



City of North Chicago

Budget

Fiscal Year 2026

May 1, 2025 to April 30, 2026

Presented to: Finance Committee / City Council

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City Officials

Leon Rockingham, Jr.

Mayor

Michael R. Jackson

Alderman, Ward 1

Bobby Allen

Alderman, Ward 4

Anthony Coleman

Alderman, Ward 2

Tabitha Wray

Alderman, Ward 5

Carl Evans

Alderman, Ward 3

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

City of North Chicago Organizational Chart

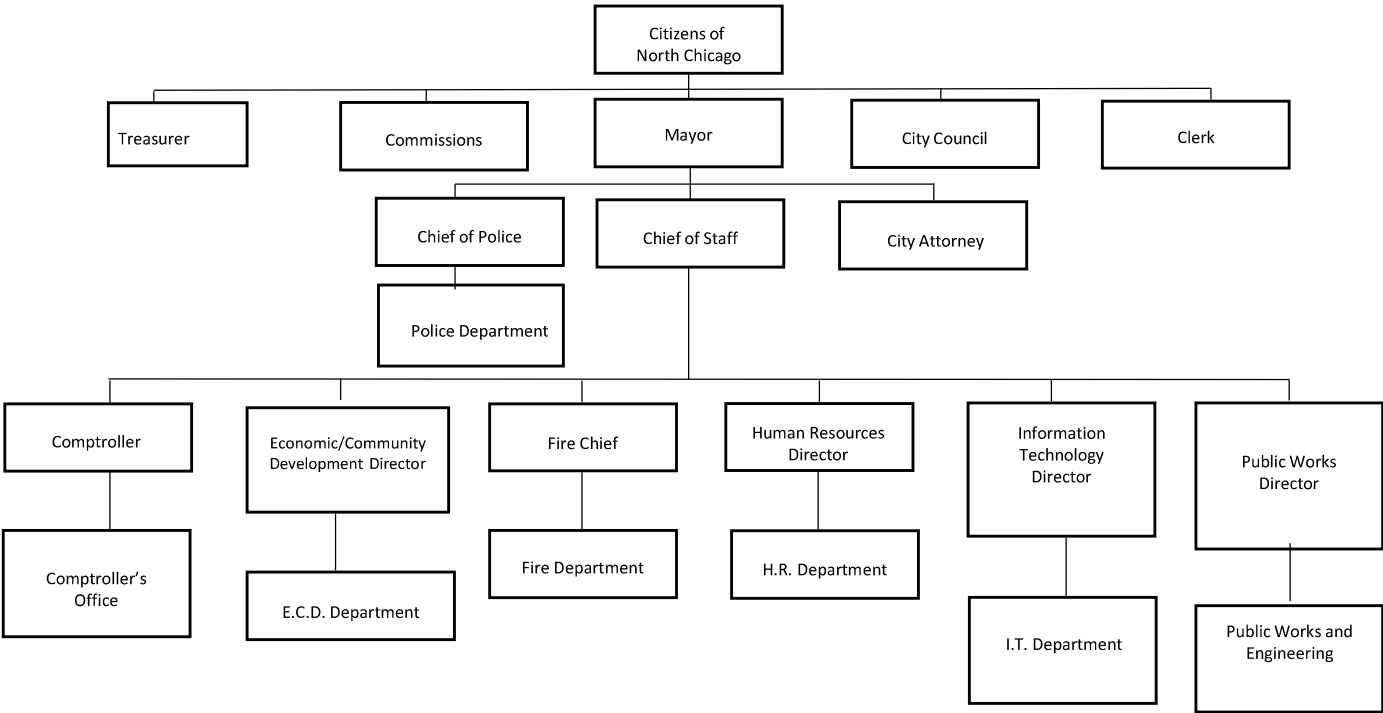


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Community Profile

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 population of North Chicago is 30,759. 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	7,413	24.1%
18-24	10,673	34.7%
25-44	8,459	27.5%
45-64	2,830	7.9%
65 and over	1,415	4.6%

Racial Classifications*

Race	Total Population	
White	8,149	26.5%
Black	8,274	26.9%
American Indian, Alaska Native	94	0.3%
Asian/Hawaiian	1,814	5.9%
Hispanic Origin Of Any Race	11,147	36.2%
Mixed-race	1,281	4.2%

Current Estimated Population (2020 Actual)

Illinois	12,859,995
Lake County	705,186
North Chicago	30,759

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

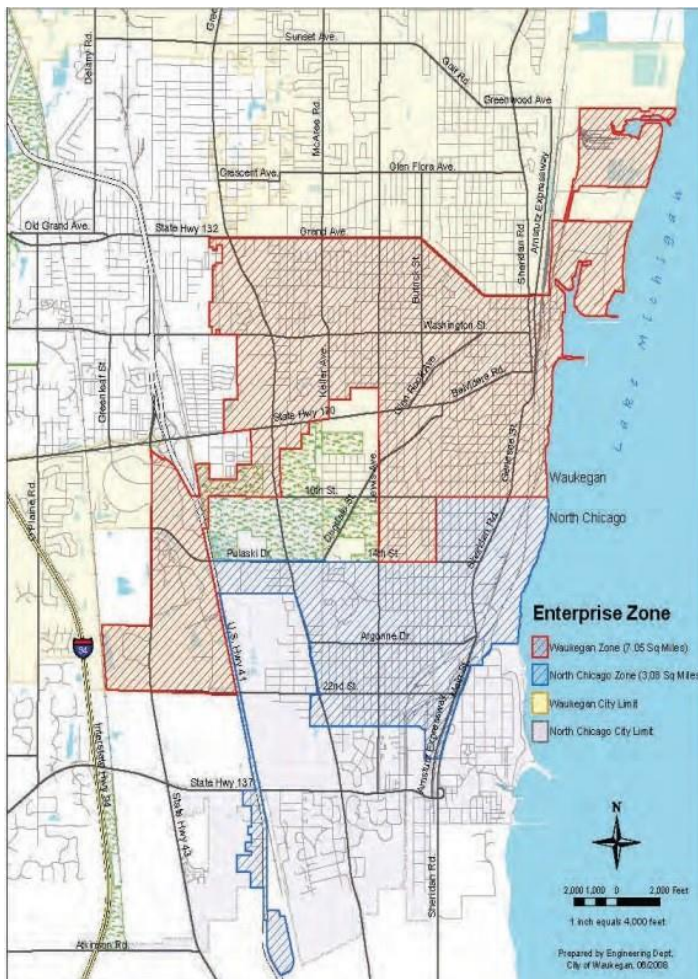
Public Transportation

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

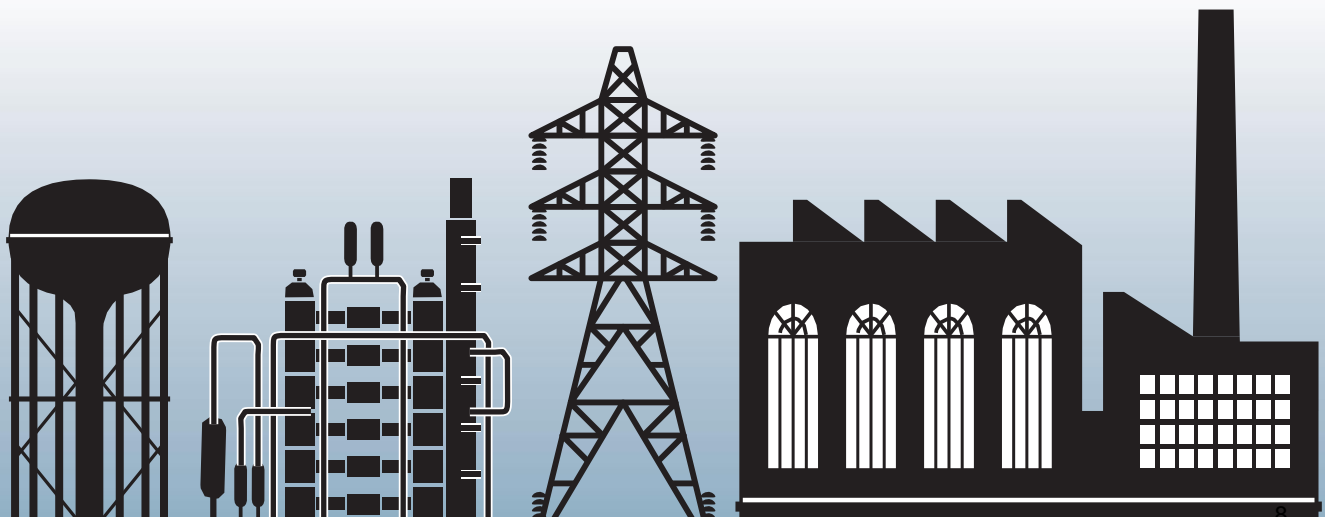
Financial institutions in Illinois are eligible for special deductions on their Illinois corporate income tax return. Such institutions may deduct from their taxable income an amount equal to the interest received from a loan for development in an enterprise zone. This is limited to the interest earned 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 Downtown TIF District, created in 2000, extends from south of 24th Street to 10th Street on the north, Broadway Avenue on the west and the Sheridan Road corridor on the east. This area also includes properties along Commonwealth and Morrow Avenues along with areas adjacent to Foss Park Avenue.

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. Sheridan Crossings is an entertainment-tourism-retail destination project which will include a 40,000 square foot museum dedicated to the history of the American Sailor, a hotel, restaurants and retail establishments.

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 day care services.

The City is presently exploring the possibility of creating a third TIF District, which would extend along Skokie Highway/IL Route 41 south from Buckley Road. Additionally, consideration is being given to the creation of Business Development Districts (BDD) along Skokie Highway, Martin Luther King Jr. Drive and Sheridan Road. A BDD functions much in the way a TIF does, but derives revenue not from property tax increment but rather from a special sales tax component.

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.

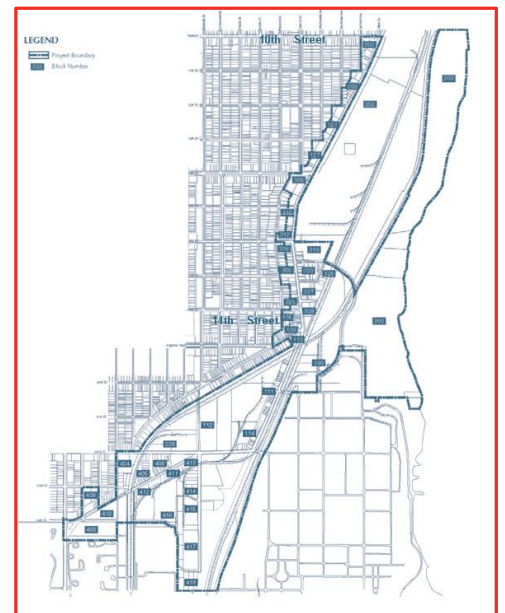


Figure 2.
Tax Increment Financing (TIF)
District Boundary Map

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 SBA 7(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 SBA 7(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.





Abbott

A Promise for Life

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.
- 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.

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.

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 2022 Median Home Value was \$130,400.

2022 Households 7,897

2022 Average Household Size 2.62

2022 Housing Units 7,897

Owner Occupied Housing Units	31.7%
Renter Occupied Housing Units	54.8%
Vacant Housing Units	13.5%

Income and Education

Lake County has a highly educated workforce with 41.5% of residents having a bachelor degree or higher, exceeding the national average by over 13%.

Household Income Base 6,441

<\$15,000	16.3%
\$15,000 - \$24,999	9.4%
\$25,000 - \$34,999	11.1%
\$35,000 - \$49,999	12.0%
\$50,000 - \$74,999	16.5%
\$75,000 - \$99,999	14.5%
\$100,000 - \$149,999	11.7%
\$150,000 - \$199,999	5.3%
\$200,000+	3.2%
Average Household Income	\$52,011

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,

Elementary (K-8)

Pupil Teacher Ratio	15.6:1
\$ Spent per Pupil	\$17,062

High School (9-12)

Av. Class Size	19
\$ Spent per Pupil	\$20,000
Avg. SAT Score	ELA 404.1 Math 379.1
% Graduated	87.7%

2022 Population 25+

Total 12,704

Less than high school diploma	19.4%
High School Graduate/GED	27.3%
Some College, No Degree	23.1%
Associate Degree	9.0%
Bachelor's Degree	13.7%
Graduate/Professional Degree	7.5%

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 2025-2026 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 the 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, 2025.

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

Budget Revenues

The FY26 budget for the General Fund projected revenues from taxes, fees, fines, grants and other sources including interfund transfers for a total of \$32,555,036. This amount represents an increase of 8.9% or \$2,671,865 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 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
Description	Actual	Actual	Budget	YE Projected	Proposed Budget
Revenue by Category					
Taxes	15,335,546	18,531,793	18,228,485	19,440,406	19,820,939
Licenses & Permits	604,747	722,468	599,200	719,101	668,600
Intergovernmental Taxes	10,804,462	9,007,719	7,648,500	7,232,821	8,003,615
Grant Proceeds	164,107	102,206	125,000	147,191	125,000
Charges For Services	2,410,381	2,346,837	1,971,051	3,527,103	2,087,051
Fines & Fees	320,487	265,401	188,900	329,812	235,500
Investment Income	320,890	647,253	270,925	1,301,595	719,100
Other Revenues	502,184	1,419,557	721,110	1,380,411	895,231
Transfers In	531,576	10,000	130,000	0	0
Total Revenue	30,994,380	33,053,234	29,883,171	34,078,441	32,555,036

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

Budget Expenditures

The FY26 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 \$32,304,783, which is 4.71% or \$1,454,312, increase over the FY25 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
	2023	2024	2025	2025	2026
Expenditure by Category					
Salary & Wages	10,897,590	11,061,026	12,803,995	11,275,177	12,722,097
Fringe Benefits	5,783,587	7,954,553	9,762,145	9,435,119	9,928,389
Other Benefits	251,731	302,112	405,204	322,854	416,139
Professional Services	2,515,290	1,970,376	1,989,273	1,909,012	1,878,310
Utilities	124,004	144,800	161,162	166,600	113,786
Purchased Services	1,599,159	3,072,973	3,684,205	3,119,854	3,240,397
Other Insurance	2,132,131	2,397,666	1,766,811	2,589,294	1,827,435
Commodities	312,625	319,623	339,144	270,844	319,660
Small Equipment	21,126	20,938	15,850	12,253	25,250
Other Expenses	559,411	757,371	1,325,611	1,280,680	1,378,057
Capital Programs & Projects	331,308	215,294	228,646	180,000	171,032
Debt Service	211,405	242,257	289,114	288,783	284,231
Transfer Out	205,000	1,208,788	3,003,800	3,003,800	7,367,555
Total Expenditures	24,944,368	29,667,778	35,774,960	33,854,271	39,672,338

Revenue Updates

There are some expected increases to property tax revenue due to Downtown TIF expiration and 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 to 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 increase in Administrative Services includes transfer from the General Fund to the Capital Fund

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

	Fiscal Year	Fiscal Year	Budget	Projected	Fiscal Year
	2023	2024	2025	2025	2026
Expenditure by Department					
Mayor's Office	444,719	452,545	487,037	458,193	499,525
Clerk's Office	189,460	190,863	210,506	204,719	205,572
Legislative	168,218	175,098	365,922	206,124	374,249
Boards & Commissions	58,558	94,313	92,020	64,340	72,539
Treasurer	33,789	45,485	46,055	45,883	47,624
ECD	1,349,522	1,191,923	1,401,870	1,273,707	1,335,133
Administrative Services	3,158,907	4,377,075	6,165,726	6,712,137	10,490,886
Police	9,949,522	11,764,874	14,321,617	13,464,708	14,110,046
Fire	5,519,086	7,130,227	7,707,709	7,330,230	7,519,168
Streets	2,230,988	2,724,078	3,324,367	2,682,975	3,310,026
IT	552,437	611,237	746,676	655,161	700,273
Comptroller's Office	1,042,016	670,841	636,390	505,601	724,309
Human Resources	247,147	239,222	269,065	251,002	282,989
Total Fund Expenditure	24,944,368	29,667,778	35,774,960	33,854,779	39,672,338

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 Fy26. 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, while still on the project list, is not commissioned. 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.

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 a 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 FY24, the outstanding general obligation bonds were \$2,818,598 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**

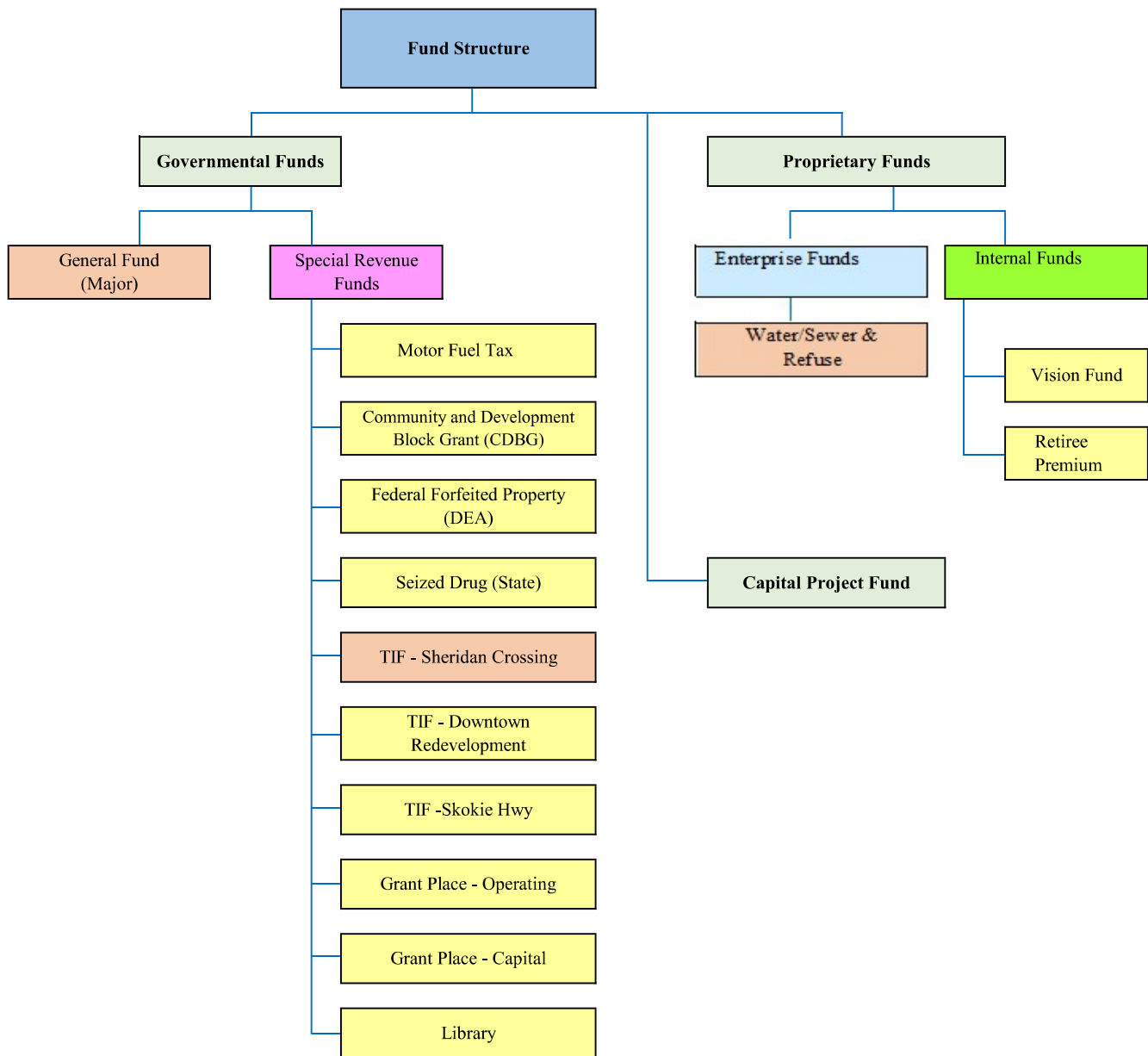
A governmental component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. However, the unit is governed by the board which is appointed by the Mayor with the approval of the City Council.

- 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



Funds and Department Relationship

Below is a table showing the City of North Chicago department relationship to those Funds.

	Govt Funds									Enterprise Fund	Internal Service Funds		Capital Project Funds
Department Functional Unit	General Fund	Library	MFT Fund	CDBG Fund	Federal Forfeit (DEA)	E911 Fund	Seized Drug (State)	TIFs**	Grant Place*	Water/ Sewer & Refuse	Dental & Vision	Retiree Fund	
Mayor's Office	X												X
Clerk's Office	X												X
Legislative	X												
Boards/ Commission	X												
Treasurer	X												
ECD	X			X				X	X				X
Admin Services	X				X	X	X						X
Police	X					X							X
Fire	X												X
PW- Streets	X		X	X						X			X
IT	X												X
Comptroller Office	X												X
Human Resources	X										X	X	
Library		X											

* Grant Place Funds encompass both an Operating and Capital funds.

**There are three TIF funds within the City of North Chicago



General Fund

FUND BALANCE SUMMARY

	Actual <u>fy2023</u>	Actual <u>fy2024</u>	Projected Year End <u>fy2025</u>	Budget Budget <u>fy2026</u>
Fund 10: General Fund				
5/1 Beginning Fund Balance	15,179,149	20,057,812	23,443,269	23,666,930
Taxes	15,335,546	18,531,793	19,440,406	19,820,939
Licenses, Permits, & Fees:	604,747	722,468	719,101	668,600
Intergovernmental Taxes	10,804,462	9,007,719	7,232,821	8,003,615
Grant Proceeds	164,107	102,206	147,191	125,000
Licenses & Permits	2,410,381	2,346,837	3,527,103	2,087,051
Fines & Fees	320,487	265,401	329,812	235,500
Investment Income	320,890	647,253	1,301,595	719,100
Other Revenues	502,184	1,419,557	1,380,411	895,231
Transfers In	-	10,000	-	-
Revenues	30,462,804	33,053,234	34,078,441	32,555,036
		8.5%	3.1%	-4.5%
Expenditure by Department				
100 Mayor's Office	444,719	452,545	458,193	499,525
105 Clerk's Office	189,460	190,863	204,719	205,572
110 Treasurer	33,789	45,485	45,883	47,624
115 Legislative	168,218	175,098	206,124	374,249
120 Boards & Commissions	58,558	94,313	64,340	72,539
125 Administrative Services	2,953,907	3,168,287	3,708,337	3,123,331
130 Comptroller's Office	1,042,016	670,841	505,601	724,309
135 Human Resources	247,147	239,222	251,002	282,989
140 Information Technology	552,437	611,237	655,161	700,273
200 Economic & Community Development	1,349,522	1,191,923	1,273,707	1,335,133
300 Fire	5,519,086	7,130,227	7,330,230	7,519,168
310 Police	9,949,522	11,764,874	13,464,708	14,110,046
400 Public Works	2,230,988	2,724,078	2,682,975	3,310,026
Total Fund Expenditure	24,739,368	28,458,990	30,850,979	32,304,783
		15.0%	8.4%	4.7%
Transfers Out				
125 Administrative Services	205,000	1,208,788	3,003,800	7,703,744
Total Transfers Out	205,000	1,208,788	3,003,800	7,703,744
SUBTOTAL (Revenue - Expenses)	4,878,663	3,385,457	223,662	(7,453,491)
Ending Fund Balance- Unassigned	20,057,812	23,443,269	23,666,930	16,213,439

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
			2023	2024	2025	2025	FY2026
			Actual	Actual	Budget	YE Projected	Budget
Revenue							
10.000.30000	01.00.3001	Property Tax - General	4,094,070	5,549,262	5,150,720	5,173,177	6,601,338
10.000.30010	01.00.3005	Property Tax - IMRF	269,091	278,529	310,860	308,372	130,504
10.000.30020	01.00.3011	Property Tax - FICA	324,496	334,758	375,085	372,083	391,369
10.000.30050	01.00.3006	Property Tax - Firefighters' Pension	1,717,676	1,900,728	2,140,900	2,122,608	2,356,570
10.000.30060	01.00.3008	Property Tax - Police Pension	2,119,476	2,354,055	2,646,940	2,624,668	2,649,998
10.000.30090	01.00.3113	Property Tax - Road & Bridge	37,321	36,039	38,000	38,680	40,706
10.000.30120	01.00.3112	State Use Tax	1,261,269	1,160,146	1,194,990	1,014,849	596,154
10.000.30130	01.00.3110	Auto Rental Tax	11,225	13,492	9,690	17,712	13,000
10.000.30150	01.00.3117	Video Gaming Tax	581,912	541,936	565,000	565,452	576,300
10.000.30170	01.00.3007	Food & Beverage Tax	435,587	530,056	423,300	518,391	470,000
10.000.30180		Gaming Push Tax					200,000
10.000.30200	01.00.3103	Utility Tax - Natural Gas	1,268,003	1,092,484	1,000,000	965,979	1,000,000
10.000.30210		Utility Tax - Electric	903,317	844,393	725,000	566,773	600,000
10.000.30230	01.00.3109	Telecommunications Tax	475,984	361,884	325,000	441,101	350,000
10.000.30310	01.00.3009	Local Motor Fuel Tax	462,658	444,855	480,000	480,548	450,000
10.000.30320	01.00.3010	Self Storage Facility Tax	79,545	78,004	75,000	70,158	75,000
10.000.30330	01.00.3002	Hotel/Motel Tax	250,301	293,975	308,000	267,051	300,000
10.000.30340	01.00.3004	Real Estate Transfer Tax	391,055	272,030	200,000	600,000	250,000
10.000.31000	01.00.3118	Video Gaming Terminal Licenses	166,000	162,150	160,000	168,000	170,000
10.000.32105		Home Rule Sales Tax	358,173	1,574,488	1,500,000	2,208,246	1,800,000
10.000.32150	01.00.3020	Gaming Tax- Waukegan Casino	128,387	708,528	600,000	916,559	800,000
SubTotal Taxes:			15,335,546	18,531,793	18,228,485	19,440,406	19,820,939
10.000.31010	01.00.3306	Contractor Licenses	15,610	18,800	17,000	17,135	17,500
10.000.31020	01.00.3307	Pet Licenses	196	69	100	104	100
10.000.31030	01.00.3314	Liquor Licenses	94,000	92,676	90,000	89,800	94,000
10.000.31050	01.00.3320	Business Licenses	127,913	126,173	130,000	136,223	135,000
10.000.31052	01.00.3354	Bill Board Revenue	0	25,573	25,000	31,752	25,000
10.000.31060	01.00.3321	Landlord Licenses	67,305	83,850	65,000	107,000	80,000
10.000.31071	01.00.3371	Taxi A Driver Licenses	33,675	26,322	27,000	32,402	30,000
10.000.31080	01.00.3322	Vacant Property Registration	49,696	11,180	36,000	19,011	36,000
10.000.31100	01.00.3355	Building Permits	121,217	253,572	120,000	169,577	150,000
10.000.31110	01.00.3358	Zoning, Subdivision Development Fees	860	2,265	1,000	3,903	2,000
10.000.31120	01.00.3359	Miscellaneous Permits	1,985	4,313	1,000	1,017	1,000
10.000.31130	01.00.3363	Truck Stickers	2,130	1,780	2,000	3,600	3,000
10.000.31140	01.00.3367	Occupancy Permits	52,360	38,545	45,000	64,577	55,000
10.000.31150	01.00.3368	Hazardous Materials Permits	36,000	37,000	40,000	43,000	40,000
10.000.31160		Sign Permits	1,800	0	0		
10.000.31200	01.00.3369	Fire Inspections	0	350	100	0	-
SubTotal Licenses, Permits, & Fees:			604,747	722,468	599,200	719,101	668,600
10.000.32000	01.00.3102	State Income Tax	4,969,990	5,858,842	4,400,000	4,844,379	5,000,000
10.000.32100	01.00.3104	Sales Tax	1,987,323	1,473,465	1,486,000	1,820,683	1,500,000
10.000.32120	01.00.3108	Personal Property Replace Tax	1,024,730	665,105	522,000	445,275	425,000
10.000.32130	01.00.3111	Foreign Fire Tax	0	0	60,000	60,000	20,000
10.000.33111		Foreign Fire Tax	36,282	56,932			
10.000.38050	01.00.3903	Donations	1,931,294	0	500	0	-
10.000.32140	01.00.3115	Cannabis Use Tax	47,881	44,022	45,000	54,433	50,615
10.000.32155	01.00.3203	North Chicago Housing Authority	19,559	0	15,000	8,051	8,000

BS&A Account	New Vision Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	FY2026 Budget
			Actual	Actual	Budget		
10.000.32160	01.00.3025	GEMT	787,403	909,354	1,120,000	0	1,000,000
		SubTotal Intergovernmental Taxes:	10,804,462	9,007,719	7,648,500	7,232,821	8,003,615
10.000.33000	01.00.3151	Grant Proceeds - FEMA	20,000		0	0	-
10.000.33015	01.00.3165	Grant Proceeds - Youth Hire	64,614	102,206	-	22,191	-
10.000.33400	01.00.3163	Grant Proceeds - DOJ COPS hiring	79,493	0	125,000	125,000	125,000
		SubTotal Grants:	164,107	102,206	125,000	147,191	125,000
10.000.33603		Code Books and Maps	1,000		0	0	-
10.000.33708		Rent Vacant Lot	3,500	6,000	6,000	6,000	6,000
10.000.34000	01.00.3702	Cable TV Franchise Tax	137,292	112,371	135,000	95,732	100,000
10.000.34100	01.00.3606	Ambulance Service Fees	1,155,917	1,024,012	600,000	2,007,909	750,000
10.000.34110	01.00.3615	Police Services - Gr Lakes & Abbvie	987,054	1,045,437	1,100,000	1,298,183	1,100,000
10.000.34120	01.00.3700	Alarm Service Fees	6,375	20,584	1,000	4,950	2,000
10.000.34130	01.00.3703	Cell Tower Land Leases	115,720	138,038	127,550	113,185	127,550
10.000.34140	01.00.3705	Metra Parking Passes/Fees	3,523	393	1,500	1,143	1,500
		SubTotal Charges For Services:	2,410,381	2,346,837	1,971,051	3,527,103	2,087,051
10.000.33812		Investment Income lprime	(1,193)				
10.000.33813		Investment Activity -C Schwab	(4,303)	(1,747)	0		
10.000.33814		Investment Income -GLCU	371	200	125	76	100
10.000.37000	01.00.3801	Interest Income	186,841	497,460	250,000	659,981	400,000
10.000.37008	01.00.3808	Investment Activity- Prime	11,306	22,661	18,000	30,165	20,000
10.000.37009	01.00.3809	Investment Activity- IMET	1,113	3,102	0	6,815	5,000
10.000.37010	01.00.3807	Foreign Fire Tax Interest	2,375	4,532	2,800	6,353	4,000
10.000.37014	01.00.3814	Investment Income- IMET	16,294	32,558	0	21,978	20,000
10.000.37020	01.00.3802	Investment Income	100,182	64,061	0	84,936	70,000
10.000.37040	01.00.3806	Gain/(Loss) on Investments	7,905	24,426	0	491,290	200,000
		SubTotal Investment Income:	320,890	647,253	270,925	1,301,595	719,100
10.000.36000	01.00.3501	Parking & Ordinance Fees	21,076	24,475	15,300	20,256	18,000
10.000.36010	01.00.3803	Lake County Circuit Court Fees	56,268	34,607	28,000	44,697	35,000
10.000.36020	01.00.3504	Animal Fines & Fees	1,598	0	100	0	-
10.000.36030	01.00.3505	Building Fines & Penalties	14,500	3,900	5,000	5,100	5,000
10.000.36035	01.00.3500	Lien Fees	97,808	74,016	25,000	122,818	50,000
10.000.36040	01.00.3515	Adjudication Fines	124,087	113,304	60,000	124,956	110,000
10.000.36050	01.00.3520	Red Light Camera Violations	500	700	50,000	2,520	10,000
10.000.36060	01.00.3525	Other Adjudication Fines	3,600	3,900	4,000	5,640	4,500
10.000.36070	01.00.3503	Overweight Truck Fees	1,050	3,000	1,500	3,825	3,000
10.000.38071		Lawsuit Settlement		7,500	0		-
		SubTotal Fines & Forfeitures:	320,487	265,401	188,900	329,812	235,500
10.000.31210	01.00.3986	Reinspect - No Show/Cancel	3,200	5,320	1,500	3,700	2,000
10.000.34210	01.00.3711	Rent - Landfill Compost Site	14,341	21,655	0		
10.000.36136		CNC Tactical Special Response Team		500	0		
10.000.38000	01.00.3602	Photocopies	2,896	6,142	4,500	3,425	3,000
10.000.38010	01.00.3902	Reimbursables - Legal Services	0	0	0	3,600	0
10.000.38015	01.00.3985	Reimbursables - Insurance	10,602	500,573	10,600	27,416	5,000
10.000.38020	01.00.3980	Reimb - Building Permit Div	104,324	108,632	110,000	95,293	100,000
10.000.38025	01.00.3984	Reimbursables - Engineering	17,602	1,415	1,500	1,080	1,500
10.000.38030	01.00.3915	Reimbursables - Worker Comp	123,020	0	25,000	0	25,000
10.000.38035		Reimbursables - City Resources & Services		7,440	10,000	0	0

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
			2023	2024	2025	2025	FY2026
			Actual	Actual	Budget	YE Projected	Budget
10.000.38045		Workers Comp Reimbursement		2,109			0
10.000.38052	01.00.3204	Rosalind Franklin Agreement (Aug)	51,221	51,828	52,000	54,721	54,721
10.000.38053	01.00.3167	Donations - AbbVie Sales Tax Offset		396,013	396,010	396,010	396,010
10.000.38055	01.00.3710	Donations - Community Days	96,708	82,504	75,000	58,818	110,000
10.000.38065	01.00.3707	Community Days Fees	18,026	9,215	15,000	14,407	15,000
10.000.38070	01.00.3904	Miscellaneous Revenue	28,181	222,546	15,000	701,786	20,000
10.000.38072	01.00.3164	Misc Revenue - FBI Offset OT	9,686	0	0	0	0
10.000.38090	01.00.3905	NSF Check Fees	840	3,605	3,000	2,394	2,500
10.000.38310	01.00.3900	Fixed Asset Sales		0	1,000	0	0
10.000.38320	01.00.3901	Sale of City Property	21,537	60	1,000	17,760	160,500
		SubTotal Other Revenues:	502,184	1,419,557	721,110	1,380,411	895,231
10.000.39070	01.00.3925	Transfers In - WSR Fund			0		
10.000.39065		Transfers In - Downtown TIF		10,000			
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	130,000		
		SubTotal Transfers In: #	0	10,000	130,000	0	0
Total General Fund Revenue:			30,462,804	33,053,234	29,883,171	34,078,441	32,555,036

BS&A Account	Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026
			Actual	Actual	Budget		Budget
10.100.40000	01.09.4000	Full Time Wages	181854.28	315,388	335,000	333,480	340,034
10.100.40010	01.09.4001	Part Time Wages		896	-		-
10.100.40100	01.09.4010	Overtime - 1.5x	275		-	580	-
		SubTotal Salaries and Wages:	182,129	316,283	335,000	334,060	340,034
10.100.41000	01.09.4030	Health Insurance - ER	8,984	12,385	14,965	13,375	14,965
10.100.41020	01.09.4035	Dental Insurance - ER	1,036	1,448	2,020	1,198	2,016
10.100.41023	01.09.4036	Vision Insurance - ER	102	60	185	185	183
10.100.41030	01.09.4072	Life Insurance - ER	538	652	820	873	816
10.100.41140	01.09.4020	IMRF Contributions - ER	9,417	9,623	10,020	10,021	10,201
10.100.41200	01.09.4070	Social Security - ER	9,878	19,488	20,770	20,497	21,082
10.100.41220	01.09.4071	Medicare - ER	3,889	4,518	4,860	4,820	4,930
		SubTotal Employee Benefits:	33,846	48,174	53,640	50,969	54,194
10.100.42000	01.09.4310	Travel & Training	17,926	19,649	35,000	23,313	35,000
10.100.42010	01.09.4440	Dues & Memberships	17,532	12,403	17,000	20,000	22,000
		SubTotal Employee - Other:	35,458	32,051	52,000	43,313	57,000
10.100.50500	01.09.4740	Public Relations	241	1,824	4,000	3,714	4,000
10.100.50900	01.09.4400	Other Professional Services	159,324	16,200		-	
		SubTotal Professional Services:	159,565	18,024	4,000	3,714	4,000
10.100.51020	01.09.4230	Utilities - Telephone	2,570	2,057	2,850	2,176	2,850
		SubTotal Utilities:	2,570	2,057	2,850	2,176	2,850
10.100.52060	01.09.4320	Postage		15	-		-
10.100.52065	01.09.4340	Printing & Publishing	139	622	100	55	100
10.100.52150	01.09.4110	Maintenance - Vehicles	902	762	900	853	1,000
		SubTotal Purchased Services:	1,041	1,398	1,000	908	1,100
10.100.60010	01.09.4660	Gasoline	2,485	2,724	2,250	2,092	2,250
10.100.60030	01.09.4650	Supplies - Office	824	1,633	1,200	697	8,000
10.100.60100	01.09.4710	Publications	607	649	1,100	1,100	1,100
		SubTotal Commodities:	3,917	5,006	4,550	3,889	11,350
10.100.61000	01.09.4941	Small Equipment	-	-	650	-	650
		SubTotal Equipment:	-	-	650	-	650
10.100.65080	01.09.4850	Miscellaneous Expense	19,342	15,834	20,000	10,717	20,000
10.100.67600	01.09.4851	Student Youth Employment Program		5,060	5,000	100	-
		SubTotal Other Expenses:	17,133	20,894	25,000	10,817	20,000
10.100.80200	01.09.4999	Lease Principal	9,073	8,656	8,347	8,347	8,347
10.100.80210	01.09.4875	Lease Interest					
		SubTotal Debt Service:	9,061	8,656	8,347	8,347	8,347
Total Mayor's Office:			444,719	452,545	487,037	458,193	499,525

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
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
		Community Information Officer- Travel & Training	10355	8,900	28,274	23,313	35,000
		Conference of Black Mayors			1,200		
		ICMA online					
		Illinois Municipal League	3,032	2,567			
		Digital Summit			799		
		IML Lobby Day	138	292			
		Smart Cities Conference		1,178			
		Lunch n Learn					
		Leadership Training		544			
		ILL Winter Conference		186			
		Miscellaneous Expense	90	502			
		National League of Cities		1,481			
		Online Fred Pryor Training					
		US Conference of Mayors	4,311	3,999	4,727		
10.100.42000	01.09.4310	Travel & Training	17,926	19,649	35,000	23,313	35,000
			17,926	19,649	35,000	23,313	35,000
		Amazon Prime Business					
		Black Chamber of Commerce					
		City Tech USA INC		780		780	
		Exchange Club of North Chicago		140		150	
		Great Lakes & St. Lawrence	3,656	4,728	3,000	1,114	3,000
		ICMA Membership	1,064				
		ILCMA	256		900	373	900
		Illinois Municipal Leagu	400	200	412	412	412
		Lake County Illinois CVB				5,971	3,910
		Lake County Municipal Le	300		150	1,799	150
		Lake County Partners	5,000	1,667	5,000	5,000	5,000
		Metropolitan Mayors Cauc	1,466	1,384	1,465	1,384	1,465
		Miscellaneous Dues for Chief of Staff	117		3,621		3,621
		National League Of Citie	684	401	400	400	400
		Navy League Membership		460		460	460
		NFBPA- Chicago		225		225	225
		North Chicago Rotary Club	109	218		218	218
		Northeast Illinois Council		60	60	60	60
		Notary App				187	187
		The United States Conf Mayor	4,481	1,919	1,992	1,318	1,992
		Waukegan Township		60			
		Zoom- annual		160		150	
10.100.42010	01.09.4440	Dues & Memberships	17,532	12,403	17,000	20,000	22,000
			17,532	12,403	17,000	20,000	22,000
		Communications contingency					
		News Sun					
		Sign Presenter		50			
		Fort 2 Base Sponsorship		1,000			
		Soaring Eagle Pub Inc		624			
		Tree Lighting					
		Miscellaneous Expense	241	150	4,000	3,714	4,000
10.100.50500	01.09.4740	Public Relations	241	1,824	4,000	3,714	4,000
			241	1,824	4,000	3,714	4,000
		GovHr- Community Info Coord: Wendy & Sarah					
		Contract Lobbyist					
		Darby, Hombre Community Info Coord					
		Trotter Amy- Community Info Coord					
		Moran Marketing					
		DJK Consultant LLC	159,324	16,200			
		Miscellaneous Expense					
10.100.50900	01.09.4400	Other Professional Services	159,324	16,200	-	-	-
			159,324	16,200	0	0	0
		Cellphone service	2,570	2,057	2,850	2,176	2,850
		Conference call					
		Mayor Details					

Detail of Budgeted Expenditures

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

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.105.40000	01.10.4000	Full Time Wages	145294.75	150,320	149,370	155,722	144,458
10.105.40200		Educational Stipend	3,269	-	5,000	-	5,000
		SubTotal Salaries and Wages:	148,564	150,320	154,370	155,722	149,458
10.105.41000	01.10.4030	Health Insurance - ER	13,586	14,862	16,240	15,204	16,237
10.105.41020	01.10.4035	Dental Insurance - ER	1,249	1,566	1,525	1,295	1,522
10.105.41023	01.10.4036	Vision Insurance - ER	148	162	180	180	176
10.105.41030	01.10.4072	Life Insurance - ER	408	374	410	445	408
10.105.41140	01.10.4020	IMRF Contributions - ER	7,798	4,581	4,470	4,639	4,484
10.105.41200	01.10.4070	Social Security - ER	7,797	8,938	9,265	9,323	9,266
10.105.41220	01.10.4071	Medicare - ER	3,091	2,090	2,170	2,180	2,167
		SubTotal Employee Benefits:	34,078	32,573	34,260	33,266	34,260
10.105.42000	01.10.4310	Travel & Training	591	-	1,545	46	1,500
10.105.42010	01.10.4440	Dues & Memberships	810	601	2,081	1,068	2,207
		SubTotal Employee - Other:	1,401	601	3,626	1,114	3,707
10.105.52065	01.10.4340	Printing & Publishing	4,788	6,058	4,645	4,819	4,645
10.105.52070	01.10.4341	Software Licensing & Annual Fees	-	-	10,352	9,430	10,352
		SubTotal Purchased Services:	4,788	6,058	14,997	14,249	14,997
10.105.50900	01.10.4400	Other Professional Services	-	-	-	-	-
		SubTotal Professional Services:	-	-	-	-	-
10.105.60010	01.10.4660	Gasoline	(43)	-	700	-	700
10.105.60030	01.10.4650	Supplies - Office	482	1,309	1,100	262	1,100
10.105.60100	01.10.4710	Publications	10	-	250	44	250
		SubTotal Commodities:	449	1,309	2,050	306	2,050
10.400.61000	01.10.4941	Small Equipment	-	-	1,000	-	1,000
		SubTotal Equipment:	-	-	1,000	-	1,000
10.105.65080	01.10.4850	Miscellaneous Expense	180		103	62	100
10.105.65085	01.10.4320	Shipping Charges			100	-	
		SubTotal Other Expenses:	180	-	203	62	100
10.105.75000	01.10.4940	Equipment	-	-	-	-	-
		SubTotal Capital Programs:	-	-	-	-	-
Total Clerk's Office:			189,460	190,863	210,506	204,719	205,572

General Fund: Clerk's Office (#10.105)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
		Illinois Municipal League Training			1,045		1,000
		Software Training	591		500	46	500
10.105.42000	01.10.4310	Travel & Training	591	-	1,545	46	1,500
			591	0	1,545	46	1,500
		Amazon Prime Business			57	13	
		National League of Cities	401	401	355	372	401
		Illinois State Chamber of Commerce					250
		Illinois Municipal Clerks			654		550
		Illinois Municipal League		200	237		237
		International Inst of Municipal Clerk	409		500	405	491
		Clerk & Notary Bond			278	278	278
10.105.42010	01.10.4440	Dues & Memberships	810	601	2,081	1,068	2,207
			810	601	2,081	1,068	2,207
		Council Record Mtgs					
		Possible Projects	-				
10.105.50900	01.10.4400	Other Professional Services	-	-	-	-	-
			0	0	0	0	0
		Municode Codification and Supplements	4,788	4,878	4,645	4,583	4,532
		CivilPlus LLC Code Hosting		945			
		Thomson Reuters-West		235	-	236	113
10.105.52065	01.10.4340	Printing & Publishing	4,788	6,058	4,645	4,819	4,645
			4,788	6,058	4,645	4,819	4,645
		Just FOIA			8,852	8852	8,852
		CivilPlus LLC Code Hosting				578	945
		BoardDocs	-	-			-
		Meeting King			1,500		
10.105.52070	01.10.4341	Software Licensing & Annual Fees	-	-	10,352	9,430	9,797
			0	0	10,352	9,430	10,352
		Miscellaneous	180		100	62	100
10.105.65080	01.10.4850	Miscellaneous Expense	180	-	100	62	100
			180	0	103	62	100

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

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.110.40010	01.21.4001	Part Time Wages	16,958	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:	16,958	23,000	23,000	23,000	23,000
10.110.41000	01.21.4030	Health Insurance - ER	4,045	6,695	7,007	7,229	7,571
10.110.41020	01.21.4035	Dental Insurance - ER	405	508	495	420	494
10.110.41030	01.21.4072	Life Insurance - ER	204	187	204	227	204
10.110.41140	01.21.4020	IMRF Contributions - ER	897	701	688	688	690
10.110.41200	01.21.4070	Social Security - ER	958	1,307	1,426	1,426	1,426
10.110.41220	01.21.4071	Medicare - ER	339	452	334	333	334
		SubTotal Employee Benefits:	6,849	9,850	10,153	10,323	10,719
10.110.51020	01.38.4230	Utilities - Telephone					540
		SubTotal Utilities:	-	-	-	-	540
10.110.42000	01.21.4310	Travel & Training	5,143	7,315	7,000	7,000	6,900
10.110.42010	01.21.4440	Dues & Memberships	1,019	789	876	817	876
		SubTotal Employee - Other:	6,162	8,104	7,876	7,817	7,776
10.110.52065	01.21.4340	Printing & Publishing	653	1,008	1,038	1,008	1,240
		SubTotal Purchased Services:	653	1,008	1,038	1,008	1,240
10.110.60010	01.21.4660	Gasoline	506	121	600	400	500
10.110.60030	01.21.4650	Supplies - Office	93	481	280	294	450
		SubTotal Commodities:	599	601	880	694	950
	01.21.4450	Bank Service Charges	98				
10.110.65080	01.21.4850	Miscellaneous Expense	2,469	2,921	3,108	3,040	3,399
		SubTotal Other Expenses:	2,567	2,921	3,108	3,040	3,399
Total Treasurer:			33,789	45,485	46,055	45,883	47,624

General Fund: Treasurer (#10.110)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY2025	FY2026
			Actual	Actual	Budget	Projected	Budget
		Eligible events:					
		APTUSC	2,713	1,514		1,200	1,100
		IML Conference		1,172	1,133	1,100	1,100
		IMTA Conference		482	773	750	1,100
		IMTA Training & Institute	50	715	773	750	1,100
		GFOA Webinar				700	800
		GFOA		712	515	500	
		GOIA Online Trainings					800
		Best Practices & Strategies for Public Investing					
		Miscellaneous education	2,380	410	3,806	2,000	900
		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	5,143	7,315	7,000	7,000	6,900
			<i>5,143</i>	<i>7,315</i>	<i>7,000</i>	<i>7,000</i>	<i>6,900</i>
		Amazon			52		
		APTUS & C	199	199	206	127	200
		Exchange Club	140	140	144	140	140
		GFOA	150	150	155	150	150
		GIOA				300	286
		IML	200	200	216		
		IMTA	100	100	103	100	100
		National League of Cities	230				
10.110.42010	01.21.4440	Dues & Memberships	1,019	789	876	817	876
			<i>1,019</i>	<i>789</i>	<i>876</i>	<i>817</i>	<i>876</i>
		Business Cards- Steve O, Inc					
		Crains Subscriptions					199
		Chicago Tribune Subscription					3
		Annual Treasurer Report- Chicago Tribune: News & Views	653	1,008	1,038	1,008	1,038
		Annual Treasurer Report- BancCard (Puro Futbol)					
10.110.52065	01.21.4340	Printing & Publishing	653	1,008	1,038	1,008	1,240
			<i>653</i>	<i>1,008</i>	<i>1,038</i>	<i>1,008</i>	<i>1,240</i>
		Davis Bank Corp- armour car	2,469	2,921	3,108	3,040	3,399
		Miscellaneous					
		Adobe					
		Name Plate & Holder					
		NAACP Gala					
		Tablet					
10.110.65080	01.21.4850	Miscellaneous Expense	2,469	2,921	3,108	3,040	3,399
			<i>2,469</i>	<i>2,921</i>	<i>3,108</i>	<i>3,040</i>	<i>3,399</i>

General Fund: Legislative (#10.115)

BS&A Account	Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026 Budget
			Actual	Actual	Budget		Budget
10.115.40000	01.11.4000	Full Time Wages		-			
10.115.40010	01.11.4001	Part Time Wages	77,000	77,311	77,000	77,000	77,000
		SubTotal Salaries and Wages:	77,000	77,311	77,000	77,000	77,000
10.115.41000	01.11.4030	Health Insurance - ER	40,792	44,750	52,850	46,643	52,484
10.115.41020	01.11.4035	Dental Insurance - ER	2,904	4,968	3,540	3,779	3,538
10.115.41023	01.11.4036	Vision Insurance - ER	301.07	27	530	-	530
10.115.41030	01.11.4072	Life Insurance - ER	1,428	1,109	1,430	1,153	1,428
10.115.41140	01.11.4020	IMRF Contributions - ER	2,358	1,342	2,310	1,184	2,310
10.115.41200	01.11.4070	Social Security - ER	4,018	4,095	4,780	3,843	4,774
10.115.41220	01.11.4071	Medicare - ER	1,390	1,420	1,120	899	1,117
10.115.54031	01.11.4031	HSA ER Match	4,763	5,176	5,012	6,018	6,018
		SubTotal Employee Benefits:	57,954	62,887	71,572	63,518	72,199
10.130.52060	01.36.4320	Postage	-				5,000
10.130.52065	01.36.4340	Printing & Publishing	-				2,700
		SubTotal Purchased Services:	-	-	-	-	7,700
10.115.42010	01.11.4440	Dues & Memberships	4,328	2,810	4,350	2,605	4,350
		SubTotal Employee - Other:	4,328	2,810	4,350	2,605	4,350
10.115.50900	01.11.4400	Other Professional Services			150,000	-	150,000
10.115.52065	01.11.4340	Printing & Publishing				-	-
		SubTotal Professional Services:	-	-	150,000	-	150,000
10.115.65051	01.11.4312	Ward 1	1,727	460	9,000	9,000	9,000
10.115.65052	01.11.4313	Ward 2	2,704	8,757	9,000	9,000	9,000
10.115.65053	01.11.4314	Ward 3	5,260	9,987	9,000	9,000	9,000
10.115.65054	01.11.4315	Ward 4	5,941	5,536	9,000	9,000	9,000
10.115.65055	01.11.4316	Ward 5	9,775	6,019	9,000	9,000	9,000
10.115.65056	01.11.4317	Ward 6	3,116	349	9,000	9,000	9,000
10.115.65057	01.11.4318	Ward 7	411	981	9,000	9,000	9,000
		SubTotal Other Expenses:	28,934	32,090	63,000	63,000	63,000
Total Legislative:			168,218	175,098	365,922	206,124	374,249

General Fund: Legislative (#10.115)
Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY2025	FY2026
			Actual	Actual	Budget	Projected	Budget
		Exchange Club North Chicago	198		144		144
		National League of Cities	2,810	2,810	2,833	2,605	2,833
		IML	1,320		1,373		
10.115.42010	01.11.4440	Dues & Memberships	4,328	2,810	4,350	2,605	2,977
			4,328	2,810	4,350	2,605	4,350
		Fred Alexander		243	-		-
		Lobbyist			40,000	-	150,000
10.115.50900	01.11.4400	Other Professional Services	-	243	-	-	150,000
			-	-	150,000	-	150,000

General Fund: Boards & Commissions (#10.120)

BS&A Account	Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026 Budget
			Actual	Actual	Budget		
10.120.40010	01.20.4001	Part Time Wages	5,450	8,982	24,220	12,906	17,500
		SubTotal Salaries and Wages:	5,450	8,982	24,220	12,906	17,500
10.120.41200	01.20.4070	Social Security - ER	294	557	1,510	800	1,085
10.120.41220	01.20.4071	Medicare - ER	123	130	360	187	254
		SubTotal Employee Benefits:	417	687	1,870	987	1,339
10.120.42000	01.20.4310	Travel & Training		-	3,940	3,031	7,000
10.120.42010	01.20.4440	Dues & Memberships		400	500	1,148	1,200
		SubTotal Employee - Other:	-	400	4,440	4,179	8,200
10.120.50400	01.20.4500	Legal Services	20,059	52,973	24,730	28,089	20,000
10.120.50900	01.20.4400	Other Professional Services	32,442	31,030	33,860	17,874	25,000
		SubTotal Professional Services:	52,501	84,003	58,590	45,963	45,000
10.120.52060	01.20.4340	Printing & Publishing			2,400		-
		SubTotal Purchased Services:	-	-	2,400	-	-
10.120.65080	01.20.4850	Miscellaneous Expense	191	240	500	305	500
		SubTotal Other Expenses:	191	240	500	305	500
Total Boards & Commissions:			58,558	94,313	92,020	64,340	72,539

General Fund: Boards & Commissions (#10.120)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
		One Certification Conference			1,900	2,650	2,000
		Lodging			2,040	381	5,000
10.120.42000	01.20.4310	Travel & Training	-	-	3,940	3,031	7,000
			-	-	3,940	3,031	7,000
		National Testing Network				1,015	600
		Illinois Fire & Police		400	500	133	600
10.120.42010	01.20.4440	Dues & Memberships	-	400	500	1,148	1,200
			-	400	500	1,148	1,200
		Ottosen Dinolfo Hasenbal	20,059	52,973	24,730	28,089	20,000
10.120.50400	01.20.4500	Legal Services	20,059	52,973	24,730	28,089	20,000
			20,059	52,973	24,730	28,089	20,000
		Misc Expenses	16,202				
		Polygraph Testing- hiring	6,615	6,615	4,120	1,900	5,945
		Psychological Testing- hiring		7,425	2,575	2,800	2,575
		Fire Testing		3,125	8,240	5,324	8,240
		Police Testing	9,625	13,865	8,240	7,850	8,240
		Lake Forest Acute Care			10,685		
		Candidate Testing (COPS & FIREPERS)					
10.120.50900	01.20.4400	Other Professional Services	32,442	31,030	33,860	17,874	25,000
			32,442	31,030	33,860	17,874	25,000
		Advertising- Blue Line			2,400		
10.120.52065	01.20.4340	Printing & Publishing	-	-	2,400	-	-
			-	-	2,400	-	-
		Miscellaneous Expense		39	110	123	110
		Post Office Box	191	201	390	182	390
10.120.65080	01.20.4850	Miscellaneous Expense	191	240	500	305	500
			191	240	500	305	500

BS&A Account	Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.125.42010	01.13.4440	Dues & Memberships	17	-	500	499	499
		SubTotal Employee - Other:	17	-	500	499	499
10.125.50400	01.13.4500	Legal Services	401,004	275,690	350,000	242,747	350,000
10.125.50401		Legal Services Retainer		2,000			
10.125.50500	01.13.4740	Public Relations	28,575	34,937	115,000	64,562	101,000
10.125.50900	01.13.4400	Other Professional Services	50				
		SubTotal Professional Services:	429,629	312,627	465,000	307,309	451,000
10.125.52042	01.13.4410	Red Light Camera	8,195	20,525	75,000	37,938	75,000
10.125.52060	01.13.4320	Postage	16,303	20,142	22,500	16,896	22,500
10.125.52201	01.13.4320	Rental - Postage Machine		2,810	1,724	843	3,506
10.125.54110		Maintenance- Vehicles		1,892	2,000	198	2,000
		SubTotal Purchased Services:	24,498	45,369	101,224	55,875	103,006
10.125.65010	01.13.4443	Economic Incentive - Abbvie	14,001	60,900	45,000	51,608	50,000
10.125.65011	01.13.4444	Economic Incentive - Abbott	49,152	86,138	100,000	105,874	105,000
10.125.65013	01.13.4800	Econom Incentive Hamptons	34,575	30,000	12,500	18,000	-
10.125.65018	01.13.4445	Lake Bluff Sales Tax Sharing	50,794	55,384	40,000	42,111	44,000
10.125.65020	01.13.4451	Investment Fees	2,312	9,650	50,000	3,962	10,000
10.125.65040	01.13.4220	Real Estate Taxes Expense	21,158	21,641	13,450	-	13,450
10.125.65075	01.13.4745	Community Days	100,527	97,621	85,000	124,059	110,000
10.125.65080	01.13.4850	Miscellaneous Expense	19,695	10,262	7,829	8,401	7,829
10.125.65090	01.13.4753	IL Dept of Revenue Repayment	0		396,012	396,012	396,012
10.125.65100	01.13.4800	Reimbursements					
		SubTotal Other Expenses:	292,214	371,596	749,791	750,026	736,291
10.125.51000	01.13.4260	Utilities - Electric		590	1,200	2,552	2,700
10.125.51010	01.13.4274	Utilities - Gas		1,067	2,400	1,177	2,400
10.125.51020	01.13.4230	Utilities - Telephone	75,417	39,371	75,000	1,606	-
		SubTotal Utilities:	75,417	41,028	78,600	5,334	5,100
10.125.53100	01.13.4210	General Liability Insurance Premiums	711,013	908,993	1,005,811	1,279,722	1,066,435
10.125.53110	01.13.4211	General Liability Insurance Claims	7,150	482,800	100,000	7,800	100,000
10.125.53200	01.13.4212	Duty Disability Insurance Premiums	125,017	129,936	141,000	139,234	141,000
10.125.53400	01.13.4200	WC Insurance Premiums	379,342	163,000	-	83,141	-
10.125.53410	01.13.4201	WC Insurance Claims	909,610	712,936	500,000	1,056,487	500,000
10.125.53500	01.13.4050	Unemployment Insurance	-	-	20,000	22,910	20,000
		SubTotal Insurance:	2,132,131	2,397,666	1,766,811	2,589,294	1,827,435
10.125.60030	01.13.4650	Supplies - Office					-
		SubTotal Commodities:	-	-	-	-	-
10.125.99096	01.13.4988	Transfer to Fire and Police Pension					1,317,555
10.125.99080		Transfer to Library					336,189
10.125.99040	01.13.4989	Transfer to Capital Project Fund		1,003,788	3,003,800	3,003,800	6,050,000
10.125.99075	01.13.4790	Transfer to Vision Fund	30,000	30,000			
10.125.99076	01.13.4791	Transfer to Retiree Premium Fund	175,000	175,000			
		SubTotal Transfer To:	205,000	1,208,788	3,003,800	3,003,800	7,703,744
Total Administrative Services:			3,158,907	4,377,075	6,165,726	6,712,137	10,827,075

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
		Amazon Prime Bus Acct			500	499	499
		Secretary of State	17				
		Lake County Partners					
10.125.42010	01.13.4440	Dues & Memberships	17	-	500	499	499
			<u>17</u>	<u>-</u>	<u>500</u>	<u>499</u>	<u>499</u>
			401,004	275,690	35,000	242,747	350,000
		Ancel Glink					
		Clark Baird Smith LLP- Labor Attorneys					
		Henry "Skip" Tonigan					
		LaLuzerne & Smith- Prosecuting					
		Koziol Reporting Service					
		Mcdonald Hopkins LLC					
		Torrie Mark Newsome is City Prosecutor					
		Weycer, Kaplan, Pulaski					
		Yolanda Torrez- Police Parking Tickets					
		Yolanda Torrez- Adjudication Hearing					
10.125.50400	01.13.4500	Legal Services	401,004	275,690	35,000	242,747	350,000
			<u>401,004</u>	<u>275,690</u>	<u>35,000</u>	<u>242,747</u>	<u>350,000</u>
			401,004	275,690	35,000	242,747	350,000
		Torrie Mark Newsome is City Prosecutor		2,000			
10.125.50401	01.13.4370	Legal Services Retainer	-	2,000	-	-	-
			<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
			-	2,000	-	-	-
		Annual Forecast- North Chicago Chamber					
		Annual Website Hosting: Gov Office- 3yr contract	5,000	5,130	5,356	5,130	5,356
		Bitley QR code service & web tracking			103		103
		Display and Print Advertising, Billboard	10,800	975	12,875	975	12,875
		Email Marketing services	200		258		258
		Fort 2 Base Run- sponsorship		6,150	3,605	3,888	3,605
		Graphic Design subscription- Canva			124	120	124
		Graphic Design: Wisdom Bridge			876		876
		IML-Summer Board Meeting					
		James Smith Printing- Newsletter (Jul, Oct, Mar)	2,500	13,001	12,360	4,453	12,360
		Lobby Sign Presenter		65	124	120	124
		Media Appreciation Services		1,700	721		721
		PR Advertising- Soaring Eagle Publications	5,075	834	3,708		3,708
		Rebranding			39,355	39,355	39,355
		Text Communication alerts			1,133	633	1,133
		Tree Lighting & Xmas Video Greet/photos	5,000	1,517	4,458	450	4,458
		Ward Map					
		Website				5,438	
		Website Development			25,000		25,000
		Wisdom Bridge Marketing		5,565	4,944	4,000	4,944
10.125.50500	01.13.4740	Public Relations	28,575	34,937	115,000	64,562	115,000
			<u>28,575</u>	<u>34,937</u>	<u>115,000</u>	<u>64,562</u>	<u>101,000</u>
			28,575	34,937	115,000	64,562	101,000
		Ward Redistricting- Election Data Services	50				
10.125.50900	01.13.4400	Other Professional Services	50	-	-	-	-
			<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			50	0	0	0	0
					1,200		2,700
		Storage Building					
		Metra Station		590			
		Other Properties				2,552	
10.125.51000	01.13.4260	Utilities - Electric	-	590	1,200	2,552	2,700
			<u>-</u>	<u>590</u>	<u>1,200</u>	<u>2,552</u>	<u>2,700</u>
			0	590	1,200	2,552	2,700
		Gurnee Post Office- newsletters	4,000	4,642	7,000	5,000	7,500
		City postage via refill Quadient postal machine	12,303	15,500	15,500	11,896	15,000
10.125.52060	01.13.4320	Postage	16,303	20,142	22,500	16,896	22,500
			<u>16,303</u>	<u>20,142</u>	<u>22,500</u>	<u>16,896</u>	<u>22,500</u>
			16,303	20,142	22,500	16,896	22,500
		Stamps.com					959
		Total Parking Solution					2,547
		Quadient Leasing					
		Admin Detail	-	1,892	2,000	198	

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
10.125.52201	01.13.4320	Rental - Postage Machine	-	1,892	2,000	198	3,506
			0	1,892	2,000	198	3,506
		IML Risk Management			1,005,811	1,279,722	1,066,435
		Details					
		Prepaid Expense					
		Sept 2021 prepaid					
		Illinois Public Risk Fund					
		The Owens Group,Inc					
		Kaiser/North Shore Insur	950				
		Moxfive Llc	50,000				
		Pma Companies,Inc	3,986				
		The Owens Group,Inc	656,077	908,993			
		Miscellaneous Expense					
10.125.53100	01.13.4210	General Liability Insurance Premiums	711,013	908,993	1,005,811	1,279,722	1,066,435
			711,013	908,993	1,005,811	1,279,722	1,066,435
		Peterson Settlement	7,150	7,800	7,800	7,800	7,800
		Settlements		475,000	92,200		92,200
10.125.53110	01.13.4211	General Liability Insurance Claims	7,150	482,800	100,000	7,800	100,000
			7,150	482,800	100,000	7,800	100,000
		PSEBA Medical	125,017	129,936	141,000	139,234	141,000
10.125.53200	01.13.4212	Duty Disability Insurance Premiums	125,017	129,936	141,000	139,234	141,000
			125,017	129,936	141,000	139,234	141,000
		IPRF	314,342	98,000			
		The Owens Group,Inc	65,000	65,000		83,141	
10.125.53400	01.13.4200	WC Insurance Premiums	379,342	163,000	-	83,141	-
		All insurance coverage has been allocated to appr	379,342	163,000	0	83,141	0
		Ongoing from City's self insured program	909,610	712,936	500,000	1,056,487	500,000
10.125.53410	01.13.4201	WC Insurance Claims	909,610	712,936	500,000	1,056,487	500,000
			909,610	712,936	500,000	1,056,487	500,000
		IL Department of Employment Security	-	-	20,000	22,910	20,000
10.125.53500	01.13.4050	Unemployment Insurance	-	-	20,000	22,910	20,000
			0	0	20,000	22,910	20,000
			140,001	60,900	45,000	51,608	50,000
10.125.65010	01.13.4443	Economic Incentive - Abbvie	140,001	60,900	45,000	51,608	50,000
			14,001	60,900	45,000	51,608	50,000
			49,152	86,138	100,000	105,874	105,000
10.125.65011	01.13.4444	Economic Incentive - Abbott	49,152	86,138	100,000	105,874	105,000
			49,152	86,138	100,000	105,874	105,000
			34,575	30,000	12,500	18,000	
10.125.65013	01.13.4800	Econom Incentive Hamptons	34,575	30,000	12,500	18,000	-
			34,575	30,000	12,500	18,000	0
			-			-	-
10.125.65014		Econom Incentive Ricky Rockets	-	-	-	-	-
			50,794	55,384	40,000	42,111	44,000
10.125.65018	01.13.4445	Lake Bluff Sales Tax Sharing	50,794	55,384	40,000	42,111	44,000
			50,794	55,384	40,000	42,111	44,000
		City Owned Property Tax	21,158	21,641	13,450	-	56
		Admin Detail					13,450

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
						-	
10.125.65040	01.13.4220	Real Estate Taxes Expense	21,158	21,641	13,450	-	13,450
			21,158	21,641	13,450	0	13,450
			100,527	97,621	85,000	124,059	110,000
		Comed					
		Five Alarm Fireworks Co.					
		Kenneth Smith					
		Pmg Inc.					
		Bankcard Processing Cent					
		City Of North Chicago					
		Miscellaneous Expense					
10.125.65075	01.13.4745	Community Days	100,527	97,621	85,000	124,059	110,000
			100,527	97,621	85,000	124,059	110,000
		Miscellaneous	5,350	300	300	300	300
		Mandated Safety Equipment					
		Black Board Connect	5,650	5,700	5700		6,329
		Senior Services-Shared Pace Costs- Shields Twns	2,800	2,800	2800	2,800	
		Employment Verification Services- TalkX Corp	1,200	1,200	1200		1,200
10.125.65080	01.13.4850	Miscellaneous Expense	15,000	10,000	10,000	3,100	7,829
			19,695	10,262	7,829	8,401	7,829
		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
			0	0	396,012	396,012	396,012
		Hampton Condominium for street maintenance, ends 9/20/2024	-	-		-	
10.125.65100	01.13.4800	Reimbursements	-	-	-	-	-
			0	0	0	0	0

General Fund: Comptroller's Office (#10.130)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.130.40000	01.36.4000	Full Time Wages	199,821	274,756	348,210	250,923	387,670
10.130.40100	01.36.4010	Overtime - 1.5x	2,570	3,499		976	1,000
		SubTotal Salaries and Wages:	202,391	278,256	348,210	251,899	388,670
10.130.41000	01.36.4030	Health Insurance - ER	22,323	51,623	69,345	42,475	83,101
10.130.41020	01.36.4035	Dental Insurance - ER	2,505	4,307	5,355	2,607	6,023
10.130.41023	01.36.4036	Vision Insurance - ER	233	189	535	535	592
10.130.41030	01.36.4072	Life Insurance - ER	538	604	1,020	727	1,020
10.130.41140	01.36.4020	IMRF Contributions - ER	10,286	8,466	10,415	7,557	11,660
10.130.41200	01.36.4070	Social Security - ER	10,184	17,343	21,590	15,618	24,098
10.130.41220	01.36.4071	Medicare - ER	4,634	2,768	5,050	3,653	5,636
		SubTotal Employee Benefits:	50,702	85,301	113,310	73,172	132,129
10.130.42000	01.36.4310	Travel & Training	1,916	1,168	6,000	1,704	6,000
10.130.42010	01.36.4440	Dues & Memberships	525	957	1,070	1,152	1,152
		SubTotal Employee - Other:	2,441	2,124	7,070	2,856	7,152
10.130.50000	01.36.4350	Audit Services	26,550	45,580	40,600	40,600	40,600
10.130.50003	01.36.4404	Actuarial Services- F&P Pensions	33,575	8,840	10,600	10,600	10,600
10.130.50010	01.36.4355	Payroll Services	51,310	57,422	50,400	57,592	58,000
10.130.50020	01.36.4405	Accounting Services	227,289	118,649	55,000	50,029	55,000
10.130.50040	01.36.4406	Utility Tax Audit	398,861	48,712			
10.130.50900	01.36.4400	Other Professional Services	12,138	2,948	2,900	2,900	12,800
		SubTotal Professional Services:	749,722	282,150	159,500	161,721	177,000
10.130.51020	01.38.4230	Utilities - Telephone			1,000	508	508
		SubTotal Utilities:	-	-	1,000	508	508
10.130.52060	01.36.4320	Postage	81	44	50	25	50
10.130.52065	01.36.4340	Printing & Publishing	7,106	659	2,250	3,154	3,300
		SubTotal Purchased Services:	7,187	703	2,300	3,179	3,350
10.130.54452	01.36.4452	On Line Processing Fee- Azavar	7,034	16,203		10,502	10,500
10.130.65000	01.36.4450	Bank & Credit Card Fees	10,880	4,589	2,000	2,291	2,000
10.130.65020	01.36.4451	Investment Fees	7,165				
10.130.65080	01.36.4850	Miscellaneous Expense	540	18		(2,027)	
		SubTotal Other Expenses:	25,619	20,810	2,000	10,766	12,500
10.130.60030	01.36.4650	Supplies - Office	2,341	1,497	3,000	1,500	3,000
10.130.60040	01.36.4680	Supplies - Operating	-	-		-	
10.130.60100	01.36.4710	Publications					
		SubTotal Commodities:	2,341	1,497	3,000	1,500	3,000
10.130.61000	01.36.4941	Small Equipment	-	-	-	-	-
		SubTotal Equipment:	-	-	-	-	-
10.130.75000	01.36.4940	Equipment	1,612				
		SubTotal Capital Programs:	1,612	-	-	-	-
Total Comptroller's Office:			1,042,016	670,841	636,390	505,601	724,309

General Fund: Comptroller's Office (#10.130)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023 Actual	FY 2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
		Software Training					
		IGFOA/GFOA			500		1,500
		IMTA Annual Conference & Institute	1,916	1,168	3000	1,704	3,000
		Staff Development			2000	-	1,500
		Leadership Training Supervisors (1)			500		
10.130.42000	01.36.4310	Travel & Training	1,916	1,168	6,000	1,704	6,000
			1,916	1,168	6,000	1,704	6,000
		IGFOA Membership	375	250	300	250	500
		Lake County Membership		287	150	282	
		GFOA Membership	100	150	250	250	282
		IML Membership		220	220	220	220
		IMTA Membership	50	50	150	150	150
		Audit/Budget Awards					
10.130.42010	01.36.4440	Dues & Memberships	525	957	1,070	1,152	1,152
			525	957	1,070	1,152	1,152
		Lauterbach & Amen actuarial services					
		See Allocations Tab for details	57,500	39,507	37,310	44,180	40,600
10.130.50000	01.36.4350	Audit Services	57,500	39,507	37,310	44,180	40,600
			26,550	45,580	40,600	40,600	40,600
		Fire & Police Pension	33,575	8,840	10,600	10,600	10,600
10.130.50003	01.36.4404	Actuarial Services- F&P Pensions	33,575	8,840	10,600	10,600	10,600
			33,575	8,840	10,600	10,600	10,600
		Ajilon Temp-Rhonda Pitts	42,277	42,277			
		Creative Finacial Staffing- Ethan					
		Comprehensive TTP- Comptroller	145,012				
		Lauterbach & Amen	8,000	44,372	55,000	50,029	55,000
		Gov Temps- Software Deploy	32,000	32,000			
10.130.50020	01.36.4405	Accounting Services	227,289	118,649	55,000	50,029	55,000
			227,289	118,649	55,000	50,029	55,000
		Azavar	398,861	48,712			
10.130.50040	01.36.4400	Utility Tax Audit	398,861	48,712	-	-	-
			398,861	48,712	0	0	0
		BS&A Software PO and Payments					11,300
		Fixed Asset (Duff & Phelps)	1,500	1,545	1,379	1,300	
		Lake County Recorder of Deeds access	600	600	550	600	550
		OPEB 75 (Menard Consulting)	3,500	300	350	400	350
		Financial Consultant	6,538	503			
		Miscellaneous Expense					
		Ryan LLC			621	600	600
		Bankcard Processing Cent Zoom Mtg					
10.130.50900	01.36.4400	Other Professional Services	12,138	2,948	2,900	2,900	12,800
			12,138	2,948	2,900	2,900	12,800
		Vehicle Licenses (taxi cabs, veh sticker, elected offi	2,088		1,353	2,329	2,100
		Pet Tags			175	160	200
		Liquor Licenses		150	155	140	200
		Vending/ video gaming		320	330	310	400
		Check Stock, envelopes	800				
		Comptroller Detail				59	

General Fund: Comptroller's Office (#10.130)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY2025	FY2025	FY2026
			Actual	Actual	Budget	Projected	Budget
10.130.52065	01.36.4340	Legal, classify,tax forms,...	4,218	189	237	215	237
		Printing & Publishing	7,106	659	2,250	3,154	3,137
			<i>7,106</i>	<i>659</i>	<i>2,250</i>	<i>3,154</i>	<i>3,300</i>
10.130.75000	01.36.4940	Tyler Munis Annual Licensing					
		Tyler Munis Implementation	1,612				
		Equipment	1,612	-	-	-	-
			<i>1,612</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
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.135.40000	01.38.4000	Full Time Wages	156682.87	131,193	160,335	161,135	175,007
10.135.40100	01.38.4010	Overtime - 1.5x	597	207	-	113	
10.135.40400	01.38.4017	Comp Time Used		-			-
		SubTotal Salaries and Wages:	157,280	131,400	160,335	161,248	175,007
10.135.41000	01.38.4030	Health Insurance - ER	14,070	4,725	7,485	7,187	7,482
10.135.41020	01.38.4035	Dental Insurance - ER	743	1,138	1,715	1,657	1,714
10.135.41023	01.38.4072	Vision Insurance - ER	86	172	185	-	182
10.135.41030	01.38.4072	Life Insurance - ER	350	218	410	388	408
10.135.41140	01.38.4020	IMRF Contributions - ER	8,228	3,967	4,795	4,836	5,250
10.135.41200	01.38.4070	Social Security - ER	8,333	9,008	9,945	9,992	10,850
10.135.41220	01.38.4071	Medicare - ER	3,327	994	2,325	2,337	2,538
10.135.41900	01.38.4385	Other Employee Benefits	6,847	786			
		SubTotal Employee Benefits:	41,984	21,008	26,860	26,397	28,424
10.135.42000	01.38.4310	Travel & Training	1,554	295	3,800	169	3,800
10.135.42001	01.38.4312	In House Training	4,393	2,441	7,850	396	6,750
10.135.42010	01.38.4440	Dues & Memberships	3,008	2,737	3,640	3,144	3,030
10.135.42300	01.38.4717	Employee Recognition Program	4,366	4,147	5,860	4,774	9,360
		SubTotal Employee - Other:	13,321	9,620	21,150	8,483	22,940
10.135.50900	01.38.4400	Other Professional Services	10,303	21,062	10,900	11,680	10,800
		SubTotal Professional Services:	10,303	21,062	10,900	11,680	10,800
10.135.51020	01.38.4230	Utilities - Telephone	467	370	600	327	618
		SubTotal Utilities:	467	370	600	327	618
10.135.52001	01.38.4715	Advertisement/Recruitment	11,575	13,103	13,500	6,069	16,500
10.135.52060	01.38.4320	Postage	319	544	450	609	500
10.135.52095	01.38.4380	Medical Services Testing	10,819	39,309	25,000	34,969	17,800
		SubTotal Purchased Services:	22,713	52,955	38,950	41,647	34,800
10.135.60100		Publications	38				
10.135.60030	01.38.4650	Supplies - Office	1,039	2,699	970	1,221	1,000
		SubTotal Commodities:	1,077	2,699	970	1,221	1,000
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		-	9,300		9,400
10.135.65080	01.38.4850	Miscellaneous Expense				-	
		SubTotal Other Expenses:	-	107	9,300	-	9,400
Total Human Resources:			247,147	239,222	269,065	251,002	282,989

General Fund: Human Resources (#10.135)							
Detail of Budgeted Expenditures							
BS&A Account	Account	Itemized Description	FY 2023 Actual	FY2024 Actual	FY2025 Budget	FY 2025 Projected	FY 2026 Budget
10.135.41900	01.38.4385	EAP (Perspective)	5271	786			
		FSA (Discovery) WEX Health	1,576	-			
		Other Employee Benefits	6,847	786		-	-
			6,847	786	0	0	0
10.135.42000	01.38.4310	Annual NPELRA			2,125		2,125
		Fred Pryor	398	1,081			
		IPELRA (spring conference)			475	169	475
		MKB Leadership Transform	530				
		NIU					
		Rosalind Frankling Seminar	626				
		SHRM			1,200		1,200
		Travel & Training	1,554	1,081	3,800	169	3,800
			1,554	295	3,800	169	3,800
10.135.42001	01.38.4312	Crossing Guard Training		72			
		Ethics			2,500		2,500
		Fred Pryor		398			400
		Harrassment and labor- Clear Law	4,030	1,971	2,350	396	2,350
		HR Training	363		3,000		
		Marvin Bemby					1,500
		In House Training	4,393	2,441	7,850	396	6,750
			4,393	2,441	7,850	396	6,750
10.135.42010	01.38.4440	CityTech USA	390		390		
		HR Source	2,150	2,175	2,250	2,209	2,300
		ILCMA			235	235	235
		International Public Manager Membership		175			
		IPELRA/NPELRA	211	370	500	500	230
		SHRM	257		265	200	265
		Zoom Meetings (annual)		17			
		Dues & Memberships	3,008	2,737	3,640	3,144	3,030
	3,008	2,737	3,640	3,144	3,030		
10.135.42300	01.38.4717	Holiday Celebration	559	15			4,000
		Marquee Health	2,550	2,550	2,560	2,550	2,560
		Monthly & Annual Recognition	1,257	145	1,300	1,300	1,300
		Walking Program		1,437	2,000	924	1,500
		Employee Recognition Program	4,366	4,147	5,860	4,774	9,360
			4,366	4,147	5,860	4,774	9,360
10.135.50900	01.38.4400	Ajilon		2,715			
		Background Screening Consulting	1,396	2,240		1,080	
		EAP (Perspective)	3,000	3,705	5,000	5,000	5,000
		Equifax Workforce	500	900	1,200	1,200	1,200
		FSA (Discovery/WEX)		2,891	2,600	2,600	2,800
		Greg Petry Consulting	2,850				
		Lake Forest Acute Care	1,787	7,372			
		Matthew Professional		1,067			
		Mcdonalds		12			
		Safescreener	263		2,100	1,800	1,800
		Vista Medical Group	327				
		Zoom	180	160			
		Other Professional Services	10,303	21,062	10,900	11,680	10,800
			10,303	21,062	10,900	11,680	10,800
10.135.52001	01.38.4715	Job ads	11,575	6,011	7,500		10,500
		NEOgov site		6,900	6,000	6,069	6,000
		Zoom		192		62	
		HR Detail (2)					
		Advertisement/Recruitment	11,575	13,103	13,500	6,069	16,500
			11,575	13,103	13,500	6,069	16,500

General Fund: Human Resources (#10.135)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023 Actual	FY2024 Actual	FY2025 Budget	FY 2025 Projected	FY 2026 Budget
		Benefits Essential (Paylocity)			8,100		8,200
		Docusign			1,200		1,200
		Miscellaneous					
10.135.52070	01.38.4341	Software Licensing & Annual Fees	-	-	9,300	-	9,400
			0	0	9,300	0	9,400
		App Of Illinois Ed, Pllc					
		Lake Forest Acute Care	5,211	36,506	10,950	17,369	10,950
		Lake Shore Pathologists					
		Midwest Service Corp					
		Midwest Truckers	1,308	858	825	650	850
		Mid-West Truckers Associ					
		Miscellaneous expense					
		Northwestern Lake Forest					
		Northwestern Medicine					
		Vista Healthcare	4,300	1,945	13,225	10,950	
		Waukegan Immediate Care				6,000	6,000
10.135.52095	01.38.4380	Medical Services Testing	10,819	39,309	25,000	34,969	17,800
			10,819	39,309	25,000	34,969	17,800
		Amazon		1,609			
		Miscellaneous expense				251	
		Postage			270	270	
		Quill Llc	389				
		Staples	107				
		Walmart		11			
		Warehouse Direct	543	1,079	700	700	1,000
10.135.60030	01.38.4650	Supplies - Office	1,039	2,699	970	1,221	1,000
			1,039	2,699	970	1,221	1,000

General Fund: Information Technology (#10.140)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	373307
			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	254,342	293,243	370,000	348,000	373,307
		SubTotal Professional Services:	254,342	293,243	370,000	348,000	373,307
10.140.51020	01.35.4230	Utilities - Telephone	3,949	55,817	39,005	68,000	72,880
		SubTotal Utilities:	3,949	55,817	39,005	68,000	72,880
10.140.52110	01.35.4120	Maint Equip & Leasing	77,668	36,823	101,475	50,000	75,323
		SubTotal Purchased Services:	77,668	36,823	101,475	50,000	75,323
10.140.60040	01.35.4680	Supplies - Operating	5,697	9,801	7,550	8,902	7,731
		SubTotal Commodities:	5,697	9,801	7,550	8,902	7,731
10.140.65080	01.35.4850	Miscellaneous Expense	699	259	-	259	
		SubTotal Other Expenses:	699	259	-	259	-
10.140.52065	01.35.4129	Software Licensing & Annual Fees	204,434	215,294	228,646	180,000	171,032
10.140.75000	01.35.4940	Equipment	5,648		-		
		SubTotal Capital Outlay:	210,082	215,294	228,646	180,000	171,032
Total IT:			552,437	611,237	746,676	655,161	700,273

General Fund: Information Technology (#10.140)

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Detail of Budgeted Expenditures

BS&A Account	Itemized Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY2025 Projected	FY2026 Budget
	Rittenhouse Group Inc	15000				
	Overtime					
	IT Contractor: Full Service InterDev	214,442	216,793	315,000	327,600	337,428
	Data Backup Veeam & Cloud Storage		51,550	8,232	8,232	8,232
	IT Impact Credit					
	Impact Assessment Fee					
	IT Contractor: Onboarding Tasks (one time)					
	Proshred hard drive & tape destruction				1,500	2,000
	Projects & external vendor support	24,900	24,900	2,640	10,668	25,647
10.140.50900 Other Professional Services		254,342	293,243	325,872	348,000	373,307
		254,342	293,243	370,000	348,000	373,307
	AT&T - EVC to 5 sites & Internet Connection			4,824	4,969	36,108
	GoTo Monthly				13,836	17,471
	GoTo Implemenation				17,000	
	Cell phones	-	-	3,050	2,195	
	Primary Internet Comcast	3,949	55,817	31,131	30,000	19,301
10.140.51020 Utilities - Telephone		3,949	55,817	39,005	68,000	72,880
		3,949	55,817	39,005	68,000	72,880
	Acronis Imaging Software				1,500	1,545
	Adobe Online Suite: Community Information Coord		500			-
	Avenu Insights & Analytics		32,500			-
	Cloud SAAS Fees (BS&A)	50,654	49,665		52,567	60,654
	ERP System purchase and licensing (BS&A)	49,780	28,629	165,000		-
	FortNet Firewalls- Resource Communications				7,135	7,349
	FoxIt pdf Editor					-
	Microsoft Access Database licenses				1,200	-
	Microsoft Azure- annual hosting fee (BS&A)	8,100	8,100		8,100	8,343
	Microsoft Server Licensing (SQL Server Netwrix)			-		
	Netwrix Audit Software			4,234	4,614	4,753
	Office 365 Implementation support	17,000	17,000		17,000	-
	Office 365 Licensing	46,800	46,800	46,800	46,800	48,204
	OS support	6,300	6,300		6,300	6,489
	Portalguard 2FA	5,000	5,000			-
	Resource Communications, Inc. (Aerohive/Extreme)			5,687	5,741	5,913
	Resource Communications, Inc. (FortiNet Firewalls)			6,925	7,133	6,404
	Sergeant Laboratories- Aristotle Insight	6,000	6,000		5,910	4,898
	Servicer & Client licensing- Microsoft	11,200	11,200		11,200	11,536
	SSL Certificate updates (Go Daddy)	3,600	3,600		1,500	1,545
	US Fleet Tracking (GPS in 24 vehicles)				3,300	3,399
	VMWare					-
10.140.52070 Software Licensing & Annual Fees		204,434	215,294	228,646	180,000	171,032
		204,434	215,294	228,646	180,000	171,032
	APC hardware maintenance- Schneider Electric					-
	Copier leases, maintenance, supplies	24,000	25,400	22,705	22,705	23,386
	Data backup system maintenance			3,425	3,500	3,605
	Data wiring maintenance			-	3,500	3,605
	Financial hardware maint AS400	23,000		7,200		
	Firewall hardware & software maint (several vendors)			4,900		
	Intradyn Email archiver					
	Lansweeper / Helpdesk					
	Microsoft leases & licenses					
	Microsoft Access Database licenses					
	Network switches & Aps maintenance	9,268		7,000	3,885	4,002
	Offsite data backup system					-
	Offsite data backup system Cloud					
	OS support	6,300		11,980		24,220
	Phone system and voicemail maintenance		923	11,500		
	Portalguard 2FA	5,000		5,000		
	Printer maintenance, supplies		10,500	16,855	10,500	10,418
	Server hardware maintenance	7,400		-		

IT Detail (2)

General Fund: Information Technology (#10.140)

3.0%

Detail of Budgeted Expenditures

BS&A Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY2025	FY2026
		Actual	Actual	Budget	Projected	Budget
	Sergeant Laboratories - AristotleInsight			5,910	5,910	6,087
	SSL Certificate updates	2,700		5,000		
10.140.52110	Maint Equip & Leasing	77,668	36,823	101,475	50,000	75,323
		77,668	36,823	101,475	50,000	75,323
	Cables, Routers & Switches	4,250	4,250	500	500	500
	PC/Server Peripheral Accessories - HDMI, USB, etc.		-	5,000	1,000	1,000
	UPS battery replacements	497	3,401	1,100	3,900	4,017
	Keyboard/mouse replacements	150	150	150	150	154
	Hard drive/memory replacements	800	2,000	800	2,000	2,060
10.140.60040	Supplies - Operating	5,697	9,801	7,550	7,550	7,731
		5,697	9,801	7,550	8,902	7,731
		699	259	-	259	
10.140.65080	Miscellaneous Expense	699	259	-	259	-
		699	259	0	259	0
	Dell Marketing L P	5,648				
	Shi International Corp					
	Storage area network with switches and new backup					
	Workstation, laptop and network equipment refresh					
	CDW Gov- switch					
	Firewall refresh			-		
10.140.75000	Equipment	5,648	-	-	-	-
		5,648	0	0	0	0

General Fund: Economic & Community Development (#10.200)

BS&A Account	Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
			Actual	Actual	Budget	YE Projected	Budget
10.200.40000	01.12.4000	Full Time Wages	625,971	372,178	724,025	430,119	720,881
10.200.40010	01.12.4001	Part Time Wages		38,264	22,430	17,142	
10.200.40100	01.12.4010	Overtime - 1.5x	2,968	5,938		4,638	-
		SubTotal Salaries and Wages:	628,939	416,381	746,455	451,899	720,881
10.200.41000	01.12.4030	Health Insurance - ER	96,533	83,030	155,055	79,216	145,494
10.200.41020	01.12.4035	Dental Insurance - ER	9,004	8,290	16,815	8,172	16,318
10.200.41023	01.12.4036	Vision Insurance - ER	944	528	1,725	1,664	1,664
10.200.41030	01.12.4072	Life Insurance - ER	1,428	986	1,840	1,709	1,632
10.200.41140	01.12.4020	IMRF - ER	33,540	10,528	22,320	12,838	21,626
10.200.41200	01.12.4070	Social Security - ER	32,920	24,648	46,280	27,079	44,695
10.200.41220	01.12.4071	Medicare - ER	12,348	5,765	10,825	6,333	10,453
		SubTotal Employee Benefits:	186,715	133,775	254,860	137,010	241,882
10.200.42000	01.12.4310	Travel & Training	3,701	4,134	6,500	2,098	6,850
10.200.42010	01.12.4440	Dues & Memberships	2,792	2,595	4,500	3,319	4,550
10.200.42100	01.12.4690	Uniforms	2,006	750	1,500	-	1,575
		SubTotal Employee Other:	8,499	7,479	12,500	5,417	12,975
						-	
10.200.50130	01.12.4400	Elevator Inspections		3,100	10,000	3,867	9,000
10.200.50300	01.12.4399	Inspection Services - Reimbursable	176,134	275,812	140,000	432,287	140,000
10.200.50350	01.12.4398	Planning Services - Reimbursable	3,413	23,387	12,000	21,569	15,000
10.200.50900	01.12.4400	Other Professional Services	96,641	279,928	147,000	158,305	120,000
		SubTotal Professional Services:	276,188	582,227	309,000	616,028	284,000
10.200.51020	01.12.4230	Utilities - Telephone	4,750	1,829	2,500	1,040	2,500
		SubTotal Utilities:	4,750	1,829	2,500	1,040	2,500
10.200.52003	01.12.4407	Board Up Service	590	821	1,500	8,135	1,500
10.200.52025	01.12.4343	Janitorial Services	54,630				
10.200.52035	01.12.4408	Lawn Mowing Services Reimbursabl	16,635	10,445	30,000	14,953	30,000
10.200.54857	01.12.4857	Misc- Lien Filing	3,550	4,000	4,000	3,571	4,120
10.200.52040	01.12.4570	Pest Control	7,911	3,225			-
10.200.52060	01.12.4320	Postage	72	402	500		-
10.200.52065	01.12.4340	Printing & Publishing	4,085	3,065	3,300	3,000	2,000
10.200.52100	01.12.4100	Maintenance - Buildings	49,178				
10.200.52110	01.12.4120	Maintenance - Equipment	48,605				
10.200.52070	01.12.4129	Software Licensing & Annual Fees	514	2,299	3,500	2,706	3,500
10.200.52150	01.12.4110	Maintenance - Vehicles	8,837	3,914	2,500	3,744	2,650
		SubTotal Purchased Services:	194,608	28,171	45,300	36,109	43,770
10.200.60010	01.12.4660	Gasoline & Oil	3,087	2,574	4,000	2,000	4,000
10.200.60020	01.12.4670	Supplies - Maintenance	14,827	78			
10.200.60030	01.12.4650	Supplies - Office	1,474	1,871	3,800	2,000	2,100
10.200.60040	01.12.4680	Supplies - Operating	331	607	-		-
		SubTotal Commodities:	19,720	5,129	7,800	4,000	6,100
10.200.61000		Small Equipment			700	400	600
		SubTotal Small Equipment:	-	-	700	400	600
10.200.60100	01.12.4710	Publications	35			-	-
10.200.65080	01.12.4850	Miscellaneous Expense	971	667	1,000	380	1,000
		SubTotal Other Expenses:	1,006	667	1,000	380	1,000
10.200.71000		Building Improvements	29,098				
10.200.75000		Equipment					
		SubTotal Capital Programs:	29,098	-	-	-	-
10.200.80200		Lease Principal		16,264	21,755	21,425	21,425
10.200.80210		Lease Interest					
		SubTotal Debt Service:	-	16,264	21,755	21,425	21,425

General Fund: Economic & Community Development (#10.200)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
		Total Facility Management:	1,349,522	1,191,923	1,401,870	1,273,707	1,335,133

General Fund: Economic & Community Development (#10.200)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
		APA (Illinois)	1000	1,000	2,000	1,100	1,000
		ICSC (Chicago)		400		400	
		ICSC (Las Vegas)					-
		IPELRA (Illinois)		900			600
		APA (National)					2,200
		Code and Building Inspector Training			3,500		1,500
		Illinois Enterprise Zone/ Illinois TIF Association					800
		Professional Training	2,701	1,834	500	598	500
		Leadership Training Supervisors			500		250
10.200.42000	01.12.4310	Travel & Training	3,701	4,134	6,500	2,098	6,850
			<u>3,701</u>	<u>4,134</u>	<u>6,500</u>	<u>2,098</u>	<u>6,850</u>
		American Planning Association	1,000		1,500	1,100	1,500
		APA Passport			200		
		Assoc. Planner / Bldg Manager Pro. Dues			600		600
		Illinois Enterprise Zone Association					200
		IL Economic Development Assn		300	300		300
		IL Tax Increment Association	492	795	850	850	900
		International Code Council			750		750
		International Council of Shopping Centers	100	300	300	300	300
		Lake County Recorder of Deeds (Moved to Softwar	700	700		569	-
		Lamba Alpha International	500	500		500	-
		NBWW					-
		Zoom membership					
10.200.42010	01.12.4440	Dues & Memberships	2,792	2,595	4,500	3,319	4,550
			<u>2,792</u>	<u>2,595</u>	<u>4,500</u>	<u>3,319</u>	<u>4,550</u>
		Clothing	2,006	750	1,500		1,050
		Safety Shoes - Inspectors					525
10.200.42100	01.12.4690	Uniforms	2,006	750	1,500	-	1,575
			<u>2,006</u>	<u>750</u>	<u>1,500</u>	<u>0</u>	<u>1,575</u>
		B&F Construction Code Services	176,134	275,812	140,000	432,287	
		Trotter & Associates					40,000
		SafeBuilt					100,000
10.200.50300	01.12.4399	Inspection Services - Reimbursable	176,134	275,812	140,000	432,287	140,000
			<u>176,134</u>	<u>275,812</u>	<u>140,000</u>	<u>432,287</u>	<u>140,000</u>
		Legal		10,000	5,000	6,058	6,000
		Engineering		8,800	4,000	10,052	6,000
		Financial	3,413	4,587	3,000	5,459	3,000
10.200.50350	01.12.4398	Planning Services - Reimbursable	3,413	23,387	12,000	21,569	15,000
			<u>3,413</u>	<u>23,387</u>	<u>12,000</u>	<u>21,569</u>	<u>15,000</u>
		Code Update Consulting - SafeBuilt			5,000		
		Appearance Code					20,000
		Legal Consultation			12,000		15,000
		Architect Bob Lizzo for Chris		3,000		3,000	-
		Comprehensive Plan			75,000	75,000	
		Elevator Inspections		8,500			
		Clerk Temp		-	13,000	11,305	
		Inspections & Plan Reviews B&F Code Const. Svc	96,641	190,928			
		Sheridan- Legal		7,500	5,000	25,000	25,000
		Sheridan- Environmental Consultants		60,000	17,000	19,000	30,000
		Sheridan- SeeCo Environmental groundwater testing		10,000	20,000	25,000	30,000
		Rental, Sale, Permit Inspections					-
10.200.50900	01.12.4400	Other Professional Services	96,641	279,928	147,000	158,305	120,000
			<u>96,641</u>	<u>279,928</u>	<u>147,000</u>	<u>158,305</u>	<u>120,000</u>
		Recorder of Deeds - Digital Records					250
		Recorder of Deeds - Recorded Documents					350
		ICC Code Books (updated editions)					

		Other Public Meeting Notices					225
		Surplus Property Notices					115
		Miscellaneous	4,085	3,065	3,300	3,000	335
		Plan and Zoning Commission Legal Notices	-				725
10.200.52065	01.12.4340	Printing & Publishing	4,085	3,065	3,300	3,000	2,000
			4,085	3,065	3,300	3,000	2,000
		ESRI- GIS		1,300	1,100	1,206	1,150
		ArcGIS		300			
		GPS Vehicle Tracking (4)		99	1,200	900	1,250
		Lake County Recorder of Deeds- Esearch	514	600	600	600	
		Jet Pack Wireless Internet			600		1,100
10.200.52070	01.12.4129	Software Licensing & Annual Fees	514	2,299	3,500	2,706	3,500
			514	2,299	3,500	2,706	3,500
		Fleet Maintenance Fees	120	120	250	250	250
		Vehicle Repairs	8,717	3,794	2,250	3,494	2,400
10.200.52150	01.12.4110	Maintenance - Vehicles	8,837	3,914	2,500	3,744	2,650
			8,837	3,914	2,500	3,744	2,650
		General Supplies (Pens, Markers, Clips, Staples, etc.)			800	800	825
		Paper			500		525
		Business Cards			500		525
		Folders and Dividers			2,000		225
			1,474	1,871		1,200	
10.200.60030	01.12.4650	Supplies - Office	1,474	1,871	3,800	2,000	2,100
			1,474	1,871	3,800	2,000	2,100
		Desktop Scanner			400	400	600
		Lazer Measuring Tool (2)			300		
10.200.61000	not needed	Small Equipment	-	-	700	400	600
			0	0	700	400	600
		3 Nissans Frontier		16,264	21,755	21,425	21,754
10.200.80200	not needed	Lease Principal	-	16,264	21,755	21,425	21,754
			0	16,264	21,755	21,425	21,425

General Fund: Fire Department (#10.300)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.300.40000	01.26.4000	Full Time Wages	2,664,091	2,633,447	3,035,060	2,782,838	3,079,915
10.300.40015	01.26.4025	Workers Comp Wages	10,349	46,241	100,000	69,995	100,000
10.300.40100	01.26.4011	Overtime - 1.5x	1,228	2,116	-		-
10.300.40140	01.26.4005	Overtime - Firefighters	218,487	450,841	215,000	385,820	221,450
10.300.40150	01.26.4009	Fire Lieutenant Pay	5,400	-	4,500	7,416	4,635
10.300.40155	01.26.4018	Good Attendance Incentive	11,678	9,783	18,000	8,140	9,700
10.300.40300	01.26.4022	Sick Leave Sell Back	-	-	1,000	700	1,030
		SubTotal Salaries and Wages:	2,911,232	3,142,428	3,373,560	3,254,909	3,416,730
10.300.41000	01.26.4030	Health Insurance - ER	416,381	435,991	504,740	432,666	485,111
10.300.41020	01.26.4035	Dental Insurance - ER	30,396	36,086	38,520	30,684	36,631
10.300.41023	01.26.4036	Vision Insurance - ER	3,231	3,060	4,120	3,941	3,941
10.300.41030	01.26.4072	Life Insurance - ER	6,052	5,423	6,770	6,508	6,528
10.300.41120	01.26.4460	Fire Pension Contribution - ER	1,740,096	2,173,540	2,461,970	2,461,970	2,413,806
10.300.41140	01.26.4020	IMRF Contributions - ER	3,806	2,608	4,470	4,302	4,604
10.300.41200	01.26.4070	Social Security - ER	3,418	4,993	9,260	7,869	9,538
10.300.41220	01.26.4071	Medicare - ER	40,338	42,682	49,655	43,918	51,145
		SubTotal Employee Benefits:	2,243,719	2,704,382	3,079,505	2,991,858	3,011,304
10.300.42000	01.26.4310	Travel & Training	17,892	21,393	49,200	21,588	34,840
10.300.42010	01.26.4440	Dues & Memberships	13,877	8,097	11,552	11,552	11,873
10.300.42100	01.26.4690	Uniforms	21,871	29,098	45,400	26,000	47,347
		SubTotal Employee - Other:	53,641	58,588	106,152	59,140	94,060
10.300.50900	01.26.4400	Other Professional Services	2,921	6,822	4,580	4,580	1,795
		SubTotal Professional Services:	2,921	6,822	4,580	4,580	1,795
10.300.51020	01.26.4230	Utilities - Telephone	7,494	9,148	7,107	14,268	6,390
		SubTotal Utilities:	7,494	9,148	7,107	14,268	6,390
10.300.52003	01.26.4407	Board Up Service	-	2,212	-		1,500
10.300.52060	01.26.4320	Postage	66	116	250	89	100
10.300.52065	01.26.4340	Printing & Publishing	2,362	2,498	3,600	3,100	3,600
10.300.52070	01.26.4341	Software Licensing & Annual Fees	8,755	11,841	16,485	16,652	13,550
10.300.52095	01.26.4380	Medical Service	9,579	10,397	12,835	9,303	13,220
10.300.52100	01.26.4100	Maintenance - Buildings	305				
10.300.52110	01.26.4120	Maintenance - Equipment	10,922	16,608	16,100	6,425	13,580
10.300.52150	01.26.4110	Maintenance - Vehicles	62,965	69,629	47,640	65,604	66,445
10.300.52200	01.26.4280	Rentals	2,058	1,617	2,000	1,663	2,060
10.300.52600		Other Communications Services					7,956
10.300.54411	01.26.4411	Ambulance Collection Services- PBS (5%	70,425	102,651	220,000	135,851	130,000
10.300.54417	01.26.4417	GEMT- 50% Healthcare & Family Svcs (State) Jet Pay		839,529	567,000	591,670	590,000
10.300.54418		GEMT- 7% PBS		11,350	78,000	11,833	11,833
		SubTotal Purchased Services:	167,436	1,068,448	963,910	842,191	853,844
10.300.53410		WC Insurance Claims		-			-
		SubTotal Insurance:	-	-		-	-
10.300.60010	01.26.4660	Gasoline	36,276	41,293	35,000	36,935	36,050
10.300.60020	01.26.4670	Supplies - Maintenance	5,002	6,895	6,000	4,000	6,180
10.300.60030	01.26.4650	Supplies - Office	1,653	1,734	1,500	900	1,500
10.300.60040	01.26.4680	Supplies - Operating	9,262	3,638	4,500	3,864	5,675
10.300.60090	01.26.4681	Supplies - Ambulance	9,898	8,760	10,500	7,340	10,500
		SubTotal Commodities:	62,092	62,321	57,500	53,039	59,905
10.300.61000	01.26.4850	Small Equipment	8,908	4,383	5,000	5,000	5,000
		SubTotal Equipment:	8,908	4,383	5,000	5,000	5,000

General Fund: Fire Department (#10.300)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.300.65080	01.26.4850	Miscellaneous Expense	2,663	10,083	10,150	7,000	9,895
10.300.61200	01.26.4720	2% Foreign Fire Expenses	20,739	23,800	60,000	60,000	20,000
10.300.66300	01.26.4720	Hazardous Materials Enforcement	-	1,584	2,000	-	2,000
		SubTotal Other Expenses:	23,402	35,467	72,150	67,000	31,895
10.300.75000	01.26.4940	Equipment			-	-	-
		SubTotal Capital Programs:	-	-	-	-	-
10.300.80200	01.26.4999	Lease Principal	38,240	38,240	38,245	38,245	38,245
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	38,240	38,245	38,245	38,245
Total Fire:			5,519,086	7,130,227	7,707,709	7,330,230	7,519,168

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
			17892		49,200	21,588	
		Advanced Tech					1,900
		Chief Officer Traning					4,550
		Emery & Associate HAZ-MAT training		360			
		ESO Patient Care Reporting		2,997			4,400
		FDIC Conference					3,000
		Fire Academy					11,000
		Fire Advancement Training					
		Fire Inspector Class		2,470			
		Hotel Accommodations / Car Rental					4,200
		Illinois Fire Chief Officer Training		4,550			
		Lake Forest Hospital CE					4,790
		Leadership Training Supervisors (2)					
		NIPSTA		4,995			
		Northwestwen Memorial Heathcare		3,900			
		Training Supplies (Books and Videos) Promotional Exam		1,396			1,000
		Waukegan Fire Department Vehicle Machinery Training		725			
10.300.42000	01.26.4310	Travel & Training	17,892	21,393	49,200	21,588	34,840
			17,892	21,393	49,200	21,588	34,840
			13,877		11,552		
		100 Club of Chicago				11,552	
		Association Meeting Fees					500
		BITLY		192			
		Chief Monthly Meetings					-
		Exchange Club of North Chicago		140			
		Fire Investigators Stike		75			
		Fire Investigator's Task Force					
		Illinois Firefighters Association		125			125
		Illinois Fire Chiefs Association		500			530
		International Association of Fire Chiefs					223
		Lake County Fire Chiefs & NIPET Dues					398
		Metropolitan Fire Chiefs Association		200			330
		MABAS Division IV		6,865			9,288
		Lake County Emergency Management					213
		National Fire Protection Association					266
		North Chicago Chamber					
10.300.42010	01.26.4440	Dues & Memberships	13,877	8,097	11,552	11,552	11,873
			13,877	8,097	11,552	11,552	11,873
			21,871		45,400	26,000	
		Department Uniforms (Today's, On Time Embroidery, American		11,260			17,304
		Safety Boots		345			3,000
		Class A Uniforms (3)					2,500
		Helmets		4,826			5,500
		Bereavement helmets					1,100
		Equipment - incidentals					3,090
		Personal Protective Equipment Bunker Gear		12,667			14,853
10.300.42100	01.26.4690	Uniforms	21,871	29,098	45,400	26,000	47,347
			21,871	29,098	45,400	26,000	47,347
			2,921		4,580	4,580	
		Penguin Management- Edispatch Service App		1,266			1,303
		Waukegan		230			
		Achievement Awards		262			300
		FSS Technologies (one time)					
		Mobile Intensive Care Unit (MICU)					
		QR Code Generator					192
		Knox Box Sevices		1,939			
		Towing Services		3,125			-
10.300.50900	01.26.4400	Other Professional Services	2,921	6,822	4,580	4,580	1,795
			2,921	6,822	4,580	4,580	1,795
			7,494			14,268	

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
		Cell Phones Vehicles/Personnel		3,695	3,717		3,410
		WIFI service for laptops- Internet S1 and S2		5,132	3,030		2,640
		NET2PH Emergency Phone - S2		321	360		340
10.300.51020	01.26.4230	Utilities - Telephone	7,494	9,148	7,107	14,268	6,390
			<u>7,494</u>	<u>9,148</u>	<u>7,107</u>	<u>14,268</u>	<u>6,390</u>
			2,362		3600	3,100	
		Fire Prevention Educational Flyers		95			1,000
		Public Safety Fair					1,000
		The Blue Line		596			
		CPR cards		1,218			1,500
		Miscellaneous Expense Labor Law Posters		589			100
10.300.52065	01.26.4340	Printing & Publishing	2,362	2,498	3,600	3,100	3,600
			<u>2,362</u>	<u>2,498</u>	<u>3,600</u>	<u>3,100</u>	<u>3,600</u>
			8,755		16,485	16,652	
		ESO Fire Reporting Software		5,342			4,790
		ESO Personnel Management					-
		ESO Vehicle Management					-
		Crewsense Personnel Scheduling					-
		ESO CAD Integration					1,890
		Target Solutions Training Platform		6,499			6,870
10.300.52070	01.26.4341	Software Licensing & Annual Fees	8,755	11,841	16,485	16,652	13,550
			<u>8,755</u>	<u>11,841</u>	<u>16,485</u>	<u>16,652</u>	<u>13,550</u>
		Cost for (3) additional members, rechecks, followups					
		Annual Department Physicals	9,579	10,397	12,835	9,303	13,220
10.300.52095	01.26.4380	Medical Service	9,579	10,397	12,835	9,303	13,220
			<u>9,579</u>	<u>10,397</u>	<u>12,835</u>	<u>9,303</u>	<u>13,220</u>
		Radio Equipment Programming/Maintenance/Repair		3,070			1,545
		Gari Box- computerized voice dispatching aide					-
		Vehicle Extrication Equipment Maintenance/Repair		21			1,650
		SCBA Regulators Repair/Testing/Maintenance		155			2,500
		4 Gas Monitor Calibrating / Maintenance/Repair		4,138			1,000
		Ladder Truck Ladder Certification Test					630
		Ground Ladder Certification Tests		1,335			725
		Small Equipment Repair Saws/Fans/Generators					1,000
		Firefighting Equipment Repair Nozzles/Hose/Hand Tools		7,281			515
		Power Tools Maintenance					515
		City Warning Siren Maintenance/Repair					3,000
		Stove Maintenance		600			
		Miscellaneous Maintenance	10,922	8	16,100	6,425	500
10.300.52110	01.26.4120	Maintenance - Equipment	10,922	16,608	16,100	6,425	13,580
			<u>10,922</u>	<u>16,608</u>	<u>16,100</u>	<u>6,425</u>	<u>13,580</u>
		1514 Engine Annual Service/Maintenance (2011)					8,000
		1515 Engine Annual Service/Maintenance (2002)					8,000
		1517 Engine Annual Service/Maintenance (1991)					8,000
		1539 Ladder Truck Annual Service/Maintenance (2009)					8,000
		15-4 Haz-Mat Cargo Mate Enclosed Trailer (2017)					250
		1546 Ambulance Semi-Annual Certification/Maintenance (2017)					1,250
		1547 Ambulance Semi-Annual Certification/Maintenance (2022)					2,000
		1548 Ambulance Semi-Annual Certification/Maintenance (2015)					2,000
		1551 Rescue Jet Ski (2023)					275
		1555 ATV Medical Rescue Ranger (2016)					250
		1591 Chiefs Vehicle (2014)					1,000
		1596 Pick-Up Truck W/Plow (2009)					250
		1598 Pick-Up Truck W/Plow (2019)					14,281

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
		1599 Command Vehicle (2017)					500
		Towing Services					2,500
		Repairs		18,973			
		Enterprise Fleet Maint: \$36.50 monthly: Chief John Umek					454
		Enterprise Fleet Maint: \$41.15 monthly: Pickup w snowplow					515
		Enterprise Maintenance Program: 11 non-leased vehicles		50,656			680
		Station 1 & 2- In House Vehicle Maintenance Supplies					8,240
			62,965		47,640	65,604	
10.300.52150	01.26.4100	Maintenance - Vehicles	62,965	69,629	47,640	65,604	66,445
			62,965	69,629	47,640	65,604	66,445
		Air-Gas Oxygen Supply and Delivery	2,058	1,617	2,000	1,663	2,060
10.300.52200	01.26.4280	Rentals	2,058	1,617	2,000	1,663	2,060
			2,058	1,617	2,000	1,663	2,060
		Gasoline- Vehicles and Small Motorized Equiptmer	36,276	41,293	35,000	36,935	36,050
10.300.60010	01.26.4660	Gasoline	36,276	41,293	35,000	36,935	36,050
			36,276	41,293	35,000	36,935	36,050
		Janitorial Station Cleaning Supplies	5,002	6,895	6,000	4,000	6,180
10.300.60020	01.26.4670	Supplies - Maintenance	5,002	6,895	6,000	4,000	6,180
			5,002	6,895	6,000	4,000	6,180
		Ink Jet Printer Cartridges					-
		Miscellaneous Expense	1,653	1,734	1,500	900	1,500
10.300.60030	01.26.4650	Supplies - Office	1,653	1,734	1,500	900	1,500
			1,653	1,734	1,500	900	1,500
		13 Radio Cases & Straps					1,040
		Candy Public Events Flags for Station 2					1,030
		Daily Operations- Repair/Replace Oper. Sup.	9,262	3,638	4,500	3,864	3,605
10.300.60040	01.26.4680	Supplies - Operating	9,262	3,638	4,500	3,864	5,675
			9,262	3,638	4,500	3,864	5,675
		Medical Supplies/Equipment	9,898	8,760	10,500	7,340	10,500
		Pharmaceuticals					
10.300.60090	01.26.4681	Supplies - Ambulance	9,898	8,760	10,500	7,340	10,500
			9,898	8,760	10,500	7,340	10,500
		4 Gas monitor (3)					
		Saw		2,370			
		Zoll AED Pro (1) for Engine station 1					
		Zoll AED Pro (1) for Engine station 2					
		Miscellaneous	8,908	2,013	5,000	5,000	5,000
10.300.61000	01.26.4941	Small Equipment	8,908	4,383	5,000	5,000	5,000
			8,908	4,383	5,000	5,000	5,000
		Candy Public Events		1,223			1,500
		2 events at Kukla and Thompson Manor		103			155
		Fire Prevention Program: educate residents, give aways		6,731			7,210
		Food expenses for station coverage, events, flowers		1,584			1,030
		Safety Fair- see Police crime prevention					
		Miscellaneous Expenses CPR class & cards	2,663	442	10,150	7,000	
10.300.65080	01.26.4850	Miscellaneous Expense	2,663	10,083	10,150	7,000	9,895
			2,663	10,083	10,150	7,000	9,895
		Enforcement/Inspections/Response		1,584	2,000		2,000
10.300.66300	01.26.4720	Hazardous Materials Enforcement	-	1,584	2,000	-	2,000
			-	1,584	2,000	-	2,000

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
	100%	vehicle FIR 1591	5,858	5,858	5,862	5,862	6,400
		2019 Ford Explorer		fy2022 has 5 months of expenses			
		Lease ends 5/31/2024: Driver = Chief John Umek					
		VIN: 1FM5K8B81KGA39543					
		EntFleet# 236849					
		 FIR 1598	8,848	8,848	8,848	8,848	8,310
		2019 Ford F250					
		Lease ends 1/31/2025: Driver = Danny Roark					
		VIN: 1FT7W2B67KEG47799					
		EntFleet# 238FBK					
		 1599 Command Vehicle (2017)					
		 60 month Lease: Battalion Chief					
		 EKG 3 units for Ambulances, 10 years ending 2031, maint & repairs included	23,534	23,534	23,535	23,535	23,535
10.300.80200	01.26.4999	Lease Principal	38,240	38,240	38,245	38,245	38,245
			38,240	38,240	38,245	38,245	38,245
		 Loan Principal: Ambulance unit# 1548					-
		Loan Principal: Engine unit# 1517					-
		Loan Principal: Illinois Finance Authority					-
10.300.80300	01.26.4870	Loan Principal	-	-	-	-	-
			-	-	-	-	-
		 Loan Interest: Ambulance unit# 1548 2.0% rate estimate					
		Loan Interest: Engine unit# 1517 2.0% rate estimate					
		Loan Interest IFA					
10.300.80310	01.26.4870	Loan Interest	-	-	-	-	-
			-	-	-	-	-

General Fund: Police Department (#10.310)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.310.40000	01.18.4000	Full Time Wages	4,516,371	4,655,470	5,348,560	4,626,025	5,144,590
10.310.40010	01.18.4001	Part Time Wages	109,054	112,190	135,650	92,090	195,982
10.310.40025	01.18.4025	Workers Comp Wages	194,906	-	107,260	-	80,445
10.310.40060	01.18.4007	Police Special Detail	33,101	9,163	25,000	792	25,750
10.310.40100	01.18.4010	Overtime - 1.5x	22,356	25,400	30,000	42,360	30,000
10.310.40110	01.18.4005	Overtime - Straight	47,361	64,118	40,000	84,987	41,200
10.310.40120	01.18.4011	Overtime - 2.0x	(335)	-	-	-	-
10.310.40130	01.18.4014	Overtime - Sworn Police	843,774	757,114	850,000	850,000	850,000
10.310.40300	01.18.4022	Sick Leave Sell Back	11,279	6,256	-	28,000	-
		SubTotal Salaries and Wages:	5,777,868	5,629,712	6,536,470	5,724,253	6,367,967
10.310.41000	01.18.4030	Health Insurance - ER	545,593	557,191	605,425	599,966	614,983
10.310.41020	01.18.4035	Dental Insurance - ER	41,030	48,354	56,020	38,479	56,513
10.310.41023	01.18.4036	Vision Insurance - ER	4,367	4,011	2,090	2,090	5,147
10.310.41030	01.18.4072	Life Insurance - ER	11,170	9,649	10,405	11,936	10,608
10.310.41130	01.18.4465	Police Pension Contribution - ER	2,163,650	3,862,749	5,014,030	5,014,030	5,225,742
10.310.41140	01.18.4020	IMRF - ER	14,123	10,220	6,150	11,256	7,934
10.310.41200	01.18.4070	Social Security - ER	26,781	43,729	34,355	40,883	38,055
10.310.41220	01.18.4071	Medicare - ER	79,350	76,711	93,765	79,659	77,451
10.310.54031	01.18.4031	HSA ER Match	9,114	12,353	-	1,629	10,008
		SubTotal Employee Benefits:	2,895,179	4,624,967	5,822,240	5,799,928	6,046,441
10.310.42000	01.18.4310	Travel & Training	30,362	76,676	63,000	63,000	75,000
10.310.42010	01.18.4440	Dues & Memberships	20,700	13,423	36,240	36,240	36,240
10.310.42100	01.18.4690	Uniforms	44,122	59,184	40,000	57,205	40,000
10.310.42110	01.18.4060	Uniforms Allowance	225	727	10,300	7,200	11,700
		SubTotal Employee - Other:	95,409	150,009	149,540	163,645	162,940
10.310.50120	01.18.4414	Northern IL Police Crime Lab	48,929	47,908	49,000	47,908	47,908
10.310.50900	01.18.4400	Other Professional Services	146,653	111,175	186,078	128,320	110,500
		SubTotal Professional Services:	195,582	159,083	235,078	176,228	158,408
10.310.51015	01.18.4225	Utilities - Wireless Connection Squads	8,826	10,216	13,500	62,000	8,400
10.310.51020	01.18.4230	Utilities - Telephone	17,598	20,967	12,000	9,826	10,000
		SubTotal Utilities:	26,423	31,183	25,500	71,826	18,400
10.310.52015	01.18.4495	Dispatch Services	234,964	488,647	655,189	655,189	468,060
10.310.52060	01.18.4320	Postage	48	-	250	50	200
10.310.52065	01.18.4340	Printing & Publishing	9,723	6,397	6,000	4,557	6,000
10.310.52070	01.18.4341	Software Licensing & Annual Fees	101,739	58,397	125,308	125,308	125,308
10.310.52100	01.18.4100	Maintenance - Buildings	2,897	5,168	7,000	6,537	7,210
10.310.52110	01.18.4120	Maintenance - Equipment	10,411	6,243	27,405	8,779	27,405
10.310.52150	01.18.4110	Maintenance - Vehicles	64,623	100,242	91,190	146,858	100,000
10.310.52160	01.18.4110	Maintenance - Vehicle Accidents	-	0	10,000	4,000	10,000
10.310.52500	01.18.4460	Animal Control	8,853	6,327	7,500	8,154	7,000
10.310.52600	01.18.4470	Other Communications Services	42,338	32,262	38,454	34,440	46,454
		SubTotal Purchased Services:	475,595	703,683	968,296	993,873	797,637
10.310.60010	01.18.4660	Gasoline	115,088	84,872	100,000	72,232	80,000
10.310.60020	01.18.4670	Supplies - Maintenance	287	-	-	-	-
10.310.60030	01.18.4650	Supplies - Office	3,826	3,283	5,000	5,000	5,000
10.310.60040	01.18.4680	Supplies - Operating	15,730	20,911	23,844	24,036	23,844
		SubTotal Commodities:	134,929	109,065	128,844	101,268	108,844
10.310.61000	01.18.4941	Small Equipment	4,004	12,611	500	-	-
		SubTotal Equipment:	4,004	12,611	500	-	-
10.310.50110	01.18.4413	Police Policy Consulting- Lexipol	25,285	18,053	19,500	19,135	19,135
10.310.52003	01.18.4407	Board Up Service	2,838	4,344	-	495	1,500
10.310.52013	01.18.4412	Body Cam Video Services	115,339	114,391	160,000	160,000	164,800

General Fund: Police Department (#10.310)

BS&A Account	Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
			Actual	Actual	Budget	YE Projected	Budget
10.310.61201		CNC Tactical Special Response Team		625			
10.310.65080	01.18.4850	Miscellaneous Expense	1,884	7,308	3,250	3,353	3,300
10.310.65081	01.18.4852	Misc. Expense- Meals	5,924	8,232	9,625	9,259	9,625
10.310.65082	01.18.4853	Misc. Expense- Task Force Meals	3,362	2,735	5,665	1,500	5,835
10.310.65083		Misc. Expense- Show With A Cop		-	1,000	1,022	1,000
10.310.66000	01.18.4700	Prisoner Meals	1,138	157	1,500	1,500	1,500
10.310.66100	01.18.4810	Investigations Expenses	3,345	713	5,000	1,000	2,000
10.310.66102	01.18.4325	Special Investigations Unit	-	-	8,240	-	2,500
10.310.66105	01.18.4856	K9 Training & Expenditures	3,932	8,905	9,105	9,857	10,000
10.310.66200	01.18.4820	Crime Prevention Expenses	3,186	-	11,497	5,800	12,000
		SubTotal Other Expenses:	166,232	165,464	234,382	212,921	233,195
10.310.75000	01.18.4940	Equipment	59,806				
10.310.76000	01.18.4930	Vehicles					
		SubTotal Capital Programs:	59,806	0	0	-	0
10.310.80200	01.18.4999	Lease Principal	118,495	179,097	220,767	220,767	216,214
10.310.80210	01.18.4875	Lease Interest					
		SubTotal Debt Service:	118,495	179,097	220,767	220,767	216,214
Total Police:			9,949,522	11,764,874	14,321,617	13,464,708	14,110,046

General Fund: Police Department (#10.310)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY2025	FY2026
			Actual	Actual	Budget	Projected	Budget
		Advanced training		5,000	5,000	5,000	17,000
		Animal control training	1,362	2,000			
		Basic training-New recruits		26,676	15,000	15,000	15,000
		Criminal investigations & juvenile training	4,000	7,000	4,000	4,000	4,000
		Evidence Technicians	4,000	4,500	4,500	4,500	4,500
		Firearms training	4,000	6,000	6,000	6,000	6,000
		IDEOA Annual Training	1,500	1,500	1,500	1,500	1,500
		Leadership Training Supervisors (1)		500	3,000	3,000	3,000
		North East Multi-Regional Training (NEMRT)	9,000	9,000	9,000	9,000	9,000
		Seminars, Workshops, Conferences	1,000	8,000	8,000	8,000	8,000
		State certification-LEADS	3,000	3,000	3,000	3,000	3,000
		Taser Class & taser supplies	1,500	1,500	1,500	1,500	1,500
		Traffic	1,000	2,000	2,500	2,500	2,500
10.310.42000	01.18.4310	Travel & Training	30,362	76,676	63,000	63,000	75,000
			30,362	76,676	63,000	63,000	75,000
		MCAT		133	500	500	500
		Lake County Major Crime Unit	2,500		2,500	2,500	2,500
		Lake County State's Attorney	5,000		5,000	5,000	5,000
		Mid-States Crime Information Center (MOCIC)	500	200	200	200	200
		Notary Public	200	800	800	800	800
		Lake County Juvenile Association	200	200	200	200	200
		Lake County Chiefs of Police	200	200	150	150	150
		Illinois Association of Chiefs of Police	800	800	800	800	800
		International Association of Chiefs of Police	800	800	800	800	800
		National Organization of Black Law Executives	240	240	240	240	240
		Illinois Animal Control	50	50	50	50	50
		NMERT	9,000	9,000	9,000	9,000	9,000
		National Internal Affairs Association	210		-	-	-
		NIPAS Membership			15,000	15,000	15,000
		Misc Memberships	1,000	1,000	1,000	1,000	1,000
10.310.42010	01.18.4440	Dues & Memberships	20,700	13,423	36,240	36,240	36,240
			20,700	13,423	36,240	36,240	36,240
		Badges/Name tags	500	1,000	2,500	2,500	2,000
		Body armor-protective vests	8,122	20,000	14,000	14,000	13,000
		Boot Replacement	9,500	10,000	1,000	1,000	1,000
		Leather goods-holsters, belts, radio holders	1,000	3,500	3,000	3,705	2,000
		New uniforms	19,000	14,684	10,500	27,000	15,000
		Uniform replacement	6,000	10,000	9,000	9,000	7,000
10.310.42100	01.18.4690	Uniforms	44,122	59,184	40,000	57,205	40,000
			44,122	59,184	40,000	57,205	40,000
		Evidence Custodian - contractual			70,000		
		Cyber Lab- fees: Lake Co State's Attorney's Office	5,305	5,305	5,305	5,000	5,305
		Ajilon- Daphne Reyes	141,348	105,870	109,273	123,320	103,360
		The Blue Line			1,500		1,835
10.310.50900	01.18.4400	Other Professional Services	146,653	111,175	186,078	128,320	110,500
			146,653	111,175	186,078	128,320	110,500
		Credit E911 Funds at Mundelein			(96,000)	(96,000)	
		Mundelein Contract thru fy2024	234,964	488,647	737,593	737,593	468,060
		Fiber connection NC to Mundelein			13,596	13,596	
10.310.52015	01.18.4495	Dispatch Services	234,964	488,647	655,189	655,189	468,060
			234,964	488,647	655,189	655,189	468,060

		Fingerprint cards	500	250	250	250	250
		Business cards		247	350		350
		Forms/notices	4,723	3,500	1,985	1,907	1,985
		Non-traffic tickets	1,000	500	515	500	515
		Parking tickets	2,000	500	500	500	500
		The Blue Line Recruitment		500	1,500	500	1,500
		Tow receipts	500	400	400	400	400
		Uniform traffic tickets	1,000	500	500	500	500
10.310.52065	01.18.4340	Printing & Publishing	9,723	6,397	6,000	4,557	6,000
			<u>9,723</u>	<u>6,397</u>	<u>6,000</u>	<u>4,557</u>	<u>6,000</u>
		CAPERS RMS)	45,000	9,524			
		Enroute: Lake County Emergency- MNTC- CAD S	6,539	11,200	12,247	11,890	12,247
		Flock Group Inc- License plate annual fees			16,000	15,000	16,000
		New World maintenance- Report Management Sys (RMS)			7,700		7,700
		New World maintenance- CADS			6,125		6,125
		Tyler Credit to Lake County			(13,825)		(13,825)
		Quicket - eCrash and e-Ticketing	28,800	28,300		29,000	
		Brazos - eCrash and eTicketing			6,400		6,400
		Porter Lee Corp (BEAST)			1,030	1,000	1,030
		Shotspotter			39,600	39,600	39,600
		US Fleet Tracking	10,800	9,373	9,373	9,373	9,373
		Venngage.com (infographics Diaz \$20mo)			240	240	240
		Thomas Reuters- Frontline			4,820	4,680	4,820
		ID Networks- Annual Software			4,753	4,615	4,753
		ID Networks- Live scan interface			8,515	500	8,515
		Flock ESO			15,000	9,410	15,000
		COP FTO			3,430		3,430
		E-Spatial			1,400		1,400
		Court Smart	10,600		2,500		2,500
10.310.52070	01.18.4341	Software Licensing & Annual Fees	101,739	58,397	125,308	125,308	125,308
			<u>101,739</u>	<u>58,397</u>	<u>125,308</u>	<u>125,308</u>	<u>125,308</u>
		Johnson Controls Security- alarms all City Hall			3,605	2,000	3,605
		Camera maintenance	1,411	950	4,000		4,000
		Computer/printer maintenance	1,000	850	3,000	1,000	3,000
		MDT line lease	2,000	640			
		Panic Alarms	3,000	3,803	3,800	2,779	3,800
		Portable radio maintenance			2,000		2,000
		Service agreements	1,000		4,000		4,000
		Taser cartriges and maintenance	1,000		6,000	2,000	6,000
		Weapons maintenance	1,000		1,000	1,000	1,000
10.310.52110	01.18.4120	Maintenance-Equipment	10,411	6,243	27,405	8,779	27,405
			<u>10,411</u>	<u>6,243</u>	<u>27,405</u>	<u>8,779</u>	<u>27,405</u>
		Body repairs	3,000	5,000	5,150	5,000	5,150
		Brake replacement/repair	5,500				
		Car wash	2,000	2,000	2,060	2,000	2,060
		Decommission Vehicles 4 per year @ \$450			1,800	1,800	1,800
		Engine tune- ups	1,000	-			
		Enterprise Maintenance Program: 33 non-leased vehicles		1,980	2,039	1,980	1,990
		Front end alignment	3,500				
		General maintenance & repair	48,623	90,262	76,000	136,078	89,000
		Miscellaneous	1,000	1,000	4,141		
10.310.52150	01.18.4110	Maintenance-Vehicles	64,623	100,242	91,190	146,858	100,000
			<u>64,623</u>	<u>100,242</u>	<u>91,190</u>	<u>146,858</u>	<u>100,000</u>
		Animal control equipment	1,200				
		Animal control services	750	750	1,250	750	1,250
		Annual fee for BFI (animal disposal)	500	300	300	300	300
		Annual license for animal pound	50	50	50	50	50
		Bait for animal traps	300	100	100	100	100
		Cat litter/pet odor control chemicals	700	300	300	300	300
		Food for animals	1,400	500	500	500	500
		Hospital(s), veterinarian care	3,953	4,327	5,000	6,154	5,000
		Police Detail					

10.310.52500	01.18.4460	Animal Control		8,853	6,327	7,500	8,154	7,500
				8,853	6,327	7,500	8,154	7,000
			FCC Licensing	920	920	948	920	948
			LEADS-state computer terminal fee	14,418	4,700	4,841	4,700	4,841
			Technology Management- Comm Svcs Stwd	5,000	5,500	5,665	5,500	5,665
			Motorola Solutions- StarCom21 radio subscription	22,000	21,142	27,000	23,320	35,000
10.310.52600	01.18.4470	Other Communications Services		42,338	32,262	38,454	34,440	46,454
				42,338	32,262	38,454	34,440	46,454
			Office Supplies	2,826	2,283	3,970	4,000	3,970
			Copier paper	1,000	1,000	1,030	1,000	1,030
			Miscellaneous			-		-
10.310.60030	01.18.4650	Supplies - Office		3,826	3,283	5,000	5,000	5,000
				3,826	3,283	5,000	5,000	5,000
			Ammunition (practice, duty, shotgun)	5,500	5,500	7,500	8,000	7,500
			Cameras	500	1,000			
			Cintas first aid supplies		700	1,644	700	1,644
			Evidence supplies	3,000	3,000	3,000	2,000	3,000
			Fingerprint supplies	500	500		500	
			Fuses/flares for accidents and traffic control	1,700	3,000	1,500	3,000	1,500
			Intoxilizer supplies	700	1,000	1,000	1,000	1,000
			Jail supplies	1,330	1,500	2,000	2,336	2,000
			Pepper spray	500	500	500	500	500
			Portable radio batteries	1,500	1,500	3,000	3,000	3,000
			Royal Laundry & Cleaner		1,000	1,200	1,000	1,200
			Targets	500	1,711	2,500	2,000	2,500
			Undercover squad registration fees	-	-		-	
10.310.60040	01.18.4680	Supplies - Operating		15,730	20,911	23,844	24,036	23,844
				15,730	20,911	23,844	24,036	23,844
			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	01.18.4941	Small Equipment		-	12,611	500	-	-
				4,004	12,611	500	0	0
			Community Days: candy, ice cream		750	750	753	750
			Community Outreach: National Night Out, Spec Oly	1,384	5,258	2,000	2,000	1,800
			Flowers- funerals,	300	800			250
			Holidays: Halloween	100	250	250	250	250
			Holidays: Christmas	100	250	250	250	250
10.310.65080	01.18.4850	Miscellaneous Expense		1,884	7,308	3,250	3,253	3,300
				1,884	7,308	3,250	3,353	3,300
			Chief's Luncheon	1,099	2,500	2,500	2,500	2,500
			Cook Outs, Awards Ceremony,...	3,200	4,107	5,500	5,134	5,500
			Crossing Guard Lunch	175	175	175	175	175
			Lunch- City Meetings	1,000	1,000	1,000	1,000	1,000
			Water for Office	450	450	450	450	450
10.310.65081	01.18.4852	Misc. Expense- Meals		5,924	8,232	9,625	9,259	9,625
				5,924	8,232	9,625	9,259	9,625
			Task Force Meals	3,362	2,735	5,565	1,500	5,835
10.310.65082	01.18.4853	Misc. Expense- Task Force Meals		3,362	2,735	5,565	1,500	5,835
				3,362	2,735	5,665	1,500	5,835
			Transcripts& other investigative expenses	3,345	713	5,000	1,000	2,000
10.310.66100	01.18.4810	Investigative Expense		3,345	713	5,000	1,000	2,000
				3,345	713	5,000	1,000	2,000
			Poligraphs related to active investigations		-	8,240	-	2,500

10.310.66102	01.18.4325	Police Special Investigations Unit	-	-	8,240	-	2,500	
			0	0	8,240	0	2,500	
10.310.66105	01.18.4856	K9 Training & Expenditures	Training- 4 times year NC hosts	4,705	4,944	5,000	5,000	
			Canine Development Group subscription		144	200	200	
			Food for K-9 patrol dogs	2,400	2,700	2,472	2,400	2,000
			K9 Medical Care	1,532	1,500	1,545	2,257	2,800
				3,932	8,905	9,105	9,857	10,000
				3,932	8,905	9,105	9,857	10,000
10.310.66200	01.18.4820	Crime Prevention	Citizens Police Academy				-	
			Crime Stoppers		5,150		5,150	
			Community policing		4,635	4,000	4,635	
			Justice planning/development		412	500	412	
			National Night Out- Tshirts, stickers, badges	3,186	700	700	700	
			Community Days: VARS Candy		600	600	600	
				3,186	-	11,497	5,800	11,497
	3,186	0	11,497	5,800	12,000			

General Fund: Public Works (#10.400)

3%

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.400.40000	01.28.4000	Full Time Wages	763,700	860,085	985,375	801,281	1,004,650
10.400.40100	01.28.4010	Overtime - 1.5x	26,078	26,868	40,000	27,000	41,200
		SubTotal Salaries and Wages:	789,778	886,952	1,025,375	828,281	1,045,850
10.400.41000	01.28.4030	Health Insurance - ER	121,906	124,281	164,495	145,410	164,694
10.400.41020	01.28.4035	Dental Insurance - ER	8,646	10,862	14,250	10,886	14,246
10.400.41023	01.28.4036	Vision Insurance - ER	1,005	636	1,505	1,505	1,504
10.400.41030	01.28.4072	Life Insurance - ER	2,827	2,898	3,675	4,404	3,672
10.400.41140	01.28.4020	IMRF - ER	39,724	26,764	30,695	24,508	31,376
10.400.41200	01.28.4070	Social Security - ER	41,647	54,921	64,385	49,419	64,843
10.400.41220	01.28.4071	Medicare - ER	16,388	10,586	14,870	11,558	15,165
		SubTotal Employee Benefits:	232,143	230,948	293,875	247,691	295,499
10.400.42000	01.28.4310	Travel & Training	8,978	10,957	12,000	7,222	12,000
10.400.42010	01.28.4440	Dues & Memberships	2,566	2,901	6,000	4,000	4,000
10.400.42100	01.28.4690	Uniforms	19,510	16,467	18,000	12,564	18,540
		SubTotal Employee - Other:	31,054	30,325	36,000	23,786	34,540
10.400.50200	01.28.4360	Engineering Services	258,206	204,879	200,000	221,291	200,000
10.400.50900	01.28.4400	Other Professional Services	126,331	6,255	22,625	12,500	23,000
		SubTotal Professional Services:	384,537	211,134	222,625	233,791	223,000
10.400.51020	01.28.4230	Utilities - Telephone	2,934	3,367	4,000	3,630	4,000
		SubTotal Utilities:	2,934	3,367	4,000	3,630	4,000
10.400.52005	01.28.4401	Contractual Services	139,491	134,344	123,000	111,792	123,000
10.400.52025	01.28.4343	Janitorial Services	9,331	62,000	80,000	61,853	80,000
10.400.52036	01.28.4409	Lawn Mowing Svc - City Property	31,105	128,925	118,965	112,016	118,965
10.400.52040		Pest Control		5,727	8,750	13,000	10,000
10.400.52045	01.28.4415	Snow Removal	48,665	40,614	125,000	25,000	100,000
10.400.52056	01.28.4416	Street Sweeping	24,586	31,227	40,000	38,847	40,000
10.400.52060	01.28.4320	Postage	211	-	100	29	100
10.400.52065	01.28.4340	Printing & Publishing	509	724	500	152	515
10.400.52070		Software License & Annual Fees	300	25			
10.400.52100	01.28.4100	Maintenance - Buildings	14,258	118,496	162,500	97,290	125,000
10.400.52105	01.28.4150	Maintenance - Grounds	5,306	5,190	5,000	3,560	5,000
10.400.52110	01.28.4120	Maintenance - Equipment	90,755	135,919	150,000	119,252	125,000
10.400.52120	01.28.4132	Maintenance - Signage	7,075	7,525	12,000	20,000	15,000
10.400.52127	01.28.4135	Maintenance - Street Lighting	111,749	64,339	125,000	85,000	100,000
10.400.52130	01.28.4130	Maintenance - Streets	35,436	146,128	250,000	250,000	257,500
10.400.52135	01.28.4136	Maintenance - Traffic Signals	20,376	44,749	50,000	29,154	40,000
10.400.52140	01.28.4137	Maintenance - Striping	-	4,092	5,000	-	5,150
10.400.52145	01.28.4138	Maintenance - Utility Systems	-	-	2,500	-	-
10.400.52150	01.28.4110	Maintenance - Vehicles	52,592	165,363	150,000	75,000	120,000
10.400.52200	01.28.4280	Rentals	2,730	4,470	5,000	10,370	7,500
10.400.52550	01.28.4770	Mosquito Control	28,500	28,500	30,000	28,500	30,900
		SubTotal Purchased Services:	622,973	1,128,356	1,443,315	1,080,815	1,303,630
10.400.60010	01.28.4660	Gasoline	60,519	59,935	55,000	42,304	56,650
10.400.60020	01.28.4670	Supplies - Maintenance	4,541	25,247	35,000	18,000	25,000
10.400.60030	01.28.4650	Supplies - Office	757	1,286	1,000	721	1,030
10.400.60040	01.28.4680	Supplies - Operating	15,988	35,727	35,000	35,000	36,050
		SubTotal Commodities:	81,804	122,194	126,000	96,025	118,730
10.400.61000	01.28.4941	Small Equipment	8,214	3,944	8,000	6,853	18,000
		SubTotal Equipment:	8,214	3,944	8,000	6,853	18,000

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
10.400.65080	01.28.4850	Miscellaneous Expense	985	1,085	3,000	918	-
10.400.80200	01.28.4999	Lease Principal	45,609	105,630	161,177	161,119	266,777
10.400.54960		Non Bonded Debt Service	157				
10.400.65100	01.28.4800	Reimbursements	90	142	1,000	67	-
		SubTotal Other Expenses:	46,841	106,857	165,177	162,104	266,777
Not Needed	01.28.4930	Vehicles		-			
10.400.75000	01.28.4940	Equipment	30,710				
		SubTotal Capital Programs:	30,710	-	-	-	-
10.400.80210	01.28.4875	Lease Interest					
		SubTotal Debt Service:	-	-	-	-	-
Total PW-Streets:			2,230,988	2,724,078	3,324,367	2,682,975	3,310,026

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
		APWA Road Scholar Program	8000	8,000	8,000	3,000	8,000
		APWA Seminars and Events	978	1,000	4,000	4,222	4,000
		Leadership Training Supervisors (1)					
		Miscellaneous Training		1,957			
10.400.42000	01.28.4310	Travel & Training	8,978	10,957	12,000	7,222	12,000
			8,978	10,957	12,000	7,222	12,000
		APWA	1,500	1,500	3,120	2,100	1,120
		Illinois Public Works	250	250	250	250	250
		IPWMAN	250	250	300	300	300
		LCTA	566	901	1,080	100	1,080
		NBWW			1,250	1,250	1,250
		Prime Membership					
		Miscellaneous expense					
10.400.42010	01.28.4440	Dues & Memberships	2,566	2,901	6,000	4,000	4,000
			2,566	2,901	6,000	4,000	4,000
			19,510	16,467			
		Safety Boots			2,000	2,000	2,000
		Weekly Uniforms (Cintas)			10,000	5,620	10,000
		Winter Clothing			4,000	4,000	4,000
		Miscellaneous (gloves, safety lens, etc)			2,000	944	2,540
10.400.42100	01.28.4690	Uniforms	19,510	16,467	18,000	12,564	18,540
			19,510	16,467	18,000	12,564	18,540
		Engineering			10,000	40,000	10,000
		GIS Updates and Assistance	32,005	10,000	30,000	31,291	30,000
		Trotter And Associates, Inc	226,201	194,897	160,000	150,000	160,000
		Miscellaneous expense					
10.400.50200	01.28.4360	Engineering Services	258,206	204,897	200,000	221,291	200,000
			258,206	204,879	200,000	221,291	200,000
		Chicago Tribune					
		Corrective Asphalt Mater					
		Geary Electric					
		Frost RWIS			6,500		6,500
		Murray And Trettel Inc			8,400	8,400	8,500
		Olmos Landscaping Inc					
		Patch Work- Schroeder					
		Street Striping					
		Tri State Platinum Lands					
		Weather By Request			5,000	4,100	5,000
		Miscellaneous expense	126,331	6,255	2,725		3,000
10.400.50900	01.28.4400	Other Professional Services	126,331	6,255	22,625	12,500	23,000
			126,331	6,255	22,625	12,500	23,000
		Swalco		8,000	10,000		10,000
		PW Assistance/Special Projects: Bob Miller	123,000	115,000	113,000	123,000	113,000
10.400.52005	01.28.4401	Contractual Services	123,000	123,000	123,000	123,000	123,000
			123,000	123,000	123,000	123,000	123,000
		City Hall & Metra-Cleaning	69,000	69,000	69,000	70,000	69,000
		Building Supplies	1,000	1,400	1,000	500	1,000
		PW Building	10,000	9,600	10,000	12,000	10,000
10.400.52025	01.28.4343	Janitorial Services	80,000	80,000	80,000	82,500	80,000
			80,000	80,000	80,000	80,000 ⁸⁵	80,000

PW Detail 2

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
10.400.52040		Monthly Pest Control Pest Control	10,000 10,000	10,000 10,000	10,000 10,000	10,000 10,000	10,000 10,000
			10,000	10,000	10,000	10,000	10,000
10.400.52045	01.28.4415	Outsourced Snow/Ice-City Hall Outsourced Snow/Ice-Metra & Alleys Snow Removal	50,000 50,000 100,000	55,000 45,000 100,000	65,000 60,000 125,000	55,000 45,000 100,000	55,000 45,000 100,000
			100,000	100,000	100,000	100,000	100,000
10.400.52100	01.28.4100	nonPW: Repairs and maintenance nonPW: Plumbing - nonPW: Electrical repairs nonPW: Overhead doors nonPW: Lock Services nonPW: Engineering PW: Overhead Doors & Operator PW: Locker room improvements, painting, PW: Rolling Gate & Operators PW: Roof Leak Repair PW: Facility Lighting Maintenance - Buildings	 5,000 2,500 4,258 2,500 14,258	118,496 3,500 5,000 2,500 118,496	113,300 14,420 8,115 3,090 2,575 10,000 3,500 5,000 2,500 162,500	47,390 13,500 7,000 3,000 2,500 8,900 2,500 10,000 2,500 97,290	76,315 13,905 8,115 3,090 2,575 10,000 3,500 5,000 2,500 125,000
			14,258	118,496	162,500	97,290	125,000
10.400.52105	01.28.4150	Chemical Mulch Maintenance - Grounds	2,806 2,500 5,306	5,000 190 5,190	2,500 2,500 5,000	3,560 3,560	2,500 2,500 5,000
			5,306	5,190	5,000	3,560	5,000
10.400.52110	01.28.4120	nonPW: Miscellaneous nonPW: HVAC nonPW: Generator Services nonPW: Compressor Services nonPW: Electrical service PW: Forestry Equip Maint PW: Streets Equip Maint PW: Snow/Ice Equip Maint Maintenance - Equipment	 35,500 3,980 1,500 25,070 5,750 11,058 7,897 90,755	 35,819 4,000 1,950 25,070 10,500 29,400 29,100 135,839	 38,500 4,000 2,500 30,000 10,000 35,000 30,000 150,000	 39,852 4,000 2,400 3,000 10,000 30,000 30,000 119,252	 35,500 4,000 2,500 3,000 10,000 35,000 30,000 125,000
			90,755	135,919	150,000	119,252	125,000
10.400.52127	01.28.4135	10St repairs, underground conduits required Comed Constellation New Energy Geary Electric Knockdowns replacement assemblies Outage Repairs Miscellaneous Maintenance - Street Lighting	 111,749 111,749	 64,339 64,339	 50,000 75,000 125,000	 85,000 85,000	 50,000 50,000 100,000
			111,749	64,339	125,000	85,000	100,000
		Alley Program Road Preservation- Corrective Asphalt Mater ADA crosswalk & sidewalk rehabilitation Alley repairs Pavement Marking Pavement Preservation-Crackfilling Street repairs/replacement/upgrades	 15,436 15,000	 20,000 30,000 21,128	 50,000 20,000 20,000 10,000 50,000	 75,000 20,000 35,000 10,000 60,000 50,000	 50,000 20,000 20,000 10,000 7,500 50,000

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
10.400.52130	01.28.4130	Maintenance - Streets	30,436	146,128	250,000	250,000	257,500
			35,436	146,128	250,000	250,000	257,500
		Engine Oil- Olsen					
		Enterprise Fleet monthly maint. Veh 30-485 Vin: #:	578	578		578	
		Enterprise Fleet Repairs	15,500	85,000	40,000	40,000	40,000
		Enterprise Maintenance Program: 15 non-leased v	17,014	54,000	50,000	900	20,000
		Enterprise Maint- PW Unit# 486 full maint			600	150	600
		Glass and radiator repair	2,000		8,000	8,000	8,000
		Hose and tire repair	2,500		7,500	5,000	7,500
		Repair parts and supplies	10,000		33,400	9,972	33,400
		Truck body repairs	5,000	23,285	8,000	8,000	8,000
		US Fleet Tracking- 7 Internationals GPS		2,500	2,500	2,400	2,500
10.400.52150	01.28.4110	Maintenance - Vehicles	52,592	165,363	150,000	75,000	120,000
			52,592	165,363	150,000	75,000	120,000
		nonPW: Cintas - mats, hand soap,...		15,000	15,000	8,000	15,000
		PW: Aggregates, Fencing, Hoses, etc	2,200	1,500	5,000	5,000	5,000
		PW: Where is Cold Patch- Peter Baker budgeted??? In fy2023 it was charged here.					
		PW: Bolts, Fasteners, Paint & Hardware	2,341	1,497	2,500	2,500	2,500
		PW: Hand and Small power tools	-	4,500	10,000		
		PW: Personal Protection Equipment		2,750	2,500	2,500	2,500
		PW: Virus & hygiene Supplies					
10.400.60020	01.28.4670	Supplies - Maintenance	4,541	25,247	35,000	18,000	25,000
			4,541	25,247	35,000	18,000	25,000
		Banners & Flags & Hardware	3,000	3,000	3,000	3,000	3,000
		Gravel Durapatcher				-	
		Holiday Decorations	4,000	2,727	5,500	10,000	5,500
		Pumps, supplies & parts	500		10,000	8,000	10,000
		Safety Fencing			5,000	5,000	5,000
		Sign/Posts and paint		30,000	8,500	5,000	9,550
		Small tools,shovels & sprayers	8,488		3,000	4,000	3,000
10.400.60040	01.28.4680	Supplies - Operating	15,988	35,727	35,000	35,000	36,050
			15,988	35,727	35,000	35,000	36,050
		Concrete forms	1,214	2,020			
		Chain Saws, Concrete Saws,..	6,000	1,614	6,000	5,853	6,000
		Confined Space Rescue System					
		Office small equipment	1,000	310	1,000		1,000
		Frontline- confined space rescue system					10,000
		Hand Tools			1,000	1,000	1,000
10.400.61000	01.28.4941	Small Equipment	8,214	3,944	8,000	6,853	18,000
			8,214	3,944	8,000	6,853	18,000
		CDL License Allowance	90	142	1,000	67	
10.400.65100	01.28.4800	Reimbursements	90	142	1,000	67	-
			90	142	1,000	67	0
		High Pressure Washer steam cleaner	30,710				
		LeRoy Township spreader					
		Walk Behind Street Striper					
		Tredroc- front end loader tires					
10.400.75000	01.28.4940	Equipment	30,710	-	-	-	-
			30,710	0	0	0	0

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
			Actual	Actual	Budget	Projected	Budget
		PWK Unit 401 (Chirikos) 2023 Nissan Frontier		10,423	9,000	8,982	8,982
		PWK Unit 402 2023 Chevy 2500 Silverado with plow		14,814	14,400	14,814	14,814
		PWK Unit 481 2022 Ford F-550 with utility box Quote: 5815556	12,945	12,945	5,850	12,945	12,945
		PWK 485 EntFleet# 30-485 2019 Ford F550: XL 4x4 SD Regular Cab 145 in. WB DRW	10,020	10,020	10,020	10,081	10,081
		PWK Unit 486 2022 Ford F550 XL 4x4 SD Reg Cab 145 in	22,644	13,048	12,480	13,048	13,048
		Unit 500 replacement: 2023 Western Star 47X		26,855	45,850	53,055	53,710
		Unit 501 replacement: 2023 Western Star 47X		17,525	46,400	48,194	52,575
		2025 Western Star 47X			17,177		51,000
		2025 Western Star 47X					49,622
10.400.80200	01.28.4999	Lease Principal	45,609	105,630	161,177	161,119	266,777
			45,609	105,630	161,177	161,119	266,777



Special Revenue Funds

SPECIAL REVENUE FUNDS

	Actual fy2023	Actual fy2024	Projected Year End fy2025	Budget fy2026
#11 Grant Fund				
5/1 Beginning Fund Balance	138,957	(481,746)	(650,099)	(605,506)
Revenues	669,057	203,168	693,115	6,728,661
Expenditures	(1,289,760)	(371,521)	(648,522)	(6,728,586)
4/30 Ending Fund Balance	(481,746)	(650,099)	(605,506)	(605,431)

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
#20 Motor Fuel Tax Fund				
5/1 Beginning Fund Balance	2,561,746	3,526,195	3,135,972	2,899,836
Revenues	1,762,545	1,595,305	1,620,008	1,566,929
Expenditures	(798,096)	(1,985,528)	(1,856,145)	(1,715,500)
4/30 Ending Fund Balance	3,526,195	3,135,972	2,899,836	2,751,264

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
#21 Community Development Block Grant Fund				
5/1 Beginning Fund Balance	263,924	(285,340)	(335,653)	(714,295)
Revenues	(6,556)	573,294	-	39,483
Expenditures	(542,708)	(623,607)	(378,642)	(167,480)
4/30 Ending Fund Balance	(285,340)	(335,653)	(714,295)	(842,292)

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
#22 Federal Forfeiture Fund				
5/1 Beginning Fund Balance	77,631	77,717	72,961	64,723
Revenues	86	144	162	20,123
Expenditures	-	(4,900)	(8,400)	(20,400)
4/30 Ending Fund Balance	77,717	72,961	64,723	64,446

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
#23 State Seizure Fund				
5/1 Beginning Fund Balance	89,671	53,850	50,181	50,186
Revenues	6,828	4,055	5	5
Expenditures	(42,649)	(7,725)	-	(15,000)
4/30 Ending Fund Balance	53,850	50,181	50,186	35,191

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
<u>#24 Downtown Redevelopment TIF Fund</u>				
5/1 Beginning Fund Balance	1,370,415	169,945	179,389	180,469
Revenues	19,768	9,444	1,080	2,000
Expenditures	(1,220,238)	-	-	-
4/30 Ending Fund Balance	<u>169,945</u>	<u>179,389</u>	<u>180,469</u>	<u>182,469</u>

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
<u>#25 Sheridan Crossing TIF Fund</u>				
5/1 Beginning Fund Balance	(603,953)	(30,494)	(31,823)	(31,823)
Revenues	625,965	-	-	-
Expenditures	(52,507)	(1,329)	-	-
4/30 Ending Fund Balance	<u>(30,495)</u>	<u>(31,823)</u>	<u>(31,823)</u>	<u>(31,823)</u>

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
<u>#26 Skokie Highway Redevelopment TIF Fund</u>				
5/1 Beginning Fund Balance	391,440	722,864	1,259,960	2,246,081
Revenues	343,919	565,952	1,088,767	860,000
Expenditures	(12,495)	(28,856)	(102,646)	(135,540)
4/30 Ending Fund Balance	<u>722,864</u>	<u>1,259,960</u>	<u>2,246,081</u>	<u>2,970,541</u>

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
<u>#27 Grant Place Operating Fund</u>				
5/1 Beginning Fund Balance	69,222	(3,381)	(3,381)	(3,381)
Revenues	548,387	-	-	-
Expenditures	(620,990)	-	-	-
4/30 Ending Fund Balance	<u>(3,381)</u>	<u>(3,381)</u>	<u>(3,381)</u>	<u>(3,381)</u>

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
<u>#28 Grant Place Capital Fund</u>				
5/1 Beginning Fund Balance	1,050,598	521,392	521,392	521,392
Revenues	(11,489)	-	-	-
Expenditures	(517,717)	-	-	-
4/30 Ending Fund Balance	<u>521,392</u>	<u>521,392</u>	<u>521,392</u>	<u>521,392</u>

Grant Fund (Fund 11)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	138,957	(481,746)	(399,680)	(650,099)	(605,506)
		Revenue					
		Grant					
11.000.33050	10.00.3152	Grant Proceeds - DECO	636,024	(14,131)			113,586
		Illinois DCEO Traffic Grant					15,000
11.000.33051		Federal Grant Sheridan Crossing Cleanup			4,000,000		4,000,000
11.000.33052		Grant-DCEO Sheridan Crossing			2,000,000		2,000,000
11.000.33090	10.00.3162	IDOT Grant (Sheridan Rd Diet)		-	-	-	
11.000.33300	10.00.3161	IHDA- Strong Community Prog 1.0		-	-	-	
11.000.33310	10.00.3160	IHDA- Strong Community Prog 1.5				118,572	
11.000.33320	10.00.3159	IHDA Land Bank (IHDA APP round 4)		-			
11.000.33410	10.00.3151	Grant Proceeds - DOJ COAP Opioid			200,000		600,000
11.000.33500	10.00.3172	Grant- Police License Plate Reader					
11.000.33505		Crime Prevention- Johnson/Allen		102,199	497,801	497,801	
		SubTotal Grant:	636,024	88,068	6,697,801	616,373	6,728,586
11.000.33806	10.00.3806	Building Renovation Interest	100	100		76	75
11.000.38027	10.00.3158	Reimbursables - Metra NC Renovation					
11.000.39029		Transfer In	25,247				
11.000.38062	10.00.3157	Donations - SYEP					
11.000.38063	10.00.3154	Donations - Warhawks Summer Up	7,686	115,000	115,000	76,667	-
		SubTotal Other Revenue:	33,033	115,100	115,000	76,742	75
		Total Revenue:	669,057	203,168	6,812,801	693,115	6,728,661
		Expenditure					
11.000.50450	10.92.4400	Opioid Resource Ctr- Prof Svc		-	200,000		600,000
11.000.65150	10.92.4920	Opioid Resrce Ctr-Other Improv (AbbVie)					
11.000.67401	10.97.4540	IHDA Abandonment Land Bank: Demolition		-			
11.000.67402	10.98.4400	IHDA Abandoned Property Engineering					
11.000.67403	10.98.4541	IHDA Abandoned Property FastTrack Demolition	3,519				
11.000.67405	10.99.4453	IHDA Strong Community 1.0	47,547	94,739		2,278	
11.000.67406	10.99.4454	IHDA Strong Community 1.5	41,188				
11.000.67600	10.93.4400	Warhawks Summer Up Program	108,427	93,673	115,000	78,843	-
11.000.67601	10.93.4401	Student Youth Employment Program	4,766				
		SubTotal Other Expenses:	205,447	188,412	315,000	81,121	600,000

Grant Fund (Fund 11)

BS&A Account	New Vision Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE	Fiscal Year 2026
			Actual	Actual	Budget	Projected	Budget
11.000.71200		Building Improvements- DCEO	427,143	118,209			
11.000.71200	10.94.4910	DCEO: Bldg Improv- Council Chambers					113,586
11.000.71200	10.94.4920	DCEO: Other Improv- City Hall Roof					
11.000.71200	10.94.4930	DCEO: Other Improv- Fire Alarm		25,000			
11.000.71400	10.96.4920	Other Improvements					
11.000.72040	10.89.4920	Sheridan Rd Diet (Abbvie)	27,593				
11.000.75015	10.89.4923	Survellance Cameras	470,406	300	497,801	497,801	
11.000.75020		Federal Grant Sheridan Crossing Cleanup			6,000,000		4,000,000
11.000.75021		Grant-DCEO Sheridan Crossing					2,000,000
11.000.75220	10.87.4919	License Plate Readers (15 Flock)					
11.000.75280	10.89.4924	Shotspotter	54,000	39,600	40,000	39,600	
		Illinois DCEO Equipment-Drone					15,000
11.088.54400	10.88.4400	Other Prossional Services					
11.094.54850	10.93.4850	Misc Expense	764				
11.094.54910	10.96.4910	Building Improvements- Metra	104,408			30,000	
11.094.54930		Improvement Fire Alarm					
11.097.54400	10.97.4400	Other Prossional Services					
SubTotal Capital Outlay:			1,084,313	183,109	6,537,801	567,401	6,128,586
Total Expenditures:			1,289,760	371,521	6,852,801	648,522	6,728,586
Surplus/(Deficit)			(620,703)	(168,353)	(40,000)	44,593	75
Ending Fund Balance			(481,746)	(650,099)	(439,680)	(605,506)	(605,431)

Motor Fuel Tax (Fund 20)

BS&A Account	New Vision Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026 Budget
			Actual	Actual	Budget		Budget
		Beginning Fund Balance	2,561,746	3,526,195	3,135,972	3,135,972	2,899,836
		Revenue					
20.000.32200	06.00.3110	MFT - State	712,438	698,087	725,000	709,312	657,691
20.000.32205	06.00.3114	MFT - Transportation Renewal Fund	567,680	652,843	525,000	706,951	706,476
20.000.32300	06.00.3906	IDOT Roadway Maintenance	27,172	22,064	22,315	22,315	22,761
		SubTotal Intergovernmental:	1,307,290	1,372,994	1,272,315	1,438,578	1,386,929
20.000.33080	06.00.3113	Grant Proceeds - Build Illinois	357,792				
		SubTotal Grants:	357,792	-	-	-	-
20.000.37000	06.00.3801	Interest Income	98,904	222,312	100,000	181,430	100,000
20.000.33806	06.00.3806	Investment Income	9,950				
20.000.33813	06.00.3813	Investment Activity- C Schwab	(4,836)				
20.000.37040		Gain/(Loss) on Investments					
		SubTotal Interest Income:	104,019	222,312	100,000	181,430	100,000
20.000.38025		Reimbursables - Engineering					80,000
20.000.38070	06.00.3904	Miscellaneous Revenue	(6,556)		-		-
20.000.38070	06.00.3980	Reimbursable					
		SubTotal Other Revenue:	(6,556)	-	-	-	80,000
		Total Revenue:	1,762,545	1,595,305	1,372,315	1,620,008	1,566,929
		Expenditures					
20.000.50200	06.48.4360	Engineering Services					
20.000.50202	06.48.4361	Engineering-Maintenance		12,705	175,000	175,000	165,000
20.000.50204	06.48.4362	Engineering-Projects	44,266	219,590	439,000	337,594	80,000
20.000.50900	06.48.4400	Other Professional Services					
		SubTotal Professional Services:	44,266	232,295	614,000	512,594	245,000
20.000.51000	06.48.4260	Utilities - Electric	52,282	315,031	250,000	177,346	250,000
		SubTotal Utilities:	52,282	315,031	250,000	177,346	250,000
20.000.52005	06.48.4401	Contractual Services	24,443				
20.000.52120	06.48.4132	Maintenance - Signage					
20.000.52125	06.48.4130	Maintenance - Streets	398,481	1,726			
20.000.52127	06.48.4270	Maintenance - Street Lighting	78,563				
20.000.52132	06.48.4131	Maintenance - Striping					
20.000.52135	06.48.4133	Maintenance - Traffic Signals	9,512	733			
		SubTotal Purchased Services:	510,999	2,459	-	-	-
20.000.60050	06.48.4680	Supplies - Pavement Materials	7,005	840	10,000	-	10,000
20.000.60080	06.48.4402	Supplies - Snow & Ice Control (de icing)	106,353	82,829	110,500	66,204	110,500
		SubTotal Commodities:	113,358	83,669	120,500	66,204	120,500
20.000.72000	06.48.4130	Infrastructure - Roadways		1,352,074	1,250,000	1,100,000	1,100,000
20.000.78000	06.48.4920	Other Improvements	77,191				
		SubTotal Capital Outlay:	77,191	1,352,074	1,250,000	1,100,000	1,100,000
Not Needed	Not Needed	Reserve for Argonne Street Project	-	-			
		SubTotal Reserve	-	-	-	-	-
		Total Expenditures:	798,096	1,985,528	2,234,500	1,856,145	1,715,500

Motor Fuel Tax (Fund 20)

BS&A Account	New Vision Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
			Actual	Actual	Budget	YE Projected	Budget

Special Revenue Fund - MFT (Fund 20)

Detail of Budgeted Expenditures

BS&A Account	New Vision Account	Itemized Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
			Actual	Actual	Budget	YE Projected	Budget
20.000.50202	06.48.4361	Engineer cost est is 15% of Infrastructure Roadways		12,705	175,000	175,000	165,000
		Engineering-Maintenance	-	12,705	175,000	175,000	165,000
			-	12,705	175,000	175,000	165,000
20.000.50204	06.48.4362	Engineering Services for MFT Project (TAI)			144,000	15,433	80,000
		Lewis and Buckley Intersection Ph 1 (Civiltech)			-		-
		Lewis and Buckley Intersection Ph 2 (Civiltech)			30,000		
		Arrgonne Dr. Reconstruction Ph 1 (Civiltech)			50,000	225,444	
		Arrgonne Dr. Reconstruction Ph 2 (Civiltech)			185,000		
		Sheridan Rd. Bikepath Ph 1 (Ciorba Group)			30,000	96,717	
		Engineering-Projects	-	-	439,000	337,594	80,000
			44,266	219,590	439,000	337,594	80,000
20.000.51000	06.48.4260	Rate 23 street light rates- ComEd owned	52,282	315,031	250,000	177,346	250,000
		Rate 25 - City Owned					
		AEP Energy (3000 S Sheridan Rd					
		Comed					
		Constellation New Energy					
		Utilities - Electric	52,282	315,031	250,000	177,346	250,000
			52,282	315,031	250,000	177,346	250,000
20.000.52005	06.48.4401	Alley Paving & C Force Construction					
		Road Preservation- Corrective Asphalt Mater					
		Street Sweeping- TKG Environmental					
		Miscellaneous	24,443				
		Contractual Services	24,443	-	-	-	-
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	78,563				
		Maintenance - Street Lighting	78,563	-	-	-	-
20.000.52135	06.48.4133	Traffic signal knockdowns/emergency repairs	9,512	733			
		Traffic Signal Maintenance (Meade Electric)					
		State Treasurer					
		State Treasurer Idot					
		Lake County Treasurer					
20.000.60050	06.48.4680	Miscellaneous					
		Maintenance - Traffic Signals	9,512	733	-	-	-
			9,512	733	-	-	-
20.000.60080	06.48.4402	Pavement Materials	7,005	840	10,000		10,000
		Peter Baker & Son Co.					
		Prime,Tacks&Seal Co.					
		Lester'S Material Servic					
		Supplies - Pavement Materials	7,005	840	10,000	-	10,000
20.000.60080	06.48.4402		7,005	840	10,000	-	10,000
		Morton Salt	106,353	82,829		66,204	
		Miscellaneous			110,500		110,500
		Supplies - Snow & Ice Control (de icing)	106,353	82,829	110,500	66,204	110,500
			106,353	82,829	110,500	66,204	110,500
		Regular Roadway Resurfacing		1,352,074	1,250,000	1,100,000	1,100,000

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

BS&A Account	New Vision Account	Itemized Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026
			Actual	Actual	Budget		Budget
20.000.72000	06.48.4130	Infrastructure - Roadways	-	1,352,074	1,250,000	1,100,000	1,100,000
			-	1,352,074	1,250,000	1,100,000	1,100,000
		Brothers Asphalt Paving, Ciorba Group, Inc. Civiltech Engineering,In Peter Baker Schroeder Asphalt Services Trotter And Associates,I Street Program per CIP	77,191				
20.000.78000	06.48.4920	Other Improvements	77,191	-	-	-	-
			77,191	-	-	-	-

Community Development Block Grant (Fund 21)

BS&A Account	New Vision Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			263,924	(285,340)	(285,339)	(335,653)	(714,295)
Revenue							
21.000.33070	15.00.3150	Grant Proceeds . HUD	-				
21.000.33200	15.00.3152	Grant Proceeds . CDBG Funding		572,106	181,000		37,483
		SubTotal Grants:	-	572,106	181,000	-	37,483
21.000.37000	15.00.3801	Interest Income	1,956	1,188	2,000		2,000
21.000.37020	15.00.3802	Investment Income	2,311		-		-
21.000.37040	15.00.3806	Gain/(Loss) on Investments	(10,823)		-	-	-
		SubTotal Investment Income:	(6,556)	1,188	2,000	-	2,000
Not Needed	15.00.3932	Gain on Sale of Land	-	-	-	-	-
Not Needed	15.00.3999	CDBG- Holding	-	-	-	-	-
		SubTotal Other Revenue:	-	-	-	-	-
Total Revenue:			(6,556)	573,294	183,000	-	39,483
Expenditures							
21.000.65020	15.66.4451	Investment Fees	147				
		SubTotal Other Expenses:	147	-	-	-	-
21.000.74005	15.66.4920	Sanitary Sewer Lining	542,561	623,607	167,480	378,642	167,480
21.000.78000	15.66.4920	Other Improvements					
		SubTotal Capital Outlay:	542,561	623,607	167,480	378,642	167,480
Total Expenditures:			542,708	623,607	167,480	378,642	167,480
Surplus/(Deficit)			(549,264)	(50,313)	15,520	(378,642)	(127,997)
Ending Fund Balance			(285,340)	(335,653)	(269,819)	(714,295)	(842,292)
Year end adjustments							
Ending Fund Balance- Adjusted			(285,340)	(335,653)	(269,819)	(714,295)	(842,292)

Special Revenue Fund - CDBG Fund (Fund 21)

Detail of Budgeted Revenue

BS&A Account	New Vision Account	Itemized Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Grant Proceeds					
		2019 Allocation			135,091	135,091	
		2020 Allocation			130,000	130,000	
		2021 Allocation			167,830	167,830	
		2022 Allocation			165,000	165,000	
		2023 Allocation			165,000	165,000	
21.000.33070	15.00.3150	Grant Proceeds . HUD	-	-	762,921	762,921	-
					685,000		
		Grant Proceeds			165,000	165,000	181,000
21.000.33200	15.00.3152	Grant Proceeds . CDBG Funding	-	-	165,000	165,000	181,000

Detail of Budgeted Expenditures

	Account #	Itemized Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
	15.66.4328	CDBG Sidewalk - 12-4.2.1					
	15.66.43xx	CDBG Streetscape					
	15.66.4340	CDBG Infrastructure	20,000				
21.000.72080	15.66.4340	CDBG Infrastructure	20,000	-	-	-	-
					715,000		
		Sanitary sewer lining			154,030	378,642	167,480
21.000.74005	15.66.4920	Sanitary Sewer Lining	-	-	154,030	378,642	167,480
			542,561	623,607	167,480	378,642	167,480
		Details?			60,000	25	-
21.000.78000	15.66.4920	Other Improvements	-	-	60,000	25	-
			-	-	60,000		

Federal Forfeiture Fund (Fund 22)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			77,631	77,717	72,961	72,961	64,723
Revenue							
22.000.36104	31.00.3120	Federal Forfeited Property (DEA)	86		-	-	20,000
22.000.36106	31.00.3130	Federal Forfeited Property (DOJ)	-	-	-	-	-
		SubTotal Fines & Forfeitures	86	-	-	-	20,000
22.000.37000	31.00.3801	Interest Income		144	140	162	123
22.000.37020	31.00.3806	Investment Income	-	-	-	-	-
22.000.37040		Gain/(Loss) on Investments	-	-	-	-	-
		SubTotal Investment Income:	-	144	140	162	123
Total Revenue:			86	144	140	162	20,123
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				-	
22.000.65040		Rental of Sub Station		4,900	12,000	8,400	20,400
22.000.78100		Purchase of Real Estate Property					
22.000.78000	31.31.4920	Other Improvements	-	-	35,000	-	
		SubTotal Capital Outlay:	-	4,900	47,000	8,400	20,400
Total Expenditure:			-	4,900	47,000	8,400	20,400
Surplus/(Deficit):			86	(4,756)	(46,860)	(8,238)	(277)
Ending Fund Balance			77,717	72,961	26,101	64,723	64,446

State Seizure Fund (Fund 23)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			89,671	53,850	50,181	50,181	50,186
Revenue							
24.000.36130	38.00.3810	State of Illinois Awards	6,768	(1,111)	3,000		-
24.000.36135	38.00.3804	Seizure Reimbursement	51	5,161	-		-
SubTotal Fines & Forfeitures:			6,819	4,050	3,000	-	-
24.000.37000	38.00.3801	Interest Income	10	5	10	5	5
SubTotal Interest Income:			10	5	10	5	5
Total Revenue:			6,828	4,055	3,010	5	5
Expenditures							
23.000.65080	38.38.4560	Miscellaneous Expense	4,045		-		-
SubTotal Other Expenses:			4,045	-	-	-	-
23.000.75000	38.38.4940	Equipment	38,604	7,725			15,000
23.000.78000	38.38.4920	Other Improvements	-		35,000		
SubTotal Capital Outlay:			38,604	7,725	35,000	-	15,000
Total Expenditure:			42,649	7,725	35,000	-	15,000
Surplus/(Deficit)			(35,821)	(3,670)	(31,990)	5	(14,995)
Ending Fund Balance			53,850	50,181	18,191	50,186	35,191

Downtown TIF Redevelopment Area (Fund 24)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			1,370,415	169,945	179,389	179,389	180,469
Revenue							
24.000.37000	65.00.3801	Interest Income	19,768	9,444	5,000	1,080	2,000
24.000.37040		Gain/(Loss) on Investments					
SubTotal Investment Income:			19,768	9,444	5,000	1,080	2,000
24.000.38070		Miscellaneous Revenue	-	-	-	-	-
24.000.38320	65.00.3901	Sale of Property					
SubTotal Other Revenue:			-	-	-	-	-
Total Revenue:			19,768	9,444	5,000	1,080	2,000
Expenditures							
24.000.50000	65.65.4350	Audit Services	6,250			-	
24.000.50900	65.65.4400	Other Professional Services					
SubTotal Contractual:			6,250	-	-	-	-
24.000.99030	65.65.4722	Transfer - Series 2007B	1,213,988		-		
SubTotal Transfer Out:			1,213,988	-	-	-	-
24.000.78000	65.65.4920	Other Improvements	-	-	-	-	-
Total Expenditures:			1,220,238	-	-	-	-
Surplus/(Deficit):			(1,200,470)	9,444	5,000	1,080	2,000
Ending Fund Balance			169,945	179,389	184,389	180,469	182,469

Sheridan Crossing TIF II (Fund 25)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	2,696,047	3,269,506	3,268,177	3,268,177	3,268,177
		Less: Land Held for Resale	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)
		Beginning Fund Balance	(603,953)	(30,494)	(31,823)	(31,823)	(31,823)
		Revenue					
25.000.34200	64.00.3401	Rental Income	500				
25.000.37000	64.00.3801	Interest Income	-	-	-	-	-
		SubTotal Investment Income	500	-	-	-	-
25.000.39052	64.00.3955	Transfer In - Debt Svc 2014A	625,465				-
		SubTotal Transfers In	625,465	-	-	-	-
		Total Revenue:	625,965	-	-	-	-
		Expenditures					
25.000.50000	64.64.4350	Audit Services					
25.000.50900	64.64.4400	Other Professional Services	52,507	1,329			
25.000.50905	64.64.4883	Defease Bonds					
		SubTotal Professional Services:	52,507	1,329	-	-	-
25.000.78000	64.64.4930	Other Improvements			-	-	-
		SubTotal Capital Outlays:	-	-	-	-	-
		Total Expenditures:	52,507	1,329	-	-	-
			573,458	(1,329)	-	-	-
		Ending Fund Balance	(30,495)	(31,823)	(31,823)	(31,823)	(31,823)

Skokie Highway TIF (Fund 26)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			391,440	722,864	1,259,960	1,259,960	2,246,081
Revenue							
26.000.30080	66.00.3007	Property Tax - TIF Increment	324,535	486,167	425,000	987,138	800,000
		SubTotal Taxes:	324,535	486,167	425,000	987,138	800,000
Not Needed	66.00.3802	Interest-Wealth Management	-				
26.000.37000	66.00.3801	Interest Income	19,384	82,240	3,000	71,628	20,000
		SubTotal Investment Income:	19,384	82,240	3,000	71,628	20,000
26.000.38010	66.00.3902	Reimbursables - Legal Services		(2,455)	15,000	15,000	20,000
26.000.38025	66.00.3984	Reimbursables - Engineering			15,000	15,000	20,000
26.000.38070	66.00.4850	Miscellaneous Revenue	-	-	-		-
		SubTotal Other Revenue:	-	(2,455)	30,000	30,000	40,000
Total Revenue:			343,919	565,952	458,000	1,088,767	860,000
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	12,495	28,856	30,000		30,000
		SubTotal Professional Services:	12,495	28,856	30,000	-	30,000
26.000.65012	66.66.4443	Economic Incentive- EMCO			53,000	102,646	105,540
		SubTotal Other Expenses:	-	-	53,000	102,646	105,540
26.000.78000	66.66.4920	Other Improvements	-	-	-		
		SubTotal Capital Outlay:	-	-	-	-	-
Total Expenditures:			12,495	28,856	83,000	102,646	135,540
Surplus/(Deficit)			331,424	537,096	375,000	986,121	724,460
Ending Fund Balance			722,864	1,259,960	1,634,960	2,246,081	2,970,541

Grant Place Operating Fund (Fund 27)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			69,222	(3,381)	(3,381)	(3,381)	(3,381)
Revenue							
27.000.34200	78.00.3401	Rental Income	3,150				
27.000.34220	78.00.3402	Rent - Common Area Maint	(475)				
27.000.34230	78.00.3403	Rent - Real Estate	-				
SubTotal Charges for Services:			2,675	-	-	-	-
27.000.37000	78.00.3801	Interest Income	14,216				
27.000.37020	78.00.3802	Investment Income	-		-	-	
27.000.38320	78.00.3901	Sale of City Property	531,496				
<i>Closing costs + property taxes</i>							
27.000.38070	78.00.3904	Miscellaneous Revenue	-		-	-	-
SubTotal Other Revenue:			545,712	-	-	-	-
Total Revenue:			548,387	-	-	-	-
Expenditure							
<i>Not Needed</i>	78.78.4350	Audit Services			-	-	-
27.000.50900	78.78.4400	Other Professional Services	528				
<i>Not Needed</i>	78.78.4500	Legal Fees			-	-	-
SubTotal Professional Services:			528	-	-	-	-
27.000.51000	78.78.4260	Utilities	1,795				
27.000.51020	78.78.4230	Utilities - Telephone	421				
SubTotal Utilities:			2,216	-	-	-	-
27.000.53100	78.78.4210	Building Insurance		-	-	-	-
SubTotal Insurance:			-	-	-	-	-
27.000.52024	78.78.4570	Pest Control	76				
27.000.52025	78.78.4343	Janitorial Services					
27.000.52100	78.78.4100	Maintenance - Buildings	772				
27.000.52105	78.78.4150	Maintenance - Grounds	1,070				
27.000.52300	78.78.4402	Refuse Collection	471				
SubTotal Purchased Services:			2,389	-	-	-	-
27.000.60020	78.78.4670	Supplies - Maintenance					
27.000.65040	78.78.4444	Real Estate Taxes Expense					
27.000.71900	78.78.4918	Bldg Improv- Athletico Build Out	160,700				
SubTotal Other Expenses:			160,700	-	-	-	-

Grant Place Operating Fund (Fund 27)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
27.000.99051	78.78.4780	Transfer Out - 51 Debt Svc Grant PI	455,157				
		SubTotal Transfer Out:	455,157	-	-	-	-
		Total Expenditures:	620,990	-	-		-
		Surplus/(Deficit)	(72,603)	-	-	-	-
		Ending Fund Balance	(3,381)	(3,381)	(3,381)	(3,381)	(3,381)

Grant Place Capital Fund (Fund 28)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	1,050,598	521,392	521,392	521,392	521,392
		Fund Balance: Land Held For Resale					
		Beginning Fund Balance (Adjusted)	1,050,598	521,392	521,392	521,392	521,392
		Revenue					
28.000.37000	79.00.3801	Interest Income	-	-	-	-	
28.000.37020	79.00.3802	Investment Income	3,180		-		
28.000.37040	79.00.3806	Gain/(Loss) on Investments	(14,891)				
not needed?	79.00.3901	Sale of City Property					
		SubTotal Investment Income:	(11,711)	-	-	-	-
28.000.38070	79.00.3904	Miscellaneous Revenue	222				
		SubTotal Other Revenues:	222	-	-	-	-
		Total Revenue:	(11,489)	-	-	-	-
		Expenditure					
28.000.50900	79.79.4400	Other Professional Services		-		-	
		SubTotal Professional Services:	-	-	-	-	-
28.000.65020	79.79.4451	Investment Fees	202				
		SubTotal Contractual Services:	202	-	-	-	-
28.000.99051	79.79.4780	Transfer Out - 51 Debt Svc Grant PI	517,515				
		SubTotal Transfer Out:	517,515	-	-	-	-
		Total Expenditures:	517,717	-	-	-	-
		Surplus/(Deficit)	(529,206)	-	-	-	-
		Ending Fund Balance	521,392	521,392	521,392	521,392	521,392

Fund 40: General Capital Fund

	Actual <u>fy2023</u>	Actual <u>fy2024</u>	Projected Year End <u>fy2025</u>	Budget <u>fy2026</u>
5/1 Beginning Fund Balance	(131,921)	5,096,950	4,625,910	5,878,954
Grant Proceeds	6,271,106	(21,921)	-	1,600,000
Interest Income	-	-	-	-
Other Financing Sources	-	-	-	-
Transfers In	-	1,003,788	3,003,800	6,050,000
Revenues	6,271,106	981,867	3,003,800	7,650,000
Land & Land Improvements	371,175	-	-	
Building & Improvements	-	250,685	27,582	75,000
Furniture & Fixtures	116,064	304,895	97,124	360,000
Infrastructure - Roadways	4,336	19,143	737,404	1,170,000
Infrastructure - Stormwater	38,509	401,578	547,315	2,000,000
Equipment	210,742	9,999	-	27,500
Vehicles	232,378	369,798	241,332	1,428,417
IT Hardware & Software	69,032	96,808	100,000	178,680
Other Capital & Improvements	-	-	-	-
Expenditures	1,042,235	1,452,906	1,750,757	5,239,597
4/30 Ending Fund Balance	5,096,950	4,625,910	5,878,954	8,289,357

Fiscal Year	Revenue	Capital Expenditures	ENDING Fund Balance
FY2023	\$ 6,271,106	\$ 1,042,235	\$ 5,096,950
FY2024	\$ 981,867	\$ 1,452,906	\$ 4,625,910
FY2025	\$ 3,003,800	\$ 1,750,757	\$ 5,878,954
FY2026	\$ 7,650,000	\$ 5,239,597	\$ 8,289,357
FY2027	\$ 4,192,934	\$ 4,253,215	\$ 7,449,303
FY2028	\$ 2,142,517	\$ 2,695,440	\$ 6,896,380
FY2029	\$ 1,701,138	\$ 1,986,920	\$ 6,610,598

Capital Project Fund (Fund 40)

BS&A	New Vision		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026
Account	Account	Description	Actual	Actual	Budget		Budget
		Beginning Fund Balance	(131,921)	5,096,950	4,625,910	4,625,910	5,878,954
		Revenue					
	95.00.3950	Intergovernmental	-	-	-	-	-
		SubTotal Intergovernmental:	-	-	-	-	-
40.000.33040	95.00.3150	Grant- American Rescue Plan	6,271,106				
40.000.33090		Grant- IDOT STP					
40.000.33100		Strawberry Condos Drainage Improvements (Constr		(21,921)			
40.000.33115		Lewis & Buckley			100,000		100,000
40.000.33120		Foss Park Rd (under Union Pacific bridge)					
40.000.33125		DECO Lewis Ave Detention Project Phase 1			1,500,000		1,500,000
40.000.33130		DECO Lewis Ave Detention Project Phase 2					
		SubTotal Grants:	6,271,106	(21,921)	1,600,000	-	1,600,000
	95.00.3801	Interest Income	-	-	-	-	-
	95.00.3802	Interest -Wealth Investment	-	-	-	-	-
		SubTotal Investment Income:	-	-	-	-	-
		Sale of Ambulance #1548					
		Sale of Engine #1517					
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:	-	-	-	-	-
40.000.39010		Transfer In - General Fund		1,003,788	3,003,800	3,003,800	6,050,000
		SubTotal Transfers In:	-	1,003,788	3,003,800	3,003,800	6,050,000
		Total Revenue:	6,271,106	981,867	4,603,800	3,003,800	7,650,000
		Expenditures					
		LAND					
	95.95.8001	Lewis Ave Detention Pond Land Acqui	371,175				
40.000.70000		Land & Land Improvements	371,175	-	-	-	-
		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		76,709			
40.000.71100	95.95.8203	Bldg Improv - PW		85,885	75,000	27,582	75,000
40.000.71105		Bldg Improv - PW Green Bay		19,895			
40.000.71110	95.95.8204	Bldg Improv - PW Renken		65,887			
		Building & Improvements	-	250,685	75,000	27,582	75,000

INFRASTRUCTURE: ROADWAYS

Capital Project Fund (Fund 40)

BS&A	New Vision	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
Account	Account		Actual	Actual	Budget	YE Projected	Budget
		Argonne Phase Ph III (Construction)					
		Foss Park Rd (under Union Pacific bridge)			650,000	631,133	650,000
		Lewis and Buckley			100,000		100,000
		Sheridan Road Bike Path Phase 1			40,000		40,000
		Sheridan Road Bike Path Phase 2					
		Sheridan Road Bike Path Phase 3 (Construction)					
		Sheridan Road Corridor Study			50,000		50,000
		Sheridan Road Diet Feasibility Study 10th street to MLK (Trans-systems)					
		Sheridan Road Remediation Project			270,000		270,000
		Victoria Ave Paving 14th to 18th				46,271	
40.000.72000	95.95.8205		4,336	19,143			
		Infrastructure - Roadways	4,336	19,143	1,170,000	737,404	1,170,000
		INFRASTRUCTURE: STORMWATER					
40.000.72503	95.95.8206	Cleaning and Televising 10% of the Storm Sewer Sy		163,296	150,000	150,000	150,000
40.000.72505	95.95.8207	Manholes, Inlets, Flared End Reconstruction, Spot Repairs			100,000	80,000	100,000
40.000.72510	95.95.8208	Lewis Avenue Detention Pond/ Pettibo	38,509	80,384	1,500,000	267,315	1,500,000
40.000.72511		Strawberry Condos Drainage Improvements(Constru		10,183			
40.000.72512		Sewer Lining Replacement-Abbvie		147,715			
40.000.72515		Lewis Avenue Detention Pond Phase 2 Construction					
40.000.72520		Lewis Avenue Detention Pond Phase 2 Design			200,000	50,000	
40.000.72525		Strawberry Condos Drainage Improvements (Construction Phase			125,000		125,000
40.000.72535	95.95.8209	Strawberry Condos Drainage Improvements (Design)			125,000		125,000
		Infrastructure - Stormwater	38,509	401,578	2,200,000	547,315	2,000,000
		EQUIPMENT					
		City Hall: Phone System					
40.000.75100	95.95.8210	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	63,280		27,500		27,500
		Fire: Water Craft (purchase from 2% fund)					
40.000-75200	95.95.8211	Police: Intoxilizer					
40.000-75300	95.95.8212	Public Works Equipment	147,462	9,999			
		Equipment	210,742	9,999	27,500	-	27,500
		FURNITURE FIXTURES & ELECTRICAL					
40.000.75505		Monument Signs			350,000	-	350,000
40.000.75510		City Hall Sign Replacement	15,980				
		City Hall & Public Works LED lighting					
40.000.75500	95.95.8213	Furniture & Fixtures	100,084	304,895	10,000	4,000	10,000
40.000.75510		Street Light Electrical Replace Sheridan Rd			240,000	93,124	
		Furniture & Fixtures	116,064	304,895	600,000	97,124	360,000
		VEHICLES					
		Fire unit #1517- Fire Engine					883,000
		Fire unit #1546- Ambulance					
		Trade In- unit # 1546					
		Fire unit #1547 Ambulance (3/2023 del	232,378				
		Less: Trade In old unit #1547					
		Fire unit #1548- Ambulance				255,932	
		Trade In- unit # 1548				(14,600)	

Capital Project Fund (Fund 40)

BS&A Account	New Vision Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026
			Actual	Actual	Budget		Budget
		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 (Runion)		189,129			
		PW Forestry Trust					125,000
		PW unit #500 Western Star 47X single axle (Bonnel		89,911	194,265		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 (Bonnel		90,759	194,265		194,265
40.000.76100	95.95.8214	Vehicles	232,378	369,798	388,530	241,332	1,428,417
		<u>IT HARDWARE & SOFTWARE</u>					
		UPS System			73,000		73,000
		IT Basepass Switch					
		Hardware & Software Upgrade	69,032	96,808	105,680	100,000	105,680
40.000.77000	95.95.8215	IT Hardware & Software	69,032	96,808	178,680	100,000	178,680
		<u>OTHER CAPITAL & IMPROVEMENTS</u>					
40.000.78000		Other Capital & Improvements	-	-	-	-	-
		Total Expenditure:	1,042,235	1,452,906	4,639,710	1,750,757	5,239,597
		Surplus/(Deficit)	5,228,871	(471,039)	(35,910)	1,253,043	2,410,403
		Ending Fund Balance	5,096,950	4,625,910	4,590,000	5,878,954	8,289,357

General Capital Projects Fund (Fund 40)

Detail of Budgeted Revenue and Expenditures

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EXPENDITURES

<i>Account #</i>	<i>Itemized Description</i>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 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	-	-	-
		-	2,309	-	-	-
	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	-	-	-	-	-
		-	-	-	-	-
	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	-	-	-	-	-
		-	-	-	-	-
	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		76,709			
	Police Station Security					
	Police Station Training Room (renovation)					
40.000.71075	95.95.8202 Bldg Improv - Police Station	-	76,709	-	-	-
		-	76,709	-	-	-
	NC Metra Station		85,885			
	PW Bldg Construction - Electrical improvements due wash station					
	PW Bldg Construction - Façade repairs			75,000	27,582	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					

			2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
	Account #	Itemized Description					
		Salt Dome					
40.000.71100	95.95.8203	Bldg Improv - PW	-	85,885	75,000	27,582	75,000
			-	85,885	75,000	27,582	75,000
		NC Train Station		19,895			
		PW (Green Bay) Bathrooms					
		PW (Green Bay) HVAC - Include Install HVAC - West Bldg					
		PW (Green Bay) Parking Lot (pavement)					
40.000.71105		Bldg Improv - PW Green Bay	-	19,895	-	-	-
			-	19,895	-	-	-
		NC Train Station		65,887			
		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					
40.000.71110	95.95.8204	Bldg Improv - PW Renken	-	65,887	-	-	-
			-	65,887	-	-	-
		PW: Bonnell replace plow Nov unit 504?					
		PW: Cold Planer- asphalt mill	28,407				
		PW: Hot Box- black top patcher	39,700				
		PW: Leaf Vacuum					
		PW: Monroe snowplow 11ft	13,160				
		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 lo	66,195				
		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		9,999			
40.000-75300	95.95.8212	Public Works Equipment	147,462	9,999	-	-	-
			147,462	9,999	-	-	-
		Street Light Electrical Replace Sheridan Rd		304,895	235,000	97,124	
		Monument Signs			350,000		350,000
		Chairs, desks, light fixtures	116,064		10,000		10,000
40.000.75500	95.95.8213	Furniture Fixtures & Electrical	116,064	304,895	595,000	97,124	360,000
			116,064	304,895	600,000	97,124	360,000
		Fire unit #1517- Fire Engine				241,332	883,000
		Ambulance	232,378				
		PW unit #502 Western Star 47X single axle (Bonnell quote 0163304)		189,129			
		PW unit #502 Western Star 47X single axle (Bonnell quote 0163304)		180,670			
		PW unit #502 Western Star 47X single axle (Bonnell quote 0163304)			194,265		194,265
		PW unit #509 Western Star 47X single axle (Bonnell quote 0163305)			194,265		194,265
					-		-
40.000.76100	95.95.8214	Vehicles	232,378	369,799	388,530	241,332	1,271,530
			232,378	369,798	388,530	241,332	1,428,417
		Wireless Access Points					

Account #	Itemized Description	2023	2024	2025	2025	2026
		Actual	Actual	Budget	Projected	Budget
	Backup Storage (Water Replication Backups)					
	SAN w/switches					
	911 Tablets/PC Tablets			34,900		34,900
	Servers		11,235		11,235	
	Workstation, laptop and monitors	69,032	78,573	22,340	72,750	22,340
	Network Equipment - Firewall, Switch, Routers			48,440		48,440
	Move Cisco Core Switch Budget from 2023 to 2024					
	New UPS				16,015	73,000
	UPS System		7,000			
	Firewall refresh			12,000		
	Two New Firewall					
40.000.77000	95.95.8215 IT Hardware & Software	69,032	96,808	117,680	100,000	178,680
		69,032	96,808	178,680	100,000	178,680



Debt Service Funds

DEBT SERVICE FUNDS

	Actual fy2023	Actual fy2024	Projected Year End fy2025	Budget fy2026
#50 Debt Service Fund: Series 2007A				
5/1 Beginning Fund Balance	37,241	488	488	488
Revenues	265,169	-	-	-
Expenditures	(301,922)	-	-	-
4/30 Ending Fund Balance	488	488	488	488

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
#51 Debt Service Fund: Series 2007C- Grant Place				
5/1 Beginning Fund Balance	377,445	1,305,072	372,352	374,640
Revenues	1,871,087	32,520	968,823	974,729
Expenditures	(943,460)	(965,239)	(966,535)	(965,558)
4/30 Ending Fund Balance	1,305,072	372,352	374,640	383,811

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
#52 Debt Service Fund: Series 2014A				
5/1 Beginning Fund Balance	5,194,507	669,540	1,750,951	1,750,951
Revenues	903,573	1,081,411	-	-
Expenditures	(5,428,541)	-	-	-
4/30 Ending Fund Balance	669,540	1,750,951	1,750,951	1,750,951

	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>	<u>fy2026</u>
#53 Debt Service Fund: Series 2007B				
5/1 Beginning Fund Balance	123,403	2,344	2,344	2,344
Revenues	4,868,626	-	-	-
Expenditures	(4,989,684)	-	-	-
4/30 Ending Fund Balance	2,344	2,344	2,344	2,344

Debt Service Fund: Series 2007A (#50.000)

			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
Account	Account	Description	Actual	Actual	Budget	Projected	Budget
Beginning Fund Balance			37,241	488	488	488	488
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	1,117				
50.000.33806	24.00.3806	Wealth Investment Activity	(3,348)				
		SubTotal Investment Income:	(2,231)	-	-	-	-
50.000.39052	24.00.3934	Transfers In - Debt Svc 52 (old #20)	267,400				
		SubTotal Transfer In:	267,400	-	-	-	-
		Total Revenue:	265,169	-	-	-	-
Expenses							
50.000.65020	24.24.4451	Investment Fees	71				
		SubTotal Other Expenses	71	-	-	-	-
50.000.80110	24.24.4870	Bond Principal- 2007A	290,000				
50.000.80100	24.24.4860	Bond Interest	11,600				
50.000.80400	24.24.4880	Fiscal Agent Fees	251				
		SubTotal Debt Service:	301,851	-	-	-	-
		Total Expenditures:	301,922	-	-	-	-
Surplus/(Deficit)			(36,753)	-	-	-	-
Ending Fund Balance			488	488	488	488	488
Prior Period Adjustment			488				

Debt Service Fund: Series 2007C (#51.000)

			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
Account	Account	Description	Actual	Actual	Budget	Projected	Budget
Beginning Fund Balance			377,445	1,305,072	372,352	372,352	374,640
Revenue							
51.000.30070	22.00.3001	Property Tax - Debt Service	908,896	32,520	975,695	968,823	974,729
51.000.30080	22.00.3007	Property Tax -TIF Increment	-		-	-	-
SubTotal Taxes:			908,896	32,520	975,695	968,823	974,729
51.000.37000	22.00.3801	Interest Income	4,339				
51.000.37020	22.00.3802	Investment Income	1,133				
51.000.33806	22.00.3806	Interest- Wealth Investment	(15,953)		-		
SubTotal Investment Income:			(10,481)	-	-	-	-
51.000.39027	22.00.3936	Transfer In - 27 Grant PI Operating	455,157				
51.000.39028	22.00.3937	Transfer In - 28 Grant Place Capital	517,515				
51.000.39052	22.00.3934	Transfer In - 52 Debt Service 2014A					
SubTotal Transfer In:			972,672	-	-	-	-
Total Revenue:			1,871,087	32,520	975,695	968,823	974,729
Expenses							
51.000.65020	22.22.4451	Investment Fees	276				
51.000.65040		Gain/(Loss) on Investments					
SubTotal Other Expenses			276	-	-	-	-
51.000.80100	22.22.4870	Bond Principal- 2007C	660,000	720,000	765,000	765,000	810,000
51.000.80110	22.22.4860	Bond Interest	282,653	244,306	201,035	201,035	155,058
51.000.80400	22.22.4880	Fiscal Agent Fees & Escrow Fees	531	933	1,250	500	500
51.000.50905	22.22.4420	Defease Bonds- Prof Services					
51.000.80500	22.22.4883	Defease Bonds					
SubTotal Debt Service:			943,184	965,239	967,285	966,535	965,558
Total Expenditures:			943,460	965,239	967,285	966,535	965,558
Surplus/(Deficit)			927,627	(932,719)	8,410	2,288	9,171
Ending Fund Balance			1,305,072	372,352	380,762	374,640	383,811
Prior Period Adjustment			1,305,072				

Debt Service Fund: Series 2014A (#52.000)

			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
Account	Account	Description	Actual	Actual	Budget	Projected	Budget
Beginning Fund Balance			5,194,507	669,540	1,750,951	1,750,951	1,750,951
Revenue							
52.000.30070	20.00.3001	Property Tax - Debt Service	929,799		abate	abate	
52.000.30080	20.00.3007	Property Tax -TIF Increment		1,008,098			
SubTotal Taxes:			929,799	1,008,098	-	-	-
52.000.37000	20.00.3801	Interest Income	73,358	73,314			
52.000.37020	20.00.3802	Investment Income	27,043		-		
52.000.33806	20.00.3806	Interest-Wealth Investment	(126,627)				
SubTotal Investment Income:			(26,226)	73,314	-	-	-
Total Revenue:			903,573	1,081,411	-	-	-
Expenses							
52.000.65020	20.20.4451	Investment Fees	1,719				
SubTotal Other Expenses			1,719	-	-	-	-
52.000.80100	20.20.4870	Bond Principal 2014A	1,035,000				
52.000.80110	20.20.4860	Bond Interest	41,400				
52.000.80400	20.20.4880	Fiscal Agent Fees	-				
SubTotal Debt Service:			1,076,400	-	-	-	-
52.000.99025	20.20.4794	Transfer Out - 25 Sheridan TIF	625,465				
52.000.99051	20.20.4780	Transfer Out - 51 Debt Svc Grant Place	3,457,557				
52.000.99065	20.20.4795	Transfer Out - Debt Svc 2007A	267,400				
SubTotal Transfer Out:			4,350,422	-	-	-	-
Total Expenditures:			5,428,541	-	-	-	-
Surplus/(Deficit)			(4,524,967)	1,081,411	-	-	-
Ending Fund Balance			669,540	1,750,951	1,750,951	1,750,951	1,750,951
Prior Period Adjustment							
			669,540				

Debt Service Fund: Series 2007B (#53.000)

			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
Account	Account	Description	Actual	Actual	Budget	Projected	Budget
Beginning Fund Balance			123,403	2,344	2,344	2,344	2,344
Revenue							
53.000.30070	29.00.3001	Property Tax - Debt Service	199,694				
53.000.30080	29.00.3007	Property Tax -TIF Increment	-		-	-	-
		SubTotal Property Taxes:	199,694	-	-	-	-
53.000.37000	29.00.3801	Interest Income	469				
53.000.37020	29.00.3802	Investment Income	837				-
Not Needed	29.00.3806	Wealth Investment Activity	(3,920)				
		SubTotal Interest Income:	(2,614)	-	-	-	-
		Transfer In: Fund 24 Downtown TIF Area	3,457,557				
		Transfer In: Fund 20 2014A	1,213,988				
		SubTotal Interest Income:	4,671,545	-	-	-	-
Total Revenue:			4,868,626	-	-	-	-
Expenses							
53.000.50905	29.29.4420	Redeem & Defease Bonds- Prof Service	14,463				
53.000.65020	29.29.4451	Investment Fees	53				
		SubTotal Other Expenses	14,516	-	-	-	-
53.000.80100	29.29.4870	Bond Principal 2007B/ Redemption	4,769,620				
53.000.80110	29.29.4860	Bond Interest	205,060				
53.000.80400	29.29.4880	Fiscal Agent Fees	489				
		SubTotal Debt Service:	4,975,169	-	-	-	-
Total Expenditures:			4,989,684	-	-	-	-
Surplus/(Deficit)			(121,059)	-	-	-	-
Ending Fund Balance			2,344	2,344	2,344	2,344	2,344
Prior Period Adjustment							
			2,344				



Enterprise Funds

Enterprise Fund - Summary (Fund 07)
Net Position

	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
Description	Actual	Actual	Budget	YE Projected	Budget
Beginning Net Position	5,620,670	8,336,104	10,005,883	10,005,883	6,718,826
Revenue	7,772,003	10,695,896	16,230,172	15,696,055	8,288,022
Expenditure by Category					
Salary & Wages	1,060,099	1,182,417	1,330,590	1,237,802	1,378,194
Employee Benefits	230,186	332,572	323,231	303,949	371,118
Employee - Other	19,170	20,302	28,500	13,731	23,800
Professional Services	328,608	423,651	538,426	521,142	482,000
Purchased Services	1,103,008	1,532,847	2,063,277	1,660,002	1,872,037
Insurance	273,000	281,190	281,190	281,190	281,190
Utilities	436,986	742,168	547,500	583,738	597,900
Commodities	272,553	604,015	538,500	316,461	414,100
Other Expenses	201,068	2,810,399	12,198,269	11,753,269	423,407
Capital Programs & Projects	901,742	861,785	2,160,000	2,058,047	1,667,000
Debt Service	290,787	234,770	291,445	253,782	365,449
Transfer Out	-	-	-	-	-
Total Expenditures	5,117,207	9,026,117	20,300,928	18,983,112	7,876,195
Expenditure by Department					
Water	4,231,510	7,555,832	18,403,905	17,387,618	6,008,497
Sewer	(29,376)	463,064	822,251	458,464	670,406
Refuse	915,073	1,007,221	1,074,772	1,137,030	1,197,292
Total Fund Expenditures	5,117,207	9,026,117	20,300,928	18,983,112	7,876,195
GO Refunding 2014B Premium					
07.50.4021 ENT01 IMRF NET PENSION LIA ADJ	35,448				
07.51.4021 ENT01 OPEB EXPENSE	25,190				
Depreciation					
Change in Net Position	2,715,434	1,669,779	(4,070,756)	(3,287,057)	411,827
Ending Net Position	8,336,104	10,005,883	5,935,127	6,718,826	7,130,653
Auditor JEs-Opeb, comp absences, deprec,...					
Ending Net Position	8,336,104	10,005,883	5,935,127	6,718,826	7,130,653

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

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			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	283,275	329,305	289,680	348,177	298,370
70.000.34305	07.00.3401	Water Usage - Industrial	1,224,223	1,537,381	1,000,000	709,162	800,000
70.000.34310	07.00.3406	Water Usage - Residential	1,511,996	1,416,507	1,499,400	1,439,720	1,544,382
70.000.34315	07.00.3404	Water Usage - Abbott Park	877,744	279,291	943,500	948,989	971,805
70.000.34320	07.00.3405	Water Usage - Abbvie Raw Water	551,434	563,268	510,000	534,857	525,300
70.000.34325	07.00.3408	Water - Penalties/Late Charges	63,608	38,332	53,900	42,265	55,517
70.000.34330	07.00.3410	Service Restoration Fees	12,437	16,500	15,000	16,033	15,450
70.000.34335	07.00.3411	Water Meter Sales	14,278	5,809	9,690	5,515	9,981
70.000.34340	07.00.3412	Tap-on Fees	14,000	41,755	5,100	45,333	5,253
70.000.34350	07.00.3418	Base Water Fees - Commercial	115,024	107,954	117,300	128,979	120,819
70.000.34355	07.00.3416	Base Water Fees - Industrial	62,595	104,574	63,852	115,398	65,768
70.000.34360	07.00.3419	Base Water Fees - Residential	559,324	565,958	566,100	636,333	583,083
70.000.34365	07.00.3417	Base Water Fees - Abbott Park	43,506	330	44,375	2,200	45,706
70.000.34370	07.00.3905	Raw Water Equipment - Abbvie	23,706	23,706	23,706	21,843	24,417
70.000.34400	07.00.3455	Sewer Usage - Commercial	111,597	121,342	112,200	136,285	115,566
70.000.34405	07.00.3453	Sewer Usage - Industrial	465,872	370,359	438,600	321,466	451,758
70.000.34410	07.00.3452	Sewer Usage - Residential	672,296	711,111	688,500	650,591	709,155
70.000.34415	07.00.3459	Base Sewer Fees - Commercial	15,424	15,157	16,284	17,090	16,773
70.000.34420	07.00.3458	Base Sewer Fees - Industrial	9,256	9,040	9,455	10,230	9,739
70.000.34425	07.00.3457	Base Sewer Fees - Residential	84,784	85,064	87,200	96,308	89,816
70.000.34430	07.00.3454	Sewer - Penalties/Late Charges	25,717	19,060	22,440	21,069	23,113
70.000.34700	07.00.3909	Refuse Hauling Fees	876,793	1,021,896	1,074,772	1,137,030	1,197,292
		SubTotal Charges For Services:	7,618,892	7,382,948	7,591,054	7,384,873	7,679,063
70.000.33813		Investment Activity - C Schwab	(49,540)	706		(293)	
70.000.37000	07.00.3801	Interest	141,233	362,878	50,000	195,186	51,500
70.000.37020	07.00.3806	Interest - Investments	57,964	220,841	54,815	90,372	56,459
		SubTotal Interest:	149,657	584,424	104,815	285,265	107,959
70.000.39010	07.00.3927	Transfer In - General Fund		-	-	-	-
		Transfer From:	-	-	-	-	-
70.000.38015		Reimbursables - Insurance		241,196			
70.000.38070	07.00.3904	Miscellaneous Revenue	3,454	6,145	10,200	1,813	1,000
70.000.38210	07.00.3971	IEPA Loan Proceeds- 16th Street & Kemble Transmiss		2,481,182	8,024,103	8,024,103	
		Loan WTP Building & Grounds					
		IEPA Loan Proceeds- 2mg Water Tower					
		IEPA Loan Proceeds- Lead Service Line Replacement					
		SubTotal Miscellaneous:	3,454	2,728,523	8,034,303	8,025,916	1,000
Total Water Fund Revenue:			7,772,003	10,695,896	16,230,172	15,696,055	8,288,022

			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
Account	Account	Description	Actual	Actual	Budget	YE Projected	Budget
Expenditures							
70.500.40000	07.50.4000	Full Time Wages	796,490	897,459	994,762	902,153	1,046,166
70.500.40010	07.50.4001	Part Time Wages	19,285	22,444	16,500	26,762	22,700
70.500.40100	07.50.4010	Overtime - 1.5x	127,253	115,391	150,000	175,000	150,000
70.500.40300	07.50.4022	Sick Leave Sell Back	-	-	-	709	-
70.500.40500	07.50.4003	Compensated Absences	(5,867)	7,909	-		-
SubTotal Salaries and Wages:			937,160	1,043,203	1,161,262	1,104,623	1,218,866
70.500.41000	07.50.4030	Health Insurance - ER	95,275	142,069	152,759	157,456	172,381
70.500.41020	07.50.4035	Dental Insurance - ER	6,857	11,740	13,877	9,565	15,765
70.500.41023	07.50.4036	Vision Insurance - ER	6,406	877	1,795	1,795	1,973
70.500.41030	07.50.4072	Life Insurance - ER	2,132	1,939	2,694	2,890	2,694
70.500.41140	07.50.4020	IMRF Contributions - ER	48,840	30,524	28,939	29,471	36,566
70.500.41200	07.50.4070	Social Security - ER	50,304	57,987	61,378	60,885	75,570
70.500.41220	07.50.4071	Medicare - ER	15,140	23,138	14,374	14,239	17,674
70.500.41225		OPEB Expense	(35,448)				
SubTotal Employee Benefits:			189,506	268,275	275,816	276,301	322,622
70.500.42000	07.50.4310	Travel & Training	2,143	9,265	9,000	2,000	9,000
70.500.42010	07.50.4440	Dues & Memberships	3,516	664	1,000	1,000	800
70.500.42100	07.50.4690	Uniforms	9,215	7,572	10,000	9,766	10,000
SubTotal Employee - Other:			14,874	17,501	20,000	12,766	19,800
70.500.50000	07.50.4350	Audit Services	26,130	-	20,000	20,000	20,000
70.500.50020	07.50.4405	Accounting Services	47,903	10,150			
70.500.50200	07.50.4360	Engineering Services	133,029	219,207	150,000	150,000	150,000
70.500.50810	07.50.4371	Distrib System Leak Detection	495	-	60,000	-	20,000
70.500.50850	07.50.4372	Water Sample Collections Testing	10,299	38,196	20,000	15,000	20,000
70.500.50860	07.50.4373	Water Meter Testing & Calibration	-	-	150,000	150,000	110,000
70.500.50900	07.50.4400	Other Professional Services	29,667	17,572	56,000	56,016	10,000
SubTotal Professional Services:			247,522	285,126	456,000	391,016	330,000
70.500.52020	07.50.4510	Intake Inspection & Cleaning	805	13,000	-		-
70.500.52025	07.50.4343	Janitorial Services	11,153	10,530	10,560	10,989	11,000
70.500.52030	07.50.4327	Landscape Services	-	-	5,000	5,000	5,000
70.500.52040		Pest Control	386	216	-	96	
70.500.52060	07.50.4320	Postage	15,167	17,397	15,000	13,791	15,000
70.500.52065	07.50.4340	Printing & Publishing	15,207	17,133	19,000	27,391	19,000
70.500.52070	07.50.4341	Software Licensing & Annual Fees	11,711	1,229	40,000	40,000	40,000
70.500.52100	07.50.4100	Maintenance - Buildings	14,880	15,958	37,000	50,000	45,000
70.500.52101	07.50.4155	Maintenance - Boiler	-	468	15,000	5,000	10,000
70.500.52110	07.50.4120	Maintenance - Equipment	89,476	344,254	293,945	293,945	293,945
70.500.52113	07.50.4156	Maintenance - High Voltage Elec	-	16,830	45,000	-	45,000
70.500.52115	07.50.4180	Maintenance - Other	-	-	12,000	-	-
70.500.52148	07.50.4160	Maintenance - Water Dist System			50,000		50,000
70.500.52150	07.50.4110	Maintenance - Vehicles	6,615	5,427	10,000	2,016	5,000
70.500.52200	07.50.4280	Rentals	-	80	1,000	500	500
70.500.52400	07.50.4480	Sludge Treatment	1,768	-	100,000	-	-
70.500.52405	07.50.4481	Utility Spoil Disposal	8,820	20,375	50,000	15,000	35,000
SubTotal Purchased Services:			175,988	462,898	703,505	463,728	574,445
70.500.53100	07.50.4210	General Liability Insurance Premiun	273,000	281,190	281,190	281,190	281,190
SubTotal Insurance:			273,000	281,190	281,190	281,190	281,190
70.500.51000	07.50.4260	Utilities - Electric	364,804	723,929	500,000	538,544	550,000
70.500.51010	07.50.4274	Utilities - Gas	63,648	9,159	40,000	40,000	41,200

Account	Account	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025	Fiscal Year 2026
			Actual	Actual	Budget	YE Projected	Budget
70.500.51020	07.50.4230	Utilities - Telephone	7,347	8,135	6,000	4,521	6,000
		SubTotal Utilities:	435,799	741,224	546,000	583,065	597,200
70.500.60010	07.50.4660	Gasoline	7,201	9,938	9,500	8,593	9,500
70.500.60020	07.50.4670	Supplies - Maintenance	10,813	6,034	75,000	25,000	44,100
70.500.60030	07.50.4650	Supplies - Office	583	586	1,500	1,500	500
70.500.60040	07.50.4680	Supplies - Operating	135,514	345,762	300,000	200,000	230,000
70.500.60042		Emergency Water Supply Expenses		151,942			
70.500.60200	07.50.4960	Water Meters	46,482	39,174	75,000	35,635	75,000
		SubTotal Commodities:	200,593	553,436	461,000	270,729	359,100
70.500.65000	07.50.4450	Bank & Credit Card Fees	27,385	4,870	25,000		
70.500.65080	07.50.4850	Miscellaneous Expense	468		-		-
70.500.71000	07.50.4910	Building Improvements	37,979	131,287	284,800	324,800	200,700
70.500.71800	07.50.4912	Infra- WTP Building and Grounds	4,500	160,773	5,520,000	5,350,000	100,000
70.500.73801	07.50.4914	Transmission Main- 16th Street & K	22,263	2,497,830	6,185,762	5,985,762	
70.500.75000	07.50.4940	Equipment	7,723	11,913	90,000	90,000	30,000
70.500.75015	07.50.4942	Surveillance Cameras	83,706		-	-	
70.500.78000	07.50.4920	Other Improvements	6,101		-	-	
		SubTotal Other Expenses:	190,125	2,806,673	12,105,562	11,750,562	330,700
70.500.70000	07.50.4902	Land- Water Tower property acquisi	-	10,000	300,000	407,897	
70.500.73800	07.50.4913	Infra- Water Distribution System		95,295	465,000	339,300	547,000
70.500.73802	07.50.4916	Infra- Water Misc Improvements		389,340	900,000	815,851	500,000
70.500.73804	07.50.4917	Infra- Water Supply		114,427	495,000	495,000	620,000
70.500.76000	07.50.4930	Vehicles	-	252,723	-		-
70.500.79100		Depreciation Expenses	901,742				
					-	-	-
					-	-	-
		SubTotal Capital Outlay:	901,742	861,785	2,160,000	2,058,047	1,667,000
70.500.80100	07.50.4865	Bond Principal 2014B	416,020				
70.500.80110	07.50.4860	Bond Interest 2014B	10,100				
70.500.80200	07.50.4999	Lease Principal	5,023	622	-		
70.500.80300	07.50.4875	Loan Principal	233,569	233,569	233,570	194,730	
70.500.80315		IEPA Principal- 16th Street & Kemble Transmission Main			-	-	232,424
70.500.80320		IEPA Interest- 16th Street & Kemble Transmission Main			-	-	74,400
70.500.80400	07.50.4880	Fiscal Agent Fees 2014B	488	329	-	861	750
					-	-	
					-	-	
					-	-	
		SubTotal Debt Service:	665,200	234,520	233,570	195,591	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:			4,231,510	7,555,832	18,403,905	17,387,618	6,008,497

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

Detail of Budgeted Expenditures

Accout #	Account #	Itemized Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
		AWWA Operator Continuing Education		3,070	3,000	2,000	4,000
		Baxter & Woodman		2,500			
		Books		376			
		Employee Training Seminars -Inhouse		298			3,000
		Fred Pryor Seminars					
		Illinois Section American		2,800	2,800		
		Leadership Training Supervisor (1)					
		Miscellaneous expense	2,143	222	3,200		
		Safety Training		-		-	2,000
		Watercon				-	
70.500.42000	07.50.4310	Travel and Training	2,143	9,265	9,000	2,000	9,000
			<i>2,143</i>	<i>9,265</i>	<i>9,000</i>	<i>2,000</i>	<i>9,000</i>
		NBWW Membership	2,850				
		AWWA Membership	666	664	1,000	1,000	800
70.500.42010	07.50.4440	Dues & Memberships	3,516	664	1,000	1,000	800
			<i>3,516</i>	<i>664</i>	<i>1,000</i>	<i>1,000</i>	<i>800</i>
		Ajilon Temp	15,501	10,150			-
		Comprehensive TTP LLC	32,402				
		Gov Temps- Software Deploy					
		Lauterbach & Amen					
70.500.50020	07.50.4405	Accounting Services	47,903	10,150	-	-	-
			<i>47,903</i>	<i>10,150</i>	<i>-</i>	<i>-</i>	<i>-</i>
		Civiltech Engineering					
		Miscellaneous expense	133,029				
		Trotter And Associates- Lead Service Line Replacement		1,456			
		Trotter And Associates- Water Tower IEPA Loan		2,397			
		Trotter And Associates, City Grants		5,281			
		Trotter And Associates, WTP Flood Assistance		2,937			
		Trotter And Associates-Water System General Engineering		203,592	130,000	130,000	130,000
		Utility Mapping & GIS Updates		3,544	20,000	20,000	20,000
70.500.50200	07.50.4360	Engineering Services	133,029	219,207	150,000	150,000	150,000
			<i>133,029</i>	<i>219,207</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>
		AMM Ent.,Inc			6,000		6,000
		Anderson Pest Control		137			
		Backflow Testing		756	4,000	2,500	4,000
		Contractual Services-Professional	29,687	10,238	36,000	42,192	
		Electrical Kelso-Burnett Co		3,753			
		Invoice Cloud					
		Leak Detection Service		865			
		Security Systems		108			
		Third Millennium		1,488			
		Trotter & Assoc Inc			10,000	11,324	
		Water Sample		228			
70.500.50900	07.50.4400	Other Professional Services	29,687	17,572	56,000	56,016	10,000
			<i>29,667</i>	<i>17,572</i>	<i>56,000</i>	<i>56,016</i>	<i>10,000</i>
		AEP Energy- 20th Place 1 E Natoma			2,100		2,100
		ComEd- GBay Tank		529	375	500	375
		Constellation New Energy Inc		119,793			
		Dynegy		603,261			
		Energy- Wtr Treat Plant: Burnham	364,804		497,525	538,044	547,525
		North Shore Water		88			
		Third Millennium		258			

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

Detail of Budgeted Expenditures

70.500.51000	07.50.4260	Utilities - Electric			364,804	723,929	500,000	538,544	550,000
					<i>364,804</i>	<i>723,929</i>	<i>500,000</i>	<i>538,544</i>	<i>550,000</i>
		Constellation New Energy Inc		9,115					
		North Shore Gas- 2929 20TH Building					618	600	637
		North Shore Gas- 2929 20TH Building					618	500	
		North Shore Gas- Gbay Waterhouse					618	600	637
		North Shore Gas- Wastewater Treatment					515	600	637
		North Shore Water		44					
		Symmetry Entergy- Water Treatment Plant	63,648				37,631	37,700	39,290
70.500.51010	07.50.4274	Utilities - Gas			63,648	9,159	40,000	40,000	41,200
					<i>63,648</i>	<i>9,159</i>	<i>40,000</i>	<i>40,000</i>	<i>41,200</i>
		Cintas Corporation							
		Cintas Corporation #447							
		Core & Main Lp							
		Grainger							
		Home Depot Credit Servic							
		Intake Cleaning & wetwell cleaning - every 4th year							
		Joseph D Foreman & Co	805	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			805	13,000	-	-	-
					<i>805</i>	<i>13,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
		Crystal Maintenance Service	11,153	10,530			10,560	9,489	9,455
		Service Sanitation Inc						1,500	1,545
70.500.52025	07.50.4343	Janitorial Services			11,153	10,530	10,560	10,989	11,000
					<i>11,153</i>	<i>10,530</i>	<i>10,560</i>	<i>10,989</i>	<i>11,000</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>5,000</i>	<i>5,000</i>
		Bankcard Processing Cent							
		Chicago Tribune	354	490				2,500	900
		Consument Confidence Report (Water)					3,100	3,000	3,000
		Door hangers					1,500	1,500	1,100
		James W Smith Printing	3,408	3,080				6,391	
		Lead Service Notice							
		Steve Olson	401	2,575					
		Third Millennium	11,044	10,960			14,400	14,000	14,000
		Miscellaneous expense		28					
70.500.52065	07.50.4340	Printing and Publishing			15,207	17,133	19,000	27,391	19,000
					<i>15,207</i>	<i>17,133</i>	<i>19,000</i>	<i>27,391</i>	<i>19,000</i>
		Hach equipment/software					28,000	28,000	28,000
		Illinois Central WTR Easements	2,026				3000	3,000	3,000
		Miscellaneous expense							
		Mueller Co., LLC	7,125	1,229			7,000	7,000	7,000
		Scada System Maintenance and upgrade						-	-
		Tri-R Systems: WTP Scada Hypo	2,560				2,000	2,000	2,000
70.500.52070	07.50.4341	Software Licensing & Annual Fees			11,711	1,229	40,000	40,000	40,000
					<i>11,711</i>	<i>1,229</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>

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

Detail of Budgeted Expenditures

	ADOR Co: Gate Opera Svcs,WTP Gate Repair	239			
	Ethic Roofing Co	1,180			
	General Maintenance / Carpentry		10,300	10,000	10,300
	Home Depot	219			
	Miscellaneous expense	14,880	14,340	28,000	22,340
	Operations Services- Evaluation	2,000			
	Pieper Electric Inc	11,693			
	Testing & Certification of electrical switch gear				-
	Waukegan Safe & Lock	627			
	WTP Cleaning / Janitorial		12,360	12,000	12,360
70.500.52100	07.50.4100 Maintenance-Buildings	14,880	15,958	37,000	50,000
		45,000			
		14,880	15,958	37,000	50,000
	ADOR Co: Gate Opera Svcs,WTP Gate Repair	9,168			
	Air Con Refrig.& Heating	10,000	24,220	10,000	10,000
	Airgas Usa, Llc				
	Atlas Copco Compressors	20,560	33,798	150,000	150,000
	Backhoe and pumps				
	Chemical feed equipment/parts	15,000		40,000	40,000
	Dahme Mechical Industries	27,025	101,071		
	Deshazo LLc Crant Host Inspection		650		
	Electrical System Repairs & Maintenance	9,800	8,533		
	Estimated Annual			83,945	83,945
	Filter Beds			-	
	Flow Meters- Repair and Calibration				
	Grainger		1,147		
	Hach Company		26,268		
	Johnson Controls Securit		1,622		
	Lai,Ltd		17,288		
	Lubricants/grease		-		
	Maintenance tools		-		
	Miscellaneous expense	7,091	70	10,000	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	89,476	344,254	293,945	293,945
		293,945			
		89,476	344,254	293,945	293,945
	Fleet Enterprise	5,655	4,395	9,500	1,956
	Fleet Enterprise monthly maint fee per veh	60	45	500	60
	Miscellaneous		10		
	MPEC	700	819		
	O'Reilly	200	158		
70.500.52150	07.50.4110 Maintenance - Vehicles	6,615	5,427	10,000	2,016
		5,000			
		6,615	5,427	10,000	2,016
	Aggregates, HMA, PCC, etc.	4,080		15,450	10,000
	Cintas Corporation		3,638		
	Core & Main Lp		974	15,000	15,000
	Grainger		1,265	1,500	1,500
	Home Depot Credit Servic	1,800	32	1,000	1,000
	Joseph D Foreman & Co			1,000	1,000
	LRS	125	125		
	Marking Supplies			1,030	1,000
	Miscellaneous expense				3,000
	Pipe, Manholes, Frames, Lids, Repair Parts, etc.	4,000		20,600	5,000
	Rags, towels, cleaning and maintenance supplies, ,	808		1,030	1,000
	WM Break Repair Supplies			15,450	5,000
70.500.60020	07.50.4670 Supplies - Maintenance	10,813	6,034	72,060	25,000
		44,100			
		10,813	6,034	75,000	25,000

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

Detail of Budgeted Expenditures

	Air Con Refrig.& Heating		634		
	Alexander Chemical Corp.		86,059		
	ChemTrade		12,998		
	Cintas Corporation		4,846		
	City of Waukegan-Emergency water		95,102		
	Core & Main Valve Boxes		4,544		
	Goodman Electric Supply		357		
	Grainger		244		
	Hach Company- Chlorine sample supplies	103,514	4,155	150,000	116,500
	Home Depot Credit Servic		1,041		
	Lab Supplies - Testing	6,000		5,000	3,500
	Lake County- Emergency water		46,800		
	Midwest Meter, Inc		1,221	45,000	
	Miscellaneous expense		126		
	Nalco Company		73,264		
	Water Treatment Chemicals	26,000	14,371	100,000	80,000
70.500.60040	07.50.4680 Supplies - Operating	135,514	345,762	300,000	200,000
		135,514	345,762	300,000	200,000
	Bathrooms				
	Building Electrical Assistance and Repairs	12,279	40,000	100,000	40,000
	Building Exterior Finishes & Repairs		15,000	10,000	10,000
	Building Interior Finishes & Repairs (Painting, Flooring, Ceiling, e		70,000	100,000	100,000
	Carpet/Tile				
	Dehumidifier				40,000
	Filter Control Valve- Dahme Mechanical	7,500	6,287		24,000
	HVAC Assistance and Repairs	14,000		10,000	50,000
	Plumbing & Mechanical Assistance and Repairs			7,500	7,500
	Roof Repairs	4,200			
	Security / Locks / Entry Doors			7,000	7,000
	Security/ Overhead Doors / Gates			25,000	25,000
	Windows/Doors			25,000	21,300
70.500.71000	07.50.4910 Building Improvements	37,979	131,287	284,500	324,800
		37,979	131,287	284,800	200,700
	Estimated costs				
	Sanitary Lift Station and Force Main				100,000
	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	4,500	160,773	20,000	20,000
	Phase III Construction				
	Phase IV Building Envelope Improvements Design				
	Archetech Phase 4 est				150,000
	Phase IV Building Envelope Improv Const (includes ROOF)			5,500,000	5,500,000
70.500.71800	07.50.4912 Infra- WTP Building and Grounds	4,500	160,773	5,520,000	5,670,000
		4,500	160,773	5,520,000	5,350,000
	Distribution System Leak Detection		-	20,000	25,000
	Distribution System Valve Excercising		-	30,000	30,000
	Emergency Repairs (Equipment, Materials, & Services for City St	20,000		50,000	50,000
	Emergency Repairs (Large/ Hire Contractor)	75,295		100,000	54,300
	Hydrant Flushing & ISO Documentation		-		40,000
	Waukegan Interconnect			125,000	55,000
	Transmission Main Leak Detection		-		
	Update System Atlases			30,000	15,000
	Water Loss Survey				
	Water Rate Study				-
	Water Service Meter Testing & Calibration		-	110,000	110,000
70.500.73800	07.50.4913 Infra- Water Distribution System	-	95,295	465,000	339,300
		-	95,295	465,000	547,000
	Lead Service Planning				
	Lead Service & Water Main Replacement			500,000	316,351

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

Detail of Budgeted Expenditures

		Annual Lead Service Replacement				
		Trotter & Associates Intake Valve	170,000			
		Trotter & Associates LSLR Project	146,459			
		Water Treatment Intake Structure	72,881	400,000	400,000	
70.500.73802	07.50.4916	Infra- Water Misc Improvements	-	389,340	900,000	716,351 500,000
			-	389,340	900,000	815,851 500,000
		Annual Tank Maintenance Inspections		20,000	20,000	20,000
		Filtration System Construction (Filters 4-7)		-		100,000
		Filtration System Construction (Filters 8-11)		-		80,000
		Filtration System Design (Filters 4-7)				
		Filtration System Design (Filters 8-11)		100,000	174,337	-
		Intake Screen Chamber Grates				-
		Filter Control Valve				30,000
		Sump Pump Controller	5,559			
		Turbidity and Chlorine Analyzer				50,000
		Liquid Polymer Feed/ sludge handling	108,868	250,000	37,401	
		Backwash Valve Replacements 16-inch				50,000
		Raw Water Pumps		-	236,776	190,000
		Chlorine Pipes				100,000
		Screen Control Panel		125,000	26,486	
70.500.73804	07.50.4917	Infra- Water Supply	-	114,427	495,000	495,000 620,000
			-	114,427	495,000	495,000 620,000
		Air Compressor		15,000	15,000	
		Centrifuge replace				
		Chairs (2)				
		Chlorine Pumps \$10,000 each				
		HVAC all in				
		Meter Horns and Related Appurtances (tool)				
		Meters at the WTP		40,000	40,000	
		Small Equipment	7,723	5,000	5,000	
		Sludge Pump		30,000	30,000	30,000
		Unit #_____ Trailer: Skidsteer (1982 Case 1845C)				
		Unit #555 Trailer	ra	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	7,723	11,913	90,000	90,000 30,000
			7,723	11,913	90,000	90,000 30,000
		PWK 483 Used Vactor Truck				
70.500.76000	07.50.4930	Vehicles	-	-	-	-
		20-1022 Water Main Replacement - Dugdale				
		21-1023 16th Street				
		21-1044 Raw Water Screenings Disposal System				
		21-1049 42-inch Intake Valve repairs				
		21-1051 16-inch Valve Replace				
		21-1061 Jackson to Sheridan @ 14th Street				
		21-1063 GIS System Enhancements				
		21-1084 SCADA				
		MISC Improvements				
70.500.78000	07.50.4920	Other Improvements	-	-	-	-
			-	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000	416,020			
70.500.80100	07.50.4865	Bond Principal 2014B	416,020	-	-	-
		source: fy2020 CAFR pg 132	416,020	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000	10,100			
70.500.80110	07.50.4860	Bond Interest 2014B	10,100	-	-	-
		source: fy2020 CAFR pg 132	10,100	-	-	-

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

Detail of Budgeted Expenditures

70.500.80200	<i>07.50.4999</i>	Fleet Lease - Enterprise			5,023	622			
					5,023	622	-	-	
					5,023	622	-	-	
70.500.80300	<i>07.50.4969</i>	Loan Principal - LCDOT		233,569	233,569	233,570	194,730		
70.500.80315		Loan Principal - 16th Street & Kemble Transmission Main						232,424	
70.500.80320		Loan Interest - 16th Street & Kemble Transmission Main						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		488	329		861	750	
70.500.803xx		Loan Principal & Interest - Lead Service Line Replacement							
				234,057	233,898	233,570	195,591	307,574	
				<i>234,057</i>	<i>233,898</i>	<i>233,570</i>	<i>195,591</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
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Expenditures							
70.510.40000	07.51.4000	Full Time Wages	108,959	165,581	149,328	127,839	149,328
70.510.40010		Voluntry Separation	80	(21)	-	(11)	
70.510.40100	07.51.4010	Overtime - 1.5x	9,066	8,351	20,000	8,112	10,000
70.510.40500		Compensated Absence & Vol Sep	4,833	(34,698)	-	(2,760)	
		SubTotal Salaries and Wages:	122,939	139,214	169,328	133,179	159,328
70.510.41000	07.51.4030	Health Insurance - ER	23,141	40,987	27,104	10,653	27,104
70.510.41020	07.51.4035	Dental Insurance - ER	3,828	4,462	3,776	2,028	3,776
70.510.41023	07.51.4036	Vision Insurance - ER	88	234	239	239	239
70.510.41030	07.51.4072	Life Insurance - ER	306	662	408	669	408
70.510.41140	07.51.4020	IMRF Contributions - ER	5,274	5,235	4,465	3,990	4,780
70.510.41200	07.51.4070	Social Security - ER	5,100	10,310	9,258	8,155	9,878
70.510.41220	07.51.4071	Medicare - ER	2,942	2,406	2,165	1,914	2,310
		SubTotal Employee Benefits:	40,679	64,297	47,415	27,648	48,495
70.510.42000	07.51.4310	Travel & Training	151	218	2,000		2,000
70.510.42100	07.51.4690	Uniforms	4,145	2,583	6,500	965	2,000
		SubTotal Employee - Other:	4,297	2,801	8,500	965	4,000
70.510.50200	07.51.4360	Engineering Services	58,958	135,847	60,000	128,173	130,000
70.510.50900	07.51.4400	Other Professional Services	22,128	2,678	22,426	1,953	22,000
		SubTotal Professional Services:	81,086	138,525	82,426	130,126	152,000
70.510.52005	07.51.4401	Contractual Services			10,000		10,300
70.510.52051	07.51.4245	Sanitary Sewer Televising & Cleaning			160,000		-
70.510.52110	07.51.4120	Maintenance - Equipment	2,020	1,077	6,500	1,004	6,500
70.510.52145	07.51.4160	Maintenance - Sanitary Sewer Sys	1,348	60,848	100,000	56,748	75,000
70.510.52150	07.51.4110	Maintenance - Vehicles	8,579	802	7,500	1,491	7,500
70.510.52200	07.51.4280	Rentals	-	-	1,000	-	1,000
		SubTotal Purchased Services:	11,947	62,728	285,000	59,244	100,300
70.510.51020	07.51.4230	Utilities - Telephone	1,187	944	1,500	673	700
		SubTotal Utilities:	1,187	944	1,500	673	700
70.510.60010	07.51.4660	Gasoline	7,710	6,165	10,000	6,055	7,500
70.510.60020	07.51.4670	Supplies - Maintenance	63,942	34,091	60,000	36,575	40,000
70.510.60040	07.51.4680	Supplies - Operating	308	10,323	7,500	3,102	7,500
		SubTotal Commodities:	71,960	50,579	77,500	45,732	55,000
70.510.80200	07.51.4999	Lease Principal - Fleet Enterprise	3,349	3,726	2,707	2,707	2,707
70.510.75000	07.51.4940	Equipment	7,594		90,000	-	90,000
70.510.65080	07.51.4850	Miscellaneous Expense			-	-	-
		SubTotal Other Expenses:	10,943	3,726	92,707	2,707	92,707
70.510.76000	07.51.7002	Vehicle Unit # 483				-	-
		SubTotal Capital Outlay:	-	-	-	-	-
70.510.80100	07.51.4865	Bond Principal 2014B	(385,000)				
70.510.80110	07.51.4860	Bond Interest 2014B	10,100				
70.510.80300	07.51.4960	Loan Principal - IEPA (no interest loan)	(1)	-	57,875	57,875	57,875
70.510.80400	07.51.4880	Fiscal Agent Fees	488	250	-	316	
		SubTotal Debt Service:	(374,413)	250	57,875	58,191	57,875
70.510.99010	07.51.4781	Transfers Out - General Fund				-	-
		SubTotal Transfer Out:	-	-	-	-	-

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

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Total Sewer:			(29,376)	463,064	822,251	458,464	670,406

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

Detail of Budgeted Expenditures

Accout #	Accout #	Itemized Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
		Continuing Education	151	218	2,000		2,000
70.510.42000	07.51.4310	Travel & Training	151	218	2,000	-	2,000
			<i>151</i>	<i>218</i>	<i>2,000</i>	<i>-</i>	<i>2,000</i>
		Trotter and Associates	58,958	135,847	40,000	128,173	130,000
		Miscellaneous expense			20,000		
70.510.50200	07.51.4360	Engineering Services	58,958	135,847	60,000	128,173	130,000
			<i>58,958</i>	<i>135,847</i>	<i>60,000</i>	<i>128,173</i>	<i>130,000</i>
		Campanella & Sons, Inc.			10,000		10,000
		Illinois Epa			1,000	1,000	1,000
		Julie annual Assessment (Dues)	1,350		1,426	953	1,000
		Leak Repairs			5,000		5,000
		Spot repairs			5,000		5,000
		Miscellaneous expense		20,000			
70.510.50900	07.51.4400	Other Professional Services	1,350	20,000	22,426	1,953	22,000
			<i>22,128</i>	<i>2,678</i>	<i>22,426</i>	<i>1,953</i>	<i>22,000</i>
		Removal of Spoils			10,000		10,300
		American Vactor Service					
		Insituform Technologies					
70.510.52005	07.51.4401	Contractual Services	-		10,000	-	10,300
			<i>-</i>	<i>-</i>	<i>10,000</i>	<i>-</i>	<i>10,300</i>
		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	2,020	1,077	6,500	1,004	6,500
			<i>2,020</i>	<i>1,077</i>	<i>6,500</i>	<i>1,004</i>	<i>6,500</i>
		Collection System		41,728	50,000	32,698	50,000
		Campanella & Sons, Inc.			40,000		
		Petersen Excavating Inc					
		Sewer Vactor Service		19,120	10,000	24,050	25,000
		Miscellaneous expense	1,348				
70.510.52145	07.51.4160	Maintenance - Sanitary Sewer Sys	1,348	60,848	100,000	56,748	75,000
			<i>1,348</i>	<i>60,848</i>	<i>100,000</i>	<i>56,748</i>	<i>75,000</i>
		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	07.51.4110	Maintenance - Vehicles	8,579	802	7,500	1,491	7,500
			<i>8,579</i>	<i>802</i>	<i>7,500</i>	<i>1,491</i>	<i>7,500</i>
					1,000		1,000
70.510.52200	07.51.4280	Rentals	-	-	1,000	-	1,000
			<i>-</i>	<i>-</i>	<i>1,000</i>	<i>-</i>	<i>1,000</i>

		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		25,000		15,000
		Sherwin Industries,Inc		25,000		15,000
		Miscellaneous expense	63,942	34,091		36,575
70.510.60020	07.51.4670	Supplies - Maintenance	63,942	34,091	60,000	36,575
			40,000			
			63,942	34,091	60,000	36,575
					40,000	
		Trailer Air Compressor			90,000	90,000
			7,594			
70.510.75000	07.51.4940	Equipment	7,594	-	90,000	-
			90,000			90,000
			7,594	-	90,000	-
					90,000	
		Used Vactor Truck Unit #483				
70.510.76000	07.51.7002	Vehicle	-	-	-	-
			-	-	-	-
			-	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000	(385,000)			
70.500.80100	07.50.4865	Bond Principal 2014B	(385,000)		-	-
					-	-
		source: fy2020 CAFR pg 132	(385,000)	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000	10,100			
70.500.80110	07.50.4860	Bond Interest 2014B	10,100	-	-	-
					-	-
		source: fy2020 CAFR pg 132	10,100	-	-	-
		veh#				
		30-400 20%				
		Unit 481: 2022 Ford F-550 with utility box Quote: 5t	3,349	3,726	2,707	2,707
		full maintenance is included in monthly payment				
		disposal unit 481 utilities				
70.510.80200	07.51.4961	Fleet Lease - Enterprise	3,349	3,726	2,707	2,707
			2,707			2,707
			3,349	3,726	2,707	2,707
					2,707	
		IEPA- issuance \$1,752,856, no interest loan to 10/31/2030			57,875	57,875
70.510.80300	07.51.4960	Loan Principal	-	-	57,875	57,875
					57,875	57,875
			(1)	-	57,875	57,875

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

Account	Account	Description	2023 Actual	2024 Budget	2025 Budget	2025 YE Projected	2026 Budget
Expenditures							
70.520.52300	07.52.4402	Refuse Collection	915,073	1,007,221	1,074,772	1,137,030	1,197,292
		SubTotal Purchased Services:	915,073	1,007,221	1,074,772	1,137,030	1,197,292
Total Expenditures:			915,073	1,007,221	1,074,772	1,137,030	1,197,292



Internal Service Funds

INTERNAL SERVICE FUNDS

	Actual fy2023	Actual fy2024	Projected Year End fy2025	Budget fy2026
#75 Vision Fund				
5/1 Beginning Fund Balance	(27,890)	7,698	40,975	45,949
Revenues	46,222	42,527	17,228	16,061
Expenditures	(10,635)	(10,861)	(12,254)	(14,000)
4/30 Ending Fund Balance	7,698	39,364	45,949	48,011

	fy2023	fy2024	fy2025	fy2026
#76 Retiree Premium Fund				
5/1 Beginning Fund Balance	35,178	202,012	345,615	397,603
Revenues	355,931	349,819	208,795	183,000
Expenditures	(189,097)	(206,217)	(156,807)	(219,460)
4/30 Ending Fund Balance	202,012	345,615	397,603	361,143

Vision Fund (Fund 75)

			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2025 YE Projected	Fiscal Year 2026
Account	Account	Description	Actual	Actual	Budget		Budget
Beginning Fund Balance			(27,890)	7,698	39,364	40,975	45,949
Revenue							
75.000.37000	36.00.3801	Interest Income	258	729	50	1,672	500
		SubTotal Investment Income:	258	729	50	1,672	500
75.000.34610	36.00.3918	Vision Contribution ER	15,964	11,798	15,561	15,556	15,561
		SubTotal Other Revenue:	15,964	11,798	15,561	15,556	15,561
75.000.39010	36.00.3951	Transfer In: General Fund	30,000	30,000			
		SubTotal Transfers In:	30,000	30,000	0	0	0
Total Revenue:			46,222	42,527	15,611	17,228	16,061
Expenditures							
75.000.53000	36.00.4450	Administrative Fees	1,974	2,049	3,000	2,062	3,000
Not Needed?	36.00.4091	Dental Expenses			0	0	0
75.000.53320	36.00.4092	Vision Expenses	8,661	8,812	11,000	10,192	11,000
		SubTotal Insurance:	10,635	10,861	14,000	12,254	14,000
75.000.99010	36.00.4790	Transfer Out - General Fund			0		
		SubTotal:	0	0	0	0	0
Total Expenditures:			10,635	10,861	14,000	12,254	14,000
Surplus/(Deficit):			35,588	31,666	1,611	4,974	2,061
Ending Fund Balance			7,698	39,364	40,975	45,949	48,011

Retiree Premium Fund (Fund 76)

Account	Account	Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 YE Projected	Fiscal Year 2026 Budget
Beginning Fund Balance			35,178	202,012	345,615	345,615	397,603
Revenue							
76.000.37000	40.00.3801	Interest Income	4,399	10,840	10	16,737	8,000
		SubTotal Investment Income:	4,399	10,840	10	16,737	8,000
76.000.34600	40.00.3911	Contributions from Retirees	176,532	163,980	160,900	192,058	175,000
		SubTotal Charges For Services:	176,532	163,980	160,900	192,058	175,000
76.000.39010	40.00.3951	Transfer In: General Fund	175,000	175,000			
		SubTotal Transfers In:	175,000	175,000	0	0	0
Total Revenue:			355,931	349,819	160,910	208,795	183,000
Expenditures							
76.000.53300	40.41.4031	Medical Insurance Premiums	161,828	170,006	185,460	124,561	185,460
76.000.53310	40.41.4035	Dental Insurance Premiums	21,900	27,918	29,000	22,096	25,000
76.000.53320		Vision Insurance Premiums	2,361	2,281			
76.000.53330	40.41.4072	Life Insurance Premiums	3,009	6,011	7,698	10,150	9,000
		SubTotal Insurance:	189,097	206,217	222,158	156,807	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:			189,097	206,217	222,158	156,807	219,460
Surplus/(Deficit):			166,834	143,603	(61,248)	51,988	(36,460)
Ending Fund Balance			202,012	345,615	284,367	397,603	361,143
Year End Adjustments							
Ending Fund Balance			202,012	345,615	284,367	397,603	361,143



Pension Reserve Fund

	Actual fy2023	Actual fy2024	Projected Year End fy2025	Budget fy2026
<hr/>				
<u>#96 Pension Reserve Fund</u>				
5/1 Beginning Fund Balance	-	-	-	-
Revenues	-	-	-	1,317,555
Expenditures	-	-	-	-
4/30 Ending Fund Balance	-	-	-	<u>1,317,555</u>

Pension Reserve Fund (Fund 96)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Beginning Fund Balance			0	0	0	0	0
Revenue							
96.000.39010		Transfer In: General Fund					1,317,555
		SubTotal Transfers In:	0	0	0	0	1,317,555
		Total Revenue:	0	0	0	0	1,317,555
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	0	0	1,317,555
Ending Fund Balance				0	0	0	1,317,555
Year End Adjustments							
Ending Fund Balance			0	0	0	0	1,317,555



Library Fund

LIBRARY FUND

	Actual <u>fy2023</u>	Actual <u>fy2024</u>	Projected Year End <u>fy2025</u>	Budget <u>fy2026</u>
<u>Library Fund (Fund 80)</u>				
5/1 Beginning Fund Balance	<i>restated</i> 1,640,784	<i>restated</i> 1,677,749	1,545,027	987,820
Revenues	950,069	916,496	915,455	961,732
Expenditures	(913,104)	(1,049,217)	(1,472,663)	(1,272,770)
Profit/ Loss	36,965	(132,722)	(557,208)	(311,038)
4/30 Ending Fund Balance	1,677,749	1,545,027	987,820	676,781

Library Fund (Fund 80)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Actual	Budget	YE Projected	Budget
Revenue							
80.000.30000	03.00.3001	Property Tax - General	707,719	771,491	804,238	798,348	470,805
80.000.30010	03.00.3005	Property Tax - IMRF	39,649	115		55	
80.000.30020	03.00.3005	Property Tax - FICA	-				
80.000.32120		PPRT					39,738
		SubTotal Taxes:	747,368	771,606	804,238	798,402	510,543
80.000.33000	03.00.3150	Grant Proceeds	156,801	45,677	70,000	37,553	70,000
Not Needed	03.00.3153	Cares Act Reimbursement					
		SubTotal Grants:	156,801	45,677	70,000	37,553	70,000
80.000.34200	03.00.3506	Rental Income	420		500	300	500
80.000.34500	03.00.3505	Library Fees & Fines	2,644	2,373	3,000	6,013	3,000
		SubTotal Charges For Services:	3,064	2,373	3,500	6,313	3,500
80.000.37000	03.00.3801	Interest Income	12,544	85,538	35,000	60,801	30,000
80.000.37008		Investment Activity - IPRIME	18,929				
80.000.37020	03.00.3802	Investment Income					
80.000.37040	03.00.3806	Gain/(Loss) on Investments					
		SubTotal Investment Income:	31,473	85,538	35,000	60,801	30,000
80.000.38000	03.00.3602	Photocopies	4,014	4,375	5,500	5,606	5,000
80.000.39010		Transfer In General					336,189
80.000.38320	03.00.3901	Sale of City Property			500	-	500
80.000.38040	03.00.3902	Reimbursement	252	1,883	2,500	1,139	2,000
80.000.38050	03.00.3903	Donations	1,992	1,050	1,500	1,313	1,000
80.000.38060	03.00.3905	Donations-Friends of the NCPL	290	210	500	308	500
80.000.38070	03.00.3904	Miscellaneous Revenue	4,816	3,782	2,500	4,020	2,500
		SubTotal Other Revenue:	11,364	11,301	13,000	12,386	347,689
Total Library:			950,069	916,496	925,738	915,455	961,732

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Budget	Budget	YE Projected	Budget
Expenditures							
80.800.40000	03.42.4000	Full Time Wages	318,560	318,413	341,310	336,561	421,090
80.800.40010	03.42.4001	Part Time Wages	80,689	79,821	80,000	75,254	89,981
80.800.40100	03.42.4010	Overtime - 1.5x	2	595	1,000	513	1,000
		SubTotal Salaries and Wages:	399,251	398,829	422,310	412,329	512,071
80.800.41000	03.42.4030	Health Insurance - ER	70,606	71,679	78,463	77,025	125,133
80.800.41020	03.42.4035	Dental Insurance - ER	4,842	5,739	5,578	4,748	5,578
80.800.41023	03.42.4036	Vision Insurance - ER	576	548	604	604	604
80.800.41030	03.42.4072	Life Insurance - ER	1,715	1,309	1,428	1,688	1,428
80.800.41140	03.42.4020	IMRF-ER	16,158	9,722	12,627	8,215	15,362
80.800.41200	03.42.4070	Social Security -ER	21,240	23,996	26,183	20,323	31,748
80.800.41220	03.42.4071	Medicare - ER	8,374	5,612	6,123	4,753	7,425
		SubTotal Employee Benefits:	123,511	118,604	131,006	117,355	187,279
80.800.42000	03.42.4310	Travel & Training	3,403	8,633	15,450	8,345	17,000
80.800.42010	03.42.4440	Dues & Memberships	3,385	988	2,473	1,696	2,400
80.800.42100	03.42.4690	Uniforms	380	1,057	-	123	1,500
		SubTotal Employee Other:	7,168	10,678	17,923	10,165	20,900
Not Needed	03.42.4350	Accounting Services		-		-	-
80.800.50400	03.42.4370	Legal Services	4,108	3,950	7,500	10,544	7,500
80.800.50500	03.42.4740	Public Relations	16,619	13,681	14,936	22,181	20,000
80.800.50900	03.42.4400	Other Professional Services	18,140	19,540	33,978	50,186	15,000
		SubTotal Professional Services:	38,866	37,171	56,414	82,911	42,500
80.800.50100		Utilities- Water		519	748	748	1,920
80.800.51000	03.42.4260	Utilities-Electric	1,759	1,657	3,000	2,061	3,300
80.800.51020	03.42.4230	Utilities - Telephone	12,694	8,624	9,000	19,492	15,000
		SubTotal Utilities:	14,453	10,801	12,748	22,302	20,220
80.800.52005	03.42.4401	Contractual Services		-	300	-	300
80.800.52025	03.42.4420	Janitorial Services	12,407	16,380	21,000	21,375	22,000
80.800.52040	03.42.4570	Pest Control	1,506	1,197	1,600	321	1,600
80.800.52045	03.42.4190	Snow Removal	3,520	2,640	5,000	5,455	5,200
80.800.52060	03.42.4320	Postage	1,417	943	800	3,078	1,200
80.800.52065	03.42.4340	Printing & Publishing	1,203	2,194	1,030	1,682	1,000
80.800.52070	03.42.4341	Software Licensing & Annual Fees	90,820	69,370	29,300	29,944	28,500
80.800.52090	03.42.4342	Library Databases	7,380	3,129	33,500	9,254	33,500
80.800.52100	03.42.4100	Maintenance - Buildings	54,921	8,587	9,270	19,747	11,000
80.800.52105	03.42.4150	Maintenance - Grounds	66,986	6,629	5,500	4,989	5,500
80.800.52110	03.42.4120	Maintenance - Equipment	13,990	21,912	27,120	27,290	27,000
80.800.52150	03.42.4110	Maintenance - Vehicles	239	623	1,030	1,001	1,000
80.800.52200	03.42.4280	Rentals	631	603	700	(45)	500
		SubTotal Purchased Services:	255,021	134,207	136,150	124,089	138,300

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2023	2024	2025	2025	2026
			Actual	Budget	Budget	YE Projected	Budget
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
80.800.60020	03.42.4670	Supplies - Maintenance	1,626	1,520	-	5,767	3,000
80.800.60030	03.42.4650	Supplies - Office	4,301	3,513	515	3,432	5,000
80.800.60040	03.42.4680	Supplies - Operating	1,337	1,626	2,060	2,160	4,000
80.800.60100	03.42.4710	Publications	979	676	-	447	1,000
80.800.60150	03.42.4890	Book Purchase/Rental	20,303	26,806	23,690	19,645	23,000
		SubTotal Commodities:	28,547	34,142	26,265	31,452	36,400
80.800.65000	03.42.4450	Bank & Credit Card Fees	704	964	600	739	800
80.800.65020	03.42.4451	Investment Fees	-	-	-	-	-
80.800.65060	03.42.4530	Boards & Commissions	19,280	27,916	26,780	57,364	28,000
80.800.65070	03.42.4851	Friends of the NCPL	139	1,298	500	551	500
80.800.65080	03.42.4850	Miscellaneous Expense	862	1,053	500	227	1,000
80.800.65100	03.42.4800	Reimbursements	-	-	500	-	500
80.800.65900	03.42.4799	Covid 19			-	-	-
		SubTotal Other Expenses:	20,985	31,231	28,880	58,880	30,800
80.800.71000	03.42.4910	Building Improvements	231	231,887	769,563	569,053	200,000
80.800.75000	03.42.4940	Equipment	1,176	20,801	5,150	23,393	30,000
80.800.75010	03.42.4990	Audio Visual	6,094	3,067	4,635	2,936	4,500
80.800.78900	03.42.5000	Computer Programming	-	-	-	-	-
		SubTotal Capital Outlay:	7,501	255,755	779,348	595,381	234,500
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	-	32,000
		SubTotal Transfer Out:	-	-	32,000	-	32,000
Total Library:			913,104	1,049,217	1,660,844	1,472,663	1,272,770



Personnel & Contractors

BUDGETED PERSONNEL

		FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	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	1.00	0.00
Chief of Staff	CSO	1.00	1.00	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	1.00	0.00
Community Info Coordinator	CSO	1.00	1.00	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.00
Support Staff		0.50										0.00
Total		4.50	4.00	3.60	3.60	3.60	3.60	2.85	2.85	3.60	3.60	0.00
<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	1.00	0.00
Deputy City Clerk	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Data Tech II	SEIU	1.00										0.00
Total		3.00	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	7.00	0.00
Fire & Police Commissioners	Appoint	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	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	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	7.00	0.00
Total		24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	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	1.00	0.00
Total		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
<u>Economic Development</u>												
Building Division												
Director	CSO	1.00	1.00	0.25	0.25	0.25	0.25	1.00	1.00	1.00	1.00	0.00
Senior Planner	CSO	1.00	1.00					1.00	1.00	0.00	0.00	0.00
Executive Secretary	CSO	1.00	1.00	0.50	0.50	0.50	0.50			0.00	0.00	0.00
Building Inspector Manager	CSO									1.00	1.00	0.00
Office Manager	CSO									1.00	1.00	0.00
Senior Inspector	SEIU	1.00										0.00
Bldg & Facilities Mgr	CSO	1.00	1.00					1.00	0.00	0.00	0.00	0.00
Building Inspector	SEIU	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Associate Planner										1.00	1.00	0.00
Permit Coordinator	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	CSO					1.00	1.00	1.00	1.00	1.00	1.00	0.00
Data Tech II	SEIU	1.00							2.00	2.50	2.50	0.00
Total		9.00	7.00	3.75	3.75	4.75	4.75	7.00	8.00	9.50	9.50	0.00
Facility Management Division												
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		0.00	0.00	1.25	1.25	1.25	1.25	0.00	0.00	0.00	0.00	0.00
Planning Division												
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		0.00	0.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Total All Divisions		9.00	7.00	7.00	7.00	8.00	8.00	7.00	8.00	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	1.00	0.00
Assistant Chief of Police	CSO	1.00							1.00	1.00	1.00	0.00
Lieutenant	CSO	4.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	0.00
Sergeant	ICOPS	8.00	8.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	0.00
Internal Investigator	CSO	2.00	2.00	1.00								0.00
Communication Supervisor	CSO	1.00	1.00	1.00								0.00
Executive Secretary	CSO	1.00	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	0.00
Police Officers	ICOPS	60.00	41.00	43.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	0.00
Telecommunicators	FOP	11.00	11.00	9.00								0.00
Management Analyst											1.00	1.00
Evidence Technician											1.00	1.00
Mechanic		0.50	0.50									0.00
Records Input Operator	SEIU	7.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fleet Coordinator		1.00	0.50									0.00
Admin Support Tech	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Animal Control	SEIU	1.50	1.50	1.00	1.00	1.00	1.00					0.00
Crossing Guards		10.00	10.00	10.50	10.50	10.50	13.00	13.00	17.00	17.00	17.00	0.00

BUDGETED PERSONNEL

		FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FTE Change
Total		110.00	84.50	77.50	64.50	64.50	67.00	67.00	66.00	70.00	72.00	2.00
<u>Fire</u>												
Chief	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief/Lieutenant												0.00
Battalion Chief	CSO	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Fire Prevention Offices	CSO	1.00	1.00	1.00	1.00	1.00	1.00					0.00
Fire Marshal	CSO									1.00	1.00	0.00
Management Analyst	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Lieutenant	IAFF	3.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Firefighter/Paramedic	IAFF	29.00	29.00	24.00	22.00	21.00	21.00	21.00	21.00	21.00	21.00	0.00
Firefighter	IAFF											0.00
Total		37.00	41.00	36.00	34.00	33.00	33.00	32.00	32.00	33.00	33.00	0.00
<u>Information Technology</u>												
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	0.00
<u>Comptroller Office</u>												
Comptroller		1.00	1.00							1.00	1.00	0.00
Assistant Comptroller	CSO					0.75	0.75	0.75	0.75	0.75	0.75	0.00
Accounting Manager		1.00	1.00									0.00
UB and Revenue Manager	CSO			1.00	1.00							0.00
Accountant		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
Accounts Payable Clerk	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utility Billing Coordinator	SEIU	1.00	1.00									0.00
Payroll Coordinator		1.00	1.00									0.00
AP and Payroll Manager				1.00	1.00							0.00
Management Analyst							0.50	1.00	1.00	0.00	0.00	0.00
Collector/Adjudication Aide	SEIU	1.00	1.00									0.00
Collector	SEIU		1.00	0.75	0.75	0.75		0.75	0.75	1.00	1.00	0.00
Total		7.00	8.00	4.75	4.75	3.50	3.25	4.50	5.50	4.75	4.75	0.00
<u>Human Resources</u>												
Director	CSO	1.00	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.00
Senior HR Assistant	CSO											0.00
HR Assistant	CSO	1.00	1.00	1.00	1.00							0.00
Management Analyst	CSO						0.50	0.80	0.80	1.00	1.00	0.20
Seasonal		0.00										0.00
Total		2.00	2.00	1.80	1.80	0.80	1.30	1.60	1.60	1.80	1.80	0.00
<u>Public Works-Street Division</u>												
Director	CSO	0.50	0.30	0.30	0.30	0.30	0.30		0.00	0.00	0.00	0.00
PW Superintendent	CSO								1.00	1.00	1.00	0.00
Foreman - Streets & Utilities		1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.00
Bldg & Facilities Mgr	CSO								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
Crew Leader	SEIU	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
Crew Leader II	SEIU	1.00	1.00	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	0.50	0.00
Head Mechanic	SEIU	0.50	1.00	0.50								0.00
Auto Mechanic	SEIU	0.50	0.00	0.50								0.00
Auto Mechanic II	SEIU			0.50								0.00
Maintenance Worker II	SEIU	5.00	2.00	2.00	3.00	3.00	3.00	2.00	1.00	1.00	1.00	0.00
Maintenance Worker I	SEIU	6.00	5.00	2.00	6.00	6.00	6.00	7.00	10.00	9.00	9.00	0.00
Fleet Coordinator		0.00										0.00
Seasonal		1.50	1.50	1.50								0.00
Total		18.50	14.30	11.80	13.80	13.80	13.80	12.00	12.00	14.80	14.80	0.00
<u>Enterprise-Water Division</u>												
Director	CSO	0.50	0.50	0.50	0.50	0.50	0.50					0.00
Chief of Staff	CSO			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
HR Director	CSO			0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00
Electrician	N/A	1.00						0.00	0.00	0.00	0.00	0.00
Water Superintendent	CSO										1.00	1.00
Foreman - Water Operations		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Bldg & Facilities Mgr	CSO								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	0.50	0.00
Utility Billing Coordinator	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

BUDGETED PERSONNEL

		FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FTE Change
Assistant Comptroller	CSO				0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00
Head Mechanic	SEIU	0.50		0.50						1.00	1.00	0.00
Auto Mechanic	SEIU	0.50		0.50								0.00
Auto Mechanic II	SEIU			0.50								0.00
Sr. Water Plant Head Mechanic	SEIU	1.00	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	1.00	1.00								0.00
Water Plant Operator - A	SEIU	3.00	3.00	3.00	4.00	4.00	4.00	2.50	2.50	3.00	3.00	0.00
Water Plant Operator - C	SEIU	2.00	1.00	2.00	1.00	2.00	2.00	2.00	4.00	5.00	5.00	0.00
Water Plant Operator								2.00	2.00	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				1.00	1.00	2.00	2.00	2.00	0.00
Meter M Supervisor	SEIU	1.00	1.00							1.00	1.00	0.00
Collector	SEIU	0.00	0.00	0.25	0.25	0.25	0.00	0.25	0.25	0.00	0.00	0.00
Meter Technician	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Total		15.00	12.00	14.35	12.10	11.50	12.85	12.85	16.30	16.55	17.55	1.00
<u>Enterprise-Sewer Division</u>												
Director	CSO			0.20	0.20	0.20	0.20		0.00	0.00	0.00	0.00
Foreman - Streets & Utilities								0.50	0.50	0.50	0.50	0.00
Sr. Water/Sewer Maintenance	SEIU	2.00	2.00	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	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
Water/Sewer Maintenance I	SEIU	2.00	2.00	1.00	1.00				2.00	0.00	0.00	0.00
Seasonal	SEIU	0.50	0.50									0.00
Total		5.50	5.50	4.20	4.20	2.20	2.20	2.50	1.25	1.50	1.50	0.00
Total-PW		39.00	31.80	30.35	30.10	27.50	28.85	27.35	29.55	32.85	33.85	1.00
Grand Total Authorized Positions		209.50	178.30	161.00	145.75	140.90	145.00	142.30	145.50	155.50	158.50	3.00