meeting King			1,500		1,500
10.105.52070	01.10.4341	Software Licensing & Annual Fees	-	9,430	10,352	413	10,352
			<u>0</u>	<u>9,430</u>	<u>10,352</u>	<u>413</u>	<u>10,352</u>
		Miscellaneous	-	214	100	498	100
10.105.65080	01.10.4850	Miscellaneous Expense	-	214	100	498	100
			<u>0</u>	<u>214</u>	<u>100</u>	<u>498</u>	<u>100</u>

General Fund: City Treasurer's Office (#10.110)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.110.40010	01.21.4001	Part Time Wages	23,000	23,000	18,000	18,000	18,000
10.110.40200	01.21.4027	Educational Stipend	-	-	5,000	5,000	5,000
		SubTotal Salaries and Wages:	23,000	23,000	23,000	23,000	23,000
10.110.41000	01.21.4030	Health Insurance - ER	6,695	7,315	7,571	7,980	8,474
10.110.41020	01.21.4035	Dental Insurance - ER	508	420	494	458	420
10.110.41030	01.21.4072	Life Insurance - ER	187	238	204	204	204
10.110.41140	01.21.4020	IMRF Contributions - ER	701	681	690	683	1,111
10.110.41200	01.21.4070	Social Security - ER	1,307	1,426	1,426	1,426	1,426
10.110.41220	01.21.4071	Medicare - ER	452	333	334	333	334
		SubTotal Employee Benefits:	9,850	10,414	10,719	11,085	11,968
10.110.51020	01.38.4230	Utilities - Telephone			540	540	540
		SubTotal Utilities:	-	-	540	540	540
10.110.42000	01.21.4310	Travel & Training	7,315	5,958	6,900	6,900	6,900
10.110.42010	01.21.4440	Dues & Memberships	789	692	876	755	876
		SubTotal Employee - Other:	8,104	6,649	7,776	7,655	7,776
10.110.52065	01.21.4340	Printing & Publishing	1,008	1,008	1,240	1,100	1,287
		SubTotal Purchased Services:	1,008	1,008	1,240	1,100	1,287
10.110.60010	01.21.4660	Gasoline	121	98	500	600	500
10.110.60030	01.21.4650	Supplies - Office	481	221	450	241	450
		SubTotal Commodities:	601	319	950	841	950
10.110.65080	01.21.4850	Miscellaneous Expense	2,921	3,380	3,399	3,087	3,399
		SubTotal Other Expenses:	2,921	3,380	3,399	3,087	3,399
Total Treasurer:			45,485	44,770	47,624	47,307	48,920

General Fund: Treasurer (#10.110)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Eligible events:				6,900	
		APTUSC	1,514	499	1,100		1,100
		IML Conference	1,172		1,100		1,100
		IMTA Conference	482	410	1,100		1,100
		IMTA Training & Institute	715		1,100		1,100
		GFOA Webinar			800		800
		GFOA	712				
		GOIA Online Trainings			800		800
		Best Practices & Strategies for Public Investing					
		Miscellaneous education	410	776	900		900
		Flights		996			
		Tranportation Uber/Taxi/Mileage		830			
		Hotels		2,446			
		Certified Gov't Invest Professional- GIOA	2,310				
		Treasury Management 10.4.2022					
		National League of Cities					-
10.110.42000	01.21.4310	Travel & Training	7,315	5,958	6,900	6,900	6,900
			<u>7,315</u>	<u>5,958</u>	<u>6,900</u>	<u>6,900</u>	<u>6,900</u>
		Amazon				755	
		APTUS & C	199	127	200		200
		Exchange Club	140	140	140		140
		GFOA	150	25	150		150
		GIOA		300	286		286
		IML	200	100			
		IMTA	100		100		100
		National League of Cities					
10.110.42010	01.21.4440	Dues & Memberships	789	692	876	755	876
			<u>789</u>	<u>692</u>	<u>876</u>	<u>755</u>	<u>876</u>
		Business Cards- Steve O, Inc				1,100	
		Crains Subscriptions			199		199
		Chicago Tribune Subscription			3		50
		Annual Treasurer Report- Chicago Tribune: News S	1,008	1,008	1,038		1,038
		Annual Treasurer Report- BancCard (Puro Futbol)					
10.110.52065	01.21.4340	Printing & Publishing	1,008	1,008	1,240	1,100	1,287
			<u>1,008</u>	<u>1,008</u>	<u>1,240</u>	<u>1,100</u>	<u>1,287</u>
		Davis Bank Corp- armour car	2,921	3,300	3,399	3,040	3,399
		Miscellaneous		80			
		Adobe					
		Name Plate & Holder					
		NAACP Gala					
		Tablet					
10.110.65080	01.21.4850	Miscellaneous Expense	2,921	3,380	3,399	3,040	3,399
			<u>2,921</u>	<u>3,380</u>	<u>3,399</u>	<u>3,087</u>	<u>3,399</u>

General Fund: Legislative (#10.115)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.115.40000	01.11.4000	Full Time Wages		-			
10.115.40010	01.11.4001	Part Time Wages	77,311	77,000	77,000	77,000	77,000
		SubTotal Salaries and Wages:	77,311	77,000	77,000	77,000	77,000
10.115.41000	01.11.4030	Health Insurance - ER	44,750	52,410	52,484	28,275	52,484
10.115.41020	01.11.4035	Dental Insurance - ER	4,968	4,199	3,538	3,102	3,538
10.115.41023	01.11.4036	Vision Insurance - ER	26.9	-	530	530	530
10.115.41030	01.11.4072	Life Insurance - ER	1,109	1,345	1,428	911	1,428
10.115.41140	01.11.4020	IMRF Contributions - ER	1,342	1,304	2,310	1,562	3,719
10.115.41200	01.11.4070	Social Security - ER	4,095	4,273	4,774	4,484	4,774
10.115.41220	01.11.4071	Medicare - ER	1,420	999	1,117	1,049	1,117
10.115.54031	01.11.4031	HSA ER Match	5,176	6,020	6,018	(336)	6,018
		SubTotal Employee Benefits:	62,887	70,551	72,199	39,577	73,608
10.115.52060	01.36.4320	Postage	-		5,000	170	5,000
10.115.52065	01.36.4340	Printing & Publishing	-		2,700		2,700
		SubTotal Purchased Services:	-	-	7,700	170	7,700
10.115.42010	01.11.4440	Dues & Memberships	2,810	2,605	4,350	1,933	2,977
		SubTotal Employee - Other:	2,810	2,605	4,350	1,933	2,977
10.115.50900	01.11.4400	Other Professional Services			150,000	50,000	150,000
10.115.52065	01.11.4340	Printing & Publishing				-	-
		SubTotal Professional Services:	-	-	150,000	50,000	150,000
10.115.65051	01.11.4312	Ward 1	460	1,568	9,000	5,053	11,000
10.115.65052	01.11.4313	Ward 2	8,757	3,525	9,000	7,384	11,000
10.115.65053	01.11.4314	Ward 3	9,987	14,981	9,000	3,019	11,000
10.115.65054	01.11.4315	Ward 4	5,536	4,639	9,000	7,304	11,000
10.115.65055	01.11.4316	Ward 5	6,019	10,823	9,000	9,000	11,000
10.115.65056	01.11.4317	Ward 6	349	1,923	9,000	2,940	11,000
10.115.65057	01.11.4318	Ward 7	981	40	9,000	7,740	11,000
		SubTotal Other Expenses:	32,090	37,499	63,000	42,439	77,000
Total Legislative:			175,098	187,655	374,249	211,119	388,285

General Fund: Legislative (#10.115)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Exchange Club North Chicago			144		144
		National League of Cities	2,810	2,605	2,833	1,933	2,833
		IML			1,373		
10.115.42010	01.11.4440	Dues & Memberships	2,810	2,605	4,350	1,933	2,977
			<u>2,810</u>	<u>2,605</u>	<u>4,350</u>	<u>1,933</u>	<u>2,977</u>
		Fred Alexander			-		-
		Lobbyist			150,000	150,000	150,000
10.115.50900	01.11.4400	Other Professional Services	-	-	150,000	150,000	150,000
			<u>-</u>	<u>-</u>	<u>150,000</u>	<u>50,000</u>	<u>150,000</u>

General Fund: Boards & Commissions (#10.120)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.120.40010	01.20.4001	Part Time Wages	9,110	13,362	17,500	9,957	17,500
SubTotal Salaries and Wages:			9,110	13,362	17,500	9,957	17,500
10.120.41200	01.20.4070	Social Security - ER	565	828	1,085	617	1,085
10.120.41220	01.20.4071	Medicare - ER	132	194	254	145	254
SubTotal Employee Benefits:			697	1,022	1,339	762	1,339
10.120.42000	01.20.4310	Travel & Training	-	3,031	7,000	4,118	8,000
10.120.42010	01.20.4440	Dues & Memberships	400	1,148	1,200	1,267	1,400
SubTotal Employee - Other:			400	4,179	8,200	5,385	9,400
10.120.50400	01.20.4500	Legal Services	52,973	25,955	20,000	17,242	20,000
10.120.50900	01.20.4400	Other Professional Services	31,030	17,149	25,000	25,000	25,000
SubTotal Professional Services:			84,003	43,104	45,000	42,242	45,000
10.120.52060	01.20.4340	Printing & Publishing	-	-	-	-	-
SubTotal Purchased Services:			-	-	-	-	-
10.120.65080	01.20.4850	Miscellaneous Expense	240	254	500	239	200
SubTotal Other Expenses:			240	254	500	239	200
Total Boards & Commissions:			94,451	61,922	72,539	58,585	73,439

General Fund: Boards & Commissions (#10.120)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		One Certification Conference		2,650	1,900	3,737	2,000
		Lodging		381	2,040	381	6,000
10.120.42000	01.20.4310	Travel & Training	-	3,031	3,940	4,118	8,000
			<u>-</u>	<u>3,031</u>	<u>7,000</u>	<u>4,118</u>	<u>8,000</u>
		National Testing Network		1,015		1,015	700
		Illinois Fire & Police	400	133	500	252	700
10.120.42010	01.20.4440	Dues & Memberships	400	1,148	500	1,267	1,400
			<u>400</u>	<u>1,148</u>	<u>1,200</u>	<u>1,267</u>	<u>1,400</u>
		Ottosen Dinolfo Hasenbal	52,973	25,955	20,000	17,742	20,000
10.120.50400	01.20.4500	Legal Services	52,973	25,955	20,000	17,742	20,000
			<u>52,973</u>	<u>25,955</u>	<u>20,000</u>	<u>17,242</u>	<u>20,000</u>
		Misc Expenses	14,790	844			
		Polygraph Testing- hiring	6,615	3,990	4,120	2,900	5,945
		Psychological Testing- hiring		8,415	2,575	4,926	2,575
		Fire Testing			8,240	7,324	8,240
		Police Testing	9,625		8,240	9,850	8,240
		Lake Forest Acute Care			10,685		
		Candidate Testing (COPS & FIREPERS)		3,900			
10.120.50900	01.20.4400	Other Professional Services	31,030	17,149	33,860	25,000	25,000
			<u>31,030</u>	<u>17,149</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
		Advertising- Blue Line					
10.120.52065	01.20.4340	Printing & Publishing	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Miscellaneous Expense	48	72	110	47	8
		Post Office Box	192	182	390	192	192
10.120.65080	01.20.4850	Miscellaneous Expense	240	254	500	239	200
			<u>240</u>	<u>254</u>	<u>500</u>	<u>239</u>	<u>200</u>

General Fund: Administrative Services (#10.125)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.125.42010	01.13.4440	Dues & Memberships		557	499	499	499
		SubTotal Employee - Other:	-	557	499	499	499
10.125.50400	01.13.4500	Legal Services	275,690	327,455	350,000	300,698	350,000
10.125.50401		Legal Services Retainer	2,000	79,359			
10.125.50500	01.13.4740	Public Relations	34,937	79,359	101,000	61,000	101,000
10.125.50900		Other Professional		4,328			84,000
		SubTotal Professional Services:	312,627	490,500	451,000	361,698	535,000
10.125.52042	01.13.4410	Red Light Camera	20,525	31,615	75,000	-	75,000
10.125.52060	01.13.4320	Postage	20,142	20,206	22,500	22,500	22,500
10.125.52201	01.13.4320	Rental - Postage Machine	2,810	1,155	3,506	2,335	3,267
10.125.52070	01.12.4129	Software Licensing & Annual Fees					299
10.125.54110		Maintenance- Vehicles	1,892	175	2,000	2,832	2,500
		SubTotal Purchased Services:	45,369	53,151	103,006	27,666	103,566
10.125.65010	01.13.4443	Economic Incentive - Abbvie	60,900	52,784	50,000	50,622	50,000
10.125.65011	01.13.4444	Economic Incentive - Abbott	86,138	134,102	105,000	101,034	105,000
10.125.65013	01.13.4800	Econom Incentive Hamptons	30,000	15,000	-	-	-
10.125.65018	01.13.4445	Lake Bluff Sales Tax Sharing	55,384	35,092	44,000	250,000	200,000
10.125.65020	01.13.4451	Investment Fees	9,650	9,856	10,000	9,802	10,000
10.125.65040	01.13.4220	Real Estate Taxes Expense	21,641	5,324	13,450	6,633	10,000
10.125.65075	01.13.4745	Community Days	97,621	103,431	110,000	90,825	200,000
10.125.65080	01.13.4850	Miscellaneous Expense	15,934	70,037	7,829	-	360,000
10.125.65090	01.13.4753	IL Dept of Revenue Repayment		-	396,012	396,012	396,012
		SubTotal Other Expenses:	377,268	425,625	736,291	904,927	1,331,012
10.125.51000	01.13.4260	Utilities - Electric	590	2,663	2,700	2,599	2,700
10.125.51010	01.13.4274	Utilities - Gas	1,067	1,567	2,400	1,852	2,700
10.125.51020	01.13.4230	Utilities - Telephone	39,371	2,520	-	-	-
		SubTotal Utilities:	41,028	6,750	5,100	4,451	5,400
10.125.53100	01.13.4210	General Liability Insurance Premiums	908,993	1,066,435	1,066,435	935,942	960,000
10.125.53110	01.13.4211	General Liability Insurance Claims	482,800	7,800	100,000	225,000	225,000
10.125.53200	01.13.4212	Duty Disability Insurance Premiums	129,936	159,509	141,000	169,022	140,000
10.125.53400	01.13.4200	WC Insurance Premiums	163,000	69,285	-	-	-
10.125.53410	01.13.4201	WC Insurance Claims	712,936	1,055,623	500,000	259,527	300,000
10.125.53500	01.13.4050	Unemployment Insurance	-	37,886	20,000	53,399	50,000
		SubTotal Insurance:	2,397,666	2,396,538	1,827,435	1,642,889	1,675,000
10.125.60030	01.13.4650	Supplies - Office					-
		SubTotal Commodities:	-	-	-	-	-
10.125.99040	01.13.4989	Transfer to Capital Project Fund	1,003,788	3,003,800	6,050,000	6,050,000	6,050,000
10.125.99075	01.13.4790	Transfer to Vision Fund	30,000				
10.125.99076	01.13.4791	Transfer to Retiree Premium Fund	175,000				
10.125.99080		Transfer to Library			336,189	336,189	
10.125.99096	01.13.4988	Transfer to Fire and Police Pension			1,317,555	1,317,555	
		SubTotal Transfer To:	1,208,788	3,003,800	7,703,744	7,703,744	6,050,000
Total Administrative Services:			4,382,747	6,376,921	10,827,075	10,645,875	9,700,477

General Fund: Administrative Services (#10.125)
Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Amazon Prime Bus Acct		557	500	499	499
		Secretary of State	17				
		Lake County Partners					
10.125.42010	01.13.4440	Dues & Memberships	17	557	500	499	499
			-	557	499	499	499
		Legal Services	275,690	327,455	350,000	300,698	350,000
10.125.50400	01.13.4500	Legal Services	275,690	327,455	350,000	300,698	350,000
			275,690	327,455	350,000	300,698	350,000
		City Prosecutor	2,000	79,359			
10.125.50401	01.13.4370	Legal Services Retainer	2,000	79,359	-	-	-
			2,000	79,359	-	-	-
		Financial Consultant (New Building)					14,000
		Redistricting		4,328			70,000
10.125.50900	01.13.4370	Other Professional Service	-	4,328	-	-	84,000
			-	4,328	-	-	84,000
		Annual Website Hosting: Gov Office- 3yr contract	5,130		5,356	5,130	
		Bitley QR code service & web tracking			103		
		Display and Print Advertising, Billboard	975		12,875	975	
		Email Marketing services			258		
		Fort 2 Base Run- sponsorship	6,150	3,888	3,605		
		Graphic Design subscription- Canva			124	120	
		Graphic Design: Wisdom Bridge			876	326	
		James Smith Printing- Newsletter (Jul, Oct, Mar)	13,001	8,906	12,360	4,453	
		Lobby Sign Presenter	65	40	124	120	
		Media Appreciation Services	1,700	2,000	721		
		PR Advertising- Soaring Eagle Publications	834		3,708		
		Rebranding		39,355	39,355	39,355	
		Text Communication alerts			1,133	633	
		Tree Lighting & Xmas Video Greet/photos	1,517	1,771	4,458	450	
		Website		5,438		5,438	
		Website Development		14,450	25,000		
		Wisdom Bridge Marketing	5,565	3,511	4,944	4,000	
10.125.50500	01.13.4740	Public Relations	34,937	79,359	115,000	61,000	101,000
			34,937	79,359	101,000	61,000	101,000
		Storage Building	590	2,663	2,700	2,599	2,700
		Metra Station					
		Other Properties					
10.125.51000	01.13.4260	Utilities - Electric	590	2,663	2,700	2,599	2,700
			590	2,663	2,700	2,599	2,700
		Gurnee Post Office- newsletters	4,642	5000	7,500	5,000	7,500
		City postage	15,500	15206	15,000	17,500	15,000
10.125.52060	01.13.4320	Postage	20,142	20,206	22,500	22,500	22,500
			20,142	20,206	22,500	22,500	22,500
		US Fleet Tracking					299
10.125.52070	01.12.4129	Software Licensing & Annual Fees	-	-	-	-	299
			0	0	0	0	299
		Stamps.com				720	720
		Total Parking Solution				2112	2,547
		Quadient Leasing	1,892	175	2,000		
10.125.52201	01.13.4320	Rental - Postage Machine	1,892	175	2,000	2,832	3,267
			1,892	175	2,000	2,832	3,267
		IML Risk Management		1,066,435	1,066,435	935,942	960,000
		Kaiser/North Shore Insur				55	
		Admin Detail					

General Fund: Administrative Services (#10.125)
Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Moxfive Llc Pma Companies,Inc The Owens Group,Inc Miscellaneous Expense	908,993				
10.125.53100	01.13.4210	General Liability Insurance Premiums	908,993	1,066,435	1,066,435	935,942	960,000
			908,993	1,066,435	1,066,435	935,942	960,000
		Peterson Settlement Settlements	7,800 475,000	7,800	7,800 92,200	7,800 217,200	7,800 217,200
10.125.53110	01.13.4211	General Liability Insurance Claims	482,800	7,800	100,000	225,000	225,000
			482,800	7,800	100,000	225,000	225,000
		PSEBA Medical	129,936	159,509	141,000	169,022	140,000
10.125.53200	01.13.4212	Duty Disability Insurance Premiums	129,936	159,509	141,000	169,022	140,000
			129,936	159,509	141,000	169,022	140,000
		IPRF	98,000				
		The Owens Group,Inc	65,000	69,285			
10.125.53400	01.13.4200	WC Insurance Premiums	163,000	69,285	-	-	-
		<i>All insurance coverage has been allocated to appr</i>	163,000	69,285	0	0	0
		Ongoing from City's self insured program	712,936	1,055,623	500,000	259,527	300,000
10.125.53410	01.13.4201	WC Insurance Claims	712,936	1,055,623	500,000	259,527	300,000
			712,936	1,055,623	500,000	259,527	300,000
		IL Department of Employment Security	-	37,886	20,000	53,399	50,000
10.125.53500	01.13.4050	Unemployment Insurance	-	37,886	20,000	53,399	50,000
			0	37,886	20,000	53,399	50,000
			60,900	52,784	50,000	50,622	50,000
10.125.65010	01.13.4443	Economic Incentive - Abbvie	60,900	52,784	50,000	50,622	50,000
			60,900	52,784	50,000	50,622	50,000
			86,138	134,102	105,000	101,034	105,000
10.125.65011	01.13.4444	Economic Incentive - Abbott	86,138	134,102	105,000	101,034	105,000
			86,138	134,102	105,000	101,034	105,000
			30,000	15,000			
10.125.65013	01.13.4800	Econom Incentive Hamptons	30,000	15,000	-	-	-
			30,000	15,000	0	0	0
			-	-	-	-	-
10.125.65014		Econom Incentive Ricky Rockets	-	-	-	-	-
			-	-	-	-	-
			55,384	35,092	44,000	250,000	200,000
10.125.65018	01.13.4445	Lake Bluff Sales Tax Sharing	55,384	35,092	44,000	250,000	200,000
			55,384	35,092	44,000	250,000	200,000
		City Owned Property Tax	21,641	5,324	13,450	6,633	10,000
						-	
10.125.65040	01.13.4220	Real Estate Taxes Expense	21,641	5,324	13,450	6,633	10,000
			21,641	5,324	13,450	6,633	10,000
		Comed Five Alarm Fireworks Co.	97,621	103,431	110,000	90,825	200,000

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Kenneth Smith Pmg Inc. Bankcard Processing Cent City Of North Chicago Miscellaneous Expense					
10.125.65075	01.13.4745	Community Days	97,621	103,431	110,000	90,825	200,000
			<i>97,621</i>	<i>103,431</i>	<i>110,000</i>	<i>90,825</i>	<i>200,000</i>
		Miscellaneous	6,284		929		300
		Black Board Connect	5,650		5700		6,329
		Redistricting		70,037			
		Senior Services-Shared Pace Costs- Shields Twns	2,800				
		Community Grant					10,000
		Property Tax Rebate					350,000
		Employment Verification Services- TalkX Corp	1,200		1200		1,200
10.125.65080	01.13.4850	Miscellaneous Expense	15,934	70,037	7,829	-	367,829
			<i>15,934</i>	<i>70,037</i>	<i>7,829</i>	<i>0</i>	<i>360,000</i>
		Repay AbbVie overpayment to IDOR					
		Repay overpayment to IDOR	-	-	396,012	396,012	396,012
10.125.65090	01.13.4753	IL Department of Revenue Repayment	-	-	396,012	396,012	396,012
			<i>0</i>	<i>0</i>	<i>396,012</i>	<i>396,012</i>	<i>396,012</i>

General Fund: Comptroller's Office (#10.130)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.130.40000	01.36.4000	Full Time Wages	279,222	265,492	387,670	426,487	444,364
10.130.40100	01.36.4010	Overtime - 1.5x	3,537	1,340	1,000	1,794	2,000
		SubTotal Salaries and Wages:	282,760	266,832	388,670	428,281	446,364
10.130.41000	01.36.4030	Health Insurance - ER	51,623	37,803	83,101	47,812	50,347
10.130.41020	01.36.4035	Dental Insurance - ER	4,307	2,406	6,023	2,581	3,061
10.130.41023	01.36.4036	Vision Insurance - ER	189	-	592	592	592
10.130.41030	01.36.4072	Life Insurance - ER	604	658	1,020	539	1,224
10.130.41140	01.36.4020	IMRF Contributions - ER	8,601	7,791	11,660	13,678	21,559
10.130.41200	01.36.4070	Social Security - ER	17,606	15,781	24,098	25,595	27,675
10.130.41220	01.36.4071	Medicare - ER	2,830	3,691	5,636	5,986	6,472
		SubTotal Employee Benefits:	85,761	68,130	132,129	96,783	110,930
10.130.42000	01.36.4310	Travel & Training	1,168	1,298	6,000	928	6,000
10.130.42010	01.36.4440	Dues & Memberships	957	1,185	1,152	1,778	1,359
		SubTotal Employee - Other:	2,124	2,483	7,152	2,705	7,359
10.130.50000	01.36.4350	Audit Services	45,580	63,000	40,600	40,600	52,675
10.130.50003	01.36.4404	Actuarial Services- F&P Pensions	8,840	22,160	10,600	16,800	13,140
10.130.50010	01.36.4355	Payroll Services	57,422	60,826	58,000	56,313	58,000
10.130.50020	01.36.4405	Accounting Services	118,649	48,979	55,000	18,400	
10.130.50040	01.36.4406	Utility Tax Audit	48,712				
10.130.50900	01.36.4400	Other Professional Services	2,948	800	12,800	7,182	13,700
		SubTotal Professional Services:	282,150	195,765	177,000	139,295	137,515
10.130.51020	01.38.4230	Utilities - Telephone		505	508	387	400
		SubTotal Utilities:	-	505	508	387	400
10.130.52060	01.36.4320	Postage	44		50		50
10.130.52065	01.36.4340	Printing & Publishing	659	5,526	3,300	2,142	4,231
		SubTotal Purchased Services:	703	5,526	3,350	2,142	4,281
10.130.54452	01.36.4452	On Line Processing Fee	16,203	8,292	10,500	6,697	
10.130.65000	01.36.4450	Bank & Credit Card Fees	7,412	3,463	2,000	-	-
10.130.65080	01.36.4850	Miscellaneous Expense	18	(1,491)		1,167	
		SubTotal Other Expenses:	23,633	10,264	12,500	7,864	-
10.130.60030	01.36.4650	Supplies - Office	1,497	1,725	3,000	3,000	3,000
10.130.60040	01.36.4680	Supplies - Operating	-	-		-	
10.130.60100	01.36.4710	Publications					
		SubTotal Commodities:	1,497	1,725	3,000	3,000	3,000
10.130.61000	01.36.4941	Small Equipment	-	-	-	-	-
		SubTotal Equipment:	-	-	-	-	-
10.130.75000	01.36.4940	Equipment					
		SubTotal Capital Programs:	-	-	-	-	-
Total Comptroller's Office:			678,628	551,230	724,309	680,457	709,849

General Fund: Comptroller's Office (#10.130)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024 Actual	FY 2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget
		Software Training			500		500
		IGFOA/GFOA				928	
		IMTA Annual Conference & Institute	1,168	1,298	3,000		3,000
		Staff Development			2,000	-	2,000
		Leadership Training Supervisors (1)			500		500
10.130.42000	01.36.4310	Travel & Training	1,168	1,298	6,000	928	6,000
			<u>1,168</u>	<u>1,298</u>	<u>6,000</u>	<u>928</u>	<u>6,000</u>
		IGFOA Membership	250	417	500	233	515
		Notary				249	250
		Crain's Chicago Business				149	149
		Lake County Membership	287	285			
		GFOA Membership	150	333	282	750	290
		IML Membership	220		220	297	
		IMTA Membership	50	150	150	100	155
		Audit/Budget Awards					
10.130.42010	01.36.4440	Dues & Memberships	957	1,185	1,152	1,778	1,359
			<u>957</u>	<u>1,185</u>	<u>1,152</u>	<u>1,778</u>	<u>1,359</u>
		Auditing Service	45,580	63,000	40,600	40,600	52,675
10.130.50000	01.36.4350	Audit Services	45,580	63,000	40,600	40,600	52,675
			<u>45,580</u>	<u>63,000</u>	<u>40,600</u>	<u>40,600</u>	<u>52,675</u>
		Fire & Police Pension	8,840	22,160	10,600	16,800	13,140
10.130.50003	01.36.4404	Actuarial Services- F&P Pensions	8,840	22,160	10,600	16,800	13,140
			<u>8,840</u>	<u>22,160</u>	<u>10,600</u>	<u>16,800</u>	<u>13,140</u>
		Ajilon Temp-Rhonda Pitts	42,277				
		Creative Finacial Staffing- Ethan					
		Comprehensive TTP- Comptroller					
		Lauterbach & Amen	44,372	48,979	55,000	18,400	
		Gov Temps- Software Deploy	32,000				
10.130.50020	01.36.4405	Accounting Services	118,649	48,979	55,000	18,400	-
			<u>118,649</u>	<u>48,979</u>	<u>55,000</u>	<u>18,400</u>	<u>0</u>
		Azavar	48,712				
10.130.50040	01.36.4400	Utility Tax Audit	48,712	-	-	-	-
			<u>48,712</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
						7,182	
		OPEB 75 (Menard Consulting)	300	500	350		350
		Financial Consultant	503				
		Lake County Recorder of Deeds access	600	300	550		550
		Fixed Asset (Duff & Phelps)	1,545				
		BS&A Software PO and Payments			11,300		
		Invoice Cloud Payment					2,400
		Online Payment for Local Taxes System					9,800
		Ryan LLC			600		600
10.130.50900	01.36.4400	Other Professional Services	2,948	800	12,800	7,182	13,700
			<u>2,948</u>	<u>800</u>	<u>12,800</u>	<u>7,182</u>	<u>13,700</u>
		Vehicle Licenses (taxi cabs, veh sticker, elected official sticker)		2,400	2,100	1,532	1,163
		Pet Tags		200	200	500	206

General Fund: Comptroller's Office (#10.130)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2026	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Liquor Licenses	150	200	200	140	206
		Vending/ video gaming	320	400	400	310	412
		Check Stock, envelopes					2,000
		Legal, classify,tax forms,...	189	2326	400		244
10.130.52065	<i>01.36.4340</i>	Printing & Publishing	659	5,526	3,300	2,142	4,231
			<i>659</i>	<i>5,526</i>	<i>3,300</i>	<i>2,142</i>	<i>4,231</i>
		Tyler Munis Annual Licensing					
		Tyler Munis Implementation					
10.130.75000	<i>01.36.4940</i>	Equipment	-	-	-	-	-
			<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

General Fund: Human Resources (#10.135)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.135.40000	01.38.4000	Full Time Wages	133,650	165,886	175,007	161,135	114,856
10.135.40010		Part Time					32,323
10.135.40100	01.38.4010	Overtime - 1.5x	24	213		113	
		SubTotal Salaries and Wages:	133,674	166,099	175,007	161,248	147,179
10.135.41000	01.38.4030	Health Insurance - ER	4,725	8,488	7,482	7,187	-
10.135.41020	01.38.4035	Dental Insurance - ER	1,138	1,549	1,714	1,657	420
10.135.41023	01.38.4072	Vision Insurance - ER	172	-	182	-	182
10.135.41030	01.38.4072	Life Insurance - ER	218	411	408	388	204
10.135.41140	01.38.4020	IMRF Contributions - ER	4,044	5,111	5,250	4,836	5,548
10.135.41200	01.38.4070	Social Security - ER	9,169	10,248	10,850	9,992	9,125
10.135.41220	01.38.4071	Medicare - ER	1,032	2,397	2,538	2,337	2,134
10.135.41900	01.38.4385	Other Employee Benefits	786				
		SubTotal Employee Benefits:	21,284	28,205	28,424	26,397	17,613
10.135.42000	01.38.4310	Travel & Training	295	440	3,800	169	3,770
10.135.42001	01.38.4312	In House Training	2,441	2,632	6,750	396	10,800
10.135.42010	01.38.4440	Dues & Memberships	2,737	3,399	3,030	3,144	3,954
10.135.42300	01.38.4717	Employee Recognition Program	4,147	4,814	9,360	4,774	17,233
		SubTotal Employee - Other:	9,620	11,285	22,940	8,483	35,757
10.135.50900	01.38.4400	Other Professional Services	21,062	27,414	10,800	11,680	11,180
		SubTotal Professional Services:	21,062	27,414	10,800	11,680	11,180
10.135.51020	01.38.4230	Utilities - Telephone	370	379	618	327	327
		SubTotal Utilities:	370	379	618	327	327
10.135.52001	01.38.4715	Advertisement/Recruitment	13,103	12,880	16,500	6,069	16,500
10.135.52060	01.38.4320	Postage	544	539	500	609	500
10.135.52095	01.38.4380	Medical Services Testing	39,309	26,481	17,800	34,969	20,000
		SubTotal Purchased Services:	52,955	39,901	34,800	41,647	37,000
10.135.60030	01.38.4650	Supplies - Office	2,699	1,351	1,000	1,221	1,650
		SubTotal Commodities:	2,699	1,351	1,000	1,221	1,650
10.135.61000	01.38.4941	Small Equipment	-	-	-	-	-
		SubTotal Equipment:	-	-	-	-	-
10.135.52065	01.12.4340	Printing & Publishing	107				
10.135.52070	01.38.4341	Software Licensing & Annual Fees			9,400		237
10.135.65080	01.38.4850	Miscellaneous Expense					
		SubTotal Other Expenses:	107	-	9,400	-	237
Total Human Resources:			241,772	274,634	282,989	251,002	250,943

General Fund: Human Resources (#10.135)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024 Actual	FY 2025 Actual	FY2025 Budget	FY2026 Projected	FY2027 Budget
		EAP (Perspective)	786				
		FSA (Discovery) WEX Health		-			
10.135.41900	<i>01.38.4385</i>	Other Employee Benefits	786	-		-	-
			<u>786</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Annual NPELRA			2,125		2,000
		Fred Pryor					
		IPELRA (spring conference)			475	169	500
		MKB Leadership Transform					
		NIU					70
		Rosalind Frankling Seminar					
		SHRM	295	440	1,200		1,200
10.135.42000	<i>01.38.4310</i>	Travel & Training	295	440	3,800	169	3,770
			<u>295</u>	<u>440</u>	<u>3,800</u>	<u>169</u>	<u>3,770</u>
		Crossing Guard Training	72	322			83
		Ethics			2,500		7,500
		Fred Pryor	398		400		503
		Harrassment and labor- Clear Law	1,971	2,310	2,350	396	2,585
		HR Training					129
		Marvin Bemby			1,500		
10.135.42001	<i>01.38.4312</i>	In House Training	2,441	2,632	6,750	396	10,800
			<u>2,441</u>	<u>2,632</u>	<u>6,750</u>	<u>396</u>	<u>10,800</u>
		CityTech USA		390			430
		HR Source	2,175	2200	2,300	2,209	2,500
		ILCMA		315	235	235	235
		International Public Manager Membership	175				
		IPELRA/NPELRA	370	230	230	500	460
		SHRM		264	265	200	329
		Zoom Meetings (annual)	17				
10.135.42010	<i>01.38.4440</i>	Dues & Memberships	2,737	3,399	3,030	3,144	3,954
			<u>2,737</u>	<u>3,399</u>	<u>3,030</u>	<u>3,144</u>	<u>3,954</u>
		Holiday Celebration	15		4,000	1,300	8,000
		Employee Referral Program					3,000
		Marquee Health	2,550	2,815	2,560	2,550	2,733
		Monthly & Annual Recognition	145	1,459	1,300		2,000
		Walking Program	1,437	540	1,500	924	1,500
10.135.42300	<i>01.38.4717</i>	Employee Recognition Program	4,147	4,814	9,360	4,774	17,233
			<u>4,147</u>	<u>4,814</u>	<u>9,360</u>	<u>4,774</u>	<u>17,233</u>
		Ajilon	2,715				
		Background Screening Consulting	2,240	1184		1,080	
		EAP (Perspective)	3,705	8993	5,000	5,000	5,280
		Equifax Workforce	900	1400	1,200	1,200	1,200
		FSA (Discovery/WEX)	2,891	1136	2,800	2,600	2,800
		Greg Petry Consulting					
		Lake Forest Acute Care	7,372	6213			
		Matthew Professional	1,067				
		MGT Impact Solution	12	1800			
		Safescreener			1,800	1,800	1,900
		Photofax, Inc		6688			
		Vista Medical Group					
		Zoom	160				
10.135.50900	<i>01.38.4400</i>	Other Professional Services	21,062	27,414	10,800	11,680	11,180
			<u>21,062</u>	<u>27,414</u>	<u>10,800</u>	<u>11,680</u>	<u>11,180</u>
		HR Detail (2)				62	
		Job ads	6,011	6,785	7,500		8,746
		NEOgov site	6,900	6,095	6,000	6,069	7,754

General Fund: Human Resources (#10.135)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024 Actual	FY 2025 Actual	FY2025 Budget	FY2026 Projected	FY2027 Budget
		Zoom	192				
10.135.52001	<i>01.38.4715</i>	Advertisement/Recruitment	13,103	12,880	13,500	6,069	16,500
			<u>13,103</u>	<u>12,880</u>	<u>16,500</u>	<u>6,069</u>	<u>16,500</u>
		Benefits Essential (Paylocity)			8,200		
		Docusign			1,200		
		PDC					237
10.135.52070	<i>01.38.4341</i>	Software Licensing & Annual Fees	-	-	9,400	-	237
			<u>0</u>	<u>0</u>	<u>9,400</u>	<u>0</u>	<u>237</u>
		Alpesh Corporation		3,175			
		Lake Forest Acute Care	36,506	22,486	10,950	17,369	10,950
		Midwest Truckers	858	820	850	650	850
		Vista Healthcare	1,945			10,950	
		Waukegan Immediate Care			6,000	6,000	8,200
10.135.52095	<i>01.38.4380</i>	Medical Services Testing	39,309	26,481	17,800	34,969	20,000
			<u>39,309</u>	<u>26,481</u>	<u>17,800</u>	<u>34,969</u>	<u>20,000</u>
		Amazon	1,609				450
		Miscellaneous expense				251	
		Postage				270	
		Quill Llc					
		Staples					
		Walmart	11				100
		Warehouse Direct	1,079	1351	1,000	700	1,100
10.135.60030	<i>01.38.4650</i>	Supplies - Office	2,699	1,351	1,000	1,221	1,650
			<u>2,699</u>	<u>1,351</u>	<u>1,000</u>	<u>1,221</u>	<u>1,650</u>

General Fund: Information Technology (#10.140)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.140.42010	01.35.4440	Dues and Memberships	-	-			
		SubTotal Employee - Other:	-	-	-	-	-
10.140.50900	01.35.4400	Other Professional Services	293,243	365,188	373,307	348,000	395,918
		SubTotal Professional Services:	293,243	365,188	373,307	348,000	395,918
10.140.51020	01.35.4230	Utilities - Telephone	55,817	98,084	72,880	91,702	78,727
		SubTotal Utilities:	55,817	98,084	72,880	91,702	78,727
10.140.52110	01.35.4120	Maint Equip & Leasing	36,823	36,053	75,323	50,000	71,740
		SubTotal Purchased Services:	36,823	36,053	75,323	50,000	71,740
10.140.60040	01.35.4680	Supplies - Operating	9,801	4,973	7,731	8,902	2,100
		SubTotal Commodities:	9,801	4,973	7,731	8,902	2,100
10.140.65080	01.35.4850	Miscellaneous Expense	259		-		
		SubTotal Other Expenses:	259	-	-	-	-
10.140.52070	01.35.4129	Software Licensing & Annual Fees	215,294	143,107	171,032	180,000	159,918
10.140.75000	01.35.4940	Equipment			-		
		SubTotal Capital Outlay:	215,294	143,107	171,032	180,000	159,918
Total IT:			611,237	647,404	700,273	678,604	708,403

General Fund: Information Technology (#10.140)

Detail of Budgeted Expenditures

BS&A Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
		Actual	Actual	Budget	Projected	Budget
	IT Contractor: Full Service InterDev	216,793	319,650	315,000	327,600	365,000
	Data Backup Veeam & Cloud Storage	51,550	22,870	8,232	8,232	8,733
	Proshred hard drive & tape destruction				1,500	2,185
	Projects & external vendor support	24,900	22,668	2,640	10,668	20,000
10.140.50900	Other Professional Services	293,243	365,188	325,872	348,000	395,918
		<u>293,243</u>	<u>365,188</u>	<u>373,307</u>	<u>348,000</u>	<u>395,918</u>
					23,702	
	AT&T - EVC to 5 sites & Internet Connection		62,921	4,824	4,969	38,307
	ACC Business		11,213			
	GoTo Monthly		21,630		13,836	19,944
	GoTo Implemenation				17,000	
	Cell phones	-	2,091	3,050	2,195	
	Primary Internet Comcast	55,817	229	31,131	30,000	20,476
10.140.51020	Utilities - Telephone	55,817	98,084	39,005	91,702	78,727
		<u>55,817</u>	<u>98,084</u>	<u>72,880</u>	<u>91,702</u>	<u>78,727</u>
	Acronis Imaging Software				1,500	1,638
	Adobe Online Suite: Community Information Coord	500				600
	Avenu Insights & Analytics	32,500				
	Cloud SAAS Fees (BS&A)	49,665	45,233		52,567	63,700
	ERP System purchase and licensing (BS&A)	28,629	18,980	165,000		
	FortNet Firewalls- Resource Communications				7,135	7,400
	Microsoft Access Database licenses				1,200	
	Microsoft Azure- annual hosting fee (BS&A)	8,100			8,100	
	Netwrix Audit Software		4,365	4,234	4,614	
	Office 365 Implementation support	17,000			17,000	
	Office 365 Licensing	46,800	45,233	46,800	46,800	51,140
	OS support	6,300			6,300	
	Portalgaurd 2FA	5,000				
	Resource Communications, Inc. (Aerohive/Extreme)		5,884	5,687	5,741	
	Resource Communications, Inc. (FortiNet Firewalls)		5,910	6,925	7,133	
	Sergeant Laboratories- Aristotle Insight	6,000	5,910		5,910	6,500
	Servicer & Client licensing- Microsoft	11,200	11,042		11,200	12,300
	SSL Certificate updates (Go Daddy)	3,600	550		1,500	1,640
	US Fleet Tracking (GPS in 24 vehicles)				3,300	-
	VMWare	-				15,000
10.140.52070	Software Licensing & Annual Fees	215,294	143,107	228,646	180,000	159,918
		<u>215,294</u>	<u>143,107</u>	<u>171,032</u>	<u>180,000</u>	<u>159,918</u>
	APC hardware maintenance- Schneider Electric					19,000
	Copier leases, maintenance, supplies	25,400	34,322	22,705	22,705	25,000
	Data backup system maintenance			3,425	3,500	7,500
	Data wiring maintenance			-	3,500	-
	Financial hardware maint AS400			7,200		
	Firewall hardware & software maint (several vendors)			4,900		
	Network switches & Aps maintenance			7,000	3,885	11,000
	OS support			11,980		
	Phone system and voicemail maintenance	923		11,500		
	Portalgaurd 2FA			5,000		
	Printer maintenance, supplies	10,500	1,731	16,855	10,500	1,100
	Sergeant Laboratories - AristotleInsight			5,910	5,910	6,500
	SSL Certificate updates			5,000		1,640
10.140.52110	Maint Equip & Leasing	36,823	36,053	101,475	50,000	71,740
		<u>36,823</u>	<u>36,053</u>	<u>75,323</u>	<u>50,000</u>	<u>71,740</u>
					1,352	
	Cables, Routers & Switches	4,250	4,973	500	500	500
	PC/Server Peripheral Accessories - HDMI, USB, etc.	-		5,000	1,000	
	UPS battery replacements	3,401		1,100	3,900	1,600
	Keyboard/mouse replacements	150		150	150	
	Hard drive/memory replacements	2,000		800	2,000	
10.140.60040	Supplies - Operating	9,801	4,973	7,550	8,902	2,100
		<u>9,801</u>	<u>4,973</u>	<u>7,731</u>	<u>8,902</u>	<u>2,100</u>

General Fund: Information Technology (#10.140)

Detail of Budgeted Expenditures

BS&A Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
		Actual	Actual	Budget	Projected	Budget
		259		-		
10.140.65080	Miscellaneous Expense	259	-	-	-	-
		<u>259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

General Fund: Economic & Community Development (#10.200)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.200.40000	01.12.4000	Full Time Wages	377,274	457,756	720,881	587,261	450,008
10.200.40010	01.12.4001	Part Time Wages	38,349	18,409		18,873	22,537
10.200.40100	01.12.4010	Overtime - 1.5x	6,093	3,724	-	2,014	1,000
SubTotal Salaries and Wages:			421,717	479,889	720,881	608,148	473,545
10.200.41000	01.12.4030	Health Insurance - ER	83,030	72,207	145,494	97,827	77,821
10.200.41020	01.12.4035	Dental Insurance - ER	8,290	4,674	16,318	6,989	4,526
10.200.41023	01.12.4036	Vision Insurance - ER	528	-	1,664	1,664	833
10.200.41030	01.12.4072	Life Insurance - ER	986	2,778	1,632	1,111	1,020
10.200.41140	01.12.4020	IMRF - ER	10,864	13,524	21,626	18,343	21,784
10.200.41200	01.12.4070	Social Security - ER	24,727	28,702	44,695	36,268	29,360
10.200.41220	01.12.4071	Medicare - ER	6,194	6,713	10,453	8,482	6,866
10.200.54031		HSA Employer Match		501		1,336	2,000
SubTotal Employee Benefits:			134,619	129,098	241,882	172,021	144,210
10.200.42000	01.12.4310	Travel & Training	4,134	2,300	6,850	4,286	20,800
10.200.42010	01.12.4440	Dues & Memberships	2,595	2,869	4,550	3,170	9,475
10.200.42100	01.12.4690	Uniforms	750	-	1,575	1,442	500
SubTotal Employee Other:			7,479	5,168	12,975	8,898	30,775
						-	
10.200.50130	01.12.4400	Elevator Inspections	3,100	6,600	9,000	7,579	
10.200.50300	01.12.4399	Inspection Services - Reimbursable	275,812	452,330	140,000	337,090	
10.200.50350	01.12.4398	Planning Services - Reimbursable	23,387	35,650	15,000	59,078	165,000
10.200.50900	01.12.4400	Other Professional Services	279,928	172,007	120,000	304,973	359,000
SubTotal Professional Services:			582,227	666,588	284,000	708,719	524,000
10.200.51020	01.12.4230	Utilities - Telephone	1,829	1,660	2,500	2,761	1,250
SubTotal Utilities:			1,829	1,660	2,500	2,761	1,250
10.200.52003	01.12.4407	Board Up Service	821	7,231	1,500	-	1,500
10.200.52035	01.12.4408	Lawn Mowing Services Reimbursable	10,445	11,215	30,000	18,136	30,000
10.200.52040	01.12.4570	Pest Control	3,225	-	-	-	-
10.200.52060	01.12.4320	Postage	402	-	-	15	-
10.200.52065	01.12.4340	Printing & Publishing	3,065	2,691	2,000	2,544	2,200
10.200.52070	01.12.4129	Software Licensing & Annual Fees	2,299	2,919	3,500	1,099	2,300
10.200.52150	01.12.4110	Maintenance - Vehicles	3,914	3,590	2,650	7,640	-
SubTotal Purchased Services:			24,171	27,646	39,650	29,434	36,000
10.200.60010	01.12.4660	Gasoline & Oil	2,574	1,900	4,000	4,048	250
10.200.60020	01.12.4670	Supplies - Maintenance	78				
10.200.60030	01.12.4650	Supplies - Office	1,871	2,819	2,100	897	1,925
10.200.60040	01.12.4680	Supplies - Operating	607		-	32	-
SubTotal Commodities:			5,129	4,720	6,100	4,977	2,175
10.200.61000		Small Equipment			600	560	
SubTotal Small Equipment:			-	-	600	560	-
10.200.54857	01.12.4857	Misc- Lien Filing	4,000	3,048	4,120	4,926	4,120
10.200.65080	01.12.4850	Miscellaneous Expense	667	304	1,000	375	
SubTotal Other Expenses:			4,667	3,352	5,120	5,301	4,120
10.200.75000		Equipment					
SubTotal Capital Programs:			-	-	-	-	-
10.200.80200		Lease Principal	16,264	21,425	21,425	21,425	
10.200.80210		Lease Interest					
SubTotal Debt Service:			16,264	21,425	21,425	21,425	-
Total Facility Management:			1,198,103	1,339,545	1,335,133	1,562,246	1,216,075

General Fund: Economic & Community Development (#10.200)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		APA (Illinois)	1,000	436	2,000	3,644	2,000
		APA (National)					2,600
		Code and Building Inspector Training		345	3,500	175	
		Illinois Economic Association		200			
		ICSC (Chicago)	400				800
		ILCMA		269			600
		IML		563			
		Illinois Enterprise Zone/ Illinois TIF Association				375	1,000
		IPELRA (Illinois)	900				
		Leadership Training Supervisors		387	500		500
		Permit Training					2,500
		Professional Training	1,834	100	500	92	800
		SEI at University of Virginia					10,000
10.200.42000	01.12.4310	Travel & Training	4,134	2,300	6,500	4,286	20,800
			<u>4,134</u>	<u>2,300</u>	<u>6,850</u>	<u>4,286</u>	<u>20,800</u>
		American Planning Association		1,321	1,500	1,240	1,500
		APA Passport			200	305	
		Assoc. Planner / Bldg Manager Pro. Dues			600	305	700
		Notary		107			
		Congress for New Urbanism					200
		IL Economic Development Assn	300	250	300		500
		IL Tax Increment Association	795	779	850	850	
		Illinois Enterprise Zone Association					900
		International Code Council		128	750	170	500
		International Council of Shopping Centers	300		300	300	
		Lake County Partner					5,000
		Lake County Recorder of Deeds	700	285			-
		Lamba Alpha International	500				-
		NBWW					-
		Project Management Institute					175
		Zoom membership					
10.200.42010	01.12.4440	Dues & Memberships	2,595	2,869	4,500	3,170	9,475
			<u>2,595</u>	<u>2,869</u>	<u>4,550</u>	<u>3,170</u>	<u>9,475</u>
		Clothing	750		1,575	1,442	500
		Safety Shoes - Inspectors					
10.200.42100	01.12.4690	Uniforms	750	-	1,575	1,442	500
			<u>750</u>	<u>0</u>	<u>1,575</u>	<u>1,442</u>	<u>500</u>
		B&F Construction Code Services	275,812	422,763	140,000	301,090	
		SafeBuilt					
		Trotter & Associates		29,567		36,000	
10.200.50300	01.12.4399	Inspection Services - Reimbursable	275,812	452,330	140,000	337,090	-
			<u>275,812</u>	<u>452,330</u>	<u>140,000</u>	<u>337,090</u>	<u>0</u>
		Engineering	8,800	1,214	4,000		6,000
		Financial	4,587		3,000		4,000
		Legal	10,000	34,436	5,000	59,078	5,000
		Zoning Ordinance/Udo rewrite					150,000
10.200.50350	01.12.4398	Planning Services - Reimbursable	23,387	35,650	12,000	59,078	165,000
			<u>23,387</u>	<u>35,650</u>	<u>15,000</u>	<u>59,078</u>	<u>165,000</u>
		Appearance Code					
		Appraisal		1,891		6,400	
		Architect	3,000				
		Clerk Temp	-	10,922	13,000	15,682	10,000
		Code Update Consulting - SafeBuilt			5,000		
		Comprehensive Plan		22,014	75,000		
		Efficiency Audit					12,000
		EDC Detail				68	

		Elevator Inspections	8,500	1,700				
		Inspections & Plan Reviews	190,928	44,767			5,515	
		Legal Consultation		21,957	12,000		5,382	10,000
		Rental, Sale, Permit Inspections						-
		Financial Consultant		3,203			11,183	
		Sheridan- Environmental Consultants	60,000	36,733	17,000		164,090	282,000
		Sheridan- Legal	7,500		5,000		78,581	15,000
		Sheridan- Market Study						10,000
		Sheridan- SeeCo Environmental groundwater testin	10,000	28,820	20,000		18,140	20,000
10.200.50900	<i>01.12.4400</i>	Other Professional Services	279,928	172,007	147,000		304,973	359,000
			<u>279,928</u>	<u>172,007</u>	<u>120,000</u>		<u>304,973</u>	<u>359,000</u>
		Miscellaneous	3,065	2691	3,300		3,000	
		Other Public Meeting Notices						250
		Plan and Zoning Commission Legal Notices	-					750
		PZC Name Plates/Materials						250
		Recorder of Deeds - Digital Records						300
		Recorder of Deeds - Recorded Documents						400
		Surplus Property Notices						250
10.200.52065	<i>01.12.4340</i>	Printing & Publishing	3,065	2,691	3,300		3,000	2,200
			<u>3,065</u>	<u>2,691</u>	<u>2,000</u>		<u>3,000</u>	<u>2,200</u>
		ArcGIS	300	1100				
		ESRI- GIS	1,300		1,100		1,000	1,500
		GPS Vehicle Tracking (4)	99	1098	1,200		99	
		Graphics Program (Adobe or Similar)						800
		Jet Pack Wireless Internet		721	600			
		Lake County Recorder of Deeds- Esearch	600		600			
10.200.52070	<i>01.12.4129</i>	Software Licensing & Annual Fees	2,299	2,919	3,500		1,099	2,300
			<u>2,299</u>	<u>2,919</u>	<u>3,500</u>		<u>1,099</u>	<u>2,300</u>
		Fleet Maintenance Fees	120	120	250		120	
		Vehicle Repairs	3,794	3,470	2,250		7,520	
10.200.52150	<i>01.12.4110</i>	Maintenance - Vehicles	3,914	3,590	2,500		7,640	-
			<u>3,914</u>	<u>3,590</u>	<u>2,650</u>		<u>7,640</u>	<u>0</u>
		Business Cards			500			275
		Folders and Dividers			300			250
		General Supplies (Pens, Markers, Clips, Staples, etc.)			800			850
		Paper			500			550
10.200.60030	<i>01.12.4650</i>	Supplies - Office	1,871	2,819	2,100		897	1,925
			<u>1,871</u>	<u>2,819</u>	<u>2,100</u>		<u>897</u>	<u>1,925</u>
		Desktop Scanner			600		560	
		Lazer Measuring Tool (2)						
10.200.61000	<i>not needed</i>	Small Equipment	-	-	600		560	-
			<u>0</u>	<u>0</u>	<u>600</u>		<u>560</u>	<u>0</u>
		3 Nissans Frontier	16,264	21,425	21,755		21,425	
10.200.80200	<i>not needed</i>	Lease Principal	16,264	21,425	21,755		21,425	-
			<u>16,264</u>	<u>21,425</u>	<u>21,425</u>		<u>21,425</u>	<u>0</u>

General Fund: Building Division (#10.250)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.250.40000	01.12.4000	Full Time Wages					345,000
10.250.40100	01.12.4010	Overtime - 1.5x					1,000
		SubTotal Salaries and Wages:	-	-	-	-	346,000
10.250.41000	01.12.4030	Health Insurance - ER					58,315
10.250.41020	01.12.4035	Dental Insurance - ER					3,056
10.250.41023	01.12.4036	Vision Insurance - ER					397
10.250.41030	01.12.4072	Life Insurance - ER					612
10.250.41140	01.12.4020	IMRF - ER					16,712
10.250.41200	01.12.4070	Social Security - ER					21,452
10.250.41220	01.12.4071	Medicare - ER					5,017
		SubTotal Employee Benefits:	-	-	-	-	105,561
10.250.42000	01.12.4310	Travel & Training					2,500
10.250.42010	01.12.4440	Dues & Memberships					1,450
10.250.42100	01.12.4690	Uniforms					2,050
		SubTotal Employee Other:	-	-	-	-	6,000
							-
10.250.50130	01.12.4400	Elevator Inspections					9,000
10.250.50300	01.12.4399	Inspection Services - Reimbursable					140,000
10.250.50900	01.12.4400	Other Professional Services					10,000
		SubTotal Professional Services:	-	-	-	-	159,000
10.250.51020	01.12.4230	Utilities - Telephone					1,250
		SubTotal Utilities:	-	-	-	-	1,250
10.250.52003	01.12.4407	Board Up Service					1,500
10.250.52065	01.12.4340	Printing & Publishing					250
10.250.52070	01.12.4129	Software Licensing & Annual Fees					1,573
10.250.52150	01.12.4110	Maintenance - Vehicles					5,250
		SubTotal Purchased Services:	-	-	-	-	8,573
10.250.60010	01.12.4660	Gasoline & Oil					3,750
10.250.60030	01.12.4650	Supplies - Office					275
		SubTotal Commodities:	-	-	-	-	4,025
10.250.61000		Small Equipment					800
		SubTotal Small Equipment:	-	-	-	-	800
10.250.65080	01.12.4850	Miscellaneous Expense					500
		SubTotal Other Expenses:	-	-	-	-	500
10.250.80200		Lease Principal					21,425
10.250.80210		Lease Interest					
		SubTotal Debt Service:	-	-	-	-	21,425
Total Facility Management:			-	-	-	-	653,134

General Fund: Building Division (#10.250)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Code and Building Inspector Training					2,000
		Leadership Training Supervisors					500
10.250.42000	<i>01.12.4310</i>	Travel & Training	-	-	-	-	2,500
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
		Bulding Manager Dues					700
		International Code Council					750
10.250.42010	<i>01.12.4440</i>	Dues & Memberships	-	-	-	-	1,450
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,450</u>
		Clothing					500
		Inspectors Clothing					1,000
		Safety Shoes - Inspectors					550
10.250.42100	<i>01.12.4690</i>	Uniforms	-	-	-	-	2,050
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,050</u>
		SafeBuilt					100,000
		Trotter & Associates					40,000
10.250.50300	<i>01.12.4399</i>	Inspection Services - Reimbursable	-	-	-	-	140,000
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>140,000</u>
		Legal Consultation					10,000
10.250.50900	<i>01.12.4400</i>	Other Professional Services	-	-	-	-	10,000
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
		ICC Code Books (updated editions)					250
10.250.52065	<i>01.12.4340</i>	Printing & Publishing	-	-	-	-	250
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250</u>
		US Fleet Tracking					898
		Jet Pack Wireless Internet					675
10.250.52070	<i>01.12.4129</i>	Software Licensing & Annual Fees	-	-	-	-	1,573
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,573</u>
		Fleet Maintenance Fees					250
		Vehicle Repairs					5,000
10.250.52150	<i>01.12.4110</i>	Maintenance - Vehicles	-	-	-	-	5,250
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,250</u>
		Business Cards					275
10.250.60030	<i>01.12.4650</i>	Supplies - Office	-	-	-	-	275
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>275</u>
		Inspector Go-Bag equipment					800
10.250.61000	<i>not needed</i>	Small Equipment	-	-	-	-	800
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>
		2 Nissans Frontier					21,754
10.250.80200	<i>not needed</i>	Lease Principal	-	-	-	-	21,754
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,425</u>

General Fund: Fire Department (#10.300)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.300.40000	01.26.4000	Full Time Wages	2,677,793	2,949,067	3,079,915	2,985,582	3,398,917
10.300.40015	01.26.4025	Workers Comp Wages	47,701	48,571	100,000	-	100,000
10.300.40100	01.26.4011	Overtime - 1.5x	2,116	41	-	873	-
10.300.40140	01.26.4005	Overtime - Firefighters	453,195	322,931	221,450	200,000	220,000
10.300.40150	01.26.4009	Fire Lieutenant Pay	-	6,566	4,635	4,853	4,635
10.300.40155	01.26.4018	Good Attendance Incentive	9,783	8,140	9,700	18,978	16,000
10.300.40300	01.26.4022	Sick Leave Sell Back	-	1,446	1,030	490	500
		SubTotal Salaries and Wages:	3,190,588	3,336,762	3,416,730	3,210,776	3,740,052
10.300.41000	01.26.4030	Health Insurance - ER	435,991	470,520	485,111	426,292	529,121
10.300.41020	01.26.4035	Dental Insurance - ER	36,086	34,287	36,631	33,944	36,516
10.300.41023	01.26.4036	Vision Insurance - ER	3,060	-	3,941	3,941	4,694
10.300.41030	01.26.4072	Life Insurance - ER	5,423	7,395	6,528	4,742	6,936
10.300.41120	01.26.4460	Fire Pension Contribution - ER	2,173,540	2,464,683	2,413,806	2,413,806	2,468,281
10.300.41140	01.26.4020	IMRF Contributions - ER	2,676	4,070	4,604	2,481	8,295
10.300.41200	01.26.4070	Social Security - ER	5,117	7,536	9,538	4,224	10,648
10.300.41220	01.26.4071	Medicare - ER	43,325	45,661	51,145	44,618	51,466
10.300.54031		HAS Employer Match				1,889	2,000
		SubTotal Employee Benefits:	2,705,217	3,034,153	3,011,304	2,935,937	3,117,957
10.300.42000	01.26.4310	Travel & Training	21,393	26,781	34,840	15,000	47,227
10.300.42010	01.26.4440	Dues & Memberships	8,097	8,645	11,873	11,873	13,117
10.300.42100	01.26.4690	Uniforms	29,098	19,682	47,347	4,955	46,247
		SubTotal Employee - Other:	58,588	55,108	94,060	31,828	106,591
10.300.50900	01.26.4400	Other Professional Services	6,822	3,898	1,795	1,795	492
10.300.54411	01.26.4411	Ambulance Collection Services- PBS (5%	102,651	118,003	130,000	96,489	115,000
10.300.54417	01.26.4417	GEMT- 50% Healthcare & Family Svcs (5%	839,529	1,067,966	590,000	612,483	590,000
10.300.54418		GEMT- 7% PBS	11,350	11,833	11,833	26,000	26,000
		SubTotal Professional Services:	960,352	1,201,700	733,628	736,767	731,492
10.300.51020	01.26.4230	Utilities - Telephone	9,148	14,843	6,390	5,090	6,390
		SubTotal Utilities:	9,148	14,843	6,390	5,090	6,390
10.300.52003	01.26.4407	Board Up Service	2,212		1,500	1,500	1,500
10.300.52015	01.18.4495	Dispatch Services					115,572
10.300.52060	01.26.4320	Postage	116	67	100	-	
10.300.52065	01.26.4340	Printing & Publishing	2,498	2,553	3,600	1,500	4,500
10.300.52070	01.26.4341	Software Licensing & Annual Fees	11,841	13,580	13,550	13,550	27,279
10.300.52095	01.26.4380	Medical Service	10,397	9,303	13,220	11,531	13,065
10.300.52110	01.26.4120	Maintenance - Equipment	16,608	9,744	13,580	13,580	18,090
10.300.52150	01.26.4110	Maintenance - Vehicles	69,629	54,730	66,445	70,000	58,945
10.300.52200	01.26.4280	Rentals	1,617	1,783	2,060	2,060	2,060
10.300.52600		Other Communications Services			7,956	-	10,524
		SubTotal Purchased Services:	114,918	91,760	122,011	113,721	251,535
10.300.60010	01.26.4660	Gasoline	41,293	51,229	36,050	19,588	30,000
10.300.60020	01.26.4670	Supplies - Maintenance	6,895	4,538	6,180	4,760	6,180
10.300.60030	01.26.4650	Supplies - Office	1,734	786	1,500	785	1,500
10.300.60040	01.26.4680	Supplies - Operating	3,638	4,624	5,675	4,151	4,635
10.300.60090	01.26.4681	Supplies - Ambulance	8,760	10,454	10,500	10,500	10,500
		SubTotal Commodities:	62,321	71,631	59,905	39,785	52,815
10.300.61000	01.26.4850	Small Equipment	4,383	5,000	5,000	5,000	13,000
		SubTotal Equipment:	4,383	5,000	5,000	5,000	13,000

General Fund: Fire Department (#10.300)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.300.61200	01.26.4720	2% Foreign Fire Expenses	23,800	37,548	20,000	93,000	
10.300.65080	01.26.4850	Miscellaneous Expense	10,083	8,236	9,895	8,600	10,740
10.300.66300	01.26.4720	Hazardous Materials Enforcement	1,584	1,488	2,000	1,500	2,000
		SubTotal Other Expenses:	35,467	47,273	31,895	103,100	12,740
10.300.75000	01.26.4940	Equipment			-	-	-
		SubTotal Capital Programs:	-	-	-	-	-
10.300.80200	01.26.4999	Lease Principal	38,240	25,882	38,245	32,694	27,517
10.300.80210	01.26.4875	Lease Interest					
10.300.80300	01.26.4870	Loan Principal- Ambulance					
10.300.80310	01.26.4870	Loan Interest- Ambulance					
		SubTotal Debt Service:	38,240	25,882	38,245	32,694	27,517
Total Fire:			7,179,222	7,884,111	7,519,168	7,214,698	8,060,089

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Advanced Tech			1,900		5,600
		Chief Officer Training			4,550		4,550
		HAZ-MAT training	360				2,050
		ESO Patient Care Reporting	2,997	5,785	4,400		
		FDIC Conference			3,000		
		Fire Academy			11,000		23,800
		Fire Advancement Training		2,690			3,600
		Fire Inspector Class	2,470	990			1,500
		Hotel Accommodations / Car Rental		5,621	4,200		
		Illinois Fire Chief Officer Training	4,550	4,550			
		Lake Forest Hospital CE			4,790		5,127
		NIPSTA	4,995	7,145			
		Northwest Memorial Healthcare	3,900				
		Training Supplies (Books and Videos) Promotional	1,396		1,000		1,000
		Waukegan Fire Department Vehicle Machinery Trai	725			15,000	
10.300.42000	01.26.4310	Travel & Training	21,393	26,781	34,840	15,000	47,227
			<u>21,393</u>	<u>26,781</u>	<u>34,840</u>	<u>15,000</u>	<u>47,227</u>
		Association Meeting Fees			500		500
		BITLY	192				
		Exchange Club of North Chicago	140				
		Fire Investigators Stike	75				
		Illinois Firefighters Association	125	125	125		125
		Illinois Fire Chiefs Association	500	183	530		550
		International Association of Fire Chiefs			223		
		Lake County Fire Chiefs & NIPET Dues		375	398		375
		Metropolitan Fire Chiefs Association	200	247	330		200
		MABAS Division IV	6,865	7,490	9,288		11,367
		Lake County Emergency Management		225	213		
		National Fire Protection Association			266		
						11,873	
10.300.42010	01.26.4440	Dues & Memberships	8,097	8,645	11,873	11,873	13,117
			<u>8,097</u>	<u>8,645</u>	<u>11,873</u>	<u>11,873</u>	<u>13,117</u>
						4,955	
		Department Uniforms (Today's, On Time Embroide	11,260	13,942	17,304		17,304
		Safety Boots	345	1,003	3,000		3,000
		Class A Uniforms (3)			2,500		2,500
		Helmets	4,826	1,150	5,500		5,500
		Bereavement helmets			1,100		1,100
		Equipment - incidentals		2,464	3,090		3,090
		Personal Protective Equipment Bunker Gear	12,667	1,123	14,853		27,305
10.300.42100	01.26.4690	Uniforms	29,098	19,682	47,347	4,955	59,799
			<u>29,098</u>	<u>19,682</u>	<u>47,347</u>	<u>4,955</u>	<u>46,247</u>
						4,580	
		Penguin Management- Edispatch Service App	1266	422	1,303		
		Waukegan	230				
		Achievement Awards	262		300		300
		FSS Technologies (one time)					
		Mobile Intensive Care Unit (MICU)					
		QR Code Generator		396	192		192
		Knox Box Sevices	1,939	587			
		Towing Services	3,125	2,493	-		-
10.300.50900	01.26.4400	Other Professional Services	6,822	3,898	1,795	4,580	492
			<u>6,822</u>	<u>3,898</u>	<u>1,795</u>	<u>4,580</u>	<u>492</u>

5,090

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Cell Phones Vehicles/Personnel	3,695	4,172	3,410		3,410
		WIFI service for laptops- Internet S1 and S2	5,132	10,313	2,640		2,640
		NET2PH Emergency Phone - S2	321	358	340		340
10.300.51020	01.26.4230	Utilities - Telephone	9,148	14,843	6,390	5,090	6,390
			<u>9,148</u>	<u>14,843</u>	<u>6,390</u>	<u>5,090</u>	<u>6,390</u>
						1,500	
		Fire Prevention Educational Flyers	95	1,020	1,000		1,000
		Public Safety Fair			1,000		1,000
		The Blue Line	596	298			
		CPR cards	1,218	92	1,500		2,500
		Miscellaneous Expense	589	1,143	100		
10.300.52065	01.26.4340	Printing & Publishing	2,498	2,553	3,600	1,500	4,500
			<u>2,498</u>	<u>2,553</u>	<u>3,600</u>	<u>1,500</u>	<u>4,500</u>
						13,550	
		Image Trend Fire Reporting Software	5,342		4,790		14,588
		ESO Personnel Management		6,914	-		-
		ESO Vehicle Management			-		3,800
		US Fleet Tracking					3,593
		Crewsense Personnel Scheduling			-		3,125
		ESO CAD Integration			1,890		1,950
		Target Solutions Training Platform	6,499	6,666	6,870		3,816
10.300.52070	01.26.4341	Software Licensing & Annual Fees	11,841	13,580	13,550	13,550	30,872
			<u>11,841</u>	<u>13,580</u>	<u>13,550</u>	<u>13,550</u>	<u>27,279</u>
		Cost for (3) additional members, rechecks, followups					
		Annual Department Physicals	10,397	9,303	13,220	11,531	13,065
10.300.52095	01.26.4380	Medical Service	10,397	9,303	13,220	11,531	13,065
			<u>10,397</u>	<u>9,303</u>	<u>13,220</u>	<u>11,531</u>	<u>13,065</u>
		4 Gas Monitor Calibrating / Maintenance/Repair	4,138		1,000		1,000
		City Warning Siren Maintenance/Repair			3,000		7,500
		Firefighting Equipment Repair Nozzles/Hose/Hand	7,281		515		515
		Gari Box- computerized voice dispatching aide			-		-
		Ground Ladder Certification Tests	1,335		725		735
		Ladder Truck Ladder Certification Test			630		630
		Miscellaneous Maintenance	8		500		500
		Power Tools Maintenance			515		515
		Radio Equipment Programming/Maintenance/Repa	3,070		1,545		1,545
		SCBA Regulators Repair/Testing/Maintenance	155		2,500		2,500
		Small Equipment Repair Saws/Fans/Generators			1,000		1,000
		Stove Maintenance	600				
		Vehicle Extrication Equipment Maintenance/Repair	21		1,650		1,650
				9,744		13,580	
10.300.52110	01.26.4120	Maintenance - Equipment	16,608	9,744	13,580	13,580	18,090
			<u>16,608</u>	<u>9,744</u>	<u>13,580</u>	<u>13,580</u>	<u>18,090</u>
		1514 Engine Annual Service/Maintenance (2011)			8,000		500
		1515 Engine Annual Service/Maintenance (2002)			8,000		8,000
		1517 Engine Annual Service/Maintenance (1991)			8,000		8,000
		1539 Ladder Truck Annual Service/Maintenance (2009)			8,000		8,000
		15-4 Haz-Mat Cargo Mate Enclosed Trailer (2017)			250		250
		1546 Ambulance Semi-Annual Certification/Maintenance (2017)			1,250		1,250
		1547 Ambulance Semi-Annual Certification/Maintenance (2022)			2,000		2,000
		1548 Ambulance Semi-Annual Certification/Maintenance (2015)			2,000		2,000
		1551 Rescue Jet Ski (2023)			275		275
		1555 ATV Medical Rescue Ranger (2016)			250		250
		1591 Chiefs Vehicle (2014)			1,000		1,000
		1596 Pick-Up Truck W/Plow (2009)Fire Detail 2			250	75	250

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

<u>BS&A Account</u>	<u>Account</u>	<u>Itemized Description</u>	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		1598 Pick-Up Truck W/Plow (2019)			14,281		14,281

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		1599 Command Vehicle (2017)			500		500
		Towing Services			2,500		2,500
		Repairs	18,973				
		Enterprise Fleet Maint: \$36.50 monthly: Chief John Umek			454		454
		Enterprise Fleet Maint: \$41.15 monthly: Pickup w snowplow			515		515
		Enterprise Maintenance Program: 11 non-leased v	50,656		680		680
		Station 1 & 2- In House Vehicle Maintenance Supplies			8,240		8,240
				54,730		70,000	
10.300.52150	01.26.4100	Maintenance - Vehicles	69,629	54,730	66,445	70,000	58,945
			<u>69,629</u>	<u>54,730</u>	<u>66,445</u>	<u>70,000</u>	<u>58,945</u>
		Air-Gas Oxygen Supply and Delivery	1,617	1,783	2,060	2,060	2,060
10.300.52200	01.26.4280	Rentals	1,617	1,783	2,060	2,060	2,060
			<u>1,617</u>	<u>1,783</u>	<u>2,060</u>	<u>2,060</u>	<u>2,060</u>
		Gasoline- Vehicles and Small Motorized Equipmter	41,293	51,229	36,050	19,588	25,000
10.300.60010	01.26.4660	Gasoline	41,293	51,229	36,050	19,588	25,000
			<u>41,293</u>	<u>51,229</u>	<u>36,050</u>	<u>19,588</u>	<u>30,000</u>
		Janitorial Station Cleaning Supplies	6,895	4,538	6,180	4,760	6,180
10.300.60020	01.26.4670	Supplies - Maintenance	6,895	4,538	6,180	4,760	6,180
			<u>6,895</u>	<u>4,538</u>	<u>6,180</u>	<u>4,760</u>	<u>6,180</u>
		Ink Jet Printer Cartridges					-
		Miscellaneous Expense	1,734	786	1,500	785	1,500
10.300.60030	01.26.4650	Supplies - Office	1,734	786	1,500	785	1,500
			<u>1,734</u>	<u>786</u>	<u>1,500</u>	<u>785</u>	<u>1,500</u>
		13 Radio Cases & Straps			1,040		
		Candy Public Events Flags for Station 2			1,030		1,030
		Daily Operations- Repair/Replace Oper. Sup.	3,638	4,624	3,605	4,151	3,605
10.300.60040	01.26.4680	Supplies - Operating	3,638	4,624	5,675	4,151	4,635
			<u>3,638</u>	<u>4,624</u>	<u>5,675</u>	<u>4,151</u>	<u>4,635</u>
		Medical Supplies/Equipment	8,760	10,454	10,500	10,500	10,500
		Pharmaceuticals					
10.300.60090	01.26.4681	Supplies - Ambulance	8,760	10,454	10,500	10,500	10,500
			<u>8,760</u>	<u>10,454</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
		Cardia Monitor Mounts					6,000
		Knox Box Key Secure					2,000
		Miscellaneous	2,013	5,000	5,000	5,000	
		Saw	2,370				5,000
		Zoll AED Pro (1) for Engine station 1					
		Zoll AED Pro (1) for Engine station 2					
10.300.61000	01.26.4941	Small Equipment	4,383	5,000	5,000	5,000	13,000
			<u>4,383</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>13,000</u>
				8236		8,600	
		Candy Public Events	1,223		1,500		1,500
		2 events at Kukla and Thompson Manor	103		155		
		Fire Prevention Program: educate residents, give a	6,731		7,210		7,210
		Food expenses for station coverage, events, flower	1,584		1,030		1,030
		Firefighter Funeral Bell					1,000
		Safety Fair- see Police crime prevention					
		Miscellaneous Expenses CPR class & cards	442				
10.300.65080	01.26.4850	Miscellaneous Expense	10,083	8,236	9,895	8,600	10,740
			<u>10,083</u>	<u>8,236</u>	<u>9,895</u>	<u>8,600</u>	<u>10,740</u>
		Enforcement/Inspections/Response	1,584	1,498	2,000	1,500	2,000
10.300.66300	01.26.4720	Hazardous Materials Enforcement	1,584	1,498	2,000	1,500	2,000
			<u>1,584</u>	<u>1,488</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
	100%	vehicle FIR 1591 2019 Ford Explorer Lease ends 5/31/2024: Driver = Chief John Umek VIN: 1FM5K8B81KGA39543 EntFleet# 236849	5,858	5,805	6,400	5,862	300
		FIR 1598 2019 Ford F250 Lease ends 1/31/2025: Driver = Danny Roark VIN: 1FT7W2B67KEG47799 EntFleet# 238FBK	8,848	8,310	8,310	8,848	3,682
		1599 Command Vehicle (2017) 60 month Lease: Battalian Chief EKG 3 units for Ambulances, 10 years ending 2031, maint & repairs included					
			23,534	11,767	23,535	23,535	23,535
10.300.80200	01.26.4999	Lease Principal	38,240	25,882	38,245	38,245	27,517
			<u>38,240</u>	<u>25,882</u>	<u>38,245</u>	<u>32,694</u>	<u>27,517</u>

General Fund: Fire Department (#10.301)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.301.61200	01.26.4720	2% Foreign Fire Expenses					100,000
Total Fire:			-	-	-	-	100,000

General Fund: Police Department (#10.310)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.310.40000	01.18.4000	Full Time Wages	4,736,399	4,765,244	5,144,590	5,009,089	5,363,678
10.310.40010	01.18.4001	Part Time Wages	114,460	96,821	195,982	93,262	141,523
10.310.40025	01.18.4025	Workers Comp Wages	-	-	80,445	11,574	80,445
10.310.40060	01.18.4007	Police Special Detail	9,163	1,100	25,750	601	
10.310.40100	01.18.4010	Overtime - 1.5x	25,697	46,449	30,000	36,939	35,000
10.310.40110	01.18.4005	Overtime - Straight	66,458	84,592	41,200	47,454	50,000
10.310.40130	01.18.4014	Overtime - Sworn Police	770,034	943,657	850,000	1,283,032	900,000
10.310.40300	01.18.4022	Sick Leave Sell Back	6,256	14,048	-	18,269	20,000
		SubTotal Salaries and Wages:	5,728,468	5,951,911	6,367,967	6,500,219	6,590,646
10.310.41000	01.18.4030	Health Insurance - ER	557,191	613,159	614,983	764,005	614,983
10.310.41020	01.18.4035	Dental Insurance - ER	48,354	38,270	56,513	48,278	50,020
10.310.41023	01.18.4036	Vision Insurance - ER	4,011	-	5,147	5,147	5,697
10.310.41030	01.18.4072	Life Insurance - ER	9,649	12,564	10,608	8,496	11,424
10.310.41130	01.18.4465	Police Pension Contribution - ER	3,862,749	2,626,984	5,225,742	5,225,742	5,283,707
10.310.41140	01.18.4020	IMRF - ER	10,386	11,457	7,934	17,271	25,522
10.310.41200	01.18.4070	Social Security - ER	44,443	40,674	38,055	43,823	41,864
10.310.41220	01.18.4071	Medicare - ER	78,057	81,261	77,451	90,109	95,564
10.310.54031	01.18.4031	HSA ER Match	12,353	13,029	10,008	4,012	3,000
		SubTotal Employee Benefits:	4,627,193	3,437,397	6,046,441	6,206,883	6,131,781
10.310.42000	01.18.4310	Travel & Training	76,676	79,889	75,000	75,000	83,000
10.310.42010	01.18.4440	Dues & Memberships	13,423	27,828	36,240	36,240	26,940
10.310.42100	01.18.4690	Uniforms	59,184	62,586	40,000	36,553	40,500
10.310.42110	01.18.4060	Uniforms Allowance	727	900	11,700	-	12,000
		SubTotal Employee - Other:	150,009	171,202	162,940	147,793	162,440
10.310.50120	01.18.4414	Northern IL Police Crime Lab	47,908	47,908	47,908	47,908	49,000
10.310.50900	01.18.4400	Other Professional Services	111,175	101,491	110,500	110,500	111,095
		SubTotal Professional Services:	159,083	149,399	158,408	158,408	160,095
10.310.51015	01.18.4225	Utilities - Wireless Connection Squads	10,216	62,333	8,400	14,500	10,000
10.310.51020	01.18.4230	Utilities - Telephone	20,967	12,951	10,000	9,824	10,000
		SubTotal Utilities:	31,183	75,284	18,400	24,324	20,000
10.310.52015	01.18.4495	Dispatch Services	488,647	505,563	468,060	411,641	394,848
10.310.52060	01.18.4320	Postage	-	17	200	50	200
10.310.52065	01.18.4340	Printing & Publishing	6,397	6,159	6,000	3,000	4,850
10.310.52070	01.18.4341	Software Licensing & Annual Fees	58,397	74,635	125,308	125,308	143,558
10.310.52100	01.18.4100	Maintenance - Buildings	5,168	5,175	7,210	2,500	
10.310.52110	01.18.4120	Maintenance - Equipment	6,243	9,195	27,405	18,323	26,500
10.310.52150	01.18.4110	Maintenance - Vehicles	100,242	145,149	100,000	130,000	110,850
10.310.52160	01.18.4110	Maintenance - Vehicle Accidents	-	500	10,000		10,000
10.310.52500	01.18.4460	Animal Control	6,327	8,761	7,000	6,490	8,500
10.310.52600	01.18.4470	Other Communications Services	32,262	35,129	46,454	40,312	49,454
		SubTotal Purchased Services:	703,683	790,283	797,637	737,624	748,760
10.310.60010	01.18.4660	Gasoline	84,872	74,242	80,000	128,482	100,000
10.310.60030	01.18.4650	Supplies - Office	3,283	5,433	5,000	3,200	5,530
10.310.60040	01.18.4680	Supplies - Operating	20,911	29,952	23,844	28,684	29,344
		SubTotal Commodities:	109,065	109,626	108,844	160,365	134,874
10.310.61000	01.18.4941	Small Equipment	12,611			40	-
		SubTotal Equipment:	12,611	-	-	40	-
10.310.50110	01.18.4413	Police Policy Consulting- Lexipol	18,053	19,136	19,135	20,380	20,000
10.310.52003	01.18.4407	Board Up Service	4,344	495	1,500	4,732	5,000
10.310.52013	01.18.4412	Body Cam Video Services	114,391	206,960	164,800	159,409	199,800
10.310.61201		CNC Tactical Special Response Team	625				10,000
10.310.65080	01.18.4850	Miscellaneous Expense	7,308	3,449	3,300	3,693	3,300
10.310.65081	01.18.4852	Misc. Expense- Meals	8,232	10,736	9,625	8,694	9,800
10.310.65082	01.18.4853	Misc. Expense- Task Force Meals	2,735	1,699	5,835	3,000	5,900
10.310.65083		Misc. Expense- Show With A Cop 310 Police	-	1,022	1,000	970 ⁸⁰	1,000

General Fund: Police Department (#10.310)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.310.66000	01.18.4700	Prisoner Meals	157	-	1,500	700	1,500
10.310.66100	01.18.4810	Investigations Expenses	713	568	2,000	1,500	2,000
10.310.66102	01.18.4325	Special Investigations Unit	-	-	2,500	-	8,000
10.310.66105	01.18.4856	K9 Training & Expenditures	8,905	13,194	10,000	5,021	10,000
10.310.66107		K9 Workshop - NAPWDA		3,071		7,669	4,000
10.310.66200	01.18.4820	Crime Prevention Expenses	-	-	12,000	7,553	12,400
SubTotal Other Expenses:			165,464	260,329	233,195	223,322	292,700
10.310.75000	01.18.4940	Equipment					
10.310.76000	01.18.4930	Vehicles					
SubTotal Capital Programs:			0	0	0	-	0
10.310.79000		Capital Outlay	596,550				
SubTotal Capital Outlay:			596,550	-	-	-	-
10.310.80200	01.18.4999	Lease Principal	179,097	191,725	216,214	216,214	239,453
10.310.80210	01.18.4875	Lease Interest					
SubTotal Debt Service:			179,097	191,725	216,214	216,214	239,453
Total Police:			12,462,406	11,137,157	14,110,046	14,375,193	14,480,749

General Fund: Police Department (#10.310)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
						75,000	
		Advanced training	5,000	3,930	17,000		17,000
		Animal control training	2,000				1,000
		Basic training-New recruits	26,676	31,452	15,000		16,000
		Criminal investigations & juvenile training	7,000	425	4,000		6,000
		Evidence Technicians	4,500	3,514	4,500		4,000
		Firearms training	6,000		6,000		7,000
		IDEOA Annual Training	1,500		1,500		3,000
		Leadership Training Supervisors (1)	500	1,725	3,000		5,000
		North East Multi-Regional Training (NEMRT)	9,000	7,080	9,000		9,500
		Seminars, Workshops, Conferences	8,000	30,596	8,000		7,000
		State certification-LEADS	3,000		3,000		3,000
		Taser Class & taser supplies	1,500		1,500		2,500
		Traffic	2,000	1,167	2,500		2,000
10.310.42000	<i>01.18.4310</i>	Travel & Training	76,676	79,889	75,000	75,000	83,000
			<u>76,676</u>	<u>79,889</u>	<u>75,000</u>	<u>75,000</u>	<u>83,000</u>
						33,912	
		Illinois Animal Control	50	50	50		50
		Illinois Association of Chiefs of Police	800	213	800		800
		International Association of Chiefs of Police	800		800		800
		Lake County Chiefs of Police	200		150		150
		Lake County Juvenile Association	200		200		200
		Lake County Major Crime Unit		2,733	2,500		2,500
		Lake County State's Attorney		4,995	5,000		5,000
		MCAT	133	500	500		500
		Mid-States Crime Information Center (MOCIC)	200	260	200		200
		Misc Memberships	1,000	5,517	1,000		1,000
		National Organization of Black Law Executives	240		240		240
		NIPAS Membership		7,844	15,000		5,700
		NMERT	9,000	5,716	9,000		9,000
		Notary Public	800		800		800
10.310.42010	<i>01.18.4440</i>	Dues & Memberships	13,423	27,828	36,240	33,912	26,940
			<u>13,423</u>	<u>27,828</u>	<u>36,240</u>	<u>36,240</u>	<u>26,940</u>
						36,553	
		Badges/Name tags	1,000		2,000		2,000
		Body armor-protective vests	20,000		13,000		13,000
		Boot Replacement	10,000		1,000		3,500
		Leather goods-holsters, belts, radio holders	3,500		2,000		
		New uniforms	14,684		15,000		15,000
		Uniform replacement	10,000		7,000		7,000
10.310.42100	<i>01.18.4690</i>	Uniforms	59,184	-	40,000	36,553	40,500
			<u>59,184</u>	<u>62,586</u>	<u>40,000</u>	<u>36,553</u>	<u>40,500</u>
						110,500	
		Cyber Lab- fees: Lake Co State's Attorney's Office	5,305	5,305	5,305		5,900
		Ajilon- Daphne Reyes	105,870	96,186	103,360		103,360
		The Blue Line			1,835		1,835
10.310.50900	<i>01.18.4400</i>	Other Professional Services	111,175	101,491	110,500	110,500	111,095
			<u>111,175</u>	<u>101,491</u>	<u>110,500</u>	<u>110,500</u>	<u>111,095</u>
		Mundelein Contract thru fy2024	488,647	505,563	468,060	411,641	515,240
10.310.52015	<i>01.18.4495</i>	Dispatch Services	488,647	505,563	468,060	411,641	515,240
			<u>488,647</u>	<u>505,563</u>	<u>468,060</u>	<u>411,641</u>	<u>394,848</u>
						3,000	
		Fingerprint cards	250		250		500
		Business cards	247	983	350		350
		Forms/notices	3,500	1,974	1,985	82	1,985
		Police Detail					

		Non-traffic tickets	500		515		515
		Parking tickets	500	1,065	500		500
		The Blue Line Recruitment	500	1,391	1,500		-
		Tow receipts	400	746	400		500
		Uniform traffic tickets	500		500		500
10.310.52065	<i>01.18.4340</i>	Printing & Publishing	6,397	6,159	6,000	3,000	4,850
			<u>6,397</u>	<u>6,159</u>	<u>6,000</u>	<u>3,000</u>	<u>4,850</u>
						125,308	
		Brazos - eCrash and eTicketing			6,400		6,400
		CAPERS RMS)	9,524				
		COP FTO		3,430	3,430		3,430
		Court Smart			2,500		2,500
		Critical Reaching		543			
		Enroute: Lake County Emergency- MNTC- CAD S	11,200	15,319	12,247		12,247
		E-Spatial		1,495	1,400		1,400
		Flock ESO		12,031	15,000		15,000
		Flock Group Inc- License plate annual fees		22,100	16,000		34,250
		Grammarly.com		144			
		ID Networks- Annual Software		4,613	4,753		4,753
		ID Networks- Live scan interface			8,515		8,515
		New World maintenance- CADS			6,125		6,125
		New World maintenance- Report Management Sys (RMS)			7,700		7,700
		Prezi Inc		133			
		Porter Lee Corp (BEAST)		693	1,030		1,030
		Priority Dispatch		98			
		Quicket - eCrash and e-Ticketing	28,300				
		Shotspotter			39,600		39,600
		Thomas Reuters- Frontline		5,736	4,820		4,820
		Tyler Credit to Lake County			(13,825)		(13,825)
		US Fleet Tracking	9,373	8,085	9,373		9,373
		Venngage.com (infographics Diaz \$20mo)		215	240		240
10.310.52070	<i>01.18.4341</i>	Software Licensing & Annual Fees	58,397	74,635	125,308	125,308	143,558
			<u>58,397</u>	<u>74,635</u>	<u>125,308</u>	<u>125,308</u>	<u>143,558</u>
						18,323	
		Camera maintenance	950		4,000		5,000
		Defibrillator		1,574			
		Scales maintenance		217			
		Computer/printer maintenance	850		3,000		
		Metra Train Machine		3,641			
		Johnson Controls Security- alarms all City Hall		3,310	3,605		3,700
		MDT line lease	640	453			
		Panic Alarms	3,803		3,800		3,800
		Portable radio maintenance			2,000		-
		Service agreements			4,000		5,000
		Taser cartridges and maintenance			6,000		6,000
		Weapons maintenance			1,000		3,000
10.310.52110	<i>01.18.4120</i>	Maintenance-Equipment	6,243	9,195	27,405	18,323	26,500
			<u>6,243</u>	<u>9,195</u>	<u>27,405</u>	<u>18,323</u>	<u>26,500</u>
						130,000	
		Body repairs	5,000		5,150		10,000
		Brake replacement/repair					
		Car wash	2,000		2,060		2,060
		Decommission Vehicles 4 per year @ \$450			1,800		1,800
		Engine tune- ups	-				
		Enterprise Maintenance Program: 33 non-leased v	1,980		1,990		1,990
		Front end alignment					
		General maintenance & repair	90,262		89,000		95,000
		Miscellaneous	1,000				
10.310.52150	<i>01.18.4110</i>	Maintenance-Vehicles	100,242	-	100,000	130,000	110,850
			<u>100,242</u>	<u>-</u>	<u>100,000</u>	<u>130,000</u>	<u>110,850</u>
						6,490	
		Animal control services	750	1,557	1,250		1,000
		Annual fee for BFI (animal disposal)	300		300	83	1,250

		Annual license for animal pound	50	102	50	300
		Bait for animal traps	100		100	50
		Cat litter/pet odor control chemicals	300	110	300	100
		Food for animals	500	924	500	300
		Hospital(s), veterinarian care	4,327	6,068	5,000	500
10.310.52500	<i>01.18.4460</i>	Animal Control	6,327	8,761	7,500	6,490
			<u>6,327</u>	<u>8,761</u>	<u>7,000</u>	<u>6,490</u>
						40,312
		FCC Licensing	920		948	948
		LEADS-state computer terminal fee	4,700	5,866	4,841	4,841
		Technology Management- Comm Svcs Stwd	5,500	3,789	5,665	5,665
		Motorola Solutions- StarCom21 radio subscription	21,142	25,474	35,000	38,000
10.310.52600	<i>01.18.4470</i>	Other Communications Services	32,262	35,129	46,454	40,312
			<u>32,262</u>	<u>35,129</u>	<u>46,454</u>	<u>40,312</u>
						3,200
		Office Supplies	2,283		3,970	4,500
		Copier paper	1,000		1,030	1,030
		Miscellaneous		5,433	-	-
10.310.60030	<i>01.18.4650</i>	Supplies - Office	3,283	5,433	5,000	3,200
			<u>3,283</u>	<u>5,433</u>	<u>5,000</u>	<u>3,200</u>
				29,952		28,684
		Ammunition (practice, duty, shotgun)	5,500		7,500	12,000
		Cameras	1,000			
		Cintas first aid supplies	700		1,644	1,644
		Evidence supplies	3,000		3,000	3,000
		Fingerprint supplies	500			500
		Fuses/flares for accidents and traffic control	3,000		1,500	1,500
		Intoxilizer supplies	1,000		1,000	1,000
		Jail supplies	1,500		2,000	2,500
		Pepper spray	500		500	500
		Portable radio batteries	1,500		3,000	3,000
		Royal Laundry & Cleaner	1,000		1,200	1,200
		Targets	1,711		2,500	2,500
		Undercover squad registration fees	-	-		
10.310.60040	<i>01.18.4680</i>	Supplies - Operating	20,911	29,952	23,844	28,684
			<u>20,911</u>	<u>29,952</u>	<u>23,844</u>	<u>28,684</u>
						40
		Animal control equipment	1,200			
		Chairs 3 @ \$375 ea	1,125			
		Portable Radio- new officers (2)	2,286		500	
		Radar Guns (2)	4,000			
		Zebra Printers- Squad Cars	4,000			
10.310.61000	<i>01.18.4941</i>	Small Equipment	12,611	-	500	40
			<u>12,611</u>	<u>0</u>	<u>0</u>	<u>40</u>
						3,693
		Community Days: candy, ice cream	750	285	750	750
		Illinois Tollway		127		
		Community Outreach: National Night Out, Spec Oly	5,258	2,713	1,800	1,800
		Flowers- funerals,	800	324	250	250
		Holidays: Halloween	250		250	250
		Holidays: Christmas	250		250	250
10.310.65080	<i>01.18.4850</i>	Miscellaneous Expense	7,308	3,449	3,300	3,693
			<u>7,308</u>	<u>3,449</u>	<u>3,300</u>	<u>3,693</u>
				9,206		8,694
		Chief's Luncheon	2,500		2,500	2,500
		Cook Outs, Awards Ceremony,...	4,107		5,500	5,500
		Crossing Guard Lunch	175		175	300
		Lunch- City Meetings	1,000		1,000	1,000
		Water for Office	450	1,529	450	500
10.310.65081	<i>01.18.4852</i>	Misc. Expense- Meals	8,232	10,735	9,625	8,694
			<u>8,232</u>	<u>10,736</u>	<u>9,625</u>	<u>8,694</u>
						5,900
		Task Force Meals	2,735	1,699	5,835	5,835
10.310.65082	<i>01.18.4853</i>	Misc. Expense- Task Force Meals	2,735	1,699	5,835	5,835
			<u>2,735</u>	<u>1,699</u>	<u>5,835</u>	<u>5,835</u>

			2,735	1,699	5,835	3,000	5,900
10.310.66100	<i>01.18.4810</i>	Investigative Expense	<u>713</u>	<u>568</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>
		Transcripts& other investigative expenses	713	568	2,000	1,500	2,000
			<u>713</u>	<u>568</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>
10.310.66102	<i>01.18.4325</i>	Police Special Investigations Unit	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>8,000</u>
		Poligraphs related to active investigations	-	-	2,500	-	8,000
			<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>8,000</u>
10.310.66105	<i>01.18.4856</i>	K9 Training & Expenditures	<u>8,905</u>	<u>13,194</u>	<u>10,000</u>	<u>5,021</u>	<u>10,000</u>
		Training- 4 times year NC hosts	4,705	4,800	5,000		5,000
		Canine Development Group subscription		140	200		200
		Food for K-9 patrol dogs	2,700	2,566	2,000		2,000
		K9 Medical Care	1,500	5,688	2,800		2,800
			<u>8,905</u>	<u>13,194</u>	<u>10,000</u>	<u>5,021</u>	<u>10,000</u>
			<u>8,905</u>	<u>13,194</u>	<u>10,000</u>	<u>5,021</u>	<u>10,000</u>
						7,553	
10.310.66200	<i>01.18.4820</i>	Crime Prevention	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>7,553</u>	<u>12,400</u>
		Citizens Police Academy					-
		Crime Stoppers			5,150		5,150
		Community policing			4,635		4,635
		Justice planning/development			415		415
		National Night Out- Tshirts, stickers, badges			700		700
		Community Days: VARS Candy			1,100		1,500
			<u>-</u>	<u>-</u>	<u>12,000</u>	<u>7,553</u>	<u>12,400</u>
			<u>0</u>	<u>0</u>	<u>12,000</u>	<u>7,553</u>	<u>12,400</u>

General Fund: Public Works (#10.400)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.400.40000	01.28.4000	Full Time Wages	872,813	812,642	1,004,650	934,933	1,031,573
10.400.40100	01.28.4010	Overtime - 1.5x	27,223	29,336	41,200	45,974	42,436
		SubTotal Salaries and Wages:	900,035	841,979	1,045,850	980,907	1,074,009
10.400.41000	01.28.4030	Health Insurance - ER	124,281	132,870	164,694	157,211	164,694
10.400.41020	01.28.4035	Dental Insurance - ER	10,862	9,848	14,246	10,013	14,246
10.400.41023	01.28.4036	Vision Insurance - ER	636	-	1,504	1,504	1,504
10.400.41030	01.28.4072	Life Insurance - ER	2,898	3,820	3,672	2,257	3,672
10.400.41140	01.28.4020	IMRF - ER	27,134	24,799	31,376	30,988	51,875
10.400.41200	01.28.4070	Social Security - ER	55,707	50,437	64,843	58,517	66,589
10.400.41220	01.28.4071	Medicare - ER	10,770	11,796	15,165	13,686	15,573
		SubTotal Employee Benefits:	232,288	233,570	295,499	274,176	318,152
10.400.42000	01.28.4310	Travel & Training	10,957	11,520	12,000	3,270	15,000
10.400.42010	01.28.4440	Dues & Memberships	2,901	3,768	4,000	4,294	6,000
10.400.42100	01.28.4690	Uniforms	16,467	13,357	18,540	17,302	22,500
		SubTotal Employee - Other:	30,325	28,645	34,540	24,866	43,500
10.400.50200	01.28.4360	Engineering Services	204,879	267,112	200,000	293,172	300,000
10.400.50900	01.28.4400	Other Professional Services	6,255	9,700	23,000	14,994	23,000
		SubTotal Professional Services:	211,134	276,812	223,000	308,167	323,000
10.400.51020	01.28.4230	Utilities - Telephone	3,367	5,461	4,000	4,990	4,000
		SubTotal Utilities:	3,367	5,461	4,000	4,990	4,000
10.400.52005	01.28.4401	Contractual Services	134,344	135,512	123,000	108,493	60,000
10.400.52025	01.28.4343	Janitorial Services	62,000	62,150	80,000	58,890	80,000
10.400.52036	01.28.4409	Lawn Mowing Svc - City Property	128,925	121,026	118,965	126,150	118,965
10.400.52040		Pest Control	5,727	12,705	10,000	10,935	12,000
10.400.52045	01.28.4415	Snow Removal	40,614	33,353	100,000	50,539	100,000
10.400.52056	01.28.4416	Street Sweeping	31,227	33,306	40,000	34,651	64,000
10.400.52060	01.28.4320	Postage	-	22	100	-	100
10.400.52065	01.28.4340	Printing & Publishing	724	395	515	231	400
10.400.52070		Software License & Annual Fees	25				3,593
10.400.52100	01.28.4100	Maintenance - Buildings	118,496	106,905	125,000	33,330	100,030
10.400.52105	01.28.4150	Maintenance - Grounds	5,190	3,330	5,000	3,113	10,000
10.400.52110	01.28.4120	Maintenance - Equipment	135,919	141,198	125,000	69,800	125,000
10.400.52120	01.28.4132	Maintenance - Signage	7,525	-	15,000	-	20,000
10.400.52127	01.28.4135	Maintenance - Street Lighting	64,339	97,885	100,000	27,208	100,000
10.400.52130	01.28.4130	Maintenance - Streets	146,128	234,992	257,500	92,944	307,500
10.400.52135	01.28.4136	Maintenance - Traffic Signals	44,749	31,459	40,000	40,584	50,000
10.400.52140	01.28.4137	Maintenance - Striping	4,092	-	5,150	-	5,000
10.400.52150	01.28.4110	Maintenance - Vehicles	165,363	78,157	120,000	70,219	110,000
10.400.52200	01.28.4280	Rentals	4,470	11,810	7,500	5,453	7,500
10.400.52550	01.28.4770	Mosquito Control	28,500	28,500	30,900	38,000	30,900
		SubTotal Purchased Services:	1,128,356	1,132,705	1,303,630	770,540	1,304,988
10.400.60010	01.28.4660	Gasoline	59,935	65,562	56,650	40,109	60,000
10.400.60020	01.28.4670	Supplies - Maintenance	25,247	19,062	25,000	25,543	35,000
10.400.60030	01.28.4650	Supplies - Office	1,286	957	1,030	776	1,500
10.400.60040	01.28.4680	Supplies - Operating	35,727	35,208	36,050	36,553	36,050
		SubTotal Commodities:	122,194	120,790	118,730	102,982	132,550
10.400.61000	01.28.4941	Small Equipment	3,944	2,341	18,000	2,216	18,000
		SubTotal Equipment:	3,944	2,341	18,000	2,216	18,000

General Fund: Public Works (#10.400)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
10.400.65080	01.28.4850	Miscellaneous Expense	1,085	742	-		-
10.400.65100	01.28.4800	Reimbursements	142	111	-		-
10.400.80200	01.28.4999	Lease Principal	105,630	161,005	266,777	266,777	263,470
SubTotal Other Expenses:			106,857	161,858	266,777	266,777	263,470
Not Needed	01.28.4930	Vehicles		-			
10.400.75000	01.28.4940	Equipment					
SubTotal Capital Programs:			-	-	-	-	-
10.400.80210	01.28.4875	Lease Interest					
SubTotal Debt Service:			-	-	-	-	-
Total PW-Streets:			2,738,501	2,804,161	3,310,026	2,735,620	3,481,670

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		APWA Road Scholar Program	8,000	7,207	8,000	3,000	9,000
		APWA Seminars and Events	1,000		4,000	4,222	
		Leadership Training Supervisors (1)					6,000
		Miscellaneous Training	1,957	4,313			
10.400.42000	01.28.4310	Travel & Training	10,957	11,520	12,000	7,222	15,000
			<u>10,957</u>	<u>11,520</u>	<u>12,000</u>	<u>3,270</u>	<u>15,000</u>
		APWA	1,500	1,228	1,120	2,100	2,000
		Illinois Public Works	250	250	250	250	1,000
		IPWMAN	250		300	300	500
		LCTA	901	1,080	1,080	100	1,000
		NBWW		1,210	1,250	1,250	1,500
10.400.42010	01.28.4440	Dues & Memberships	2,901	3,768	4,000	4,000	6,000
			<u>2,901</u>	<u>3,768</u>	<u>4,000</u>	<u>4,294</u>	<u>6,000</u>
			16,467				
		Safety Boots		2,418	2,000	2,000	2,500
		Weekly Uniforms (Cintas)		9,990	10,000	5,620	12,000
		Winter Clothing			4,000	4,000	5,000
		Miscellaneous (gloves, safety lens, etc)		949	2,540	944	3,000
10.400.42100	01.28.4690	Uniforms	16,467	13,357	18,540	12,564	22,500
			<u>16,467</u>	<u>13,357</u>	<u>18,540</u>	<u>17,302</u>	<u>22,500</u>
		Engineering			10,000	40,000	20,000
		GIS Updates and Assistance	10,000	13,497	30,000	31,291	30,000
		Trotter And Associates, I	194,897	253,615	160,000	150,000	250,000
		Miscellaneous expense					
10.400.50200	01.28.4360	Engineering Services	204,897	267,112	200,000	221,291	300,000
			<u>204,879</u>	<u>267,112</u>	<u>200,000</u>	<u>293,172</u>	<u>300,000</u>
		Frost RWIS			6,500		6,500
		Murray And Trettel Inc		4,300	8,500	8,400	8,500
		Weather By Request		5,400	5,000	4,100	5,000
		Miscellaneous expense	6,255		3,000		3,000
10.400.50900	01.28.4400	Other Professional Services	6,255	9,700	23,000	12,500	23,000
			<u>6,255</u>	<u>9,700</u>	<u>23,000</u>	<u>14,994</u>	<u>23,000</u>
		Swalco	8,000	9,671	10,000	108,493	12,000
		Frost Solutions LLC		650			
		PW Assistance/Special Projects	115,000	125,191	113,000		48,000
10.400.52005	01.28.4401	Contractual Services	123,000	135,512	123,000	108,493	60,000
			<u>134,344</u>	<u>135,512</u>	<u>123,000</u>	<u>108,493</u>	<u>60,000</u>
		City Hall & Metra-Cleaning	69,000	60,602	69,000	70,000	
		Building Supplies	1,400	1,548	1,000	500	
		Eco Clean					54888
		PW Building	9,600		10,000	12,000	
10.400.52025	01.28.4343	Janitorial Services	80,000	62,150	80,000	82,500	54,888
			<u>62,000</u>	<u>62,150</u>	<u>80,000</u>	<u>58,890</u>	<u>80,000</u>
		Monthly Pest Control	5,727	12,705	10,000	10,000	12000
10.400.52040		Pest Control	5,727	12,705	10,000	10,000	10,000
			<u>5,727</u>	<u>12,705</u>	<u>10,000</u>	<u>10,935</u>	<u>12,000</u>

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		Outsourced Snow/Ice-City Hall	50,000	55,000	55,000	55,000	55,000
		Outsourced Snow/Ice-Metra & Alleys	50,000	45,000	45,000	45,000	45,000
10.400.52045	01.28.4415	Snow Removal	100,000	100,000	100,000	100,000	100,000
			<i>40,614</i>	<i>33,353</i>	<i>100,000</i>	<i>50,539</i>	<i>100,000</i>
		US Fleet Tracking	25				3,593
10.200.52070	01.12.4129	Software Licensing & Annual Fees	25	-	-	-	3,593
			<i>25</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>3,593</i>
		nonPW: Repairs and maintenance	118,496	106,905	76,315	47,390	51,915
		nonPW: Plumbing -					
		nonPW: Electrical repairs			13,500	13,500	13,500
		nonPW: Overhead doors			8,115	7,000	8,115
		nonPW: Lock Services			3,000	3,000	3,000
		nonPW: Engineering			2,500	2,500	2,500
		PW: Overhead Doors & Operator			10,000	8,900	10,000
		PW: Locker room improvements, painting,					
		PW: Rolling Gate & Operators			3,500	2,500	3,500
		PW: Roof Leak Repair			5,000	10,000	5,000
		PW: Facility Lighting			2,500	2,500	2,500
10.400.52100	01.28.4100	Maintenance - Buildings	118,496	106,905	124,430	97,290	100,030
			<i>118,496</i>	<i>106,905</i>	<i>125,000</i>	<i>33,330</i>	<i>100,030</i>
		Chemical	5,000		2,500	3,560	2,500
		Mulch	190	3,330	2,500		7,500
10.400.52105	01.28.4150	Maintenance - Grounds	5,190	3,330	5,000	3,560	10,000
			<i>5,190</i>	<i>3,330</i>	<i>5,000</i>	<i>3,113</i>	<i>10,000</i>
				141,198			
		nonPW: Miscellaneous			5,000		5,000
		nonPW: HVAC	35,819		35,500	39,852	35,500
		nonPW: Generator Services	4,000		4,000	4,000	4,000
		nonPW: Compressor Services	1,950		2,500	2,400	2,500
		nonPW: Electrical service	25,070		3,000	3,000	3,000
		PW: Forestry Equip Maint	10,500		10,000	10,000	10,000
		PW: Streets Equip Maint	29,400		35,000	30,000	35,000
		PW: Snow/Ice Equip Maint	29,180		30,000	30,000	30,000
10.400.52110	01.28.4120	Maintenance - Equipment	135,919	141,198	125,000	119,252	125,000
			<i>135,919</i>	<i>141,198</i>	<i>125,000</i>	<i>69,800</i>	<i>125,000</i>
		Geary Electric		89,398	50,000		50,000
		Knockdowns replacement assemblies		8,487	50,000		50,000
		Miscellaneous	64,339			85,000	
10.400.52127	01.28.4135	Maintenance - Street Lighting	64,339	97,885	100,000	85,000	100,000
			<i>64,339</i>	<i>97,885</i>	<i>100,000</i>	<i>27,208</i>	<i>100,000</i>
						92,944	
		Alley Program		109,004	100,000		100,000
		Road Preservation- Corrective Asphalt Mater	75,000	18,485	50,000		100,000
		ADA crosswalk & sidewalk rehabilitation	20,000	40,413	20,000		20,000
		Broadway Ave		51,847			
		Weather Service		4,690			
		Alley repairs	30,000		20,000		20,000
		Pavement Marking		201	10,000		10,000
		Pavement Preservation-Crackfilling		10,352	7,500		7,500
		Street repairs/replacement/upgrade	21,128		50,000		50,000
10.400.52130	01.28.4130	Maintenance - Streets	146,128	234,992	257,500	92,944	307,500
			<i>146,128</i>	<i>234,992</i>	<i>257,500</i>	<i>92,944</i>	<i>307,500</i>

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
			146,128	234,992	257,500	92,944	307,500
				78,157		70,219	
		Engine Oil- Olsen					
		Enterprise Fleet monthly maint. Veh 30-485 Vin: ##	578				
		Enterprise Fleet Repairs	85,000		40,000		40,000
		Enterprise Maintenance Program: 15 non-leased ve	54,000		20,000		10,000
		Enterprise Maint- PW Unit# 486 full maint			600		600
		Glass and radiator repair			8,000		8,000
		Hose and tire repair			7,500		7,500
		Repair parts and supplies			33,400		33,400
		Truck body repairs	23,285		8,000		8,000
10.400.52150	01.28.4110	Maintenance - Vehicles	162,863	78,157	117,500	70,219	107,500
			<u>165,363</u>	<u>78,157</u>	<u>120,000</u>	<u>70,219</u>	<u>110,000</u>
						25,543	
		nonPW: Cintas - mats, hand soap,...	15,000	14,144	15,000		15,000
		PW: Aggregates, Fencing, Hoses, etc	1,500		5,000		5,000
		Cold Patch		1,249			10,000
		PW: Bolts, Fasteners, Paint & Hardware	1,497	2,912	2,500		2,500
		PW: Hand and Small power tools	4,500				
		PW: Personal Protection Equipment	2,750	757	2,500		2,500
		PW: Virus & hygiene Supplies					
10.400.60020	01.28.4670	Supplies - Maintenance	25,247	19,062	25,000	-	35,000
			<u>25,247</u>	<u>19,062</u>	<u>25,000</u>	<u>25,543</u>	<u>35,000</u>
						36553	
		Banners & Flags & Hardware	3,000	20	3,000		3,000
		Eye Wash Station Supplies		3,996			
		Holiday Decorations	2,727	118	5,500		5,500
		Pumps, supplies & parts		12,190	10,000		10,000
		Safety Fencing			5,000		5,000
		Sign/Posts and paint	30,000	18,984	9,550		9,550
		Small tools,shovels & sprayers			3,000		3,000
10.400.60040	01.28.4680	Supplies - Operating	35,727	35,308	36,050	36,553	36,050
			<u>35,727</u>	<u>35,208</u>	<u>36,050</u>	<u>36,553</u>	<u>36,050</u>
						2,216	
		Concrete forms	2,020				
		Chain Saws, Concrete Saws,..	1,614	1365	6,000		6,000
		Office small equipment	310		1,000		1,000
		Frontline- confined space rescue system			10,000		10,000
		Hand Tools		976	1,000		1,000
10.400.61000	01.28.4941	Small Equipment	3,944	2,341	18,000	2,216	18,000
			<u>3,944</u>	<u>2,341</u>	<u>18,000</u>	<u>2,216</u>	<u>18,000</u>
		CDL License Allowance	142	111			
10.400.65100	01.28.4800	Reimbursements	142	111	-	-	-
			<u>142</u>	<u>111</u>	<u>0</u>	<u>0</u>	<u>0</u>
		High Pressure Washer steam cleaner					
		LeRoy Township spreader					
		Walk Behind Street Striper					
		Tredroc- front end loader tires					
10.400.75000	01.28.4940	Equipment	-	-	-	-	-
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2024	FY 2025	FY2025	FY2026	FY2027
			Actual	Actual	Budget	Projected	Budget
		PWK Unit 401 2023 Nissan Frontier	10,423	8,493	8,982	8,493	8,493
		PWK Unit 402 2023 Chevy 2500 Silverado with plow	14,814	14,295	14,814	14,295	14,295
		PWK Unit 481 2022 Ford F-550 with utility box Quote: 5815556	12,945	5,850	12,945	12,344	12,344
		PWK 485 EntFleet# 30-485 2019 Ford F550: XL 4x4 SD Regular Cab 145 in. WB DRW	10,020	8,745	10,081	8,745	8,745
		PWK Unit 486 2022 Ford F550 XL 4x4 SD Reg Cab 145 in	13,048	12,447	13,048	12,447	12,447
		2025 Western Star 47X	22,190	53,710	53,710	53,710	53,710
		2025 Western Star 47X	22,190	52,575	52,575	55,881	52,575
		2025 Western Star 47X		4,890	51,000	50,431	50,431
		2025 Western Star 47X			49,622	50,431	50,431
10.400.80200	01.28.4999	Lease Principal	105,630	161,005	266,777	266,777	263,470
			<i>105,630</i>	<i>161,005</i>	<i>266,777</i>	<i>266,777</i>	<i>263,470</i>



Special Revenue

SPECIAL REVENUE FUNDS

	Actual fy2024	Projected fy2025	Projected fy2026	Budget fy2027
#11 Grant Fund				
5/1 Beginning Fund Balance	(481,747)	(738,833)	(966,024)	(1,871,342)
Revenues	128,566	118,672	938,670	5,886,839
Expenditures	(385,652)	(345,862)	(1,843,988)	(4,471,148)
4/30 Ending Fund Balance	(738,833)	(966,024)	(1,871,342)	(455,651)

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
#20 Motor Fuel Tax Fund				
5/1 Beginning Fund Balance	3,526,959	3,124,086	3,403,909	3,391,988
Revenues	1,595,306	1,587,299	1,614,194	1,597,205
Expenditures	(1,998,179)	(1,307,476)	(1,626,115)	(1,675,000)
4/30 Ending Fund Balance	3,124,086	3,403,909	3,391,988	3,314,193

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
#21 Community Development Block Grant Fund				
5/1 Beginning Fund Balance	(285,340)	(485,652)	(243,057)	(243,057)
Revenues	573,294	242,876	-	332,804
Expenditures	(773,606)	(281)	-	(317,998)
4/30 Ending Fund Balance	(485,652)	(243,057)	(243,057)	(228,251)

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
#22 Federal Forfeiture Fund				
5/1 Beginning Fund Balance	77,717	72,962	67,517	47,301
Revenues	145	155	105	125
Expenditures	(4,900)	(5,600)	(20,321)	(20,400)
4/30 Ending Fund Balance	72,962	67,517	47,301	27,026

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
#23 State Seizure Fund				
5/1 Beginning Fund Balance	53,850	50,181	56,290	64,584
Revenues	4,056	6,109	8,294	-
Expenditures	(7,725)	-	-	-
4/30 Ending Fund Balance	50,181	56,290	64,584	64,584

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
<u>#24 Downtown Redevelopment TIF Fund</u>				
5/1 Beginning Fund Balance	169,945	179,440	180,582	181,687
Revenues	9,495	1,142	1,105	1,000
Expenditures	-	-	-	-
4/30 Ending Fund Balance	179,440	180,582	181,687	182,687

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
<u>#25 Sheridan Crossing TIF Fund</u>				
5/1 Beginning Fund Balance	(30,494)	(31,824)	(31,824)	(31,824)
Revenues	-	-	-	-
Expenditures	(1,330)	-	-	-
4/30 Ending Fund Balance	(31,824)	(31,824)	(31,824)	(31,824)

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
<u>#26 Skokie Highway Redevelopment TIF Fund</u>				
5/1 Beginning Fund Balance	722,864	1,259,960	2,243,683	3,402,529
Revenues	565,952	1,086,186	1,244,861	1,210,000
Expenditures	(28,856)	(102,464)	(86,015)	(89,000)
4/30 Ending Fund Balance	1,259,960	2,243,683	3,402,529	4,523,529

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
<u>#27 Grant Place Operating Fund</u>				
5/1 Beginning Fund Balance	(3,380)	(3,380)	(3,380)	(3,380)
Revenues	-	-	-	-
Expenditures	-	-	-	-
4/30 Ending Fund Balance	(3,380)	(3,380)	(3,380)	(3,380)

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
<u>#28 Grant Place Capital Fund</u>				
5/1 Beginning Fund Balance	521,392	1,392	1,392	1,392
Revenues	-	-	-	-
Expenditures	(520,000)	-	-	-
4/30 Ending Fund Balance	1,392	1,392	1,392	1,392

Grant Fund (Fund 11)

BS&A Account	New Vision Account	Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			(481,747)	(738,833)	(966,024)	(966,024)	(1,871,342)
Revenue							
Grant							
11.000.33050	10.00.3152	Grant Proceeds - DECO	13,466		113,586		113,586
11.000.33051		Federal Grant Sheridan Crossing Cleanup		-	4,000,000	319,812	3,680,188
11.000.33052		Grant-DCEO Sheridan Crossing		-	2,000,000	607,541	1,392,459
11.000.33053		Illinois DCEO Traffic Grant			15,000	11,217	15,000
		DCEO-NearMap					24,900
		DCEO: Placier AI License					26,650
		DCEO: Drone					150,000
11.000.33090	10.00.3162	IDOT Grant (Sheridan Rd Diet)	-	-	-		
11.000.33300	10.00.3161	IHDA- Strong Community Prog 1.0	-	118,572	-		
11.000.33310	10.00.3160	IHDA- Strong Community Prog 1.5			-		
11.000.33320	10.00.3159	IHDA Land Bank (IHDA APP round 4)	-				
11.000.33410	10.00.3151	Grant Proceeds - DOJ COAP Opioid		-	600,000		
11.000.33500	10.00.3172	Grant- Police License Plate Reader					
11.000.33505		Crime Prevention- Johnson/Allen	-	-	-		
SubTotal Grant:			13,466	118,572	6,728,586	938,570	5,402,783
11.000.33806	10.00.3806	Building Renovation Interest	100	100	75	100	100
11.000.38027	10.00.3158	Reimbursables - Metra NC Renovation					
11.000.38062	10.00.3157	Donations - SYEP					
11.000.38063	10.00.3154	Donations - Warhawks Summer Up	115,000	-	-		-
11.000.39011		Transfer In: Debt 2014A					483,956
11.000.39029		Transfer In					
SubTotal Other Revenue:			115,100	100	75	100	484,056
Total Revenue:			128,566	118,672	6,728,661	938,670	5,886,839
Expenditure							
11.000.50450	10.92.4400	Opioid Resource Ctr- Prof Svc	-	-	600,000		
11.000.67405	10.99.4453	IHDA Strong Community 1.0	94,739				
11.000.67600	10.93.4400	Warhawks Summer Up Program	93,673	106,262			-
SubTotal Other Expenses:			188,412	106,262	600,000	-	-

Grant Fund (Fund 11)

BS&A Account	New Vision Account	Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
			Actual	Projected	Budget	Projected	Budget
11.000.71200	10.94.4910	DCEO: Bldg Improv- Council Chambers	132,340		113,586		113,586
11.000.75015	10.89.4923	Surveillance Cameras	300	200,000			
11.000.75020		Federal Grant Sheridan Crossing Cleanup		-	4,000,000	490,302	3,509,698
11.000.75021		Grant-DCEO Sheridan Crossing			2,000,000	1,353,686	646,314
		DCEO: NearMap					24,900
		DCEO: Placier AI License					26,650
		DCEO: Drone					150,000
11.000.75280	10.89.4924	Shotspotter	39,600	39,600			
11.000.75022		Illinois DCEO Equipment-Drone			15,000		
11.094.54910	10.96.4910	Building Improvements- Metra	25,000				
		SubTotal Capital Outlay:	197,240	239,600	6,128,586	1,843,988	4,471,148
		Total Expenditures:	385,652	345,862	6,728,586	1,843,988	4,471,148
		Surplus/(Deficit)	(257,086)	(227,191)	75	(905,318)	1,415,691
		Ending Fund Balance	(738,833)	(966,024)	(965,949)	(1,871,342)	(455,651)

Motor Fuel Tax (Fund 20)

BS&A Account	New Vision Account	Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			3,526,959	3,124,086	3,403,909	3,403,909	3,391,988
Revenue							
20.000.32200	06.00.3110	MFT - State	698,087	690,009	657,691	702,563	662,874
20.000.32205	06.00.3114	MFT - Transportation Renewal Fund	652,843	700,255	706,476	733,383	752,518
20.000.32300	06.00.3906	IDOT Roadway Maintenance	22,064	22,813	23,269	23,282	23,748
SubTotal Intergovernmental:			1,372,994	1,413,077	1,387,436	1,459,228	1,439,140
20.000.33080	06.00.3113	Grant Proceeds - Build Illinois					
SubTotal Grants:			-	-	-	-	-
20.000.37000	06.00.3801	Interest Income	222,312	174,222	100,000	154,966	158,065
20.000.33806	06.00.3806	Investment Income					
20.000.33813	06.00.3813	Investment Activity- C Schwab					
20.000.37040		Gain/(Loss) on Investments					
SubTotal Interest Income:			222,312	174,222	100,000	154,966	158,065
20.000.38025		Reimbursables - Engineering			80,000		
20.000.38070	06.00.3904	Miscellaneous Revenue		-			-
20.000.38070	06.00.3980	Reimbursable					
SubTotal Other Revenue:			-	-	80,000	-	-
Total Revenue:			1,595,306	1,587,299	1,567,436	1,614,194	1,597,205
Expenditures							
20.000.50200	06.48.4360	Engineering Services					
20.000.50202	06.48.4361	Engineering-Maintenance	12,704	135,840	165,000	165,000	165,000
20.000.50204	06.48.4362	Engineering-Projects	232,242	294,886	80,000	166,142	160,000
20.000.50900	06.48.4400	Other Professional Services					
SubTotal Professional Services:			244,946	430,726	245,000	331,142	325,000
20.000.51000	06.48.4260	Utilities - Electric	315,031	174,217	250,000	147,795	150,000
SubTotal Utilities:			315,031	174,217	250,000	147,795	150,000
20.000.52005	06.48.4401	Contractual Services					
20.000.52120	06.48.4132	Maintenance - Signage					
20.000.52125	06.48.4130	Maintenance - Streets	1,726				
20.000.52127	06.48.4270	Maintenance - Street Lighting					
20.000.52132	06.48.4131	Maintenance - Striping					
20.000.52135	06.48.4133	Maintenance - Traffic Signals	733	1,191			
SubTotal Purchased Services:			2,459	1,191	-	-	-
20.000.60050	06.48.4680	Supplies - Pavement Materials	840	-	10,000	-	-
20.000.60080	06.48.4402	Supplies - Snow & Ice Control (de icing)	82,829	46,550	110,500	47,178	100,000
SubTotal Commodities:			83,669	46,550	120,500	47,178	100,000
20.000.72000	06.48.4130	Infrastructure - Roadways	1,352,074	654,791	1,100,000	1,100,000	1,100,000
20.000.78000	06.48.4920	Other Improvements					
SubTotal Capital Outlay:			1,352,074	654,791	1,100,000	1,100,000	1,100,000
Not Needed	Not Needed	Reserve for Argonne Street Project	-	-	-	-	-
SubTotal Reserve:			-	-	-	-	-
Total Expenditures:			1,998,179	1,307,476	1,715,500	1,626,115	1,675,000
Surplus/(Deficit)			(402,873)	279,823	(148,064)	(11,921)	(77,795)
Ending Fund Balance			3,124,086	3,403,909	3,255,845	3,391,988	3,314,193
Year end adjustments							
Ending Fund Balance- Adjusted			3,124,086	3,403,909	3,255,845	3,391,988	3,314,193

Special Revenue Fund - MFT (Fund 20)
Detail of Budgeted Expenditures

BS&A Account	New Vision Account	Itemized Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
			Actual	Projected	Budget	Projected	Budget
20.000.50202	06.48.4361	Engineer cost est is 15% of Infrastructure Roadways Engineering-Maintenance	12,705	135,840	165,000	78,907	165,000
			12,705	135,840	165,000	78,907	165,000
			12,704	135,840	165,000	78,907	165,000
						166,142	
		Engineering Services for MFT Project (TAI) Lewis and Buckley Intersection Ph 1 (Civiltech) Lewis and Buckley Intersection Ph 2 (Civiltech) Arrgonne Dr. Reconstruction Ph 1 (Civiltech) Arrgonne Dr. Reconstruction Ph 2 (Civiltech) Sheridan Rd. Bikepath Ph 1 (Civiltech) Sheridan Rd. Bikepath Ph 1 (Ciorba Group)	155,453		80,000		100,000
20.000.50204	06.48.4362	Engineering-Projects	33,301	176,072			
			43,488	12,150			
			232,242	294,886	80,000	166,142	100,000
			232,242	294,886	80,000	166,142	160,000
			315,031	174,217	250,000	147,795	150,000
20.000.51000	06.48.4260	Rate 23 street light rates- ComEd owned Rate 25 - City Owned AEP Energy (3000 S Sheridan Rd) Comed Constellation New Energy Utilities - Electric	315,031	174,217	250,000	147,795	150,000
			315,031	174,217	250,000	147,795	150,000
20.000.52005	06.48.4401	Alley Paving & C Force Construction Road Preservation- Corrective Asphalt Mater Street Sweeping- TKG Environmental Miscellaneous Contractual Services	-	-	-	-	-
			-	-	-	-	-
20.000.52120	06.48.4132	Upgrades and replacements Traffic Control & Protec Lake County Treasurer Miscellaneous Maintenance - Signage	-	-	-	-	-
			-	-	-	-	-
20.000.52127	06.48.4270	Ameresco Comed Knockdowns replacement assemblies Miscellaneous Maintenance - Street Lighting	-	-	-	-	-
			-	-	-	-	-
20.000.52135	06.48.4133	Traffic signal knockdowns/emergency repairs Traffic Signal Maintenance (Meade Electric) State Treasurer State Treasurer Idot Lake County Treasurer Miscellaneous Maintenance - Traffic Signals	733	1,191			
			733	1,191	-	-	-
			733	1,191	-	-	-
20.000.60050	06.48.4680	Pavement Materials Peter Baker & Son Co. Prime,Tacks&Seal Co. Lester'S Material Servic Supplies - Pavement Materials	840		10,000		
			840	-	10,000	-	-
			840	-	10,000	-	-
20.000.60080	06.48.4402	Morton Salt Miscellaneous Supplies - Snow & Ice Control (de icing)	82,829	46,550	110,500	47,178	100,000
			82,829	46,550	110,500	47,178	100,000
			82,829	46,550	110,500	47,178	100,000
20.000.72000	06.48.4130	Regular Roadway Resurfacing Infrastructure - Roadways	1,352,074	654,791	1,100,000	1,100,000	1,100,000
			1,352,074	654,791	1,100,000	1,100,000	1,100,000
			1,352,074	654,791	1,100,000	1,100,000	1,100,000
		Brothers Asphalt Paving, Ciorba Group, Inc. Civiltech Engineering,In Peter Baker Schroeder Asphalt Services					

Special Revenue Fund - MFT (Fund 20)
Detail of Budgeted Expenditures

BS&A Account	New Vision Account	Itemized Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
			Actual	Projected	Budget	Projected	Budget
		Trotter And Associates, I					
		Street Program per CIP					
20.000.78000	06.48.4920	Other Improvements	-	-	-	-	-
			-	-	-	-	-

Community Development Block Grant (Fund 21)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			(285,340)	(485,652)	(243,057)	(243,057)	(243,057)
Revenue							
21.000.33070	15.00.3150	Grant Proceeds . HUD	-				
21.000.33200	15.00.3152	Grant Proceeds . CDBG Funding	572,106	242,876	37,483		332,804
SubTotal Grants:			572,106	242,876	37,483	-	332,804
21.000.37000	15.00.3801	Interest Income	1,188	-	2,000		
21.000.37020	15.00.3802	Investment Income	-		-		-
21.000.37040	15.00.3806	Gain/(Loss) on Investments	-		-	-	-
SubTotal Investment Income:			1,188	-	2,000	-	-
Not Needed	15.00.3932	Gain on Sale of Land	-	-	-	-	-
Not Needed	15.00.3999	CDBG- Holding	-	-	-	-	-
SubTotal Other Revenue:			-	-	-	-	-
Total Revenue:			573,294	242,876	39,483	-	332,804
Expenditures							
21.000.65020	15.66.4451	Investment Fees	-				
SubTotal Other Expenses:			-	-	-	-	-
21.000.74005	15.66.4920	Sanitary Sewer Lining	773,606	281	167,480	-	317,998
21.000.78000	15.66.4920	Other Improvements					
SubTotal Capital Outlay:			773,606	281	167,480	-	317,998
Total Expenditures:			773,606	281	167,480	-	317,998
Surplus/(Deficit)			(200,312)	242,595	(127,997)	-	14,806
Ending Fund Balance			(485,652)	(243,057)	(371,054)	(243,057)	(228,251)
Year end adjustments							
Ending Fund Balance- Adjusted			(485,652)	(243,057)	(371,054)	(243,057)	(228,251)

Federal Forfeiture Fund (Fund 22)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024 Actual	2025 Projected	2026 Budget	2026 Projected	2027 Budget
Beginning Fund Balance			77,717	72,962	67,517	67,517	47,301
Revenue							
22.000.36104	31.00.3120	Federal Forfeited Property (DEA)	-	-	20,000	-	-
22.000.36106	31.00.3130	Federal Forfeited Property (DOJ)	-	-	-	-	-
		SubTotal Fines & Forfeitures	-	-	20,000	-	-
22.000.37000	31.00.3801	Interest Income	145	155	123	105	125
22.000.37020	31.00.3806	Investment Income	-	-	-	-	-
22.000.37040		Gain/(Loss) on Investments	-	-	-	-	-
		SubTotal Investment Income:	145	155	123	105	125
		Total Revenue:	145	155	20,123	105	125
Expenditures							
22.000.42000	31.31.4310	Travel & Training	-	-	-	-	-
		SubTotal Employee Other:	-	-	-	-	-
22.000.60040	31.31.4680	Supplies - Operating	-	-	-	-	-
		SubTotal Commodities:	-	-	-	-	-
22.000.75000	31.31.4940	Equipment				7,921	
22.000.65041		Rental of Sub Station	4,900	5,600	20,400	12,400	20,400
22.000.78100		Purchase of Real Estate Property					
22.000.78000	31.31.4920	Other Improvements	-	-	-	-	-
		SubTotal Capital Outlay:	4,900	5,600	20,400	20,321	20,400
		Total Expenditure:	4,900	5,600	20,400	20,321	20,400
		Surplus/(Deficit):	(4,755)	(5,445)	(277)	(20,216)	(20,275)
		Ending Fund Balance	72,962	67,517	67,240	47,301	27,026

State Seizure Fund (Fund 23)

BS&A Account	New Vision Account	Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			53,850	50,181	56,290	56,290	64,584
Revenue							
23.000.36130	38.00.3810	State of Illinois Awards	(1,111)	6,104	-	8,291	-
23.000.36135	38.00.3804	Seizure Reimbursement	5,161	-	-	-	-
SubTotal Fines & Forfeitures:			4,050	6,104	-	8,291	-
23.000.37000	38.00.3801	Interest Income	6	5	5	3	-
SubTotal Interest Income:			6	5	5	3	-
Total Revenue:			4,056	6,109	5	8,294	-
Expenditures							
23.000.65080	38.38.4560	Miscellaneous Expense	-	-	-	-	-
SubTotal Other Expenses:			-	-	-	-	-
23.000.75000	38.38.4940	Equipment	7,725	-	15,000	-	-
23.000.78000	38.38.4920	Other Improvements	-	-	-	-	-
SubTotal Capital Outlay:			7,725	-	15,000	-	-
Total Expenditure:			7,725	-	15,000	-	-
Surplus/(Deficit)			(3,669)	6,109	(14,995)	8,294	-
Ending Fund Balance			50,181	56,290	41,295	64,584	64,584

Downtown TIF Redevelopment Area (Fund 24)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			169,945	179,440	180,582	180,582	181,687
Revenue							
24.000.37000	65.00.3801	Interest Income	9,443	1,142	2,000	1,105	1,000
24.000.37040		Gain/(Loss) on Investments	52				
SubTotal Investment Income:			9,495	1,142	2,000	1,105	1,000
24.000.38070		Miscellaneous Revenue	-	-	-	-	-
24.000.38320	65.00.3901	Sale of Property					
SubTotal Other Revenue:			-	-	-	-	-
Total Revenue:			9,495	1,142	2,000	1,105	1,000
Expenditures							
24.000.50000	65.65.4350	Audit Services				-	
24.000.50900	65.65.4400	Other Professional Services					
SubTotal Contractual:			-	-	-	-	-
24.000.99030	65.65.4722	Transfer - Series 2007B			-		
SubTotal Transfer Out:			-	-	-	-	-
24.000.78000	65.65.4920	Other Improvements			-		
SubTotal Other Expenditures:			-	-	-	-	-
Total Expenditures:			-	-	-	-	-
Surplus/(Deficit):			9,495	1,142	2,000	1,105	1,000
Ending Fund Balance			179,440	180,582	182,582	181,687	182,687

Sheridan Crossing TIF II (Fund 25)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
		Beginning Fund Balance	3,269,506	3,268,176	3,268,176	3,268,176	3,268,176
		Less: Land Held for Resale	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)
		Beginning Fund Balance	(30,494)	(31,824)	(31,824)	(31,824)	(31,824)
		Revenue					
25.000.34200	64.00.3401	Rental Income	-	-	-	-	-
25.000.37000	64.00.3801	Interest Income	-	-	-	-	-
		SubTotal Investment Income	-	-	-	-	-
25.000.39052	64.00.3955	Transfer In - Debt Svc 2014A	-	-	-	-	-
		SubTotal Transfers In	-	-	-	-	-
		Total Revenue:	-	-	-	-	-
		Expenditures					
25.000.50000	64.64.4350	Audit Services	-	-	-	-	-
25.000.50900	64.64.4400	Other Professional Services	1,330	-	-	-	-
25.000.50905	64.64.4883	Defease Bonds	-	-	-	-	-
		SubTotal Professional Services:	1,330	-	-	-	-
25.000.78000	64.64.4930	Other Improvements	-	-	-	-	-
		SubTotal Capital Outlays:	-	-	-	-	-
		Total Expenditures:	1,330	-	-	-	-
			(1,330)	-	-	-	-
		Ending Fund Balance	(31,824)	(31,824)	(31,824)	(31,824)	(31,824)

Skokie Highway TIF (Fund 26)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			722,864	1,259,960	2,243,683	2,243,683	3,402,529
Revenue							
26.000.30080	66.00.3007	Property Tax - TIF Increment	486,167	987,138	800,000	1,147,044	1,150,000
SubTotal Taxes:			486,167	987,138	800,000	1,147,044	1,150,000
Not Needed	66.00.3802	Interest-Wealth Management	-				
26.000.37000	66.00.3801	Interest Income	82,240	99,048	20,000	97,818	60,000
SubTotal Investment Income:			82,240	99,048	20,000	97,818	60,000
26.000.38010	66.00.3902	Reimbursables - Legal Services	(2,455)	-	20,000		
26.000.38025	66.00.3984	Reimbursables - Engineering		-	20,000		
26.000.38070	66.00.4850	Miscellaneous Revenue	-	-	-		-
SubTotal Other Revenue:			(2,455)	-	40,000	-	-
Total Revenue:			565,952	1,086,186	860,000	1,244,861	1,210,000
Expenditures							
26.000.50000	66.66.4350	Audit Services					
26.000.50400	66.66.4211	Legal Settlements for Condemnation					
26.000.50900	66.66.4400	Other Professional Services	-		30,000	-	
SubTotal Professional Services:			-	-	30,000	-	-
26.000.65012	66.66.4443	Economic Incentive- EMCO	28,856	102,464	105,540	86,015	89,000
SubTotal Other Expenses:			28,856	102,464	105,540	86,015	89,000
26.000.78000	66.66.4920	Other Improvements	-	-	-		
SubTotal Capital Outlay:			-	-	-	-	-
Total Expenditures:			28,856	102,464	135,540	86,015	89,000
Surplus/(Deficit)			537,096	983,722	724,460	1,158,846	1,121,000
Ending Fund Balance			1,259,960	2,243,683	2,968,143	3,402,529	4,523,529

Grant Place Capital Fund (Fund 28)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			521,392	1,392	1,392	1,392	1,392
Fund Balance: Land Held For Resale							
Beginning Fund Balance (Adjusted)			521,392	1,392	1,392	1,392	1,392
Revenue							
28.000.37000	79.00.3801	Interest Income	-	-	-	-	-
28.000.37020	79.00.3802	Investment Income			-		
28.000.37040	79.00.3806	Gain/(Loss) on Investments					
not needed?	79.00.3901	Sale of City Property					
SubTotal Investment Income:			-	-	-	-	-
28.000.38070	79.00.3904	Miscellaneous Revenue					
SubTotal Other Revenues:			-	-	-	-	-
Total Revenue:			-	-	-	-	-
Expenditure							
28.000.50900	79.79.4400	Other Professional Services		-		-	
SubTotal Professional Services:			-	-	-	-	-
28.000.65020	79.79.4451	Investment Fees					
SubTotal Contractual Services:			-	-	-	-	-
Disposal of Capital Assets			520,000				
28.000.99051	79.79.4780	Transfer Out - 51 Debt Svc Grant PI					
SubTotal Transfer Out:			520,000	-	-	-	-
Total Expenditures:			520,000	-	-	-	-
Surplus/(Deficit)			(520,000)	-	-	-	-
Ending Fund Balance			1,392	1,392	1,392	1,392	1,392



General Capital Fund

Fund 40: General Capital Fund

	Actual <u>fy2024</u>	Projected <u>fy2025</u>	Projected <u>fy2026</u>	Budget <u>fy2027</u>
5/1 Beginning Fund Balance	(884,157)	(900,158)	775,842	4,851,085
Grant Proceeds	470,406	-	371,175	8,474,000
Interest Income	-	-	-	-
Other Financing Sources	-	-	-	-
Transfers In	1,003,788	3,362,500	6,050,000	6,410,496
Revenues	1,474,194	3,362,500	6,421,175	14,884,496
Land & Land Improvements	-	-	50,000	-
Building & Improvements	266,053	90,587	-	-
Furniture & Fixtures	304,895	95,962	64,315	136,944
Infrastructure - Roadways	19,143	740,571	297,293	2,827,000
Infrastructure - Stormwater	423,499	451,762	450,443	6,590,000
Equipment	9,999	-	-	-
Vehicles	369,799	241,332	1,082,262	110,000
IT Hardware & Software	96,808	66,288	7,855	214,000
Other Capital & Improvements	-	-	393,764	3,034,067
Expenditures	1,490,195	1,686,500	2,345,932	12,912,011
4/30 Ending Fund Balance	(900,158)	775,842	4,851,085	6,823,570

Fiscal Year	Revenue	Capital Expenditures	ENDING Fund Balance
FY2024	\$ 1,474,194	\$ 1,490,195	\$ (900,158)
FY2025	\$ 3,362,500	\$ 1,686,500	\$ 775,842
FY2026	\$ 6,421,175	\$ 2,345,932	\$ 4,851,085
FY2027	\$ 14,884,496	\$ 12,912,011	\$ 6,823,570
FY2028	\$ 4,184,934	\$ 4,253,215	\$ 7,449,303
FY2029	\$ 2,142,517	\$ 2,695,440	\$ 6,896,380
FY2030	\$ 1,701,138	\$ 1,986,920	\$ 6,610,598

Capital Project Fund (Fund 40)

BS&A	New Vision		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
Account	Account	Description	Actual	Projected	Budget	Projected	Budget
		Beginning Fund Balance	(884,157)	(900,158)	775,842	775,842	4,851,085
		Revenue					
	95.00.3950	Intergovernmental	-	-	-	-	-
		SubTotal Intergovernmental:	-	-	-	-	-
40.000.33040	95.00.3150	Grant- American Rescue Plan	470,406				
40.000.33090		Grant- IDOT STP					
40.000.33100		Strawberry Condos Drainage Improvem	-				
40.000.33115		Lewis & Buckley			100,000		64,000
40.000.33120		Foss Park Rd (under Union Pacific bridge)					
40.000.33125		DECO Lewis Ave Detention Project Phase 1			1,500,000	371,175	
40.000.33130		DECO Lewis Ave Detention Project Phase 2					
40.000.33135		Alley Pavement Rehabilitation Program					460,000
40.000.33140		Argonne Drive Recontruction- STP/TDCH/LPF					1,250,000
40.000.33145		Foss Park Realignment					700,000
40.000.33160		Lewis Ave Detention/Drainage Improvements Phase 1 & 2					5,500,000
40.000.33165		Sheridan Rd./IL 137 Corridor Feasibility Study					500,000
		SubTotal Grants:	470,406	-	1,600,000	371,175	8,474,000
	95.00.3801	Interest Income	-	-	-	-	-
	95.00.3802	Interest -Wealth Investment	-	-	-	-	-
		SubTotal Investment Income:	-	-	-	-	-
40.000.38310		Sale of Police Vehicles					
		Sale of Public Works Vehicles					
		Sale of ECD Vehicles					
40.000.38051		Loan Proceeds- Ambulance unit #1548					
		Loan Proceeds- Engine Unit# 1517					
		Miscellaneous Revenue					
		SubTotal Other Revenues:	-	-	-	-	-
40.000.39052		Transfer in: 52 Debt Service 2014A Fund		358,700			360,496
40.000.39010		Transfer In - General Fund	1,003,788	3,003,800	6,050,000	6,050,000	6,050,000
		SubTotal Transfers In:	1,003,788	3,362,500	6,050,000	6,050,000	6,410,496
		Total Revenue:	1,474,194	3,362,500	7,650,000	6,421,175	14,884,496
		Expenditures					
		LAND					
	95.95.8001	Lewis Ave Detention Pond Land Acquis	-			50,000	
40.000.70000		Land & Land Improvements	-	-	-	50,000	-
		BUILDING & IMPROVEMENTS					
40.000.71000	95.95.4920	Building & Improvements					
40.000.71005	95.95.8200	Bldg Improv - City Hall	2,309				
40.000.71050	95.95.8201	Bldg Improv - Fire Station 1					
40.000.71055		Bldg Improv - Fire Station 2					
40.000.71075	95.95.8202	Bldg Improv - Police Station	92,077				
40.000.71100	95.95.8203	Bldg Improv - PW	85,885	90,587	75,000	-	
40.000.71105		Bldg Improv - PW Green Bay	19,895				

Capital Project Fund (Fund 40)

BS&A	New Vision		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
Account	Account	Description	Actual	Projected	Budget	Projected	Budget
40.000.71110	95.95.8204	Bldg Improv - PW Renken Building & Improvements	65,887 266,053	90,587	75,000	-	-
<u>INFRASTRUCTURE: ROADWAYS</u>							
		Alley Pavement Rehabilitation Program					530,000
		Argonne Phase Ph III (Construction)					550,000
		D187 Crosswalk/Sidewalk Improvement					60,000
		Dugdale Rd LAFO Resurfacing					78,000
		Foss Park Rd (under Union Pacific bridge)	19,143		650,000		
		Foss Park Realignment					700,000
		Lewis and Buckley Bus Access			100,000		64,000
		Meadow/23rd St/23rd Pl Rehabilitation (SSA)					150,000
		Sheridan Road Bike Path Phase 1			40,000		70,000
		Sheridan Road Bike Path Phase 2					
		Sheridan Road Bike Path Phase 3 (Construction)					
		Sheridan Road Corridor Study			50,000		
		Sheridan Road Diet Feasibility Study 10th street to MLK (Trans-systems)					625,000
		Sheridan Road Remediation Project			270,000		
		Victoria Ave Paving 14th to 18th					
			-	740,571		297,293	
40.000.72000	95.95.8205	Infrastructure - Roadways	19,143	740,571	1,110,000	297,293	2,827,000
<u>INFRASTRUCTURE: STORMWATER</u>							
40.000.72503	95.95.8206	Cleaning and Televising 10% of the Sto	163,296	263,820	150,000	44,000	150,000
40.000.72505	95.95.8207	Manholes, Inlets, Flared End Reconstru	-	-	100,000	-	100,000
40.000.72510	95.95.8208	Lewis Avenue Detention Pond/ Pettibor	80,384	187,942	1,500,000	369,990	
40.000.72511		Strawberry Condos Drainage Improvem	32,104				50,000
40.000.72512		Sewer Lining Replacement-Abbvie	147,715				
40.000.72515		Lewis Avenue Detention Pond Phase 2	-				
40.000.72520		Lewis Avenue Detention Pond Phase 2	-	-		1,102	
40.000.72525		Strawberry Condos Drainage Improvem	-	-	125,000		
40.000.72535	95.95.8209	Strawberry Condos Drainage Improvem	-	-	125,000	35,351	
40.000.72540		Lewis Ave Detention/Drainage Improvements Phase 1 & 2					6,000,000
40.000.72545		Stormwater Basin Maintenance					100,000
40.000.72550		Stormwater Engineering					100,000
40.000.72560		Permitting for MS4 Service					50,000
40.000.72565		Update Stormwater Managemant Plan					40,000
		Infrastructure - Stormwater	423,499	451,762	2,000,000	450,443	6,590,000
<u>EQUIPMENT</u>							
40.000.75100	95.95.8210	City Hall: Phone System					
40.000.75100		Fire: Extracation for Engine		-	-		
40.000.75100		Fire: SCBA's					
40.000.75100		Fire: Tablets (CAD and ESO)					
40.000.75100		Fire: Thermal Imaging Camera			27,500		
40.000-75200	95.95.8211	Police: Intoxilizer					
40.000-75300	95.95.8212	Public Works Equipment	9,999				
		Equipment	9,999	-	27,500	-	-
<u>FURNITURE FIXTURES & ELECTRICAL</u>							
40.000.75505		Monument Signs			350,000	63,472	126,944
40.000.75510		City Hall Sign Replacement	-				

Capital Project Fund (Fund 40)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024 Actual	2025 Projected	2026 Budget	2026 Projected	2027 Budget
40.000.75500	95.95.8213	City Hall & Public Works LED lighting					
40.000.75510		Furniture & Fixtures		2,838	10,000	843	10,000
		Street Light Electrical Replace Sheridar	304,895	93,124			
		Furniture & Fixtures	304,895	95,962	360,000	64,315	136,944
<u>VEHICLES</u>							
		Fire unit #1517- Fire Engine			883,000		
		Fire unit #1546- Ambulance					
		Fire unit #1547 Ambulance (3/2023 deli	-				
		Fire unit #1548- Ambulance					
		Pol unit #239 2025 Dodge Durango			6,377		
		Pol unit #240 2025 Dodge Durango			6,377		
		Pol unit #241 2025 Dodge Durango			6,377		
		Pol unit #242 2025 Dodge Durango			6,377		
		Pol unit #243 2025 Dodge Durango			6,377		
		PW unit #410 Ford F250					
		PW unit #411 Ford F250					
		PW unit #414 Ford F250					
		PW unit #490 Ford F550 w boom (Runi	189,129				
		PW Forestry Truck			125,000		110,000
		PW unit #500 Western Star 47X single	180,670		194,265		
		PW unit #503 International 7400					
		PW unit #504 International 7400					
		PW unit #505 International 7400					
		PW unit #507 International 4900					
		PW unit #501 Western Star 47X single axle (Bonnell quote 016330:			194,265		
			-	241,332		1,082,262	
40.000.76100	95.95.8214	Vehicles	369,799	241,332	1,428,415	1,082,262	110,000
<u>IT HARDWARE & SOFTWARE</u>							
		UPS System			73,000		
		IT Basepass Switch					
		Hardware & Software Upgrade	96,808	66,288	105,680	7,855	214,000
40.000.77000	95.95.8215	IT Hardware & Software	96,808	66,288	178,680	7,855	214,000
<u>OTHER CAPITAL & IMPROVEMENTS</u>							
		Sheridan Crossing Cleanup				393,764	3,034,067
40.000.78000		Other Capital & Improvements	-	-	-	393,764	3,034,067
Total Expenditure:			1,490,195	1,686,500	5,179,595	2,345,932	12,912,011
Surplus/(Deficit)			(16,001)	1,676,000	2,470,405	4,075,243	1,972,485
Ending Fund Balance			(900,158)	775,842	3,246,247	4,851,085	6,823,570

General Capital Projects Fund (Fund 40)

Detail of Budgeted Revenue and Expenditures

EXPENDITURES

Account #	Itemized Description	2024	2025	2026	2026	2027
		Actual	Projected	Budget	Projected	Budget
	City Hall Trash Enclosure					
	City Hall Blinds		2,309			
	City Hall (West Wing) Aldermanic Office (renovation)					
	City Hall (West Wing) Carpet					
	City Hall (West Wing) Clerk's Office (renovation)					
	City Hall (West Wing) Employee Breakroom (renovation)					
	City Hall (West Wing) Human Resource Office(s) (renovation)					
	City Hall (West Wing) Internal Investigations Office (renovation)					
	City Hall (West Wing) IT Office (renovation)					
	City Hall (West Wing) Mailroom (renovation)					
	City Hall (West Wing) Paint					
	City Hall (West Wing) West Conference Room (renovation)					
	City Hall Bathrooms (Renovation)					
	City Hall Exterior Façade (Precast Panels Caulking)					
	City Hall Handicap Accessibility - side porch					
	City Hall Mayor's Office (renovation)					
	City Hall Security - Key FOB					
40.000.71005	95.95.8200 Bldg Improv - City Hall	2,309	-	-	-	-
		<u>2,309</u>	-	-	-	-
	Fire Station #1 Bathroom (add women's)					
	Fire Station #1 Lighting					
	Fire Station #1 Office (Renovation)					
40.000.71050	95.95.8201 Bldg Improv - Fire Station 1	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Fire Station #2 Bathroom (existing shared)					
	Fire Station #2 HVAC					
	Fire Station #2 Paint					
	Fire Station #2 Hose Tower Exterior Repairs					
40.000.71055	Bldg Improv - Fire Station 2	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Police Station Bathrooms					
	Police Station Carpet/Tile					
	Police Station Evidence Room (renovation)					
	Police Station Holding Cells					
	Police Station Interigation Room					
	Police Station Kitchen Room					
	Police Station Paint					
	Police Station Women's Locker Room		92,077			
	Police Station Security					
	Police Station Training Room (renovation)					
40.000.71075	95.95.8202 Bldg Improv - Police Station	92,077	-	-	-	-
		<u>92,077</u>	-	-	-	-
	NC Metra Station	85,885	950			
	PW Bldg Construction - Electrical improvements due wash station					
	City Hall Porch		4,500			
	Heating and Cooling		85,137			
	PW Bldg Construction - Façade repairs			75,000		
	PW Bldg Construction - Parking/Site/Access Improvements					
	PW Bldg Construction - Roof Replacement					
	PW Bldg Construction - Steel Bollards					
	PW Bldg Construction - Structural improvements					
	PW Bldg Construction - Wash Bay					
	PW Bldg Design Facility Improvements					

Account #		Itemized Description	2024 Actual	2025 Projected	2026 Budget	2026 Projected	2027 Budget
40.000.71100	95.95.8203	Salt Dome Bldg Improv - PW	85,885	90,587	75,000	-	-
			85,885	90,587	75,000	-	-
40.000.71105		NC Train Station PW (Green Bay) Bathrooms PW (Green Bay) HVAC - Include Install HVAC - West Bldg PW (Green Bay) Parking Lot (pavement) Bldg Improv - PW Green Bay	19,895	-	-	-	-
			19,895	-	-	-	-
40.000.71110	95.95.8204	NC Train Station PW (Renken) Bathrooms PW (Renken) Electrical PW (Renken) Exterior (Aluminum Siding) PW (Renken) Fence/Rolling Gates PW (Renken) Garage Doors PW (Renken) HVAC PW (Renken) Paint (Interior) PW (Renken) Parking Lot (pavement) PW (Renken) Storage Bays - Replace Steel Bollards PW (Renken) Windows/Doors Bldg Improv - PW Renken	65,887	-	-	-	-
			65,887	-	-	-	-
40.000-75300	95.95.8212	PW: Bonnell replace plow Nov unit 504? PW: Cold Planer- asphalt mill PW: Hot Box- black top patcher PW: Leaf Vacuum PW: Monroe snowplow 11ft PW: Mower only replacement for Tractor #565 PW: Paint Machine & Patcher striper PW: Stump Chopper PW: unit #555 Air Compressor PW: unit #557 Track Excavator (1997 Case 590 loader/backhoe) PW: unit #559 Brush Chipper PW: unit #563 Asphalt Roller (Wacker) PW: unit #562 Front End Loader (with Bucket) PW: unit #943 Flatbed Trailer Pressure Washer Public Works Equipment	9,999	-	-	-	-
			9,999	-	-	-	-
40.000.75500	95.95.8213	Furniture (Mayor Office) Chairs, desks, light fixtures Furniture Fixtures & Electrical	-	2,838	10,000	843	10,000
			-	2,838	10,000	843	10,000
							1,082,262
							110,000
							241,332
			189,129				
			180,670				
							194,265

		2024	2025	2026	2026	2027
Account # Itemized Description		Actual	Projected	Budget	Projected	Budget
	PW unit #509 Western Star 47X single axle (Bonnell quote 0163305)			194,265		
				-		-
40.000.76100	95.95.8214 Vehicles	369,799	241,332	1,428,415	1,082,262	110,000
		369,799	241,332	1,428,415	1,082,262	110,000
					7,865	
	911 Tablets/PC Tablets			34,900		
	Getacs - docks - keybrds					120,000
	iTouch Finger Print for PD					18,000
	Meraki WAP's Wireless access points					10,000
	New UPS		16,535	73,000		
	Network Equipment			48,440		
	SAN w/swtiches					
	Servers	11,235				
	Shi International Corp					
	Storage area network with switches and new backup					11,000
	Switches					30,000
	Two New Firewall					
	UPS System	7,000				
	Wireless Access Points					
	Workstation, laptop and monitors	78,573	49,753	22,340		25,000
40.000.77000	95.95.8215 IT Hardware & Software	96,808	66,288	178,680	7,865	214,000
		96,808	66,288	178,680	7,865	214,000



Debt Services Funds

DEBT SERVICE FUNDS

	Actual fy2024	Projected fy2025	Projected fy2026	Budget fy2027
#50 Debt Service Fund: Series 2007A				
5/1 Beginning Fund Balance	489	489	489	489
Revenues	-	-	-	-
Expenditures	-	-	-	-
4/30 Ending Fund Balance	489	489	489	489

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
#51 Debt Service Fund: Series 2007C- Grant Place				
5/1 Beginning Fund Balance	1,305,076	273,727	275,999	278,173
Revenues	34,410	969,663	967,707	976,041
Expenditures	(1,065,759)	(967,391)	(965,533)	(966,877)
4/30 Ending Fund Balance	273,727	275,999	278,173	287,337

	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>	<u>fy2027</u>
#52 Debt Service Fund: Series 2014A				
5/1 Beginning Fund Balance	669,539	1,750,951	726,926	844,452
Revenues	1,081,412	1,490,211	117,526	-
Expenditures	-	(2,514,236)	-	(844,452)
4/30 Ending Fund Balance	1,750,951	726,926	844,452	0

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			489	489	489	489	489
Revenue							
50.000.30070	24.00.3001	Property Tax - Debt Service					
		SubTotal Taxes:	-	-	-	-	-
50.000.37000	24.00.3801	Interest Income	-	-			
50.000.37020	24.00.3802	Investment Income					
50.000.33806	24.00.3806	Wealth Investment Activity					
		SubTotal Investment Income:	-	-	-	-	-
50.000.39052	24.00.3934	Transfers In - Debt Svc 52 (old #20)					
		SubTotal Transfer In:	-	-	-	-	-
		Total Revenue:	-	-	-	-	-
Expenses							
50.000.65020	24.24.4451	Investment Fees					
		SubTotal Other Expenses	-	-	-	-	-
50.000.80110	24.24.4870	Bond Principal- 2007A					
50.000.80100	24.24.4860	Bond Interest					
50.000.80400	24.24.4880	Fiscal Agent Fees					
		SubTotal Debt Service:	-	-	-	-	-
		Total Expenditures:	-	-	-	-	-
Surplus/(Deficit)			-	-	-	-	-
Ending Fund Balance			489	489	489	489	489
<i>Prior Period Adjustment</i>							
			<u>489</u>				

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			1,305,076	273,727	275,999	275,999	278,173
Revenue							
51.000.30070	22.00.3001	Property Tax - Debt Service	34,410	969,663	974,729	967,707	976,041
51.000.30080	22.00.3007	Property Tax -TIF Increment	-	-	-	-	-
SubTotal Taxes:			34,410	969,663	974,729	967,707	976,041
51.000.37000	22.00.3801	Interest Income					
51.000.37020	22.00.3802	Investment Income					
51.000.33806	22.00.3806	Interest- Wealth Investment			-		
SubTotal Investment Income:			-	-	-	-	-
51.000.39027	22.00.3936	Transfer In - 27 Grant PI Operating					
51.000.39028	22.00.3937	Transfer In - 28 Grant Place Capital					
51.000.39052	22.00.3934	Transfer In - 52 Debt Service 2014A					
SubTotal Transfer In:			-	-	-	-	-
Total Revenue:			34,410	969,663	974,729	967,707	976,041
Expenses							
51.000.65020	22.22.4451	Investment Fees					
51.000.65040		Gain/(Loss) on Investments					
SubTotal Other Expenses			-	-	-	-	-
51.000.80100	22.22.4870	Bond Principal- 2007C	720,000	765,000	810,000	810,000	860,000
51.000.80110	22.22.4860	Bond Interest	344,824	201,035	155,058	155,058	106,377
51.000.80400	22.22.4880	Fiscal Agent Fees & Escrow Fees	935	1,356	500	475	500
51.000.50905	22.22.4420	Defease Bonds- Prof Services					
51.000.80500	22.22.4883	Defease Bonds					
SubTotal Debt Service:			1,065,759	967,391	965,558	965,533	966,877
Total Expenditures:			1,065,759	967,391	965,558	965,533	966,877
Surplus/(Deficit)			(1,031,349)	2,272	9,171	2,174	9,164
Ending Fund Balance			273,727	275,999	285,170	278,173	287,337
Prior Period Adjustment							
			<u>273,727</u>				

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Projected	Budget	Projected	Budget
Beginning Fund Balance			669,539	1,750,951	726,926	726,926	844,452
Revenue							
52.000.30070	20.00.3001	Property Tax - Debt Service					
52.000.30080	20.00.3007	Property Tax -TIF Increment	1,008,098	1,369,056	-	150	
SubTotal Taxes:			1,008,098	1,369,056	-	150	-
52.000.37000	20.00.3801	Interest Income	73,314	121,155	-	117,376	
52.000.37020	20.00.3802	Investment Income			-		
52.000.33806	20.00.3806	Interest-Wealth Investment					
SubTotal Investment Income:			73,314	121,155	-	117,376	-
Total Revenue:			1,081,412	1,490,211	-	117,526	-
Expenses							
52.000.65020	20.20.4451	Investment Fees					
SubTotal Other Expenses			-	-	-	-	-
52.000.80100	20.20.4870	Bond Principal 2014A					
52.000.80110	20.20.4860	Bond Interest					
52.000.80400	20.20.4880	Fiscal Agent Fees	-				
SubTotal Debt Service:			-	-	-	-	-
52.000.99011		Transfer Out - 11 Grant Fund					483,956
52.000.99025	20.20.4794	Transfer Out - 25 Sheridan TIF					
52.000.99040		Transfer Out - 40 Captial Fund		746,915			360,496
52.000.99051	20.20.4780	Transfer Out - 51 Debt Svc Grant Place					
52.000.99070		Transfer Out - 70 Water Fund		1,767,321			
52.000.99065	20.20.4795	Transfer Out - Debt Svc 2007A					
SubTotal Transfer Out:			-	2,514,236	-	-	844,452
Total Expenditures:			-	2,514,236	-	-	844,452
Surplus/(Deficit)			1,081,412	(1,024,025)	-	117,526	(844,452)
Ending Fund Balance			1,750,951	726,926	726,926	844,452	0
Prior Period Adjustment							
			<u>1,750,951</u>				



Enterprise Funds

Enterprise Fund - Summary (Fund 07)
Net Position

Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
	Actual	Actual	Budget	YE Projected	Budget
Beginning Net Position	8,336,104	11,687,629	1,585,825	1,585,825	2,805,324
Revenue	9,469,213	9,423,558	8,288,022	8,366,719	17,291,023
Expenditure by Category					
Salary & Wages	1,148,338	1,448,774	1,388,194	1,511,487	1,626,657
Employee Benefits	125,308	364,664	370,037	338,134	428,260
Employee - Other	21,798	15,640	28,300	19,199	23,896
Professional Services	366,211	463,679	412,426	421,991	1,310,000
Purchased Services	1,390,218	1,506,505	1,934,217	1,461,237	2,086,568
Insurance	281,190	281,190	281,190	281,190	281,190
Utilities	742,411	800,040	598,700	737,473	656,700
Commodities	625,396	349,554	436,600	367,192	395,000
Other Expenses	457,999	12,561,257	423,407	401,024	277,707
Capital Programs & Projects	952,190	1,612,389	1,667,000	1,247,601	7,580,000
Debt Service	(139,893)	121,669	365,449	360,693	365,449
Transfer Out	-	-	-	-	-
Total Expenditures	5,971,166	19,525,362	7,905,520	7,147,220	15,031,427
Expenditure by Department					
Water	5,085,468	18,055,077	6,008,497	5,515,872	13,148,753
Sewer	(29,376)	463,064	822,251	458,464	670,406
Refuse	915,073	1,007,221	1,074,772	1,172,884	1,212,268
Total Fund Expenditures	5,971,166	19,525,362	7,905,520	7,147,220	15,031,427
GO Refunding 2014B Premium					
07.50.4021 ENT01 IMRF NET PENSION LIA ADJ	(171,713)				
07.51.4021 ENT01 OPEB EXPENSE	25,190				
Depreciation					
Change in Net Position	3,351,525	(10,101,804)	382,502	1,219,499	2,259,596
Ending Net Position	11,687,629	1,585,825	1,968,327	2,805,324	5,064,920
<i>Auditor JEs-Opeb, comp absences, deprec,...</i>					
Ending Net Position	11,687,629	1,585,825	1,968,327	2,805,324	5,064,920

Water, Sewer & Refuse Fund: Revenue (#70.000)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Budget	Budget	YE Projected	Budget
Revenue							
70.00.33000	07.00.3150	Grant Proceeds	-		500,000		500,000
		SubTotal Grant:	-	-	500,000	-	500,000
70.000.33409		Base Fees	(750)				
70.000.34300	07.00.3407	Water Usage - Commercial	329,305	339,811	298,370	300,378	307,321
70.000.34305	07.00.3401	Water Usage - Industrial	1,537,381	705,296	800,000	904,116	800,000
70.000.34310	07.00.3406	Water Usage - Residential	1,416,507	1,497,151	1,544,382	1,615,703	1,590,713
70.000.34315	07.00.3404	Water Usage - Abbott Park	279,291	907,296	971,805	857,978	1,000,959
70.000.34320	07.00.3405	Water Usage - Abbvie Raw Water	563,268	560,053	525,300	518,501	541,059
70.000.34325	07.00.3408	Water - Penalties/Late Charges	38,332	43,753	55,517	49,203	57,183
70.000.34330	07.00.3410	Service Restoration Fees	16,500	14,925	15,450	10,120	15,914
70.000.34335	07.00.3411	Water Meter Sales	5,809	5,165	9,981	61,147	30,000
70.000.34340	07.00.3412	Tap-on Fees	41,755	34,000	5,253	21,720	10,000
70.000.34350	07.00.3418	Base Water Fees - Commercial	107,954	114,234	120,819	118,870	124,444
70.000.34355	07.00.3416	Base Water Fees - Industrial	104,574	102,186	65,768	103,939	67,741
70.000.34360	07.00.3419	Base Water Fees - Residential	565,958	577,817	583,083	714,021	600,575
70.000.34365	07.00.3417	Base Water Fees - Abbott Park	330	1,980	45,706	1,980	47,077
70.000.34370	07.00.3905	Raw Water Equipment - Abbvie	23,706	24,573	24,417	36,515	25,150
70.000.34400	07.00.3455	Sewer Usage - Commercial	121,342	132,234	115,566	116,906	119,033
70.000.34405	07.00.3453	Sewer Usage - Industrial	370,359	317,596	451,758	413,990	465,311
70.000.34410	07.00.3452	Sewer Usage - Residential	711,111	657,471	709,155	742,128	730,430
70.000.34415	07.00.3459	Base Sewer Fees - Commercial	15,157	15,073	16,773	15,291	17,276
70.000.34420	07.00.3458	Base Sewer Fees - Industrial	9,040	8,929	9,739	9,221	10,031
70.000.34425	07.00.3457	Base Sewer Fees - Residential	85,064	86,968	89,816	108,104	92,510
70.000.34430	07.00.3454	Sewer - Penalties/Late Charges	19,060	22,575	23,113	19,836	23,806
70.000.34700	07.00.3909	Refuse Hauling Fees	1,021,896	1,131,943	1,197,292	1,277,188	1,197,292
		SubTotal Charges For Services:	7,382,948	7,301,028	7,679,063	8,016,858	7,873,825
70.000.33813		Investment Activity - C Schwab	706	1,311	-	(26,733)	
70.000.37000	07.00.3801	Interest	362,878	190,090	51,500	133,020	53,045
70.000.37020	07.00.3806	Interest - Investments	220,841	154,948	56,459	136,849	58,153
		SubTotal Interest:	584,424	346,349	107,959	243,136	111,198
70.000.39052		Transfer In - DS Fund 2014A		1,767,321			
70.000.39010	07.00.3927	Transfer In - General Fund		-	-	-	-
		Transfer From:	-	1,767,321	-	-	-
70.000.38015		Reimbursables - Insurance	241,196				
70.000.33002		Trade In credit	4,500	4,500		4,500	
70.000.38070	07.00.3904	Miscellaneous Revenue	6,145	1,360	1,000	1,585	1,000
70.000.38210	07.00.3971	IEPA Loan Proceeds- 16th Street & Kemble Transmissi		3,000		100,640	
70.000.38213		IEPA Principal Forgiven	1,250,000				
		Broadway STAG					1,600,000
		DCEO- Broadway					740,000
		Loan WTP Building & Grounds					
		IEPA Loan Proceeds- 2mg Water Tower					4,000,000
		IEPA Forgivable Loan Proceeds- Lead Service Line Replacement					2,465,000
		SubTotal Miscellaneous:	1,501,841	8,860	1,000	106,725	8,806,000
Total Water Fund Revenue:			9,469,213	9,423,558	8,288,022	8,366,719	17,291,023

Account	Account	Description	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 YE Projected	Fiscal Year 2027 Budget
Expenditures							
70.500.40000	07.50.4000	Full Time Wages	882,684	1,016,264	1,046,166	1,194,562	1,293,617
70.500.40010	07.50.4001	Part Time Wages	21,751	18,534	22,700	18,747	23,712
70.500.40100	07.50.4010	Overtime - 1.5x	113,056	209,568	150,000	165,000	150,000
70.500.40300	07.50.4022	Sick Leave Sell Back	-	473	-	-	-
70.500.40500	07.50.4003	Compensated Absences	7,909	64,722	-	-	-
		SubTotal Salaries and Wages:	1,025,400	1,309,560	1,218,866	1,378,309	1,467,329
70.500.41000	07.50.4030	Health Insurance - ER	142,069	158,970	172,381	156,523	176,978
70.500.41020	07.50.4035	Dental Insurance - ER	11,740	9,493	15,765	10,202	15,765
70.500.41023	07.50.4036	Vision Insurance - ER	877	-	1,973	1,973	1,973
70.500.41030	07.50.4072	Life Insurance - ER	1,939	3,069	2,694	2,120	3,071
70.500.41140	07.50.4020	IMRF Contributions - ER	30,035	36,215	36,566	41,214	69,727
70.500.41200	07.50.4070	Social Security - ER	56,917	75,065	75,570	79,793	90,974
70.500.41220	07.50.4071	Medicare - ER	22,888	17,555	17,674	18,661	21,276
70.500.41224		IMRF Expense	(353,551)	-	-	-	-
70.500.41225		OPEB Expense	171,713	-	-	-	-
		SubTotal Employee Benefits:	84,628	300,367	322,622	310,486	379,764
70.500.42000	07.50.4310	Travel & Training	9,265	1,513	9,000	9,000	8,000
70.500.42010	07.50.4440	Dues & Memberships	664	1,896	800	800	1,896
70.500.42100	07.50.4690	Uniforms	7,572	9,430	10,000	8,434	10,000
		SubTotal Employee - Other:	17,501	12,839	19,800	18,234	19,896
70.500.50000	07.50.4350	Audit Services	-	-	20,000	20,000	20,000
70.500.50020	07.50.4405	Accounting Services	10,150	-	-	-	-
70.500.50200	07.50.4360	Engineering Services	219,207	204,645	150,000	227,314	900,000
70.500.50810	07.50.4371	Distrib System Leak Detection	-	4,455	20,000	20,000	20,000
70.500.50850	07.50.4372	Water Sample Collections Testing	38,196	26,614	20,000	17,489	20,000
70.500.50860	07.50.4373	Water Meter Testing & Calibration	-	44,976	110,000	-	110,000
70.500.50900	07.50.4400	Other Professional Services	17,572	44,465	10,000	7,061	88,000
		SubTotal Professional Services:	285,126	325,154	330,000	291,864	1,158,000
70.500.52020	07.50.4510	Intake Inspection & Cleaning	13,000	-	-	-	200,000
70.500.52025	07.50.4343	Janitorial Services	10,530	10,989	11,000	9,890	7,500
70.500.52030	07.50.4327	Landscape Services	-	-	5,000	-	5,000
70.500.52040		Pest Control	216	151	-	-	-
70.500.52060	07.50.4320	Postage	17,697	19,069	15,000	16,522	15,000
70.500.52065	07.50.4340	Printing & Publishing	17,133	24,270	19,000	10,000	21,500
70.500.52070	07.50.4341	Software Licensing & Annual Fees	1,229	13,177	40,000	40,000	44,500
70.500.52100	07.50.4100	Maintenance - Buildings	15,958	44,602	45,000	25,000	25,000
70.500.52101	07.50.4155	Maintenance - Boiler	468	-	10,000	-	10,000
70.500.52110	07.50.4120	Maintenance - Equipment	344,254	282,021	293,945	58,197	310,000
70.500.52113	07.50.4156	Maintenance - High Voltage Elec	16,830	4,311	45,000	15,000	45,000
70.500.52115	07.50.4180	Maintenance - Other	-	3,515	-	-	-
70.500.52148	07.50.4160	Maintenance - Water Dist System	-	-	50,000	-	50,000
70.500.52150	07.50.4110	Maintenance - Vehicles	5,427	3,300	5,000	9,000	5,000
70.500.52200	07.50.4280	Rentals	80	-	500	500	500
70.500.52400	07.50.4480	Sludge Treatment	-	-	-	-	-
70.500.52405	07.50.4481	Utility Spoil Disposal	20,375	31,150	35,000	45,000	35,000
		SubTotal Purchased Services:	463,198	436,555	574,445	229,109	774,000
70.500.53100	07.50.4210	General Liability Insurance Premiums	281,190	281,190	281,190	281,190	281,190
		SubTotal Insurance:	281,190	281,190	281,190	281,190	281,190

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
70.500.51000	07.50.4260	Utilities - Electric	723,929	721,677	550,000	536,889	600,000
70.500.51010	07.50.4274	Utilities - Gas	9,159	72,093	41,200	196,339	50,000
70.500.51020	07.50.4230	Utilities - Telephone	8,135	5,325	6,000	3,572	6,000
		SubTotal Utilities:	741,224	799,096	597,200	736,800	656,000
70.500.60010	07.50.4660	Gasoline	9,938	10,674	9,500	1,459	9,500
70.500.60020	07.50.4670	Supplies - Maintenance	6,034	5,459	44,100	15,000	25,000
70.500.60030	07.50.4650	Supplies - Office	586	334	500	-	500
70.500.60040	07.50.4680	Supplies - Operating	345,762	230,104	230,000	230,000	230,000
70.500.60042		Emergency Water Supply Expenses	151,942	-	-	-	-
70.500.60200	07.50.4960	Water Meters	39,174	52,404	75,000	75,000	75,000
		SubTotal Commodities:	553,436	298,976	359,100	321,459	340,000
70.500.65000	07.50.4450	Bank & Credit Card Fees	4,870	182	-	-	-
70.500.65020		Investment Fees	(0)	5,459	-	3,317	-
70.500.65080	07.50.4850	Miscellaneous Expense	-	-	-	-	-
70.500.71000	07.50.4910	Building Improvements	131,287	157,541	200,700	150,000	150,000
70.500.71800	07.50.4912	Infra- WTP Building and Grounds	57,183	5,441,030	100,000	100,000	10,000
70.500.73801	07.50.4914	Transmission Main- 16th Street & Kerr	241,803	6,950,420	-	115,000	-
70.500.75000	07.50.4940	Equipment	11,913	2,899	30,000	30,000	25,000
70.500.75015	07.50.4942	Surveillance Cameras	-	-	-	-	-
70.500.78000	07.50.4920	Other Improvements	-	-	-	-	-
		SubTotal Other Expenses:	447,056	12,557,532	330,700	398,317	185,000
70.500.70000	07.50.4902	Land- Water Tower property acquisitio	-	641,397	-	-	-
70.500.73800	07.50.4913	Infra- Water Distribution System	49,314	39,350	547,000	547,000	570,000
70.500.73802	07.50.4916	Infra- Water Misc Improvements	229,784	606,063	500,000	475,000	5,765,000
70.500.73804	07.50.4917	Infra- Water Supply	114,427	325,579	620,000	225,601	1,245,000
70.500.76000	07.50.4930	Vehicles	(1)	-	-	-	-
70.500.79100		Depreciation Expenses	558,665	-	-	-	-
		SubTotal Capital Outlay:	952,190	1,612,389	1,667,000	1,247,601	7,580,000
70.500.80200	07.50.4999	Lease Principal	622	-	-	-	-
70.500.80300	07.50.4875	Loan Principal	233,569	96,932	-	-	-
70.500.80315		IEPA Principal- 16th Street & Kemble	-	-	232,424	230,323	232,424
70.500.80320		IEPA Interest- 16th Street & Kemble T	-	23,762	74,400	71,736	74,400
70.500.80400	07.50.4880	Fiscal Agent Fees 2014B	329	725	750	444	750
		IEPA Principal & Interest- 2mg Water Tower	-	-	-	-	-
		SubTotal Debt Service:	234,520	121,419	307,574	302,503	307,574
70.500.99010	07.50.4781	Transfers Out - General Fund	-	-	-	-	-
70.500.99053	07.50.4795	Transfers Out - Debt Svc 2014B	-	-	-	-	-
		Transfers Out:	-	-	-	-	-
Total Water:			5,085,468	18,055,077	6,008,497	5,515,872	13,148,753

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

Account #	Account #	Itemized Description	FY 2024 Actual	FY 2025 Actual	FY2025 Budget	FY2026 Projected	FY2027 Budget
						9,000	
		AWWA Operator Continuing Education	3,070		4,000		4,000
		Baxter & Woodman	2,500				
		Books	376				
		Employee Training Seminars -Inhouse	298		3,000		1,000
		Fred Pryor Seminars					
		Illinois Section American	2,800				
		Leadership Training Supervisor (1)					
		Miscellaneous expense	222	1,513			
		Safety Training	-		2,000	-	1,000
		Watercon				-	2,000
70.500.42000	07.50.4310	Travel and Training	9,265	1,513	9,000	9,000	8,000
			<u>9,265</u>	<u>1,513</u>	<u>9,000</u>	<u>9,000</u>	<u>8,000</u>
			9,265	1,513	9,000	9,000	8,000
		NBWW Membership					495
		AWWA Membership	664	1,896	800	800	1,401
70.500.42010	07.50.4440	Dues & Memberships	664	1,896	800	800	1,896
			<u>664</u>	<u>1,896</u>	<u>800</u>	<u>800</u>	<u>1,896</u>
			664	1,896	800	800	1,896
		Ajilon Temp	10,150				-
		Comprehensive TTP LLC					
		Gov Temps- Software Deploy					
		Lauterbach & Amen					
70.500.50020	07.50.4405	Accounting Services	10,150	-	-	-	-
			<u>10,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			10,150	-	-	-	-
						227,314	
		Civiltech Engineering					
		Miscellaneous expense					
		Trotter And Associates- Lead Service Line Replace	1,456				200,000
		Trotter And Associates- Water Tower IEPA Loan	2,397	27,706			500,000
		Trotter And Associates, City Grants	5,281	19,162			50,000
		Trotter And Associates, Sorce Water Protection		5,875			
		Trotter And Associates, WTP Flood Assistance	2,937				
		Trotter And Associates-Water System General Eng	203,592	125,249	130,000		130,000
		Utility Mapping & GIS Updates	3,544	26,652	20,000		20,000
70.500.50200	07.50.4360	Engineering Services	219,207	204,644	150,000	227,314	900,000
			<u>219,207</u>	<u>204,644</u>	<u>150,000</u>	<u>227,314</u>	<u>900,000</u>
			219,207	204,644	150,000	227,314	900,000
		AMM Ent.,Inc			6,000		84,000
		Anderson Pest Control	137				
		Baxter & Woodman		42,012			
		Backflow Testing	756	786	4,000		4,000
		Contractual Services-Professional	10,238				
		Electrical Kelso-Burnett Co	3,753				
		Invoice Cloud					
		Leak Detection Service	865				
		Security Systems	108				
		Third Millennium	1,488	1667			
		Trotter & Assoc Inc					
		Water Sample	228				
70.500.50900	07.50.4400	Other Professional Services	17,572	44,465	10,000	-	88,000
			<u>17,572</u>	<u>44,465</u>	<u>10,000</u>	<u>-</u>	<u>88,000</u>
			17,572	44,465	10,000	7,061	88,000
		AEP Energy- 20th Place 1 E Natoma			2,100		
		ComEd- GBay Tank	529	88,600	375	500	
		Constellation New Energy Inc	119,793	10,950			
		Dynegy	603,261	622,127			

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

	FY 2024	FY 2025	FY2025	FY2026	FY2027
Energy- Wtr Treat Plant: Burnham			547,525	538,044	600,000
North Shore Water	88				
Third Millennium	258				
70.500.51000 07.50.4260 Utilities - Electric	723,929	721,677	550,000	538,544	600,000
	<i>723,929</i>	<i>721,677</i>	<i>550,000</i>	<i>536,889</i>	<i>600,000</i>
Constellation New Energy Inc	9,115	72,093		196,339	
North Shore Gas- 2929 20TH Building			637		
North Shore Gas- 2929 20TH Building					
North Shore Gas- Gbay Waterhouse			637		
North Shore Gas- Wastewater Treatment			637		
North Shore Water	44				
Symmetry Entergy- Water Treatment Plant			39,290		50,000
70.500.51010 07.50.4274 Utilities - Gas	9,159	72,093	41,200	196,339	50,000
	<i>9,159</i>	<i>72,093</i>	<i>41,200</i>	<i>196,339</i>	<i>50,000</i>
Cintas Corporation					
Cintas Corporation #447					
Core & Main Lp					
Grainger					
Home Depot Credit Servic					
Intake Cleaning & wetwell cleaning - every 4th year					200,000
Joseph D Foreman & Co	10,000				
KLM Engineering LLC	3,000				
Miscellaneous expense					
Ozinga Ready Mix Concret					
Peter Baker & Son Co.					
Twin City Auto Parts					
70.500.52020 07.50.4510 Intake Inspection	13,000	-	-	-	200,000
	<i>13,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>200,000</i>
Crystal Maintenance Service	10,530	10,989	9,455	8,390	
ECO Clean					6,000
Service Sanitation Inc			1,545	1,500	1,500
70.500.52025 07.50.4343 Janitorial Services	10,530	10,989	11,000	9,890	7,500
	<i>10,530</i>	<i>10,989</i>	<i>11,000</i>	<i>9,890</i>	<i>7,500</i>
TriState Platnum			5,000	5,000	5,000
70.500.52030 07.50.4327 Landscape Services	-	-	5,000	5,000	5,000
	<i>-</i>	<i>-</i>	<i>5,000</i>	<i>-</i>	<i>5,000</i>
Chicago Tribune	490	70	900		900
Consument Confidence Report (Water)			3,000		3,500
Door hangers			1,100		1,100
James W Smith Printing	3,080	10,553			
Lead Service Notice					
Steve Olson	2,575	1,543			
Third Millennium	10,960	12,104	14,000	10,000	16,000
Miscellaneous expense					
70.500.52065 07.50.4340 Printing and Publishing	17,105	24,270	19,000	10,000	21,500
	<i>17,133</i>	<i>24,270</i>	<i>19,000</i>	<i>10,000</i>	<i>21,500</i>
Hach equipment/software			28,000	28,000	32,000
Illinois Central WTR Easements		6,915	3,000	3,000	1,500
Miscellaneous expense					
Mueller Co., LLC	1,229	6,262	7,000	7,000	9,000
				126	

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

	FY 2024	FY 2025	FY2025	FY2026	FY2027
Scada System Maintenance and upgrade			-	-	
Tri-R Systems: WTP Scada Hypo			2,000	2,000	2,000
70.500.52070 07.50.4341 Software Licensing & Annual Fees	1,229	13,177	40,000	40,000	44,500
	<u>1,229</u>	<u>13,177</u>	<u>40,000</u>	<u>40,000</u>	<u>44,500</u>
ADOR Co: Gate Opera Svcs,WTP Gate Repair	239				
Ethic Roofing Co	1,180				
General Maintenance / Carpentry			-		
Home Depot	219	224			
Miscellaneous expense		27,943	22,340	25,000	25,000
Secuirty System		2,029			
Operations Services- Evaluation	2,000				
Pieper Electric Inc	11,693	14,406			
Testing & Certification of electrical switch gear					-
Waukegan Safe & Lock	627				
WTP Cleaning / Janitorial			12,360		
70.500.52100 07.50.4100 Maintenance-Buildings	15,958	44,602	34,700	25,000	25,000
	<u>15,958</u>	<u>44,602</u>	<u>45,000</u>	<u>25,000</u>	<u>25,000</u>
ADOR Co: Gate Opera Svcs,WTP Gate Repair	9,168	2,119			
Air Con Refrig.& Heating	24,220	38,497	10,000		10,000
Airgas Usa, Llc					
Atlas Copco Compressors	33,798		150,000		100,000
Backhoe and pumps					
Chemical feed equipment/parts		5,347	40,000		200,000
Dahme Mechcal Industries	101,071	8,960			
Deshazo LLc Crant Host Inspection	650				
Electrical System Repairs & Maintenance	8,533				
Estimated Annual		151,483	83,945	58,197	
Filter Beds					
Flow Meters- Repair and Calibration					
Grainger	1,147				
Hach Company	26,268	57,296			
Johnson Controls Securit	1,622	1,674			
Lai,Ltd	17,288				
Lubricants/grease	-				
Maintenance tools	-				
Miscellaneous expense	70	16,645	10,000		
Safety equipment	-				
Sump pump repairs & replacemnts	108,105			-	
The Glass GURU	3,654				
WTP Gate Repair	8,660				
70.500.52110 07.50.4120 Maintenance-Equipment	344,254	282,021	293,945	58,197	310,000
	<u>344,254</u>	<u>282,021</u>	<u>293,945</u>	<u>58,197</u>	<u>310,000</u>
Fleet Enterprise	4,395	3,240	4,940	8,940	5,000
Fleet Enterprise monthly maint fee per veh	45	60	60	60	
Miscellaneous	10				
MPEC	819				
O'Reilly	158				
70.500.52150 07.50.4110 Maintenance - Vehicles	5,427	3,300	5,000	9,000	5,000
	<u>5,427</u>	<u>3,300</u>	<u>5,000</u>	<u>9,000</u>	<u>5,000</u>
Aggregates, HMA, PCC, etc.			-		
Cintas Corporation	3,638	2,865			
Core & Main Lp	974		15,000		
Grainger	1,265		1,500		
Home Depot Credit Servic	32		1,000		
Joseph D Foreman & Co			1,000		
LRS	125				
Marking Supplies			1,030	1,000	
Miscellaneous expense		2,594	2,940	3,000	25,000
				127	

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

	FY 2024	FY 2025	FY2025	FY2026	FY2027
Pipe, Manholes, Frames, Lids, Repair Parts, etc.			5,150	5,000	
Rags, towels, cleaning and maintenance supplies, degreasers, etc.			1,030	1,000	
WM Break Repair Supplies			5,150	5,000	
70.500.60020 07.50.4670 Supplies - Maintenance	6,034	5,459	33,800	15,000	25,000
	<u>6,034</u>	<u>5,459</u>	<u>44,100</u>	<u>15,000</u>	<u>25,000</u>
				230000	
Air Con Refrig.& Heating	634				
Alexander Chemical Corp.	86,059	95,253			
ChemTrade	12,998	8,298			
Cintas Corporation	4,846	4,545			
City of Waukegan-Emergency water	95,102				
Core & Main Valve Boxes	4,544				
Goodman Electric Supply	357	43,563			
Grainger	244				
Hach Company- Chlorine sample supplies	4,155	2,891	80,000		80,000
Home Depot Credit Servic	1,041	9,413			
LRS		2,271			
Lab Supplies - Testing		2,057	5,000		5,000
Lake County- Emergency water	46,800				
Midwest Meter, Inc	1,221		45,000		45,000
Miscellaneous expense	126	2,947			
Nalco Company	73,264	3,310			
Water Treatment Chemicals	14,371	55,555	100,000		100,000
70.500.60040 07.50.4680 Supplies - Operating	345,762	230,104	230,000	230,000	230,000
	<u>345,762</u>	<u>230,104</u>	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>
				150,000	
Building Electrical Assistance and Repairs	40,000	6,385	45,900		20,000
Building Exterior Finishes & Repairs	15,000		-		
Building Interior Finishes & Repairs (Painting, Floor	70,000	99,999	100,000		100,000
Carpet/Tile					
Dehumidifier					
Filter Control Valve- Dahme Mechanical	6,287				
HVAC Assistance and Repairs			10,000		10,000
Pieper Electric		31,473			
Plumbing & Mechanical Assistance and Repairs		11,922	7,500		15,000
Roof Repairs					
Security / Locks / Entry Doors			7,000		
Security/ Overhead Doors / Gates		541	10,000		5,000
Windows/Doors		7,220	10,000		
70.500.71000 07.50.4910 Building Improvements	131,287	157,541	190,400	150,000	150,000
	<u>131,287</u>	<u>157,541</u>	<u>200,700</u>	<u>150,000</u>	<u>150,000</u>
Estimated costs				100,000	
Sanitary Lift Station and Force Main			100,000		10,000
Parking lot is part of Phases 1-3					
Phase I Access Roadway Design					
Phase I Access Roadway Construction					
Phase II On-Site Drainage Design					
Phase II On-Site Drainage Construction					
Phase III Design	57,183				
Phase III Construction					
Phase IV Building Envelope Improvements Design					
Archetech Phase 4 est					
Phase IV Building Envelope Improv Const (includes ROOF)		5,441,030			
70.500.71800 07.50.4912 Infra- WTP Building and Grounds	57,183	5,441,030	100,000	100,000	10,000
	<u>57,183</u>	<u>5,441,030</u>	<u>100,000</u>	<u>100,000</u>	<u>10,000</u>
				547,000	
Distribution System Leak Detection	-		25,000		
Distribution System Valve Excercising	-		40,000		40,000
Emergency Repairs (Equipment, Materials, & Services for City Staff)			50,000		50,000
Emergency Repairs (Large/ Hire Contractor)	49,314	39,350	100,000		100,000
Green Bay Tank Rehab					210,000

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

	FY 2024	FY 2025	FY2025	FY2026	FY2027
Hydrant Flushing & ISO Documentation	-		40,000		40,000
Transmission Main Leak Detection	-				100,000
Update System Atlases			30,000		30,000
Water Loss Survey					
Water Rate Study			50,000		
Water Service Meter Testing & Calibration		-	110,000		-
Waukegan Interconnect			212,000		
70.500.73800 07.50.4913 Infra- Water Distribution System	49,314	39,350	657,000	547,000	570,000
	<u>49,314</u>	<u>39,350</u>	<u>547,000</u>	<u>547,000</u>	<u>570,000</u>
				475,000	
Lead Service Planning					
Broadway Lead Service & Water Main Replacement					3,300,000
Lead Service & Water Main Replacement			500,000		
Annual Lead Service Replacement					
WTP Compressor Replacement (Dahme)		49,500			
WTP Raw Water Pumps 3&4 (Dahme)		50,000			
Trotter & Associates Intake Valve	10,444	25,548			
Trotter & Associates LSLR Project	146,459	87,968			2,465,000
Water Treatment Intake Structure	72,881	393,047			
70.500.73802 07.50.4916 Infra- Water Misc Improvements	229,784	606,063	500,000	475,000	5,765,000
	<u>229,784</u>	<u>606,063</u>	<u>500,000</u>	<u>475,000</u>	<u>5,765,000</u>
				225,601	
480 Volt Pump Repair and replacement					150,000
Annual Tank Maintenance Inspections			20,000		30,000
Backwash Valve Replacements 16-inch			50,000		25,000
Chlorine Pipes			100,000		
Electrical System					200,000
Filter Control Valve			30,000		30,000
Filtration System Construction (Filters 4-7)			100,000		
Filtration System Construction (Filters 8-11)			80,000		
Filtration System Design (Filters 4-7)					100,000
Filtration System Design (Filters 8-11)			-		
Intake Screen Chamber Grates			-		
Liquid Polymer Feed/ sludge handling	108,868				
Rapid Mixer Insoection and Repairs					270,000
Raw Water Pumps		236,776			
Raw Water Pumps			190,000		125,000
Screen Control Panel					125,000
Sludge Dewater and remover					150,000
Sump Pump Controller	5,559				
Turbidity and Chlorine Analyzer			50,000		40,000
Water Plant Sensors (Hach)		26,486			
WTP Filter Rehab (Trotter)		62,317			
70.500.73804 07.50.4917 Infra- Water Supply	114,427	325,579	620,000	225,601	1,245,000
	<u>114,427</u>	<u>325,579</u>	<u>620,000</u>	<u>225,601</u>	<u>1,245,000</u>
				30,000	
Air Compressor					
Centrifuge replace					
Chairs (2)					
Chlorine Pumps \$10,000 each					
HVAC all in					
Meter Horns and Related Appurtances (tool)					
Meters at the WTP					
Small Equipment		2,899			
Sludge Pump			30,000		25,000
Unit #___ Trailer: Skidsteer (1982 Case 1845C)					
Unit #555 Trailer	11,913				
Unit #556 Loader Backhoe					
Unit #557 Track Excavator (1997 Case 590 loader/backhoe)					
Unit #560 Skidsteer (1982 Case 1845C)					
70.500.75000 07.50.4940 Equipment	11,913	2,899	30,000	30,000	25,000
	<u>11,913</u>	<u>2,899</u>	<u>30,000</u>	<u>30,000</u>	<u>25,000</u>
PWK 483 Used Vactor Truck					
70.500.76000 07.50.4930 Vehicles	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

		FY 2024	FY 2025	FY2025	FY2026	FY2027
70.500.80200	<i>07.50.4999</i> Fleet Lease - Enterprise	622				
		622	-	-	-	-
		622	-	-	-	-
70.500.80300	<i>07.50.4969</i> Loan Principal - LCDOT	233,569	96,932	-	-	-
70.500.80315	Loan Principal - 16th Street & Kemble Transmission Main	-	-	232,424	230,322	232,424
70.500.80320	Loan Interest - 16th Street & Kemble Transmission Main	-	23,762	74,400	71,736	74,400
70.500.803xx	Loan Principal & Interest - 2mg Water Tower					
70.500.803xx	Loan Principal & Interest - Lead Service Line Replacement					
70.500.80400	Fiscal Agent Fees 2014B	329	725	750	445	750
70.500.803xx	Loan Principal & Interest - Lead Service Line Replacemei	233,899				
		467,797	121,419	307,574	302,503	307,574
		<i>234,520</i>	<i>121,419</i>	<i>307,574</i>	<i>302,503</i>	<i>307,574</i>
70.500.99053	<i>07.50.4795</i> Transfers Out - Debt Svc 2014B					
		-	-	-	-	-

Water, Sewer & Refuse Fund: Sewer Department (#70.510)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
Expenditures							
70.510.40000	07.51.4000	Full Time Wages	167,625	111,912	149,328	79,466	145,072
70.510.40010		Voluntary Separation	(21)	(8)			
70.510.40100	07.51.4010	Overtime - 1.5x	8,362	7,518	10,000	13,323	10,000
70.510.40500		Compensated Absence & Vol Sep	(34,698)	563	-		-
		SubTotal Salaries and Wages:	141,269	119,984	159,328	92,789	155,072
70.510.41000	07.51.4030	Health Insurance - ER	40,987	7,990	27,104	-	27,104
70.510.41020	07.51.4035	Dental Insurance - ER	4,462	2,028	3,776	2,231	3,776
70.510.41023	07.51.4036	Vision Insurance - ER	234	-	239	239	239
70.510.41030	07.51.4072	Life Insurance - ER	662	604	408	194	408
70.510.41140	07.51.4020	IMRF Contributions - ER	5,296	3,494	4,652	2,955	4,923
70.510.41200	07.51.4070	Social Security - ER	10,431	7,107	9,614	5,403	10,175
70.510.41220	07.51.4071	Medicare - ER	2,434	1,667	2,249	1,264	2,380
		SubTotal Employee Benefits:	64,507	22,891	48,042	12,286	49,005
70.510.42000	07.51.4310	Travel & Training	218	-	2,000		2,000
70.510.42100	07.51.4690	Uniforms	2,583	1,002	2,000	1,541	3,000
		SubTotal Employee - Other:	2,801	1,002	4,000	1,541	5,000
70.510.50200	07.51.4360	Engineering Services	135,847	152,339	130,000	88,416	140,000
70.510.50900	07.51.4400	Other Professional Services	2,678	10,183	22,000	4,962	22,000
		SubTotal Professional Services:	138,525	162,522	152,000	93,378	162,000
70.510.52005	07.51.4401	Contractual Services		5,400	10,300		10,300
70.510.52051	07.51.4245	Sanitary Sewer Televising & Cleaning	-	-	-		370,000
70.510.52110	07.51.4120	Maintenance - Equipment	1,077	1,612	6,500	286	6,500
70.510.52145	07.51.4160	Maintenance - Sanitary Sewer Sys	60,848	50,850	75,000	61,208	200,000
70.510.52150	07.51.4110	Maintenance - Vehicles	802	1,331	7,500	601	7,500
70.510.52200	07.51.4280	Rentals		-	1,000	-	1,000
		SubTotal Purchased Services:	62,728	59,193	100,300	62,094	595,300
70.510.51020	07.51.4230	Utilities - Telephone	944	699	700	434	900
		SubTotal Utilities:	944	699	700	434	900
70.510.60010	07.51.4660	Gasoline	6,165	8,471	7,500	4,378	7,500
70.510.60020	07.51.4670	Supplies - Maintenance	34,091	34,553	40,000	37,899	40,000
70.510.60040	07.51.4680	Supplies - Operating	10,323	2,633	7,500	2,531	7,500
		SubTotal Commodities:	50,579	45,656	55,000	44,809	55,000
70.510.80200	07.51.4999	Lease Principal - Fleet Enterprise	3,726	2,707	2,707	2,707	2,707
70.510.75000	07.51.4940	Equipment			90,000	-	100,000
70.510.65080	07.51.4850	Miscellaneous Expense			-	-	-
		SubTotal Other Expenses:	3,726	2,707	92,707	2,707	102,707
70.510.76000	07.51.7002	Vehicle Unit # 483				-	-
		SubTotal Capital Outlay:	-	-	-	-	-
70.510.80100	07.51.4865	Bond Principal 2014B					
70.510.80110	07.51.4860	Bond Interest 2014B					
70.510.80300	07.51.4960	Loan Principal - IEPA (no interest loan)		-	57,875	57,875	57,875
70.510.80400	07.51.4880	Fiscal Agent Fees	250	250			
		SubTotal Debt Service:	250	250	57,875	57,875	57,875
70.510.99010	07.51.4781	Transfers Out - General Fund				-	-

Water, Sewer & Refuse Fund: Sewer Department (#70.510)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
		SubTotal Transfer Out:	-	-	-	-	-
Total Sewer:			465,329	414,904	669,952	367,914	1,182,859

Water, Sewer & Refuse Fund: Sewer Department (#70.510)

Detail of Budgeted Expenditures

Account #	Account #	Itemized Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget
		Continuing Education	151	218	2,000		2,000
70.510.42000	07.51.4310	Travel & Training	151	218	2,000	-	2,000
			<u>218</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
		Trotter and Associates	58,958	135,847	130,000	88,416	130,000
		Miscellaneous expense					
70.510.50200	07.51.4360	Engineering Services	58,958	135,847	130,000	88,416	130,000
			<u>135,847</u>	<u>152,339</u>	<u>130,000</u>	<u>88,416</u>	<u>140,000</u>
		Campanella & Sons, Inc.			10,000		10,000
		Illinois Epa			1,000	1,000	1,000
		Julie annual Assessment (Dues)	1,350		1,000	953	1,000
		Leak Repairs			5,000		5,000
		Spot repairs			5,000		5,000
		Miscellaneous expense					
70.510.50900	07.51.4400	Other Professional Services	1,350	-	22,000	1,953	22,000
			<u>2,678</u>	<u>10,183</u>	<u>22,000</u>	<u>4,962</u>	<u>22,000</u>
		Removal of Spoils			10,300		10,300
		American Vactor Service					
		Insituform Technologies					
70.510.52005	07.51.4401	Contractual Services	-	-	10,300	-	10,300
			<u>-</u>	<u>5,400</u>	<u>10,300</u>	<u>-</u>	<u>10,300</u>
		Backhoe and pumps					
		Centrifuge Maintenance					
		Chemical feed equipment/parts					
		Electrical System Repairs & Maintenance					
		Filter Beds					
		Flow Meters- Repair and Calibration					
		Lubricants/grease	450	337	500	204	500
		Maintenance tools	500	240	1,000	100	1,000
		Safety equipment	300		500		500
		Sump pump repairs/ replacements			1,000	700	1,000
		Valves	500	500	3,500		3,500
		Miscellaneous	270				
70.510.52110	07.51.4120	Maintenance - Equipment	1,077	1,077	6,500	1,004	6,500
			<u>2,020</u>	<u>1,077</u>	<u>6,500</u>	<u>1,004</u>	<u>6,500</u>
		Collection System		41,728	50,000	32,698	50,000
		Manhole Rehabilitation					125,000
		Campanella & Sons, Inc.					
		Petersen Excavating Inc					
		Sewer Vactor Service		19,120	25,000	24,050	25,000
		Miscellaneous expense	1,348				
70.510.52145	07.51.4160	Maintenance - Sanitary Sewer Sys	1,348	60,848	75,000	56,748	200,000
			<u>60,848</u>	<u>50,850</u>	<u>75,000</u>	<u>61,208</u>	<u>200,000</u>
		Sewer CIPP Lining Program					200,000
		Cleaning & Televising					170,000
70.510.52051	07.51.4110	Sanitary Sewer Televising & Cleaning	-	-	-	-	370,000
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>370,000</u>
		Miscellaneous	7,979	202	2,000	891	2,000
		American Vactor Service			5,000		5,000
		Enterprise Fleet maintenance	600	600	500	600	500

70.510.52150	<i>07.51.4110</i>	Maintenance - Vehicles	8,579	802	7,500	1,491	7,500
			-	-	-	-	-
					1,000		1,000
70.510.52200	<i>07.51.4280</i>	Rentals	-	-	1,000	-	1,000
			-	-	1,000	-	1,000
		Cintas Corporation			2,000		2,000
		Cintas Corporation #447					
		Core & Main Lp			5,000		5,000
		Mccann Industries, Inc			3,000		3,000
		Ozinga Ready Mix Concret			15,000		15,000
		Sherwin Industries, Inc			15,000		15,000
		Miscellaneous expense	63,942	34,091		36,575	
70.510.60020	<i>07.51.4670</i>	Supplies - Maintenance	63,942	34,091	40,000	36,575	40,000
			34,091	34,553	40,000	37,899	40,000
		Trailer Air Compressor			90,000		100,000
70.510.75000	<i>07.51.4940</i>	Equipment	-	-	90,000	-	100,000
			-	-	90,000	-	100,000
		Used Vactor Truck Unit #483					
70.510.76000	<i>07.51.7002</i>	Vehicle	-	-	-	-	-
			-	-	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000					
70.500.80100	<i>07.50.4865</i>	Bond Principal 2014B	-	-	-	-	-
		<i>source: fy2020 CAFR pg 132</i>	-	-	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000					
70.500.80110	<i>07.50.4860</i>	Bond Interest 2014B	-	-	-	-	-
		<i>source: fy2020 CAFR pg 132</i>	-	-	-	-	-
		veh#					
		30-400 20%					
		Unit 481: 2022 Ford F-550 with utility box Quote: 58	2,707	2,707	2,707	2,707	2,707
		<i>full maintenance is included in monthly payment</i>					
		<i>disposal unit 481 utilities</i>					
70.510.80200	<i>07.51.4961</i>	Fleet Lease - Enterprise	2,707	2,707	2,707	2,707	2,707
			3,726	2,707	2,707	2,707	2,707
		IEPA- issuance \$1,752,856, no interest loan to 10/31/2030			57,875	57,875	57,875
70.510.80300	<i>07.51.4960</i>	Loan Principal	-	-	57,875	57,875	57,875
			-	-	57,875	57,875	57,875

Water, Sewer & Refuse Fund: Refuse Fund: Refuse Department (#70.520)

Account	Account	Description	2024	2025	2026	2026	2027
			Actual	Budget	Budget	YE Projected	Budget
Expenditures							
70.520.52300	07.52.4402	Refuse Collection	915,073	1,007,221	1,074,772	1,172,884	1,212,268
		SubTotal Purchased Services:	915,073	1,007,221	1,074,772	1,172,884	1,212,268
Total Expenditures:			915,073	1,007,221	1,074,772	1,172,884	1,212,268



Internal Services Funds

INTERNAL SERVICE FUNDS

	Actual fy2023	Actual fy2024	Projected Year End fy2025	Budget fy2026
#75 Vision Fund				
5/1 Beginning Fund Balance	7,697	39,363	46,603	53,096
Revenues	42,527	17,118	17,012	18,211
Expenditures	(10,861)	(11,940)	(10,519)	(15,000)
4/30 Ending Fund Balance	39,363	44,541	53,096	56,307

	fy2023	fy2024	fy2025	fy2026
#76 Retiree Premium Fund				
5/1 Beginning Fund Balance	202,012	347,859	390,477	372,726
Revenues	352,063	202,057	181,705	193,460
Expenditures	(206,216)	(159,440)	(199,456)	(219,460)
4/30 Ending Fund Balance	347,859	390,477	372,726	346,726

Vision Fund (Fund 75)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	7,697	39,363	44,541	46,603	53,096
		Revenue					
75.000.37000	36.00.3801	Interest Income	729	1,557	500	1,456	500
		SubTotal Investment Income:	729	1,557	500	1,456	500
75.000.34610	36.00.3918	Vision Contribution ER	11,798	15,561	15,561	15,556	17,711
		SubTotal Other Revenue:	11,798	15,561	15,561	15,556	17,711
75.000.39010	36.00.3951	Transfer In: General Fund	30,000	0			
		SubTotal Transfers In:	30,000	0	0	0	0
		Total Revenue:	42,527	17,118	16,061	17,012	18,211
		Expenditures					
75.000.53000	36.00.4450	Administrative Fees	2,049	1,881	3,000	2,058	3,000
75.000.53320	36.00.4092	Vision Expenses	8,812	10,059	11,000	8,461	12,000
		SubTotal Insurance:	10,861	11,940	14,000	10,519	15,000
75.000.99010	36.00.4790	Transfer Out - General Fund			0		
		SubTotal:	0	0	0	0	0
		Total Expenditures:	10,861	11,940	14,000	10,519	15,000
		Surplus/(Deficit):	31,666	5,178	2,061	6,493	3,211
		Ending Fund Balance	39,363	44,541	46,603	53,096	56,307

Retiree Premium Fund (Fund 76)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			202,012	347,859	390,477	390,477	372,726
Revenue							
76.000.37000	40.00.3801	Interest Income	10,840	15,389	8,000	13,934	8,000
SubTotal Investment Income:			10,840	15,389	8,000	13,934	8,000
76.000.34600	40.00.3911	Contributions from Retirees	166,224	186,668	175,000	167,771	185,460
SubTotal Charges For Services:			166,224	186,668	175,000	167,771	185,460
76.000.39010	40.00.3951	Transfer In: General Fund	175,000	0			
SubTotal Transfers In:			175,000	0	0	0	0
Total Revenue:			352,063	202,057	183,000	181,705	193,460
Expenditures							
76.000.53300	40.41.4031	Medical Insurance Premiums	170,006	127,465	185,460	172,800	185,460
76.000.53310	40.41.4035	Dental Insurance Premiums	27,918	22,064	25,000	22,291	25,000
76.000.53320		Vision Insurance Premiums	0	0			
76.000.53330	40.41.4072	Life Insurance Premiums	8,292	9,911	9,000	4,365	9,000
SubTotal Insurance:			206,216	159,440	219,460	199,456	219,460
76.000.65080	40.41.4850	Miscellaneous Expense	0	0	0	0	0
SubTotal Other Expenses:			0	0	0	0	0
Total Expenditures:			206,216	159,440	219,460	199,456	219,460
Surplus/(Deficit):			145,847	42,617	(36,460)	(17,751)	(26,000)
Ending Fund Balance			347,859	390,477	354,017	372,726	346,726
Year End Adjustments							
Ending Fund Balance			347,859	390,477	354,017	372,726	346,726



Pension Reserve Fund

	Actual fy2024	Actual fy2025	Projected Year End fy2026	Budget fy2027
#96 Pension Reserve Fund				
5/1 Beginning Fund Balance	-	-	-	1,317,555
Revenues	-	-	1,317,555	-
Expenditures	-	-	-	-
4/30 Ending Fund Balance	-	-	1,317,555	1,317,555

Penion Reserve Fund (Fund 96)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024 Actual	2025 Actual	2026 Budget	2026 YE Projected	2027 Budget
		Beginning Fund Balance	0	0	0	0	1,317,555
		Revenue					
96.000.39010		Transfer In: General Fund			1,317,555	1,317,555	
		SubTotal Transfers In:	0	0	1,317,555	1,317,555	0
		Total Revenue:	0	0	1,317,555	1,317,555	0
		Expenditures					
96.000.99010		Transfer Out - General Fund	0	0	0	0	0
		SubTotal Other Expenses:	0	0	0	0	0
		Total Expenditures:	0	0	0	0	0
		Surplus/(Deficit):	0	0	1,317,555	1,317,555	0
		Ending Fund Balance		0	1,317,555	1,317,555	1,317,555
		Year End Adjustments					
		Ending Fund Balance	0	0	1,317,555	1,317,555	1,317,555



Library Fund

LIBRARY FUND

	Actual <u>fy2024</u>	Actual <u>fy2025</u>	Projected Year End <u>fy2026</u>	Budget <u>fy2027</u>
<u>Library Fund (Fund 80)</u>				
5/1 Beginning Fund Balance	<i>restated</i> 1,640,784	<i>restated</i> 1,484,441	957,328	859,393
Revenues	918,115	955,958	923,455	986,000
Expenditures	(1,074,458)	(1,483,071)	(1,021,389)	(1,305,517)
Profit/ Loss	(156,343)	(527,113)	(97,935)	(319,517)
4/30 Ending Fund Balance	1,484,441	957,328	859,393	539,876

Library Fund (Fund 80)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Actual	Budget	YE Projected	Budget
Revenue							
80.000.30000	03.00.3001	Property Tax - General	771,491	799,362	470,805	475,341	511,000
80.000.30010	03.00.3005	Property Tax - IMRF	115	74		9	
80.000.30020	03.00.3005	Property Tax - FICA	-				
80.000.32120		PPRT			39,738		35,000
		SubTotal Taxes:	771,606	799,436	510,543	475,350	546,000
80.000.33000	03.00.3150	Grant Proceeds	47,296	82,922	70,000	60,000	400,000
Not Needed	03.00.3153	Cares Act Reimbursement					
		SubTotal Grants:	47,296	82,922	70,000	60,000	400,000
80.000.34200	03.00.3506	Rental Income		180	500	300	500
80.000.34500	03.00.3505	Library Fees & Fines	2,373	10,829	3,000	16,348	3,000
		SubTotal Charges For Services:	2,373	11,009	3,500	16,648	3,500
80.000.37000	03.00.3801	Interest Income	85,538	52,823	30,000	27,199	25,000
80.000.37008		Investment Activity - IPRIME					
80.000.37020	03.00.3802	Investment Income					
80.000.37040	03.00.3806	Gain/(Loss) on Investments					
		SubTotal Investment Income:	85,538	52,823	30,000	27,199	25,000
80.000.38000	03.00.3602	Photocopies	4,375	4,969	5,000	4,101	5,000
80.000.38040	03.00.3902	Reimbursement	1,883	759	2,000		2,000
80.000.38050	03.00.3903	Donations	1,050	875	1,000	3,600	1,000
80.000.38060	03.00.3905	Donations-Friends of the NCPL	210	205	500	184	500
80.000.38070	03.00.3904	Miscellaneous Revenue	3,782	2,959	2,500	184	2,500
80.000.38320	03.00.3901	Sale of City Property	-		500	-	500
80.000.39010		Transfer In General			336,189	336,189	
		SubTotal Other Revenue:	11,301	9,767	347,689	344,258	11,500
Total Library:			918,115	955,958	961,732	923,455	986,000

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Budget	Budget	YE Projected	Budget
Expenditures							
80.800.40000	03.42.4000	Full Time Wages	323,512	335,973	421,090	428,340	446,000
80.800.40010	03.42.4001	Part Time Wages	81,145	70,038	89,981	52,143	68,256
80.800.40100	03.42.4010	Overtime - 1.5x	595	458	1,000	1,896	1,000
		SubTotal Salaries and Wages:	405,252	406,468	512,071	482,380	515,256
80.800.41000	03.42.4030	Health Insurance - ER	71,679	77,215	125,133	89,671	100,000
80.800.41020	03.42.4035	Dental Insurance - ER	5,739	4,748	5,578	5,092	5,578
80.800.41023	03.42.4036	Vision Insurance - ER	548	-	604	604	604
80.800.41030	03.42.4072	Life Insurance - ER	1,309	1,666	1,428	1,447	1,447
80.800.41140	03.42.4020	IMRF-ER	9,874	9,877	15,362	14,147	21,590
80.800.41200	03.42.4070	Social Security -ER	24,382	24,460	31,748	29,114	31,946
80.800.41220	03.42.4071	Medicare - ER	5,702	5,721	7,425	6,809	7,471
		SubTotal Employee Benefits:	119,232	123,688	187,279	146,883	168,636
80.800.42000	03.42.4310	Travel & Training	8,633	9,417	17,000	12,741	17,510
80.800.42010	03.42.4440	Dues & Memberships	988	1,773	2,400	3,552	2,472
80.800.42100	03.42.4690	Uniforms	1,057	113	1,500		1,545
		SubTotal Employee Other:	10,678	11,303	20,900	16,293	21,527
Not Needed	03.42.4350	Accounting Services		-		-	-
80.800.50400	03.42.4370	Legal Services	3,950	10,318	7,500	3,769	7,500
80.800.50500	03.42.4740	Public Relations	13,681	22,944	20,000	21,683	22,600
80.800.50900	03.42.4400	Other Professional Services	19,540	53,696	15,000	55,200	18,000
		SubTotal Professional Services:	37,171	86,957	42,500	80,652	48,100
80.800.50100		Utilities- Water	519		1,920	245	600
80.800.51000	03.42.4260	Utilities-Electric	1,657	2,064	3,300	1,814	4,000
80.800.51020	03.42.4230	Utilities - Telephone	8,624	19,740	15,000	16,530	15,450
		SubTotal Utilities:	10,801	21,805	20,220	18,589	20,050
80.800.52005	03.42.4401	Contractual Services		-	300	-	250
80.800.52025	03.42.4420	Janitorial Services	16,380	21,323	22,000	21,315	22,660
80.800.52040	03.42.4570	Pest Control	1,197	294	1,600	1,095	1,648
80.800.52045	03.42.4190	Snow Removal	2,640	5,000	5,200	2,182	5,250
80.800.52060	03.42.4320	Postage	943	3,162	1,200	3,988	2,500
80.800.52065	03.42.4340	Printing & Publishing	2,194	1,686	1,000	268	1,000
80.800.52070	03.42.4341	Software Licensing & Annual Fees	69,370	33,543	28,500	57,467	30,000
80.800.52090	03.42.4342	Library Databases	3,129	8,483	33,500	14,008	33,000
80.800.52100	03.42.4100	Maintenance - Buildings	8,587	18,670	11,000	27,343	11,330
80.800.52105	03.42.4150	Maintenance - Grounds	6,629	5,548	5,500	8,953	7,250
80.800.52110	03.42.4120	Maintenance - Equipment	21,912	40,312	27,000	18,261	26,000
80.800.52150	03.42.4110	Maintenance - Vehicles	623	1,110	1,000	2,464	1,000
80.800.52200	03.42.4280	Rentals	603	(45)	500	-	400

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2024	2025	2026	2026	2027
			Actual	Budget	Budget	YE Projected	Budget
		SubTotal Purchased Services:	134,207	139,085	138,300	157,344	142,288
80.800.53100	03.42.4741	General Liability Insurance Premiums	17,800	17,800	17,800	17,800	17,800
		SubTotal Insurance:	17,800	17,800	17,800	17,800	17,800
80.800.60010	03.42.4660	Gasoline		-	400	154	400
80.800.60020	03.42.4670	Supplies - Maintenance	1,520	6,084	3,000	7,509	4,000
80.800.60030	03.42.4650	Supplies - Office	3,513	3,737	5,000	4,062	5,000
80.800.60040	03.42.4680	Supplies - Operating	1,626	2,264	4,000	2,391	4,000
80.800.60100	03.42.4710	Publications	676	440	1,000	278	1,000
80.800.60150	03.42.4890	Book Purchase/Rental	26,806	20,137	23,000	22,190	26,000
		SubTotal Commodities:	34,142	32,662	36,400	36,583	40,400
80.800.65000	03.42.4450	Bank & Credit Card Fees	964	2,842	800	1,810	1,000
80.800.65020	03.42.4451	Investment Fees	-	-	-	-	-
80.800.65060	03.42.4530	Boards & Commissions	27,916	53,230	28,000	44,115	30,000
80.800.65070	03.42.4851	Friends of the NCPL	1,298	505	500	56	500
80.800.65080	03.42.4850	Miscellaneous Expense	1,053	354	1,000	1,511	1,000
80.800.65100	03.42.4800	Reimbursements	-	-	500	-	500
		SubTotal Other Expenses:	31,231	56,930	30,800	47,491	33,000
80.800.71000	03.42.4910	Building Improvements	250,077	561,473	200,000		200,000
80.800.75500						5,636	
80.800.75000	03.42.4940	Equipment	20,801	21,883	30,000	6,042	60,000
80.800.75010	03.42.4990	Audio Visual	3,067	3,017	4,500	5,697	5,500
80.800.78900	03.42.5000	Computer Programming	-	-	-	-	-
		SubTotal Capital Outlay:	273,945	586,373	234,500	17,375	265,500
80.800.80300	03.42.4960	Loan Principal		-	-	-	-
80.800.80310		Loan Interest		-	-	-	-
		SubTotal Debt Service:	-	-	-	-	-
80.800.99010	03.42.4781	Transfers Out - General Fund			32,000	-	32,960
		SubTotal Transfer Out:	-	-	32,000	-	32,960
Total Library:			1,074,458	1,483,071	1,272,770	1,021,389	1,305,517



Personnel

BUDGETED PERSONNEL

		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FTE Change
<u>Mayor's Office</u>											
Mayor	Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief of Staff	CSO	0.75	0.75	0.75	0.75		0.75	0.75	0.75	0.75	0.00
Sr. Executive Secretary	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Community Info Coordinator	CSO	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.00	(0.85)
Support Staff											0.00
Total		3.60	3.60	3.60	3.60	2.85	2.85	3.60	3.60	2.75	(0.85)
<u>City Clerk's Office</u>											
City Clerk	Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
'Management Analyst	CSO									1.00	1.00
Total		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
<u>Legislative</u>											
Alderman	Elected	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Fire & Police Commissioners	Appoint	3.00	3.00	3.00	3.00	3.00	3.00	5.00	5.00	5.00	0.00
Citizen's Advisory Board	Appoint	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Zoning Board Members	Appoint	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Total		24.00	24.00	24.00	24.00	24.00	24.00	26.00	26.00	26.00	0.00
<u>Treasurer's Office</u>											
Treasurer	Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
<u>Economic Development</u>											
Director	CSO	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	1.00	0.00
Senior Planner	CSO					1.00	1.00	0.00	0.00	1.00	1.00
Executive Secretary	CSO	0.50	0.50	0.50	0.50			0.00	0.00	0.00	0.00
Office Manager	CSO							1.00	1.00	1.00	0.00
Bldg & Facilities Mgr	CSO					1.00	0.00	0.00	0.00	0.00	0.00
Associate Planner								1.00	1.00	0.00	(1.00)
Permit Coordinator	CSO	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	CSO			1.00	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Data Tech II	SEIU						2.00	2.50	2.50	2.50	0.00
Total		1.75	1.75	2.75	2.75	5.00	8.00	6.50	6.50	5.50	(1.00)
<u>Building Division</u>											
Building Inspector Manager	CSO							1.00	1.00	1.00	0.00
Building Inspector	SEIU	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	1.00
Total		2.00	2.00	2.00	2.00	2.00	0.00	3.00	3.00	4.00	1.00
<u>Facility Management Division</u>											
Director		0.25	0.25	0.25	0.25						0.00
Bldg & Facilities Mgr		1.00	1.00	1.00	1.00						0.00
Total		1.25	1.25	1.25	1.25	0.00	0.00	0.00	0.00	0.00	0.00
<u>Planning Division</u>											
Director		0.50	0.50	0.50	0.50						0.00
Executive Secretary		0.50	0.50	0.50	0.50						0.00
Sr. Planner		1.00	1.00	1.00	1.00						0.00
Total		2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Total All Divisions											
		7.00	7.00	8.00	8.00	7.00	8.00	9.50	9.50	9.50	0.00
<u>Police</u>											
Chief	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Chief of Police	CSO						1.00	1.00	1.00	1.00	0.00
Lieutenant	CSO	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	0.00
Sergeant	ICOPS	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	5.00	1.00
Internal Investigator	CSO	1.00									0.00
Communication Supervisor	CSO	1.00									0.00
Social Worker	CSO									1.00	1.00
Executive Secretary	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Community Service Officer						1.00	1.00	1.00	1.00	1.00	0.00
Police Officers	ICOPS	43.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	0.00
Telecommunicators	FOP	9.00									0.00
Management Analyst										1.00	2.00
Evidence Technician									1.00	0.00	(1.00)
Records Input Operator	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

BUDGETED PERSONNEL

		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FTE Change
Admin Support Tech	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Animal Control	SEIU	1.00	1.00	1.00	1.00						0.00
Crossing Guards		10.50	10.50	10.50	13.00	13.00	17.00	17.00	17.00	17.00	0.00
Total		77.50	64.50	64.50	67.00	67.00	66.00	70.00	72.00	75.00	3.00
Fire											
Chief	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief/Lieutenant										1.00	1.00
Battalion Chief	CSO	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Fire Prevention Officer	CSO	1.00	1.00	1.00	1.00					1.00	1.00
Fire Marshal	CSO							1.00	1.00	0.00	(1.00)
Management Analyst	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Lieutenant	IAFF	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Firefighter/Paramedic	IAFF	24.00	22.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	0.00
Firefighter	IAFF										0.00
Total		36.00	34.00	33.00	33.00	32.00	32.00	33.00	33.00	34.00	1.00
Information Technology											
Director											0.00
Tech Support Specialist											0.00
Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comptroller Office											
Comptroller								1.00	1.00	0.75	(0.25)
Assistant Comptroller	CSO			0.75	0.75	0.75	0.75	0.75	0.75	1.00	0.25
UB and Revenue Manager	CSO	1.00	1.00								0.00
Financial Analyst	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Accounts Payable Clerk	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
AP and Payroll Manager		1.00	1.00								0.00
Senior Accountant										1.00	1.00
Management Analyst					0.50	1.00	1.00	0.00	0.00	0.00	0.00
Collector/Adjudication Aide	SEIU									1.00	1.00
Collector	SEIU	0.75	0.75	0.75		0.75	0.75	1.00	1.00	0.00	(1.00)
Total		4.75	4.75	3.50	3.25	4.50	5.50	4.75	4.75	4.75	0.00
Human Resources											
Director	CSO	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.00
HR Assistant	CSO	1.00	1.00								0.00
Management Analyst	CSO				0.50	0.80	0.80	1.00	1.00	0.50	(0.50)
Total		1.80	1.80	0.80	1.30	1.60	1.60	1.80	1.80	1.30	(0.50)
Public Works-Street Division											
Director	CSO	0.30	0.30	0.30	0.30		0.00	0.00	0.00	0.00	0.00
PW Superintendent	CSO						1.00	1.00	1.00	1.00	0.00
Foreman - Streets & Utilities		1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	1.00	0.50
Bldg & Facilities Mgr	CSO						0.80	0.80	0.80	0.80	0.00
Sr. Crew Leader	SEIU			1.00	1.00	1.00	0.00	1.00	1.00	0.00	(1.00)
Crew Leader	SEIU	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	1.00
Crew Leader II	SEIU	1.00	1.00								0.00
Sr. Executive Secretary	CSO	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Head Mechanic	SEIU	0.50									0.00
Auto Mechanic	SEIU	0.50									0.00
Auto Mechanic II	SEIU	0.50									0.00
Maintenance Worker II	SEIU	2.00	3.00	3.00	3.00	2.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker I	SEIU	2.00	6.00	6.00	6.00	7.00	10.00	9.00	9.00	9.00	0.00
Seasonal		1.50									0.00
Total		11.80	13.80	13.80	13.80	12.00	12.00	14.80	14.80	15.30	0.50
Enterprise-Water Division											
Director	CSO	0.50	0.50	0.50	0.50						0.00
Water Superintendent	CSO								1.00	1.00	0.00
Foreman - Water Operations		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief of Staff	CSO	0.25	0.25	0.25	0.25		0.25	0.25	0.25	0.25	0.00
Community Info Coordinator	CSO	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.00	(0.15)
HR Director	CSO	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00
Comptroller	CSO		0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00
Bldg & Facilities Mgr	CSO						0.20	0.20	0.20	0.20	0.00
Sr. Executive Secretary	CSO	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Utility Billing Coordinator	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Head Mechanic	SEIU	0.50						1.00	1.00	1.00	0.00
Auto Mechanic	SEIU	0.50									0.00
Auto Mechanic II	SEIU	0.50									0.00

BUDGETED PERSONNEL

		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FTE Change
Sr. Water Plant Head Mechanic	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Sr. Water Plant Operator	SEIU	1.00									0.00
Water Plant Operator - A	SEIU	3.00	4.00	4.00	4.00	2.50	2.50	3.00	3.00	3.00	0.00
Water Plant Operator - C	SEIU	2.00	1.00	2.00	2.00	2.00	4.00	5.00	5.00	5.00	0.00
Water Plant Operator						2.00	2.00	0.00	0.00	0.00	0.00
Water Plant Maint Worker II	SEIU	1.00	1.00								0.00
Water Plant Maint Worker I	SEIU				1.00	1.00	2.00	2.00	2.00	2.00	0.00
Meter M Supervisor	SEIU							1.00	1.00	1.00	0.00
Collector	SEIU	0.25	0.25	0.25	0.00	0.25	0.25	0.00	0.00	0.00	0.00
Meter Technician	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Total		14.35	12.10	11.50	12.85	12.85	16.30	16.55	17.55	17.40	(0.15)
Enterprise-Sewer Division											
Director	CSO	0.20	0.20	0.20	0.20		0.00	0.00	0.00	0.00	0.00
Foreman - Streets & Utilities						0.50	0.50	0.50	0.50	0.00	(0.50)
Sr. Water/Sewer Maintenance	SEIU	1.00	1.00								0.00
Sr. Crew Leader	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance II	SEIU	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Water/Sewer Maintenance I	SEIU	1.00	1.00				2.00	0.00	0.00	1.00	1.00
Seasonal	SEIU										0.00
Total		4.20	4.20	2.20	2.20	2.50	1.25	1.50	1.50	2.00	0.50
Total-PW		30.35	30.10	27.50	28.85	27.35	29.55	32.85	33.85	34.70	0.85
Grand Total Authorized Positions		188.00	172.75	167.90	172.00	169.30	172.50	184.50	187.50	191.00	3.50