

# ANNUAL BUDGET

FISCAL YEAR  
**2025**

Village of  
**Vernon Hills**  
*People Planning With Pride*



[WWW.VERNONHILLS.ORG](http://WWW.VERNONHILLS.ORG)

# VILLAGE OF VERNON HILLS

Lake County, Illinois

Fiscal Year 2025

## ANNUAL BUDGET

Adopted April 16, 2024

Village of

*Entrusted by its residents, the Village of  
Vernon Hills is dedicated to delivering  
municipal services in a responsive,  
professional, and proficient manner.*

**Village of Vernon Hills**

290 Evergreen Drive | Vernon Hills, Illinois 60061 | (847) 367-3700

For more information, visit the Village website at: [www.vernonhills.org](http://www.vernonhills.org)



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# VILLAGE OF VERNON HILLS

## ELECTED OFFICIALS

ROGER L. BYRNE, PRESIDENT

THOM KOCH, TRUSTEE

MICHAEL MARQUARDT, TRUSTEE

DAVID OPPENHEIM, MD, TRUSTEE

CRAIG TAKAOKA, TRUSTEE

NANCY FORSTER, TRUSTEE

MICHAEL SCHENK, TRUSTEE

## EXECUTIVE STAFF

KEVIN TIMONY, VILLAGE MANAGER / VILLAGE CLERK

JON PETRILLO, ASSISTANT VILLAGE MANAGER / DEPUTY VILLAGE CLERK

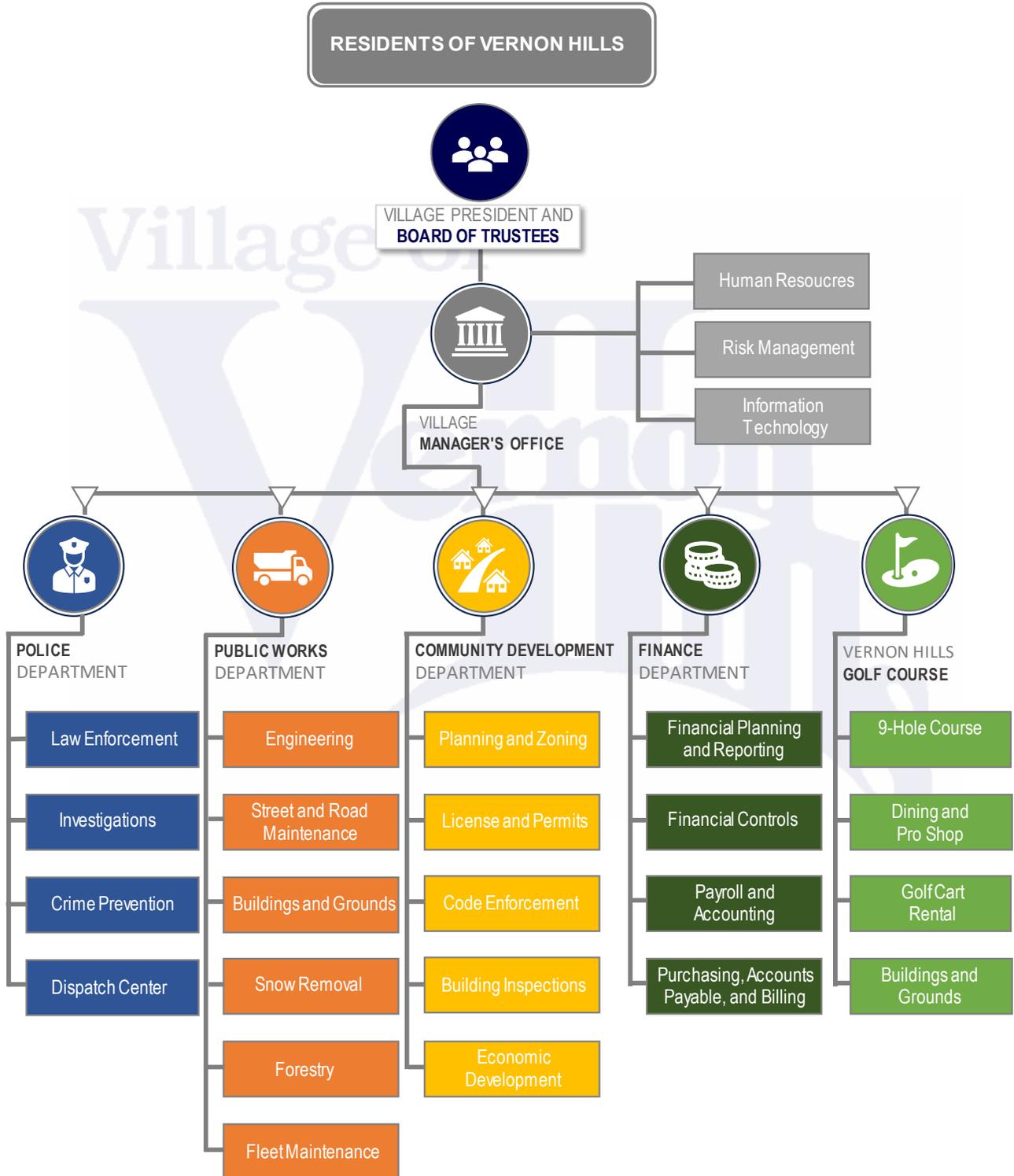
CHRIS VENATTA, DIRECTOR OF PUBLIC WORKS / VILLAGE ENGINEER

PATRICK L. KREIS, CHIEF OF POLICE

ANDREW JENNINGS, DIRECTOR OF COMMUNITY DEVELOPMENT

THOMAS LYONS, DIRECTOR OF FINANCE / TREASURER

JAMES V. FEROLO, VILLAGE ATTORNEY





- Transmittal Letter
- Budget Process and Timeline



April 16, 2024

President Roger L. Byrne  
Board of Trustees  
and Village of Vernon Hills Residents

We are pleased to present the fiscal year 2025 budget for the Village of Vernon Hills. The fiscal year covers the period beginning May 1, 2024 and ending April 30, 2025.

The General Fund, the Village's primary operating fund, accounts for a significant portion of the Village's salaries, benefits, functional, and program expenses. The fiscal year 2025 expenditure budget for the General Fund is \$33.1 million, which is an increase of \$1.6 million, or 4.9% from the prior year adopted budget. This increase is attributed to higher TIF payments in lieu of taxes as development activity in the Hawthorn Mall TIF is anticipated to pick up, additional contributions set aside to fund major facility maintenance, and personnel annual cost of living adjustments as well as restructuring of the employee pay plan.

The fiscal year 2024 total projected revenues for the General Fund are \$37.7 million, \$0.9 million less than the adopted budget. As retail sales activity peaked in fiscal year 2023, sales tax revenues pulled back in 2024. Sales tax and home rule sales tax revenues are projected to finish the year approximately \$2.0 million under budget. However, not all revenues were down during the year as investment earnings, income taxes, and food and beverage tax revenues will finish the year above budget resulting in the overall General Fund revenue coming in under budget just shy of \$1.0 million. As we look towards fiscal year 2025, we have budgeted the 1% municipal sales tax revenue at \$18.3 million which factored in minimal sales tax growth of under one percent over the projected 2024 revenue of \$18.2 million. Municipal sales tax revenue accounts for 48.8% of the General Fund's total fiscal year 2025 revenue budget, while home rule sales tax revenue accounts for 10.7%.

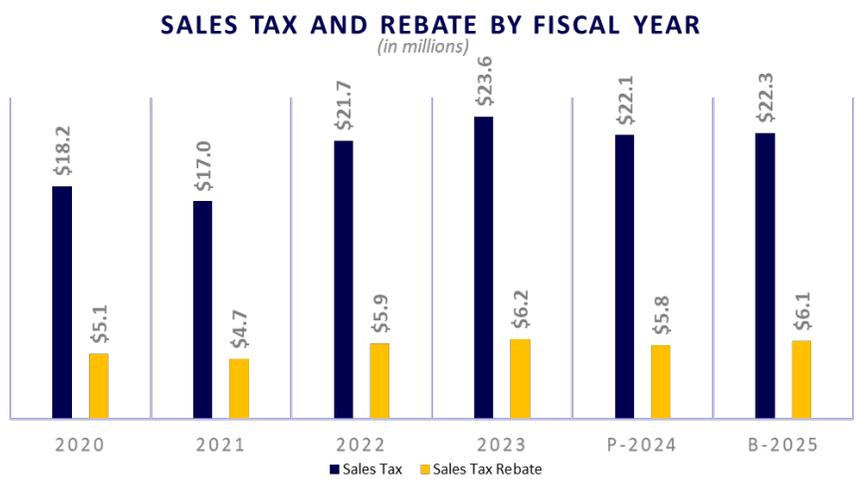
As the local economy is still performing strongly relative to recent history, there are signs that retail sales activity has been pulling back off the highs of fiscal year 2023. This should come as no surprise as this pullback has been taking place over the last 10 months. As the Federal Reserve continues to work inflation towards their 2% target, interest rates may stay higher for longer hindering growth in the short term. As inflation reduction tactics take place we are in a wait-and-see mode, leading us to take a conservative approach in projecting revenues. Overall, fiscal year 2025 budgeted General Fund revenues of \$37.3 million are down 3.1% from the prior year's budget.

The current interest rate environment continues to produce higher investment income for the Village. Investment income is projected to finish the year above \$2.0 million. To add some context, two years ago the General Fund earned about \$0.03 million of investment income making the recent million plus revenue source meaningful in funding operations. Although it was shared above that interest rates could possibly stay higher for longer, which would keep investment income close to current levels, we have maintained a conservative approach to projecting investment income. The fiscal year 2025 budget of \$1.3 million dollars assumes interest rates at a level over the next year lower than they are now.

For the fiscal year 2025 budget there are significant planned transfers out of the General Fund to other funds for various reasons. The General Fund is the financial backstop for the Village’s two enterprise funds: the Golf Course Fund and Metra Parking Fund. As these two funds are not self-sustaining, but do provide a service to the community, the General Fund provides subsidies to maintain operations and fund any capital items these funds pursue. The budgeted transfers to the Golf Course Fund and the Metra Parking Fund are \$0.76 million and \$0.07 million, respectively. Likewise, the General Fund covers any excess expenditures in the Dispatch Center Fund. The fiscal year 2025 budget includes a transfer from the General Fund to the Dispatch Center Fund of \$0.8 million. Unique to the fiscal year 2025 budget are two one-time capital funding transfers of General Fund balance to the Capital Fund and the Vehicle and Equipment Replacement Fund (VERF). These one-time transfers are intended to be available to fund multiple years’ worth of capital project costs and vehicle and equipment replacements scheduled in future years. This allows the Village to continue outlays for critical capital projects and replacements necessary for operations without relying on an annual transfer from the General Fund. This is especially important in times of financial hardship when transfers from the General Fund may not prove feasible.

**SIGNIFICANT GENERAL FUND REVENUES**

**Sales Tax Revenue – Municipal and Home Rule**



As mentioned above, local retail sales have pulled back from the highs over the past several months. The Village currently provides sales tax rebates to three separate businesses in town. When sales tax revenues decline the rebates paid out typically follow suit. As retail sales activity drives the significant majority of the Village’s General Fund revenue, and considering that the Village does not levy a property tax, an economic downturn would increase volatility in our key revenues. This may adversely

impact the Village’s finances which is why we maintain adequate fund balance reserves and closely monitor these revenues throughout the year. However, we are cautiously optimistic regarding the coming year’s retail sales activity, but recognize the Village is financially sound to weather any economic distress. The graph above shows actual sales tax revenues and sales tax rebates for fiscal years 2020 through 2023, and projected sales tax revenues and sales tax rebates for fiscal year 2024 and fiscal year 2025. Sales tax rebate expenses as a percentage of total sales tax revenues for the years presented is between 26% and 28%. The graph includes both municipal sales tax and home rule sales tax.

Sales tax revenues for fiscal year 2021 decreased approximately \$1.2 million, or 6.5%, from fiscal year 2020 due to the COVID pandemic that dominated calendar year 2020. In fiscal year 2022, sales tax revenues recovered and increased \$4.7 million, or 27.8%, from the prior fiscal year. Sales tax revenues are expected to finish fiscal year 2024 about \$1.5 million or 6.2% less than the high mark recorded in fiscal year 2023. Sales tax revenues have been budgeted to remain flat to slightly increased during fiscal year 2025.

## State Income Tax Revenue

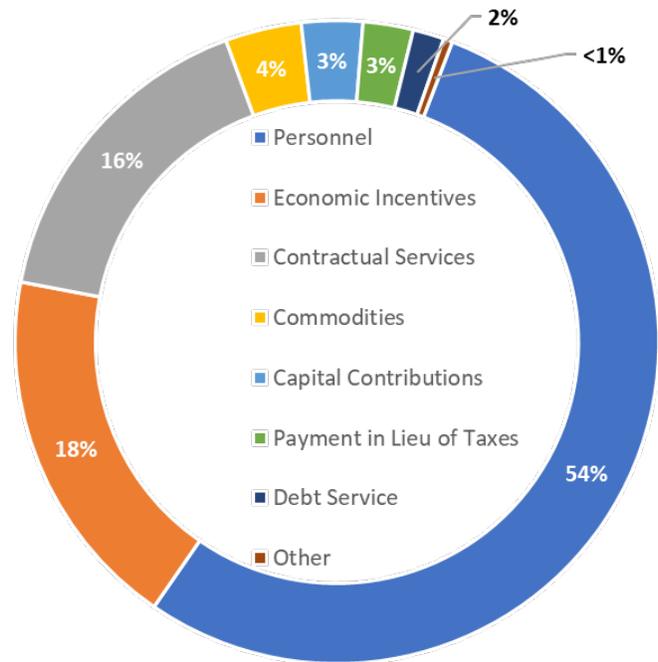
State income tax revenue is the General Fund’s second largest revenue source and has grown steadily each year since fiscal year 2018. Income tax revenue is projected to be approximately \$4.4 million for fiscal year 2024, outperforming the budget by \$250,000. As personal incomes continue to grow, income tax is expected to follow. The fiscal year 2025 budget includes an income tax revenue of \$4.6 million, a 9.7% increase over the prior year budget. These projections are based on the Illinois Municipal League’s most recent (February) per capita rate of \$165.16 and \$171.00 for fiscal year 2024 and fiscal year 2025, respectively.

## GENERAL FUND EXPENDITURES

The fiscal year 2025 budget maintains current levels of service for major government functions and continues spending to support the Village’s infrastructure and facilities. The inflationary environment has cooled over the last year although still above the Federal Reserve’s target. Expenditures will be closely monitored as we progress through the year.

As a provider of services to Village residents and the local community, personnel costs (salaries and benefits) account for 54% of the General Fund’s total budgeted expenditures. Sales tax rebates, contractual services, and commodities expenditures account for approximately 38%, while the four remaining categories, shown on the right, make up the remaining 8% of the General Fund expenditures.

FY25 BUDGET: GENERAL FUND EXPENDITURES



## OUTSTANDING DEBT

The Village accounts for its outstanding general obligation bonds in the General Purpose Department of the General Fund. TIF related bonds are accounted for in the respective TIF Fund. The most recent bond rating received was AAA (Stable Outlook) rated by S&P Global Ratings. This rating is the highest bond rating possible. The Village’s conservative financial policies, minimal general government outstanding debt, and strong revenue profile contribute to the high rating and directly impact the Village’s ability to obtain future borrowings at a low rate of interest.

At April 30, 2025, the Village is scheduled to have \$22.1 million of outstanding principal on its general obligation bonds. The Melody Farm Tax Incremental Financing (TIF) District’s debt and the Vernon Hills Town Center District’s debt account for approximately \$15.3 million and \$3.0 million, respectively, of the outstanding bond principal. The TIF districts are financially self-sufficient and, therefore, the related outstanding debt does not represent a financial obligation on the Village’s General Fund.

## CONCLUSION

Although key revenues have pulled back from their highs, the local economy is still generating activity at levels above all recent years except for fiscal year 2023. We will progress into fiscal year 2025 with cautious optimism. Conservative revenue targets have been planned for the upcoming fiscal year and significant fund transfers have been made from the General Fund reserves to provide multiple years of funding to both the Capital Fund and the VEF. If the economy takes a negative turn, the Village has available financial resources to minimize any adverse

impacts. Financial stability is maintained with a budgeted General Fund surplus before the one-time capital fundings; and remaining General Fund reserves covering 112% of the annual budgeted expenditures and operating transfers.

We appreciate the time, effort and thoughtful input of the Village Board, Village staff, and others in the development of the fiscal year 2025 Budget. We look forward to more progress for the Vernon Hills community in the coming year.

Respectfully,



Kevin Timony  
Village Manager / Village Clerk



Thomas J. Lyons  
Finance Director / Village Treasurer

## **BUDGET PROCESS AND TIMELINE**

The annual budget of the Village is prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units, hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Annual budgets are adopted for general, special revenue, enterprise, and capital project fund types.

### **BUDGET OFFICER VS APPROPRIATION**

For budgeting purposes, the Village has adopted the Budget Officer section of the Illinois Compiled Statutes in lieu of the annual appropriation requirements. The Budget Officer shall be designated by the Village president. Passage of the annual budget by the Village Board shall be in lieu of passage of the appropriation ordinance as otherwise required by Illinois statutes. Under normal circumstances, this method requires the annual budget to be adopted by the corporate authorities before the beginning of the fiscal year to which it applies. The adopted annual budget is a statutory requirement that serves as the annual spending plan as well as the Village's legal spending limit for the fiscal year in the eyes of the State of Illinois.

### **BUDGET PROCESS**

The budget process continues throughout the year. The Finance Department monitors revenues, expenditures and balances throughout the year and reports budget vs actual activity to departments on a monthly basis. In addition, the Finance Department provides the Village Board a quarterly financial report that provides budget vs actual, cash and investment balances, and other financial related information as well as a narrative providing insight into the activities of the quarter.

A five-year Capital Improvement Plan (CIP) was developed simultaneously and in conjunction with the development of the annual budget. The five-year plan will be updated with the budget each year. Around the end of the calendar year, the Finance Department kicks off the budget process involving the Village Manager and all Village operating departments that will take place over a several week period. During this time, the Finance Department schedules and leads weekly budget meetings with each department's budget team to discuss their budget, present any new requests and update their respective inputs into the capital improvement plan, as applicable. In early January, the Public Works Director, Village Manager, and Finance Director update the CIP and present a draft CIP to the Village Board for discussion. Board input is welcomed and incorporated at any time during the development of the budget and CIP. Once the department budget meetings conclude, the Finance Department then compiles the proposed budget for distribution to the Village Board and to post on the Village website for public inspection by the end of February. The proposed budget is presented and discussed over two budget workshops during the Committee of the Whole meetings in March. After the budget workshops, a public hearing is held to allow formal input on the draft budget by the public. The final budget is then adopted by the Village Board.

### BUDGET TIMELINE

November 2023	Finance provides <i>Budget Kickoff Materials</i> to Department Heads outlining initial budget expectations.
November 2023	Finance reviews and updates the active chart of accounts, departments and divisions. Updates are provided to operating departments for input, as necessary.
November 22, 2023	Finance creates new budget year in Tyler Enterprise (formerly known as Munis) and opens the budget to departments for preliminary input.
November 27, 2023	All personnel changes, new requests, and justifications due to Village Manager.
November 27, 2023	Equipment, capital projects, and other one-time projects with an estimated cost of \$10,000 or more are submitted by Departments to Finance and Public Works Directors.
December 29, 2023	Department preliminary operating budgets are completed in Tyler Enterprise.
January 9, 2024	Staff present draft <i>5-Year Capital Improvement Plan</i> to Village Board for discussion.
January - February 2024	Departments meet with Village Manager and Finance Director to review department working budgets.
February 2024	Final draft of <i>5-Year Capital Improvement Plan</i> is completed.
February 27-28, 2024	Draft budget distributed to Departments, Village Board, and is posted on Village website for public viewing.
February 26 - March 1, 2024	Budget review meetings with staff and individual board members, as needed.
March 5, 2024	Committee of the Whole - Budget Workshop: Presentation and Discussion Part 1.
March 18, 2024	Published legal notice of the public hearing in the Daily Herald for the draft budget.
March 19, 2024	Committee of the Whole - Budget Workshop: Presentation and Discussion Part 2.
April 2, 2024	<i>Public Hearing</i> held for the draft FY2025 budget.
<b>April 16, 2024</b>	<b>FY2025 Budget adopted by the Village Board.</b>



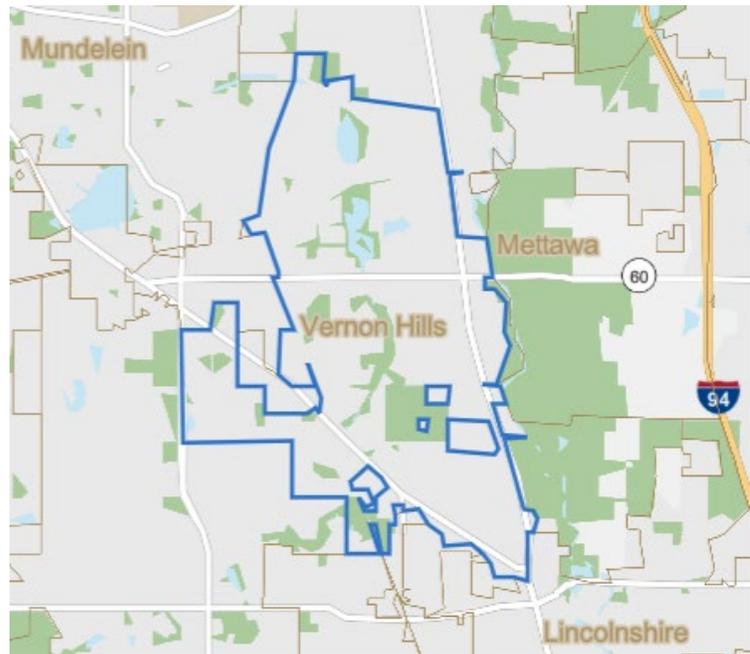
- Geographic Location
- History of Vernon Hills
- Demographics

## GEOGRAPHIC LOCATION

The Village of Vernon Hills is a suburb of the City of Chicago, located in Lake County, Illinois approximately 26 miles north-northwest of the city and 7 miles west of Lake Michigan. According to the 2020 census, the Village has a total area of 7.947 square miles, of which 7.74 square miles is land and 0.207 square miles is water.



Source: <http://data.census.gov>



Source: <http://data.census.gov>

## HISTORY OF VERNON HILLS

In the late-1800s and early -1900s, Lake County was home to many wealthy Chicago business barons. Large country estates offered a healthy and safe place to raise their families, away from the bustle and pollution of the city. Notable country estates and area homes included those of Ansel Cook, David Adler, Gaylord Donnelly, Adlai Stevenson, the Florsheims and Samuel Insull.

The actual “footprint” of our Village covers the land of such early farmers as Theodore Mills and W.D. Coon, who worked large tracts around Butterfield Road and Route 83 during the mid-1800s. The Mills farmhouse originally stood on the corner of Butterfield and Route 45, which is now home to The Park Condominiums. The house was moved to Mundelein when The Park’s predecessor, Whitehall Manor, was built. Other prominent landowners who paved the way for Vernon Hills include James Heinsohn, M.A. Wooding and W.H. Neyer.



*This early view along Milwaukee Road shows open spaces and the rooftops of some of the estates and working farms found in the area.*



In 1957, Mr. Heinsohn sold a portion of his land to a Mundelein firm known as L&H Builders, operated by Bernie Loeb and Quinn Hogan. L&H built the first subdivision in the area – approximately 20 homes south of Route 45 near the Vernon Hills Municipal Golf Course. (L&H had just finished building the town of Streamwood.) L&H Manager Matthew Teolis and his neighbors, many of whom also worked for L&H, soon circulated a petition to incorporate the development into a village.

*Vernon Hills is Named* - During a 2003 interview with the Village of Vernon Hills, Mr. Loeb noted that the choice for the community’s name was Forest Hills, which reflected the three streets in the subdivision – Forest Court, Forest Way, and Oak Forest Lane. However, because many towns around the area included “forest” in the name, the petitioners were asked to come up with another moniker. Mr. Loeb explained how the existing name was created – “Vernon” for the township in which the original development was situated and “Hills” as a reference

*This photo shows the view from Sam Insull’s home looking across the open prairie toward Libertyville. Notice the barn on the horizon, which burned in the 1930s. (Photo courtesy of Cuneo Museum)*

to the mound he and his partner constructed on the 7<sup>th</sup> hole of the then-named Tally Ho Golf Course. With that, Vernon Hills was born on July 16, 1958, with Matt Teolis selected as the first Village President.

*Below – An early view of the Oakwood/Cherry Valley neighborhood. Right – Owners Barney Loeb (left) and Quinn Hogan stand in front of the Vernon Hills Restaurant and Motel, located adjacent to the Tally Ho Country Club. A delicacy for the time, the Geisha Room offered sushi, which had become popular with GIs returning home from the Pacific. Colorful characters were known to make the trek from Chicago to enjoy delicious food at an out-of-the-way location. The Village Hall, and later the Laschen Community Center.*



The Village grew from a few hundred residents to 5,600 during its first two decades. During the early years, the Village Hall and police headquarters were located in the lobby of a local motel. The Police Department consisted of a group of Village Trustees serving as deputies. Most official business of the Village was conducted in the home of the Village Clerk until 1971, when trustees purchased two portable buildings that were located on Oakwood Road. In the same year, after the Village took over a section of land known as Cuneo Farms (known today as Route 60 and Milwaukee Avenue), developers approached the Village with a mall proposal that cost \$45 million. It was a 1.2 million square foot project that opened in 1973 and is known today as the Hawthorn Mall. The main anchor stores at the time were Marshall Field's, Sears, and Lord & Taylor. By 1973, the first Village Administrator and Police Chief were hired, and in 1979 a combination police and public works building was erected at 490 Greenleaf. That building has since been expanded to 52,000 square feet and now houses only the Public Works Department.



*Robert Ziegler served as police and fire marshall.*



*Even in 1983, vast open areas surrounded Vernon Hills. This view, looking southeast, shows Hawthorn Mall at center left. The white triangle is the Navy landing strip at what is now the Vernon Hills Athletic Complex.*

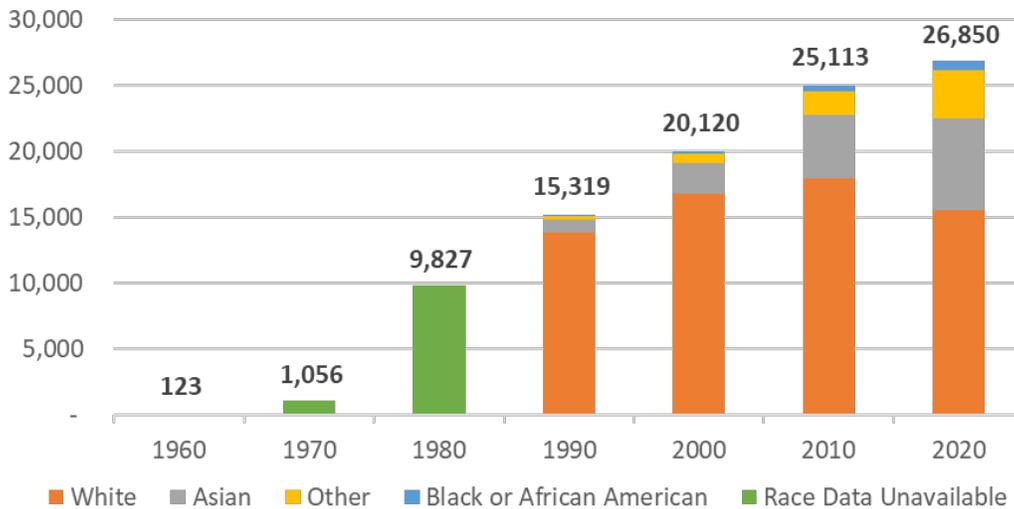
By 1980, the census reported a total of 9,827 people living in Vernon Hills. Today, Vernon Hills is a consolidation of virtuous transportation and demographics along with effective planning that has made Vernon Hills one of the most desired areas of development in the Chicago metropolitan area. With a population over 26,000 as of the 2020 census, the Village has around 40 subdivisions, five senior living complexes, more than 10 shopping areas including anchor stores, gallerias, malls, and marketplaces as well as over 100 food establishments throughout the Village.

## DEMOGRAPHICS

The following demographics information has been publicly reported by the United States Census Bureau's decennial census and the American Community Survey (ACS) based on 2022 estimates.

### POPULATION

Vernon Hills Population (by Race) – Decennial Census



**Median Household Income:**  
**\$117,253 / \$101,442**  
Village / Lake County

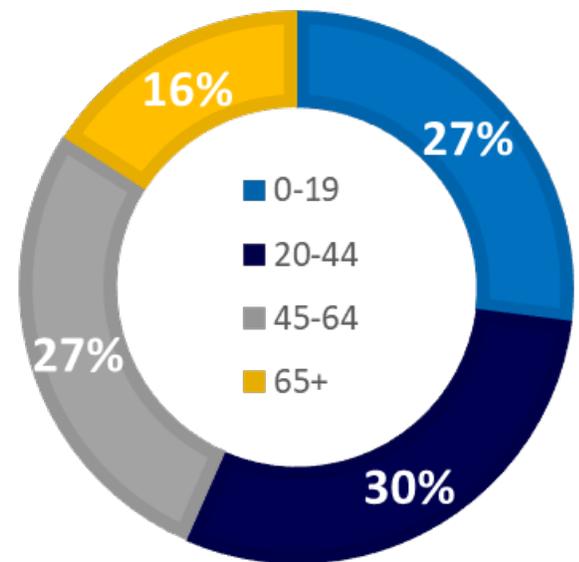
**Median Age (in Years):**  
**40.6 / 39.1**  
Village / Illinois

### Vernon Hills Population Diversity

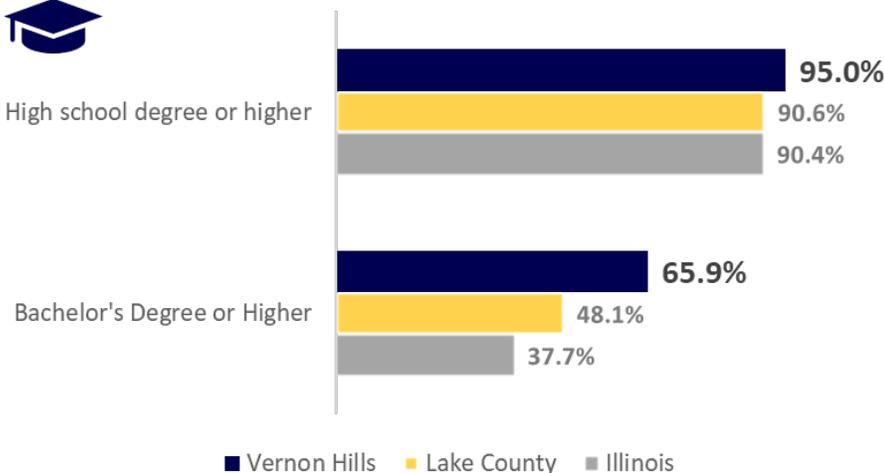
**Languages Spoken at Home Other than English:**  
**42.1% / 30.7%**  
Village / Lake County

**Foreign Born:**  
**32.5% / 19.9%**  
Village / Lake County

### Population by Age Group



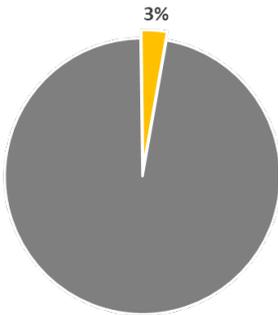
### EDUCATIONAL ATTAINMENT



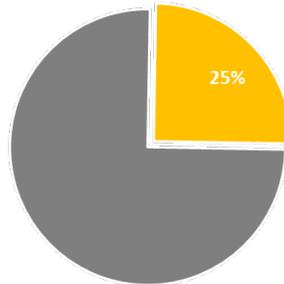
**WORKFORCE/EMPLOYMENT**

**Industries Employing Vernon Hills Residents**

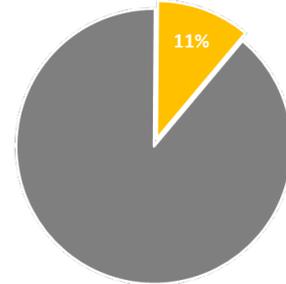
Construction & Agriculture



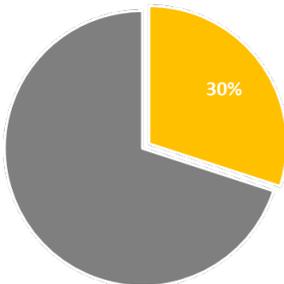
Manufacturing, Wholesale, and Distribution



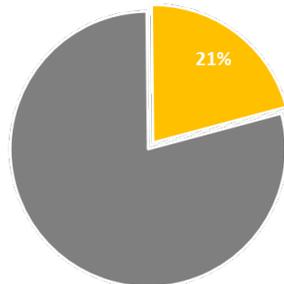
Retail Trade



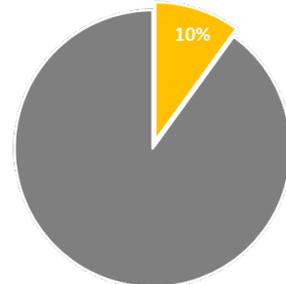
Professional & Business Services



Educational & Health care Services



Hospitality, Entertainment & Food Services



Avg. Work Commute (in mins):

**27.4 / 27.9**  
Village / Illinois



Work from Home:

**22.6% / 15.8%**  
Village / Illinois



Employment Rate:

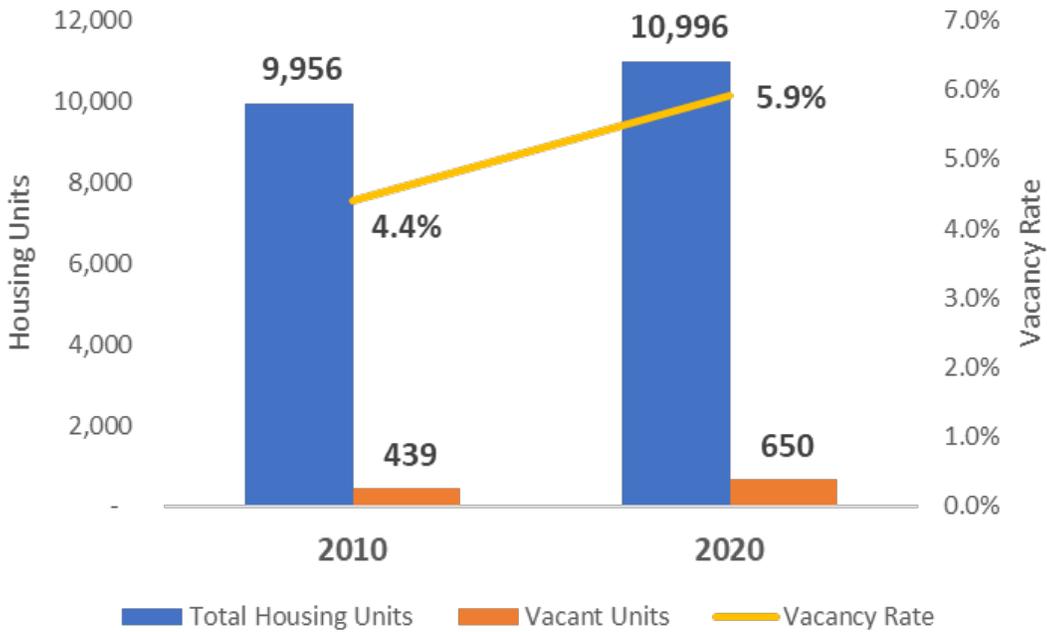
**66.0% / 61.7%**  
Village / Illinois

**TOP EMPLOYERS**

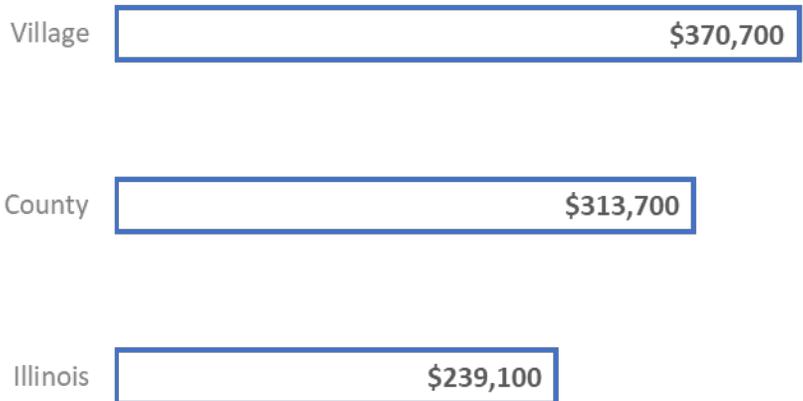
- Antylia Scientific (FKA Cole-Palmer)
- Becton Dickinson
- CDW, LLC
- Mercer
- Mitsubishi Electric Automation, Inc.
- Rust-Oleum Corp.
- Target
- Tuson Corporation
- Walmart/Sam's Club
- Wurth Baer Supply Company
- ZF Aftermarket

**HOUSING**

Housing Units with Vacancy Rates in Vernon Hills



Median Home Values



Median Gross Rent:

**\$1,873 / \$1,399**

Village / Lake County



Homeownership Rate:

**66.1% / 73.7%**

Village / Lake County



- Fund Accounting Overview
- Summary of Projected FY24 Results
- Annual Budget Summary
- Top 10 Revenue Sources
- Expenditure Categories
- Cost Allocation Summary
- Debt Summary
- Summary of Financial Budget Policies

## **FUND ACCOUNTING OVERVIEW**

The Village uses funds to report on its financial position and the changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Village functions or activities. The legal level of budgetary control is at the fund level; therefore, expenditures may not legally exceed budgeted appropriations at this level.

A fund is a separate accounting entity with a self-balancing set of accounts. All funds of the Village can be classified into the following categories: governmental, proprietary, and fiduciary.

**Governmental funds** are used to account for all or most of a Village’s general activities, including the collections and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted, or assigned for the acquisition or construction of capital assets (capital project funds), the funds committed, restricted, or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The Village adopts an annual budget for the following governmental funds:

General Fund [MAJOR FUND] – This fund is the Village’s primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

*Capital Projects Funds:*

Capital Fund [MAJOR FUND] – This fund is used to account for capital improvement projects and related financing for infrastructure and general government activities of the Village as well as large non-recurring projects. Capital projects related to Village enterprise funds, TIF funds, or the Dispatch Center Fund are accounted for in those respective funds and are not included in this fund.

Vehicle and Equipment Replacement Fund [MAJOR FUND] – This fund is used to account for the costs and financing of vehicle and higher dollar value equipment replacements used in Village operations. Typically, individual equipment items or purchases under \$10,000 are accounted for in a supplies type account in the operating budget and are not included in this fund.

*Special Revenue Funds:*

Town Center TIF Fund [MAJOR FUND] – This fund is used to account for the financing of improvements in the Village’s Town Center Tax Increment Financing Redevelopment Project Area. Financing is being provided by increment revenues from real property taxes and payments from the Village’s General Fund as required by state statutes if a municipality does not levy a property tax.

Milwaukee Ave./Townline Rd. TIF Fund (Melody Farm) [MAJOR FUND] – This fund is used to account for the financing of improvements in the Village’s Milwaukee Ave./Townline Rd. Tax Increment Financing Redevelopment Project Area. Financing is being provided by increment revenues from real property taxes and payments from the Village’s General Fund as required by state statutes if a municipality does not levy a property tax.

Hawthorn Mall TIF Fund – This fund is used to account for the financing of improvements in the Village’s Tax Increment Financing Redevelopment Project Area. Financing is being provided by increment revenues from real property taxes and payments from the Village’s General Fund as required by state statutes if a municipality does not levy a property tax.

*Special Revenue Funds: (Continued)*

Motor Fuel Tax Fund – This fund is used to account for monthly motor fuel tax revenues received from the State of Illinois and expenditures and transfers related to funding the Village’s annual road rehabilitation and construction program.

Dispatch Center Fund – This fund is used to account for the activities of the police and fire dispatch covering regional operations.

DUI Fund – This fund is used to account for fines and penalties received and expenditures related to driving under the influence activities. These funds are restricted and shall be used for law enforcement and prevention of driving while under the influence of alcohol, other drugs, and intoxicating compounds.

Drug Forfeiture Fund – This fund is used to account for the proceeds received from the sale of forfeited assets related to drug crimes and the expenditure of those funds. These funds are restricted and shall be used to fund operations and equipment designed to enforce or support the enforcement of controlled substances laws.

State Seizure Fund – This fund is used to account for the proceeds received from the sale of seized assets related to crimes and the expenditure of those funds. These funds are restricted and shall be used to fund operations and equipment designed to enforce or support the enforcement of Illinois state statutes.

**Proprietary funds** are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds). The Village adopts an annual budget for the following proprietary funds:

*Enterprise Funds:*

Golf Course Fund – This fund is used to account for the activities of the Municipal Golf Course.

Metra Parking Fund – This fund is used to account for the activities of the Metra commuter parking lot.

**Fiduciary funds** are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The Village utilizes a pension trust fund which is generally used to account for assets that the Village holds in a fiduciary capacity. The Village reports but does not adopt an annual budget for the following fiduciary fund:

*Pension Trust Fund:*

Police Pension Fund – This fund is used to account for the accumulation of resources to pay pension costs to the Village’s police officers.

### SUMMARY OF PROJECTED FY24 RESULTS

#### REVENUE AND OTHER FINANCING SOURCES

The local economic activity has cooled off somewhat since the record highs set in FY23, although there continue to be mixed signals reflected in the financial results. Specifically, retail activity is down in FY24 compared to FY23 resulting in municipal and home rule sales tax revenues under budget by approximately \$2.0 million in the General Fund. This shortfall is partially offset by the continued growth in income tax, local food and beverage tax revenues as well as better than anticipated investment income. FY24 General Fund revenue is anticipated to finish the year under budget by \$0.9 million. Better than anticipated investment income earned in the Vehicle and Equipment Replacement Fund and the DUI Fund helped those funds finish above budget by 24% and 37%, respectively.

The Hawthorn Mall TIF Fund exceeded budgeted revenues by \$0.75 million. This was due to the completed residential development increasing the property tax rolls which resulted in additional tax increment being generated within the TIF. Revenues in the Metra Parking Fund will exceed budget in FY24 as commuter activity continues to grow post pandemic, but commuter activity is still well short of pre-pandemic levels. Over all funds, projected FY24 revenues and other financing sources are anticipated to surpass the budget by \$1.0 million. The following summary reports revenues and other financing sources by fund for FY23 actual, FY24 budget, and FY24 projected, as well as comparisons between FY24 projected and FY24 budget.

FUND	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	\$ OVER/ (UNDER) BUDGET	% OVER/ (UNDER) BUDGET
<b>Governmental Funds</b>					
General Fund	\$ 40,687,588	\$ 38,632,021	\$ 37,728,722	\$ (903,299)	-2.3%
Capital Fund	2,541,829	1,833,916	1,945,152	111,236	6.1%
Vehicle and Equipment Replacement Fund	403,267	402,690	500,282	97,592	24.2%
Motor Fuel Tax Fund	1,834,619	2,204,480	2,342,986	138,506	6.3%
Dispatch Center Fund	1,453,525	2,178,000	2,357,269	179,269	8.2%
DUI Fund	13,892	10,000	13,659	3,659	36.6%
Drug Forfeiture Fund	9,047	-	1,234	1,234	n/a
State Seizure Fund	8,509	-	22	22	n/a
Town Center TIF Fund	2,488,592	2,488,726	2,712,352	223,626	9.0%
Mellody Farm TIF Fund	4,521,002	4,562,607	4,951,653	389,046	8.5%
Hawthorn Mall TIF Fund	41,608	52,004	803,574	751,570	1445.2%
<b>Proprietary Funds</b>					
Metra Parking Fund	26,207	21,047	37,942	16,895	80.3%
Golf Course Fund	445,516	486,279	521,426	35,147	7.2%
<b>Total Revenue and Other Sources</b>	<b>54,475,201</b>	<b>52,871,770</b>	<b>53,916,273</b>	<b>1,044,503</b>	<b>2.0%</b>

### EXPENDITURE/EXPENSE AND OTHER FINANCING USES

Although the General Fund revenues are projected to finish FY24 under budget by \$0.9 million, the General Fund expenditures are projected to finish under budget by \$1.4 million resulting in a larger surplus than initially anticipated. The Capital Fund and the VRF are expected to finish well under budget due to projects that did not take place or have been deferred to future years and certain vehicle purchases that will be purchased when available, most likely in the next fiscal year. Vehicles and large equipment are still experiencing longer lead times from order to delivery which has forced the Village to defer several purchases over the last few years.

Two of the three TIF funds are expected to finish FY24 under budget. The Town Center TIF will finish under budget as the lot 4 renovation came in under projections. The FY24 budget for the Hawthorn Mall TIF had included reimbursements for TIF projects that had not yet come to fruition. As redevelopment continues significant reimbursements from this TIF fund are anticipated. Lastly, the Melody Farm TIF Fund is projected to finish FY24 over budget due to additional legal expense incurred related to tax appeals.

The Motor Fuel Tax Fund reported additional cost related to the Lakeview Parkway Project resulting in a 2% overage. The last item of note, the Golf Course Fund is expected to finish over budget, however, the Golf Course Fund revenues will finish the year well ahead of budget and exceed this overage. The table below shows expenditures and expenses for FY23, FY24 budget and projected and the difference between FY24 budget and projected expenditures by fund.

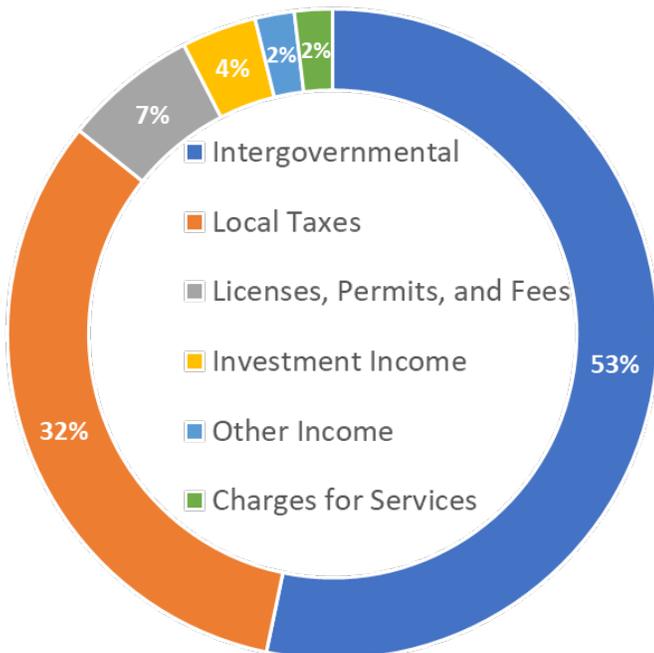
FUND	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	\$ OVER/ (UNDER) BUDGET	% OVER/ (UNDER) BUDGET
<b>Governmental Funds</b>					
General Fund	\$ 31,444,632	\$ 33,722,295	\$ 32,298,309	\$ (1,423,986)	-4.2%
Capital Fund	1,345,211	2,740,522	1,867,674	(872,848)	-31.8%
Vehicle and Equipment Replacement Fund	256,521	1,403,000	790,276	(612,724)	-43.7%
Motor Fuel Tax Fund	1,736,141	3,023,375	3,090,155	66,780	2.2%
Dispatch Center Fund	2,338,632	2,941,122	2,815,874	(125,248)	-4.3%
DUI Fund	750	27,500	23,231	(4,269)	-15.5%
Drug Forfeiture Fund	9,047	-	-	-	n/a
State Seizure Fund	26,000	-	1,700	1,700	n/a
Town Center TIF Fund	1,579,252	1,881,125	1,797,253	(83,872)	-4.5%
Melody Farm TIF Fund	1,748,736	1,718,288	1,737,378	19,090	1.1%
Hawthorn Mall TIF Fund	83,693	102,000	45,280	(56,720)	-55.6%
<b>Proprietary Funds</b>					
Metra Parking Fund	54,023	90,560	87,874	(2,686)	-3.0%
Golf Course Fund	472,761	551,084	569,554	18,470	3.4%
<b>Total Expenditure/Expense and Other Uses</b>	<b>41,095,399</b>	<b>48,200,871</b>	<b>45,124,558</b>	<b>(3,076,313)</b>	<b>-6.4%</b>

## ANNUAL BUDGET SUMMARY

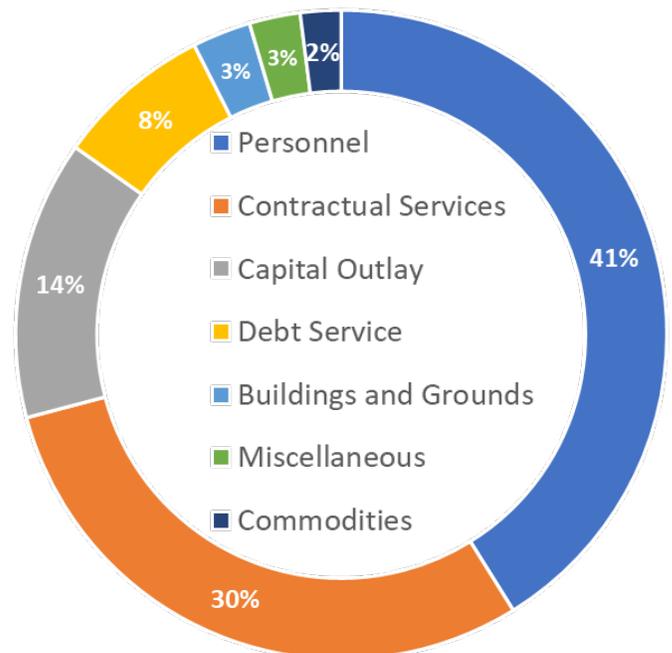
The Village-wide FY2025 budget as presented is a balanced budget. Included in the balanced budget is a one-time planned use of the General Fund’s fund balance to fund future capital project and equipment obligations in the Capital Fund and the Vehicle and Equipment Replacement Fund. These are reported in this document as One-Time Capital Funding Transfers and total \$11.3 million. New in this year’s budget is a category for funding major repairs and replacements to the Village’s buildings and grounds. This cost of \$0.6 million is reported under each facility within the Buildings and Grounds department which can be found in the General Fund. These funds will be transferred to the Capital Fund where the related project’s cost will be reported. Reporting the annual street program project(s) in the Capital Fund is also new in FY 2025. As a large portion of the funding for the annual street program comes from motor fuel taxes, there will be a transfer of \$1.5 million from the Motor Fuel Tax Fund to the Capital Fund for this purpose. This will allow the whole street program to be reported within one fund, the Capital Fund. From time-to-time other funding sources, typically from the General Fund, are needed to fund the street program.

Revenues for all funds, excluding fiduciary funds, are budgeted at \$51.1 million, an increase of 1.6% over the prior year’s budget. Overall, Village-wide expenditures are budgeted at \$47.8 million, an increase of 4.8% over the prior year’s budget. Budgeted other financing sources and uses are up \$14.9 million over last year’s budget due to the one-time transfer of \$11.3 million and the transfer from the Motor Fuel Tax Fund of \$1.5 million outlined in the previous paragraph. Further explanations of changes reflected in this budget are provided after the table on the next page. The following pie charts show the category breakdown of Village-wide revenues and expenditures.

**FY 2025 REVENUES**



**FY 2025 EXPENDITURES**





# FY 2025 ANNUAL BUDGET

## FINANCIAL SUMMARIES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET	PERCENT CHANGE
<b>Revenues</b>					
Intergovernmental	31,513,623	28,523,662	27,596,923	27,229,465	-4.5%
Local Taxes	14,273,302	14,354,337	15,096,672	16,612,088	15.7% <sup>1</sup>
Licenses, Permits, and Fees	1,929,691	3,867,544	3,046,071	3,405,685	-11.9%
Charges for Services	1,394,037	1,433,514	1,432,740	967,750	-32.5% <sup>2</sup>
Investment Income	1,718,773	1,272,257	3,136,909	1,902,000	49.5% <sup>3</sup>
Other Income	1,043,086	867,766	1,054,268	997,166	14.9%
<b>Total Revenues</b>	<b>51,872,511</b>	<b>50,319,079</b>	<b>51,363,583</b>	<b>51,114,154</b>	<b>1.6%</b>
<b>Other Financing Sources</b>					
Transfers In	2,200,000	2,150,000	2,150,000	5,024,000	133.7% <sup>4</sup>
Department Contributions	402,690	402,690	402,690	1,039,571	158.2% <sup>4</sup>
One-Time Capital Funding Transfer In	-	-	-	11,349,000	n/a <sup>4</sup>
<b>Total Other Financing Sources</b>	<b>2,602,690</b>	<b>2,552,690</b>	<b>2,552,690</b>	<b>17,412,571</b>	<b>582.1%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>54,475,201</b>	<b>52,871,769</b>	<b>53,916,273</b>	<b>68,526,725</b>	<b>29.6%</b>
<b>Expenditures</b>					
Salaries and Wages	11,606,872	12,326,302	11,772,798	12,891,901	4.6%
FICA and Pensions	3,878,171	3,919,279	3,814,825	4,095,148	4.5%
Health and Life Insurance	1,815,427	1,929,500	1,969,260	2,180,913	13.0%
Other Personnel	324,084	427,105	385,959	517,176	21.1% <sup>5</sup>
Contractual Services	11,280,402	12,003,118	11,388,859	14,234,045	18.6% <sup>6</sup>
Commodities	861,502	1,295,922	1,164,638	966,172	-25.4% <sup>7</sup>
Buildings and Grounds	1,052,290	1,405,860	1,307,450	1,393,012	-0.9%
Capital Outlay	3,359,221	7,872,817	6,386,440	6,655,033	-15.5% <sup>8</sup>
Debt Service	3,763,591	3,767,416	3,768,447	3,705,451	-1.6%
Miscellaneous	551,149	700,862	613,193	1,210,226	72.7% <sup>9</sup>
<b>Total Expenditures</b>	<b>38,492,710</b>	<b>45,648,181</b>	<b>42,571,868</b>	<b>47,849,077</b>	<b>4.8%</b>
<b>Other Financing Uses</b>					
Transfers Out	2,200,000	2,150,000	2,150,000	5,024,000	133.7% <sup>4</sup>
Equipment Replacement Contributions	402,690	402,690	402,690	439,571	9.2% <sup>4</sup>
Major Repair/Replace Contributions	-	-	-	600,000	n/a <sup>4</sup>
One-Time Capital Funding Transfer Out	-	-	-	11,349,000	n/a <sup>4</sup>
<b>Total Other Financing Uses</b>	<b>2,602,690</b>	<b>2,552,690</b>	<b>2,552,690</b>	<b>17,412,571</b>	<b>582.1%</b>
<b>Total Expenditures and Other Uses</b>	<b>41,095,400</b>	<b>48,200,871</b>	<b>45,124,558</b>	<b>65,261,648</b>	<b>35.4%</b>
<b>Excess Revenues and Other Sources over Expenditures and Other Uses</b>					
	<b>13,379,802</b>	<b>4,670,898</b>	<b>8,791,715</b>	<b>3,265,077</b>	

Notes: Percent Change column represents the change between the current and prior year's budget.

<sup>1</sup> Due to increase of tax increment in the TIF funds.

<sup>2</sup> Due to change in reporting of Dispatch Center Fund revenue, see Dispatch Center Fund.

<sup>3</sup> Due to higher interest rates and larger investable balances.

<sup>4</sup> Other financing sources and uses explained in the Annual Budget Summary.

<sup>5</sup> Due to change in reporting of vacation time payouts, previously reported under Salaries and Wages.

<sup>6</sup> Due to increase in anticipated Hawthron Mall TIF projects. Village pays only as agreed upon project criteria are met.

<sup>7</sup> Equipment items above \$10,000 moved from commodities category to capital outlay category in the VEF.

<sup>8</sup> Due to reduced street program cost in FY25, Lakeview Prkwy had higher costs in FY24.

<sup>9</sup> Due to addition of contingency amounts in funds other than General Fund.

### REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE (GOVERNMENTAL FUNDS)

FUND	PROJECTED APRIL 30, 2024 FUND BALANCE	REVENUE & OTHER FINANCING SOURCES	EXPENDITURES & OTHER FINANCING USES	CHANGE IN FUND BALANCE	PROJECTED APRIL 30, 2025 FUND BALANCE
<b>Governmental Funds</b>					
General Fund	\$ 48,348,652	\$ 37,523,731	\$ 47,906,256	\$ (10,382,525)	\$ 37,966,127
Capital Fund	2,632,400	13,563,764	5,399,500	8,164,264	10,796,664
Vehicle and Equipment Replacement Fund	1,989,837	2,666,571	1,236,800	1,429,771	3,419,608
Motor Fuel Tax Fund	1,027,314	1,255,661	1,554,000	(298,339)	728,975
Dispatch Center Fund	117,337	2,356,800	2,483,103	(126,303)	(8,966)
DUI Fund	127,453	10,000	110,000	(100,000)	27,453
Drug Forfeiture Fund	2,234	1,000	10,000	(9,000)	(6,766)
State Seizure Fund	6,912	-	10,000	(10,000)	(3,088)
Town Center TIF Fund	4,003,932	2760740	1692654	1,068,086	5,072,018
Mellody Farm TIF Fund	9,546,693	5,053,601	1,731,558	3,322,043	12,868,736
Hawthorn Mall TIF Fund	705,289	1,900,522	2,281,859	(381,337)	323,952
Total Governmental Funds	68,508,054	67,092,390	64,415,730	2,676,660	71,184,714

Three funds are projecting a negative fund balance at the end of the year. The Dispatch Center Fund is backed by the General Fund, therefore, any negative balance will be zeroed with a transfer from the General Fund. The Drug Forfeiture and State Seizure Funds are showing a negative year end balance due to the contingency amounts budgeted in those funds. The contingency amounts will not be spent unless unanticipated revenue is earned in the funds. This is a conservative approach to budgeting these restricted funds that allows any unanticipated revenue to be spent and will not result in an actual negative fund balance in either of these funds.

### CHANGE IN CASH POSITION (PROPRIETARY FUNDS)

FUND	PROJECTED APRIL 30, 2024 CASH POSITION	CASH INFLOWS	CASH OUTFLOWS	CHANGE IN CASH POSITION	PROJECTION APRIL 30, 2025 CASH POSITION
<b>Proprietary Funds</b>					
Metra Parking Fund	(6,208)	108,200	94,533	13,667	7,459
Golf Course Fund	(231,472)	1,326,135	1,093,652	232,483	1,011
Total Proprietary Funds	(237,680)	1,434,335	1,188,185	246,150	8,470

Both the Metra Parking Fund and the Golf Course Fund are subsidized by the General Fund. Beginning in FY25 an annual General Fund subsidy will be budgeted to maintain a positive cash balance in each fund. The FY25 budget includes a General Fund subsidy of \$0.76 million to the Golf Course Fund and \$0.07 million to the Metra Parking Fund.

## **TOP 10 REVENUE SOURCES**

1. **STATE SALES TAX (\$18,300,000)**

The state of Illinois imposes 6.25% sales tax on general merchandise, 1% of which is distributed to municipalities on a point-of-sale basis. Businesses with retail sales collect the tax and remit it to the state. The state then distributes the 1% portion to the respective municipality. The period of time from when a sales transaction occurs to the time a municipality receives the sales tax is typically four months.

2. **TIF INCREMENT (\$8,354,420)**

Tax Increment Financing (TIF) is a program that allocates future increases in property taxes from a designated area, known as a TIF district, to pay for or incentivize improvements within that area. This revenue source is restricted for the purpose of development within the TIF area. The TIF increment revenue expected is generated from the village's three TIF districts which are accounted for and reported on in separate TIF Funds. These funds include the Vernon Hills Town Center TIF Fund, Melody Farm TIF, and the Hawthorn Mall TIF.

3. **INCOME TAX (\$4,591,350)**

The state of Illinois collects personal and corporate income tax and places a portion of these receipts into a fund called the Local Government Distributive Fund (LGDF). The state then remits a portion to municipalities on a per-capita basis. The budgeted income tax is based on the most recent estimates per capita provided by the Illinois Municipal League.

4. **HOME RULE SALES TAX (\$4,000,000)**

Home Rule communities are permitted by state law to impose a Home Rule Sales Tax which is collected by retail merchants and administered and distributed by the Illinois Department of Revenue, in the same fashion as the 1% municipal sales tax. Current state statutes allow for Home Rule communities to impose this tax in quarter percent increments. The village currently imposes a 0.25% Home Rule Sales Tax on transactions involving general merchandise, excluding groceries, prescriptions, medical devices, as well as licensed and registered vehicles.

5. **INVESTMENT INCOME (\$1,852,000)**

Excluding the investments of the Police Pension Fund, the village's investment income is generated mainly from its core investment portfolio as well as from interest income earned on cash and Illinois Funds deposit balances. The core investment portfolio is substantially made up of certificates of deposit, U.S. Treasuries, and U.S. Agency obligations with maturities up to five years.

6. **CONSTRUCTION PERMITS (\$1,724,000)**

Construction permits include revenue earned for village issued permits on a wide range of projects. These projects will range from low-cost residential fence permits to large dollar commercial development project permits. This revenue source is one of the more volatile the village receives and will rise and fall year to year depending on the development activity taking place in the village.

7. **FOOD AND BEVERAGE TAX (\$1,718,000)**

The village imposes a 1% tax on the purchase of prepared food and beverages, and packaged liquor at retail at any prepared food facility or retailer liquor facility within the village. Each owner and operator of these facilities are authorized to collect and shall collect the tax based on the gross sales amounts for covered food and alcohol items. Vernon Hills has over 100 restaurants in addition to other covered facilities. This revenue source has grown since its inception in 2018 due to an increase in the number of facilities in the village and food and beverage inflation over the last few years.

8. **ELECTRIC UTILITY TAX (\$1,200,967)**

The village imposes a utility tax on all persons using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the village at a multi-tiered rate structure per kilowatt-hour. Currently this tiered tax rate is less than the maximum allowed by state statutes. This tax is collected from the purchaser by the business who is delivering the electricity. That business then submits a tax return accompanying the collected tax each month to the village.

9. **USE TAX (\$1,132,533)**

The state of Illinois imposes a tax on any item of tangible property that is purchased anywhere at retail and used in Illinois. The state's use tax rate is 6.25% on purchases of general merchandise while qualifying food, drugs and medical appliances are taxed at 1%. For a user of tangible property that is titled or registered to a village address, the village receives a distribution from the state for 16% of the total tax collected (equivalent to the 1% portion of the 6.25% tax). For all other use tax collected, the state disburses to municipalities on a per-capita basis. The budgeted use tax is based on the most recent estimates per capita provided by the Illinois Municipal League.

10. **911 SURCHARGE (\$1,025,000)**

911 surcharges are assessed under Illinois state statutes and imposed on all customers of telecommunications carriers and wireless carriers. The state administers the surcharge collections to and distributions from the Statewide 911 Fund. The Village receives the 911 surcharge revenue on a monthly basis from the state. These revenues are accounted for in the Dispatch Center Fund and are restricted for the purpose of dispatching emergency services.

## **EXPENDITURE CATEGORIES**

1. **PERSONNEL (\$19,685,138)**

Personnel expense includes all costs related to employees including but not limited to salaries and wages, payroll taxes, pensions, insurance, training and other benefits. As the village is largely a service provider, personnel cost is the village's largest expense.

2. **CONTRACTUAL SERVICES (\$14,234,045)**

Contractual services include sales tax rebate payments, payments to the TIF funds in lieu of property taxes, legal services, and other contracted services such as audit, software maintenance, street maintenance, and financial services. These services often include multi-year village/vendor relationships.

3. **COMMODITIES (\$966,172)**

Commodity expense includes all supplies accounts and equipment typically under \$10,000. Types of supplies vary from office supplies and computer peripherals to dirt and asphalt.

4. **BUILDINGS AND GROUNDS (\$1,393,012)**

The buildings and grounds category accounts for all supplies and services needed to maintain village buildings and open spaces. Costs for major repairs or replacements (i.e. new roof) are included in the capital outlay category and are not included in buildings and grounds.

5. **CAPITAL OUTLAY (\$6,655,033)**

Capital outlay costs include governmental fund expenditures for major projects related to street and roads, facilities, open spaces, and stormwater, as well as other large cost one-time projects. This category also includes depreciation expense for the two village enterprise funds.

6. **DEBT SERVICE (\$3,705,451)**

Debt service includes principal and interest payments made by the village on outstanding debt in addition to any costs related to the issuance or maintenance of the debt. The village has outstanding debt related to two TIF Funds where the debt service is paid directly from the specific TIF fund. There is also outstanding debt related to the general government which is paid for by the General Fund.

7. **MISCELLANEOUS (\$1,210,226)**

Miscellaneous expense includes items not categorized in any other category. These expenses include but are not limited to vehicle and equipment maintenance, events, and contingencies.

### COST ALLOCATION SUMMARY

The village procures certain services and equipment that are shared by various cost centers including departments. To reflect the proper cost in the appropriate cost center, these costs are split and allocated between the cost centers that receive the benefit. The cost allocation table below shows the services and equipment that are allocated across the cost centers (Org Code) within the village’s reporting structure.

Service Provided / Equipment Under \$10k	Account Object	Unallocated Budget Cost	Allocated Cost by Org Code									
			Admin	Public Works	Police - General	Comm. Develop	B&G- Arbor	Metra	Dispatch	TC TIF	MF TIF	Mall TIF
			0101001	0102040	0103030	0104006	0106081	0931085	0803038	1234006	1134006	2434006
NWMC Employee Assist Program	510085	3,099	184	644	1,688	184	-	-	399	-	-	-
Postage Machine Refills	520020	1,600	800	-	-	800	-	-	-	-	-	-
Phone Service	520100	34,201	2,333	8,160	21,375	2,333	-	-	-	-	-	-
Phone - Fiber Rental Fee (connects buildin	520100	8,000	1,334	2,666	2,666	1,334	-	-	-	-	-	-
IP/ISP Service/Internet Access	520100	35,999	2,138	7,484	19,606	2,138	-	-	4,633	-	-	-
Revolving Fund LEADS T1 Line	520100	11,850	-	-	5,925	-	-	-	5,925	-	-	-
Mobile Phone & Data Service - PD/CD	520105	30,000	-	-	28,500	600	-	-	900	-	-	-
Mobile Phone & Data Service - PD Squads	520105	9,480	-	-	8,532	-	474	474	-	-	-	-
Mobile Phone & Data Service - ADM/CD	520105	5,520	3,036	-	-	2,484	-	-	-	-	-	-
Annual Phone Maint Agreement	520200	4,601	314	1,098	2,875	314	-	-	-	-	-	-
Annual Mitel (Phone) Software Maint	520200	3,001	205	716	1,875	205	-	-	-	-	-	-
Copier/Printer Maint Agreement	520210	27,500	9,070	2,307	16,123	-	-	-	-	-	-	-
Postage Machine Lease - VH	520210	1,600	800	-	-	800	-	-	-	-	-	-
Annual Scheduling & Timecard Software	520220	14,901	885	3,098	8,115	885	-	-	1,918	-	-	-
Customer Management Program	520220	3,605	246	860	2,253	246	-	-	-	-	-	-
Laserfiche Annual Maint/Support	520220	5,000	3,500	500	500	500	-	-	-	-	-	-
Tyler MUNIS Annual Software Maintenance	520220	47,950	35,210	3,505	3,505	5,730	-	-	-	-	-	-
Social Media Records Retention Solution	520320	3,300	196	686	1,797	196	-	-	425	-	-	-
Audit Services	520500	45,800	42,500	-	-	-	-	-	-	1,100	1,100	1,100
IT Services - Monthly IT Support	520521	153,000	9,088	31,809	83,324	9,088	-	-	19,691	-	-	-
IT Services - Engineer Level Support	520521	118,400	7,033	24,615	64,481	7,033	-	-	15,238	-	-	-
Annual Website Support/Hosting	520525	11,116	2,779	2,779	2,779	2,779	-	-	-	-	-	-
5yr VMWare Support & License FY21-25	520525	15,001	891	3,119	8,169	891	-	-	1,931	-	-	-
APC Battery Backup (15) - Village Hall	520525	4,500	2,250	-	-	2,250	-	-	-	-	-	-
Galaxy UPS Battery Backup System Maint.	520525	3,500	208	728	1,906	208	-	-	450	-	-	-
Antivirus End-User Device EUD 170 Devices	520525	6,121	364	1,272	3,333	364	-	-	788	-	-	-
Antivirus Server 34 Devices	520525	5,508	327	1,145	3,000	327	-	-	709	-	-	-
DUO Multi-Factor Authentication Adv.	520525	5,401	321	1,123	2,941	321	-	-	695	-	-	-
VEEAM Backup Subscription 68 devices	520525	8,160	485	1,696	4,444	485	-	-	1,050	-	-	-
Malwarebytes anti-malware software	520525	13,000	772	2,703	7,080	772	-	-	1,673	-	-	-
Portable Uninterrupted Power Supply	520525	2,001	667	667	667	-	-	-	-	-	-	-
Windows Server Upgrades	520525	3,300	225	787	2,063	225	-	-	-	-	-	-
Microsoft Office 365 - G1 Licenses	520525	2,205	131	458	1,201	131	-	-	284	-	-	-
Microsoft Office 365 - G3 Licenses	520525	6,599	392	1,372	3,594	392	-	-	849	-	-	-
Microsoft Exchange Licenses	520525	18,374	1,091	3,820	10,007	1,091	-	-	2,365	-	-	-
Annual Barracuda Email Spam Filter	520525	3,500	208	728	1,906	208	-	-	450	-	-	-
Office 365 email filter, archive and backup	520525	15,540	923	3,231	8,463	923	-	-	2,000	-	-	-
Office 365 Migration Tool	520525	2,502	149	520	1,362	149	-	-	322	-	-	-
KnowBe4 Spam Training - 3YR Subscription	520525	3,800	226	790	2,069	226	-	-	489	-	-	-
Box Cloud Storage Subscription	520525	4,501	307	1,074	2,813	307	-	-	-	-	-	-
Active Directory Licenses (DCs)	520525	3,300	196	686	1,797	196	-	-	425	-	-	-
Active Directory Licenses (CALs)	520525	12,511	743	2,601	6,814	743	-	-	1,610	-	-	-
Adobe Pro Annual Subscription	520525	8,550	583	2,040	5,344	583	-	-	-	-	-	-
EMNET	520525	1,696	-	-	848	-	-	-	848	-	-	-
Miscellaneous IT Infrastructure Equipment	520525	5,001	297	1,040	2,723	297	-	-	644	-	-	-
SyncroMSP (Remote Access Management)	520525	8,601	587	2,052	5,375	587	-	-	-	-	-	-

## DEBT SUMMARY

BOND DESCRIPTION	PURPOSE	PRINCIPAL		FY 2025 DEBT SERVICE PAYMENTS			MATURITY DATE
		ORIGINAL ISSUE AMOUNT	OUTSTANDING AS OF MAY 1, 2024	PRINCIPAL	INTEREST	TOTAL	
<b>SELF-SUPPORTING DEBT</b>							
G.O. Bonds, Series 2012A	Town Center TIF	7,850,000	2,900,000	900,000	63,000	963,000	12/30/2026
G.O. Bonds, Series 2014	Town Center TIF	995,000	190,000	190,000	5,541	195,541	3/30/2025
G.O. Refunding Bonds, Series 2015B	Town Center TIF	5,255,000	1,445,000	395,000	34,488	429,488	12/30/2026
G.O. Bonds, Series 2017	Mellody Farm TIF	20,190,000	16,290,000	1,035,000	559,685	1,594,685	3/30/2037
		<b>34,290,000</b>	<b>20,825,000</b>	<b>2,520,000</b>	<b>662,714</b>	<b>3,182,714</b>	
<b>DEBT REQUIRING VILLAGE RESOURCES</b>							
G.O. Refunding Bonds, Series 2012B	Police Station	1,625,000	305,000	150,000	7,320	157,320	3/30/2026
G.O. Bonds, Series 2014	Police Station	3,520,000	2,060,000	180,000	62,542	242,542	3/30/2034
G.O. Bonds, Series 2014	Com. Center	1,115,000	400,000	-	9,200	9,200	3/30/2027
G.O. Bonds, Series 2015A - Capital	Capital Improv.	2,005,000	930,000	80,000	28,425	108,425	3/30/2034
		<b>8,265,000</b>	<b>3,695,000</b>	<b>410,000</b>	<b>107,487</b>	<b>517,487</b>	
<b>TOTAL</b>		<b>\$ 42,555,000</b>	<b>\$ 24,520,000</b>	<b>\$ 2,930,000</b>	<b>\$ 770,201</b>	<b>\$ 3,700,201</b>	

## CREDIT RATING

S&P Global Ratings assigned a credit rating of AAA to the village during its most recent issuance of General Obligation Bonds in 2017. This is the highest rating possible on a 10-level rating scale from D (lowest) to AAA (highest).

## **SUMMARY OF FINANCIAL BUDGET POLICIES**

The village's leadership is committed to maintaining the long-standing tradition of sound fiscal discipline and stewardship while delivering high quality municipal services.

### **GENERAL**

- The annual budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- The budget is considered balanced when revenues plus beginning fund balances meet or exceed expenditures.
- Maintain an open, well-communicated budget process:
  - Provide public budget meetings and presentations.
  - Budget document filed with the library for public use.
  - Budget document posted on the village's website.

### **REVENUES**

- Conservative but realistic revenue estimates should be budgeted and should be consistent with historic trends or be derived by other known driving factors.
- Fees charged for a service provided by the village, such as building permit fees, should be set to recover the cost of providing that service.
- To the greatest extent possible, revenues and expenditures should be managed to grow in tandem with each other. Many increases in costs (i.e. health insurance, property insurance, pension benefits, etc.) are beyond the control of the village, and thus a growing revenue base is required to offset increasing costs.
- The less stable and predictable revenues are the larger a surplus or reserve shall be.

### **OPERATING EXPENDITURES**

- Recurring revenues should meet or exceed recurring expenditures.
- Recognizing personnel cost is the village's largest expense, the village shall compensate its employees fairly to preserve a stable workforce. A well-trained and experienced workforce is a vital component to providing high quality services at a reasonable cost.
- Funding pensions – the village seeks to fund at least 100% of the annual recommended contribution calculated by professional actuaries. It is the village's philosophy to seek 100% funding over time using reasonable assumptions.

### **CAPITAL IMPROVEMENTS**

- Except under extraordinary circumstances, the village will continue to maintain and upgrade its infrastructure via routine capital improvement projects on a pay-as-you-go basis. This allows the village to invest all its financial resources into capital improvement projects without incurring interest expense.
- For mega-projects such as storm sewers, shared recreational projects, major roadway improvements, and the like, the village will utilize cash on hand to the extent possible. The cash on hand is increased through careful and conservative management of the village's budget in anticipation of the need to undertake such large-scale projects.
- The core planning tool for investing in infrastructure is the village's Five-year Capital Improvement Plan (CIP) which is updated annually.

**FUND BALANCE/NET POSITION**

- Order of expended funds – The village permits funds to be expended in the following order: restricted, committed, assigned, and unassigned.
- Reserve definition – for a governmental fund the reserve is equal to the unrestricted fund balance and for a proprietary fund the reserve is equal to the unrestricted net position.
- The use of Fund Balance or reserves must be approved by the Village Board either through the approval of the annual budget outlining the use of Fund Balance or through other formal Board action.

**General Fund**

- Minimum Balance - The Village shall maintain in its General Fund a minimum fund balance target of no less than 67% of the annual recurring expenditures plus recurring transfers out excluding transfers to the Capital Fund. This funding level would provide eight months of continued operation without additional funding.
- Conditions for Use of Reserve – At the discretion of the Village Board, fund balance above the minimum balance target may be used. Use of fund balance reserve below the minimum balance target may be used at the discretion of the Village Board to:
  - Provide resources to make up for a temporary decrease in revenues,
  - Provide temporary resources in the event of an economic downturn,
  - Provide resources to meet emergency expenditures in the case of a flood, fire, or other disaster, or
  - Provide resources for any temporary event or hardship.
- The Village will avoid the use of fund balance for non-temporary recurring operating expenditures whenever possible. If at any time the utilization of a fund balance for operating expenditures is necessary to maintain the quality or level of service, a plan to return to a surplus of operating revenues over operating expenditures shall be presented to the Board and accepted.

**Other Funds**

- Minimum Balance - Similar to the General Fund, other governmental funds report a fund balance or net position for Enterprise Funds, but establishing minimum reserves in those funds isn't always meaningful. There are no established minimum reserve balances for any fund other than the General Fund.
- To further provide financial stability in times of financial hardship, it is the goal (not requirement) of the village to maintain a fund balance in the following funds as described below:
  - Capital Fund – The Village shall strive to maintain in Fund Balance, approximately three years of planned capital project expenditures, less planned expenditures to be funded by village funds other than the General Fund.
  - Vehicle and Equipment Replacement Fund (VERF) – The village shall strive to maintain approximately three years of planned vehicle and equipment expenditures in Fund Balance.

## SECTION 4: GENERAL FUND



- Overview
- Summary of Revenues, Expenditures, and Change in Fund Balance
  - Revenues – Account Level
  - Expenditures and Other Financing Uses by Department

## **GENERAL FUND OVERVIEW**

The General Fund is the main operating fund of the village and accounts for a substantial portion of the village's financial transactions. All financial resources except those accounted for in another fund are accounted for in the General Fund. General Fund revenues are derived from many sources and are generally unrestricted. These revenues are used to fund village operations and capital spending. The fund accounts for activities in the following costs centers including departments and divisions:

Department / Division

- (01) Administration
- (02) Public Works
- (03) Police
  - (030) Police General
  - (031) Police Admin & Support
  - (032) Police Operations
- (04) Community Development
- (05) Fleet Maintenance
- (06) Buildings and Grounds
- (07) President and Board
- (08) Other Events
- (10) Vernon Hills Days (Events)
- (09) General Purpose



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>GENERAL FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 23,166,212	\$ 29,067,236	\$ 25,591,282	\$ 24,442,539	\$ 24,732,706
LOCAL TAXES	6,959,419	7,587,141	7,494,000	7,326,801	7,422,225
LICENSES, PERMITS, AND FEES	3,199,902	1,460,365	3,362,225	2,504,228	2,803,350
FINES AND FORFEITURES	217,194	237,122	225,100	190,800	192,000
CHARGES FOR SERVICES	400,994	428,979	433,414	438,730	435,950
LEASE AND RENTAL INCOME	253,042	251,927	250,600	304,635	312,200
INVESTMENT INCOME	33,438	1,238,446	1,000,000	2,098,737	1,250,000
OTHER INCOME	435,242	416,371	275,400	422,252	375,300
<b>TOTAL REVENUES</b>	<b>34,665,443</b>	<b>40,687,588</b>	<b>38,632,021</b>	<b>37,728,722</b>	<b>37,523,731</b>
<b>EXPENDITURES</b>					
ADMINISTRATION	2,262,114	2,274,538	2,649,558	2,489,514	1,943,994
PUBLIC WORKS	4,108,327	4,439,056	4,978,688	4,596,156	4,748,263
POLICE	11,366,039	11,511,785	12,157,273	11,932,961	13,284,110
COMMUNITY DEVELOPMENT	979,746	958,563	985,732	967,817	1,062,992
FLEET MAINTENANCE	146,491	174,354	175,211	165,961	666,344
BUILDINGS AND GROUNDS	750,622	867,916	1,163,560	1,062,126	1,747,552
PRESIDENT AND BOARD	102,666	100,723	134,542	111,276	137,812
EVENTS	67,015	324,837	295,760	380,722	437,495
GENERAL PURPOSE	8,281,939	8,592,859	9,031,971	8,441,775	9,098,694
<b>TOTAL EXPENDITURES</b>	<b>28,064,958</b>	<b>29,244,632</b>	<b>31,572,295</b>	<b>30,148,309</b>	<b>33,127,256</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,600,485</b>	<b>11,442,956</b>	<b>7,059,726</b>	<b>7,580,413</b>	<b>4,396,475</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFER TO GOLF FUND	-	-	-	-	(760,000)
TRANSFER TO METRA	-	-	-	-	(70,000)
TRANSFER TO DISPATCH FUND	-	-	(650,000)	(650,000)	(800,000)
TRANSFER TO CAPITAL FUND	(3,485,000)	(2,200,000)	(1,500,000)	(1,500,000)	(1,800,000)
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>(3,485,000)</b>	<b>(2,200,000)</b>	<b>(2,150,000)</b>	<b>(2,150,000)</b>	<b>(3,430,000)</b>
<b>NET CHANGE IN FUND BALANCE BEFORE ONE-TIME CAPITAL FUNDING TRANSFERS</b>	<b>3,115,485</b>	<b>9,242,956</b>	<b>4,909,726</b>	<b>5,430,413</b>	<b>966,475</b>
<b>ONE-TIME CAPITAL FUNDING TRANSFERS</b>					
ONE-TIME CAPITAL FUNDING TRANSFER	-	-	-	-	(9,237,000)
ONE-TIME VRF FUNDING TRANSFER	-	-	-	-	(2,112,000)
<b>TOTAL ONE-TIME CAPITAL FUNDING TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,349,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,115,485</b>	<b>9,242,956</b>	<b>4,909,726</b>	<b>5,430,413</b>	<b>(10,382,525)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>30,559,798</b>	<b>33,675,283</b>	<b>42,918,239</b>	<b>42,918,239</b>	<b>48,348,652</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 33,675,283</b>	<b>\$ 42,918,239</b>	<b>\$ 47,827,965</b>	<b>\$ 48,348,652</b>	<b>\$ 37,966,127</b>



# FY 2025 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

### GENERAL FUND

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
01-410001- SALES TAXES	\$ 17,776,659	\$ 19,344,132	\$ 19,750,000	\$ 18,171,000	\$ 18,300,000
01-410003- USE TAXES	1,014,543	1,109,710	1,078,296	1,078,833	1,132,533
01-410005- CANNABIS USE TAX	48,242	41,681	45,914	39,738	41,886
01-410010- INCOME TAX	3,721,465	4,338,379	4,184,573	4,434,546	4,591,350
01-410040- TELECOMMUNICATIONS SIMPLD TAX	577,639	571,333	523,000	577,815	572,037
01-410080- REPLACEMENT TAX	9,942	16,528	5,500	7,500	7,500
01-410081- GAMBLING TAX	-	156	-	-	-
01-420100- GRANT REVENUE	17,721	3,645,318	4,000	133,107	87,400
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 23,166,212</b>	<b>\$ 29,067,236</b>	<b>\$ 25,591,282</b>	<b>\$ 24,442,539</b>	<b>\$ 24,732,706</b>
<b>LOCAL TAXES</b>					
01-410002- HOME RULE SALES TAX	\$ 3,909,365	\$ 4,220,471	\$ 4,350,000	\$ 3,935,757	\$ 4,000,000
01-410020- ELECTRIC UTILITY TAX	1,242,729	1,211,295	1,204,000	1,189,076	1,200,967
01-410060- AMUSEMENT TAX	137,527	185,421	173,000	209,337	211,430
01-410320- HOTEL MOTEL TAX	190,558	256,387	267,000	291,828	291,828
01-410350- FOOD & BEVERAGE TAX	1,479,240	1,713,567	1,500,000	1,700,803	1,718,000
<b>TOTAL LOCAL TAXES</b>	<b>\$ 6,959,419</b>	<b>\$ 7,587,141</b>	<b>\$ 7,494,000</b>	<b>\$ 7,326,801</b>	<b>\$ 7,422,225</b>
<b>LICENSES, PERMITS, AND FEES</b>					
<b>- Franchise Fees -</b>					
01-440550- CABLE FRANCHISE FEE	331,224	214,830	324,000	299,202	300,000
01-440555- AT&T VIDEO SERVICE FRANCHISE	67,870	56,294	58,000	51,608	55,000
01-440560- TELEPHONE FRANCHISE FEE	11,503	10,544	11,500	11,503	11,500
<b>- Community Development -</b>					
01-430130- BUSINESS LICENSES	\$ 258,285	\$ 131,266	\$ 204,925	\$ 130,000	\$ 130,000
01-430140- LIQUOR LICENSES	-	96,000	-	95,000	95,000
01-430145- SOLICITOR LICENSES	3,500	1,200	1,000	1,900	1,000
01-430185- COMMERCIAL CONSTR - NEW	1,672,857	518,813	1,200,000	242,693	874,000
01-430179- COMMERCIAL CONSTR - OTHER	-	-	716,000	832,893	572,000
01-430188- RESIDENTIAL CONSTR - NEW	-	-	25,000	147,743	100,000
01-430189- RESIDENTIAL CONSTR - OTHER	-	-	204,000	208,896	178,000
01-430170- PLAN REVIEW FEE	298,714	107,078	270,000	220,000	225,000
01-430172- ZONING VARIATION FEE	925	1,900	500	6,425	500
01-430174- SPECIAL USE REQUEST FEE	5,450	8,500	3,000	1,500	750
01-430182- TEMPORARY OCCUPANCY FEE	4,200	2,750	3,900	1,150	3,000
01-430152- OUTDOOR SEATING & MERCH DIST	-	-	500	-	500
01-430660- SUBDIVISION ENG REV/INSP FEE	267,331	221,227	140,000	195,500	190,000
01-430184- REINSPECTION FEE	250	1,550	500	710	500
01-430192- SIGN FEE	8,217	8,662	11,700	9,500	10,000
01-430193- BLDNG SERVICES & ADMN FEE	34,694	19,055	20,000	19,000	20,000
01-430190- ELEVATOR LICENSE FEES	19,887	11,247	23,000	7,500	10,000
01-430198- ELEVATOR PERMIT FEES	-	-	4,000	-	2,000
01-430196- MOWING FEE	2,250	-	-	-	-
01-440250- PASSPORT FEES	12,496	5,880	-	-	-
01-440220- CULTURAL/COMMUNITY FEES	178,150	4,000	118,000	1,000	2,000



# FY 2025 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

<b>GENERAL FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
		<b>FY 2022</b>	<b>FY 2023</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>- Public Safety -</b>						
01-440610-	PARKING PERMIT FEES	1,730	405	1,500	2,000	1,500
01-440620-	POLICE REPORT FEES	3,432	4,165	4,000	4,165	4,000
01-440625-	SEX OFFENDER REGISTRATION FEE	245	210	500	240	500
01-440626-	FINGER PRINT FEES	150	300	500	300	500
01-440630-	ADMINISTRATIVE HEARING FEE	534	221	500	300	500
01-440670-	TOWING FEES	10,745	9,750	10,000	10,000	10,000
01-440672-	IMPOUNDING FEES	40	185	500	500	500
<b>- Administration -</b>						
01-440950-	NSF ADMN FEES	275	300	200	-	100
01-470900-	MISCELLANEOUS FEES	4,948	24,032	5,000	3,000	5,000
<b>TOTAL LICENSES, PERMITS, AND FEES</b>		<b>\$ 3,199,902</b>	<b>\$ 1,460,365</b>	<b>\$ 3,362,225</b>	<b>\$ 2,504,228</b>	<b>\$ 2,803,350</b>
<b>FINES AND FORFEITURES</b>						
01-430195-	FORFEITED COMPLETION BOND	\$ 65,489	\$ 73,754	\$ 50,000	\$ 50,000	\$ 50,000
01-450610-	TRAFFIC FINES	106,336	129,782	125,000	110,000	110,000
01-450620-	PARKING FINES	28,779	19,641	35,000	24,000	25,000
01-450625-	ADJUDICATION FINES	9,491	7,846	10,000	5,000	5,000
01-450630-	FALSE ALARM FINES	7,100	6,100	5,100	1,800	2,000
<b>TOTAL FINES AND FORFEITURES</b>		<b>\$ 217,194</b>	<b>\$ 237,122</b>	<b>\$ 225,100</b>	<b>\$ 190,800</b>	<b>\$ 192,000</b>
<b>CHARGES FOR SERVICES</b>						
01-440479-	PARK DISTRICT POLICE CONTRIB	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
01-440660-	POLICE SERVICE FEES - SRO	192,758	184,420	190,414	188,000	189,950
01-440699-	POLICE DETAIL REVENUE	168,236	196,723	203,000	200,730	196,000
01-440712-	FLEET PARTS & LABOR	-	7,836	-	10,000	10,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 400,994</b>	<b>\$ 428,979</b>	<b>\$ 433,414</b>	<b>\$ 438,730</b>	<b>\$ 435,950</b>
<b>LEASE AND RENTAL INCOME</b>						
01-440580-	CELL TOWER RENTAL FEES	217,036	201,846	202,000	209,317	218,600
01-440825-	VHAC CONCESSION/USE FEES	-	13,763	13,000	56,000	10,000
01-440827-	VHAC LIGHTING FEES	-	-	-	-	45,000
01-440872-	GENEALOGICAL SOCIETY RENT	1,200	1,200	1,200	1,200	1,200
01-440875-	POLICE ANNEX RENT	14,400	14,400	14,400	17,400	17,400
01-470840-	WHITE DEER LEASE	20,406	20,718	20,000	20,718	20,000
<b>TOTAL LEASE AND RENTAL INCOME</b>		<b>\$ 253,042</b>	<b>\$ 251,927</b>	<b>\$ 250,600</b>	<b>\$ 304,635</b>	<b>\$ 312,200</b>
<b>INVESTMENT INCOME</b>						
01-480750-	INTEREST INCOME	\$ 64,328	\$ 1,272,916	\$ 1,000,000	\$ 1,898,512	\$ 1,250,000
01-480757-	GAIN/LOSS ON SALE OF INVESTMT	-	-	-	225	-
01-480758-	CHG IN MARKET VALUE	(30,890)	(34,469)	-	200,000	-
<b>TOTAL INVESTMENT INCOME</b>		<b>\$ 33,438</b>	<b>\$ 1,238,446</b>	<b>\$ 1,000,000</b>	<b>\$ 2,098,737</b>	<b>\$ 1,250,000</b>



# FY 2025 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

<b>GENERAL FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>OTHER INCOME</b>						
01-440850-	RECYCLING FEES	301	583	400	700	300
01-440822-	FUEL SALES	-	137,023	-	120,322	125,000
01-440860-	SENIOR ART PROGRAM REIM	-	-	10,000	-	10,000
01-460150-	PROPERTY & LIAB INS REIMB	\$ 13,748	\$ 23,532	\$ 10,000	\$ 33,550	\$ -
01-470905-	MISCELLANEOUS REIMBURSABLES	412,363	62,771	150,000	50,000	50,000
01-470800-	SALES OF SURPLUS PROPERTY	9,080	34,753	10,000	36,825	10,000
<b>TOTAL OTHER INCOME</b>		<b>\$ 435,492</b>	<b>\$ 258,662</b>	<b>\$ 180,400</b>	<b>\$ 241,397</b>	<b>\$ 195,300</b>
<b>TOTAL REVENUES (EXCLUDES EVENTS REVENUE)</b>		<b>\$ 34,665,693</b>	<b>\$ 40,529,879</b>	<b>\$ 38,537,021</b>	<b>\$ 37,547,867</b>	<b>\$ 37,343,731</b>



# FY 2025 ANNUAL BUDGET

## ADMINISTRATION - SUMMARY

FUND / DEPT 01 / 01	<b>ADMINISTRATION</b>
Full – Time Staff	<b>6</b>

### PURPOSE

The Administration Department accounts for the expenses incurred by the Village Manager, Human Resources, Finance, and the Cable Studio. The Manager’s Office provides organizational leadership; coordinates correspondence with elected officials; addresses policy issues; coordinates legal matters; administers the personnel function; and performs record-keeping for the village.

The Finance Department provides support services to all village departments. The primary responsibilities of Finance are preparing budgets; preparing for and managing audits; reporting on the financial activities of the village; purchasing; paying vendors; administering payroll; and managing cash and investments.

The Cable Studio is responsible for recording Board Meetings, communicating with the Vernon Hills community, and coordinating technology to support the administrative functions.

### FINANCIAL SUMMARY

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 938,062	\$ 914,363	\$ 1,129,238	\$ 1,104,004	\$ 1,200,255	\$ 71,017	6.3%
Contractual Services	1,195,917	1,289,780	1,250,205	1,172,110	693,789	(556,416)	-44.5%
Commodities	128,135	70,395	270,115	213,400	34,950	(235,165)	-87.1%
Capital Contributions	-	-	-	-	15,000	15,000	n/a
<b>Total</b>	<b>\$ 2,262,114</b>	<b>\$ 2,274,538</b>	<b>\$ 2,649,558</b>	<b>\$ 2,489,514</b>	<b>\$ 1,943,994</b>	<b>\$ (705,564)</b>	<b>-26.6%</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(ADMINISTRATION)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>DEPARTMENT: ADMINISTRATION</b>					
<b>PERSONNEL</b>					
0101001-500010- SALARIES - ADMIN FT	\$ 615,129	\$ 663,106	\$ 818,364	\$ 813,853	\$ 884,651
0101001-500020- SALARIES - ADMIN OVERTIME	5,779	6,820	8,700	7,300	8,814
0101001-500030- SALARIES - ADMIN PT/SNL	6,981	2,666	-	2,700	-
0101001-500070- DEFERRED COMP CONTRIB	21,013	15,434	17,500	12,414	10,779
0101001-500100- FITNESS PREMIUM	-	-	2,400	1,200	400
0101001-500110- CAREER DEVELOPMENT PAY	12,368	12,658	6,150	10,121	6,508
0101001-500120- LONGEVITY	1,750	700	1,400	1,400	1,400
0101001-500140- VEHICLE ALLOWANCE	11,933	12,579	11,160	15,720	17,160
0101001-500142- UNIFORM ALLOWANCE	300	300	600	600	600
0101001-500150- SICK LEAVE PAYOUT	3,283	1,819	3,800	2,700	1,874
0101001-500151- VACATION LEAVE PAYOUT	-	-	-	-	2,337
0101001-500152- COMP TIME PAYOUT	-	-	-	-	487
0101001-510050- FICA CONTRIBUTIONS	46,835	48,066	65,298	63,629	66,291
0101001-510060- IMRF CONTRIBUTION	120,007	61,993	70,656	61,244	70,638
0101001-510080- HEALTH INSURANCE	65,255	79,325	97,800	95,200	91,828
0101001-510081- DENTAL INSURANCE	4,489	4,918	6,400	6,088	6,105
0101001-510082- VISION INSURANCE	2,884	2,639	3,600	3,600	809
0101001-510083- LIFE INSURANCE	-	-	-	-	2,632
0101001-510085- EMPLOYEE WELLNESS	17,932	-	2,500	-	2,684
0101001-520405- DUES & MEMBERSHIPS	-	-	-	-	5,687
0101001-520420- TRAINING & CONFERENCES	2,125	1,340	12,910	6,235	18,571
<b>TOTAL PERSONNEL</b>	<b>\$ 938,062</b>	<b>\$ 914,363</b>	<b>\$ 1,129,238</b>	<b>\$ 1,104,004</b>	<b>\$ 1,200,255</b>
<b>CONTRACTUAL SERVICES</b>					
0101001-520020- POSTAL CHARGES	\$ 8,905	\$ 8,604	\$ 17,300	\$ 6,675	\$ 9,050
0101001-520100- PHONE/INTERNET/CABLE	81,442	104,000	133,720	133,620	6,105
0101001-520105- MOBILE PHONE SERVICE	-	-	-	-	3,036
0101001-520200- MAINT/LEASE CONTRACT-PHONES	-	-	-	-	519
0101001-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	-	-	10,770
0101001-520220- MAINT/LEASE CONTRACT-SOFTWARE	353,763	310,167	444,590	405,000	46,341
0101001-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	-	-	2,944
0101001-520330- EQUIP REPAIR & MAINT	33,743	63,453	56,275	47,175	5,400
0101001-520400- SUBSCRIPTIONS	53,992	58,476	56,840	58,440	895
0101001-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	-	-	56,250
0101001-520460- TRAVEL - NON TRAINING	-	22	900	900	401
0101001-520500- AUDIT & ACTUARY SERVICES	584,793	654,133	386,150	386,000	44,900
0101001-520511- FINANCIAL SERVICES	-	-	-	-	336,810
0101001-520515- COMMUNICATIONS SERVICES	-	-	-	-	44,000
0101001-520521- IT SERVICES	-	-	-	-	16,121
0101001-520525- SHARED IT SYSTEMS	-	-	-	-	15,372
0101001-520530- MEDICAL SERVICES	5,418	7,040	7,700	8,000	600
0101001-520590- BANKING SERVICE FEES	-	-	-	-	8,700
0101001-520599- OTHER SERVICES	42,883	51,351	100,105	79,900	18,300
0101001-520710- PUBLIC NOTICE & PROMOTIONS	18,417	15,989	24,575	24,750	31,275
0101001-520761- SENIOR CITIZEN TRANSPORTATION	2,249	4,179	5,500	5,100	6,000
0101001-520762- SENIOR CITIZEN PROGRAMING	10,311	12,367	16,550	16,550	30,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,195,917</b>	<b>\$ 1,289,780</b>	<b>\$ 1,250,205</b>	<b>\$ 1,172,110</b>	<b>\$ 693,789</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

#### (ADMINISTRATION)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>COMMODITIES</b>					
0101001-530010- OFFICE SUPPLIES & EQUIP	\$ 13,053	\$ 7,307	\$ 15,900	\$ 15,100	\$ 10,450
0101001-530011- FOOD & OTHER SUPPLIES	1,665	2,802	5,800	4,450	5,750
0101001-530012- IT SUPPLIES & EQUIP	105,359	56,340	228,265	179,200	2,500
0101001-530020- PRINTING	1,711	1,631	12,850	6,850	11,500
0101001-530050- OPERATING SUPPLIES & EQUIP	6,347	2,315	7,300	7,800	4,750
<b>TOTAL COMMODITIES</b>	<b>\$ 128,135</b>	<b>\$ 70,395</b>	<b>\$ 270,115</b>	<b>\$ 213,400</b>	<b>\$ 34,950</b>
<b>CAPITAL CONTRIBUTIONS</b>					
0101001-580096- EQUIP REPLACE CONTRIB	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b>TOTAL DEPARTMENT: ADMINISTRATION</b>	<b>\$ 2,262,114</b>	<b>\$ 2,274,538</b>	<b>\$ 2,649,558</b>	<b>\$ 2,489,514</b>	<b>\$ 1,943,994</b>

# **GENERAL FUND ADMINISTRATION**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2025

#### EXPENDITURES

#### DEPARTMENT: ADMINISTRATION

##### PERSONNEL

0101001-500010-	SALARIES - ADMIN FT 6 FT EMPLOYEES	884,651	\$	884,651
0101001-500020-	SALARIES - ADMIN OVERTIME OVERTIME (123 HOURS @ \$71.66/HR)	8,814	\$	8,814
0101001-500030-	SALARIES - ADMIN PT/SNL NO DETAIL REPORTED		\$	-
0101001-500070-	DEFERRED COMP CONTRIB EMPLOYER SHARE DEFERRED COMPENSATION CONTRIBUTION (1 FT EMPLOYEE)	10,779	\$	10,779
0101001-500100-	FITNESS PREMIUM WELLNESS INCENTIVE	400	\$	400
0101001-500110-	CAREER DEVELOPMENT PAY 2 DEPARTMENT HEADS - 2% OF BASE SALARY	6,508	\$	6,508
0101001-500120-	LONGEVITY 2 EMPLOYEES	1,400	\$	1,400
0101001-500140-	VEHICLE ALLOWANCE VILLAGE MANAGER, ASST VILLAGE MANAGER, FINANCE DIRECTOR	17,160	\$	17,160
0101001-500142-	UNIFORM ALLOWANCE CLOTHING ALLOWANCE	600	\$	600
0101001-500150-	SICK LEAVE PAYOUT 78 HOURS @ \$24.03/HR (50% PAYOUT RATE)	1,874	\$	1,874
0101001-500151-	VACATION LEAVE PAYOUT 48 HOURS @ \$48.69/HR	2,337	\$	2,337
0101001-500152-	COMP TIME PAYOUT 10 HOURS @ \$48.69/HR	487	\$	487
0101001-510050-	FICA CONTRIBUTIONS EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	66,291	\$	66,291
0101001-510060-	IMRF CONTRIBUTION EMPLOYER IMRF CONTRIBUTION	70,638	\$	70,638
0101001-510080-	HEALTH INSURANCE EMPLOYER MEDICAL INSURANCE CONTRIBUTION	91,828	\$	91,828



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2025

<b>0101001-510081-</b>	<b>DENTAL INSURANCE</b>		\$	<b>6,105</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	6,105		
<b>0101001-510082-</b>	<b>VISION INSURANCE</b>		\$	<b>809</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	809		
<b>0101001-510083-</b>	<b>LIFE INSURANCE</b>		\$	<b>2,632</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	2,632		
<b>0101001-510085-</b>	<b>EMPLOYEE WELLNESS</b>		\$	<b>2,684</b>
	EMPLOYEE ASSIST PROGRAM*	184		
	FLU SHOTS, WELLNESS INITIATIVES	2,500		
<b>0101001-510115-</b>	<b>TUITION REIMBURSEMENT</b>		\$	<b>-</b>
	NO DETAIL REPORTED			
<b>0101001-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b>		\$	<b>5,687</b>
	AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)	350		
	ICMA MEMBERSHIP	1,400		
	IGFOA MEMBERSHIP	375		
	ILCMA MEMBERSHIP	1,200		
	ILLINOIS CPA SOCIETY	370		
	ILLINOIS NATOA MEMBERSHIP (NATIONAL ASSOCIATION OF TELECOMMUNICATIONS OFFICERS AND ADVISORS)	50		
	IPELRA/NPELRA ANNUAL MEMBERSHIP	230		
	MUNICIPAL CLERKS OF LAKE COUNTY	40		
	NATIONAL PELRA MEMBERSHIP (3 @ \$255)	765		
	NISHRM	199		
	SAM'S CLUB MEMBERSHIP	245		
	SHRM WORKPLACE MENTAL HEALTH ALLY	99		
	SHRM-CP ANNUAL CERTIFICATION	100		
	SOCIETY FOR HUMAN RESOURCE MANAGEMENT (SHRM)	264		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2025

<b>0101001-520420- TRAINING &amp; CONFERENCES</b>	<b>\$</b>	<b>18,571</b>
AIRFARE FOR TRAINING & CONFERENCES	550	
ICMA CONFERENCE	1,500	
ICPA ANNUAL CONFERENCE FEE	425	
IGFOA ANNUAL CONFERENCE	385	
IGFOA CONFERENCE - LODGING	400	
IGFOA CONFERENCE - TRANSPORTATION	250	
ILCMA (SUMMER CONFERENCE) - LODGING	300	
ILCMA (SUMMER CONFERENCE) FEE	250	
ILLINOIS SHRM CONFERENCE	675	
ILLINOIS SHRM CONFERENCE - TRAVEL & LODGING	1,000	
IPELRA CONFERENCE - LODGING	1,750	
IPELRA CONFERENCE - MILEAGE	350	
IPELRA CONFERENCE - PER DIEM/MEALS/MISC	550	
IPELRA CONFERENCE FEE	1,000	
IPELRA QUARTERLY EMPLOYMENT LAW SEMINAR	796	
MEALS FOR SEMINARS	250	
MILEAGE/TRANSPORTATION FOR TRAINING & CONFERENCES	250	
MISCELLANEOUS TRAVEL	100	
NATIONAL SHRM CONFERENCE	2,295	
OTHER TRAINING & CONFERENCES	3,400	
OTHER VIRTUAL TRAINING/WEBCASTS	600	
PER DIEM @ \$65 PER DAY	1,495	
<b>TOTAL PERSONNEL</b>	<b>\$</b>	<b>1,200,255</b>
<b>CONTRACTUAL SERVICES</b>		
<b>0101001-520020- POSTAL CHARGES</b>	<b>\$</b>	<b>9,050</b>
BOARD COMMUNICATIONS	1,000	
FEDEX/COURIER CHARGES	1,000	
GENERAL POSTAGE	6,000	
MISCELLANEOUS SHIPPING CHARGES	250	
POSTAGE MACHINE REFILLS*	800	
<b>0101001-520100- PHONE/INTERNET/CABLE</b>	<b>\$</b>	<b>6,105</b>
CABLE TV SERVICE (COMCAST) - VILLAGE HALL	300	
FIBER RENTAL FEE (BETWEEN BUILDINGS)*	1,334	
ISP SERVICE/INTERNET ACCESS*	2,138	
PHONE SERVICE (PEERLESS) - VILLAGE HALL*	2,333	
<b>0101001-520105- MOBILE PHONE SERVICE</b>	<b>\$</b>	<b>3,036</b>
MOBILE PHONE & DATA SERVICE (VERIZON) - 6 EMP*	3,036	
<b>0101001-520200- MAINT/LEASE CONTRACT-PHONES</b>	<b>\$</b>	<b>519</b>
ANNUAL MITEL PHONE SOFTWARE MAINTENANCE*	205	
ANNUAL PHONE MAINTENANCE AGREEMENT (TIG)*	314	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2025

<b>0101001-520210-</b>	<b>MAINT/LEASE CONTRACT-IT EQUIP</b>		<b>\$ 10,770</b>
	COPIER & PRINTER MAINT AGREEMENT (IMPACT)*	9,070	
	MICROFICHE ANNUAL MAINTENANCE (NAVARIANT)	900	
	POSTAGE MACHINE LEASE (PITNEY BOWES)*	800	
<b>0101001-520220-</b>	<b>MAINT/LEASE CONTRACT-SOFTWARE</b>		<b>\$ 46,341</b>
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	246	
	HR APPLICANT TRACKING & PERFORMANCE EVAL SOFTWARE MAINT AGREEMENT	6,500	
	INTIME SOFTWARE MAINTENANCE-SCHEDULINN & TIMECARDS*	885	
	LASERFICHE (TKB ASSOCIATES) MAINTENANCE AGREEMENT*	3,500	
	MUNIS (TYLER) ANNUAL MAINTENANCE AGREEMENT*	35,210	
<b>0101001-520320-</b>	<b>SOFTWARE LICENSE/SUBSCRIPTIONS</b>		<b>\$ 2,944</b>
	CANVA	120	
	DIGITAL SIGNAGE SUBSCRIPTION (SKYWALKER HOLDCO)	650	
	MOVAVI EFFECTS 1-YEAR SUBSCRIPTION	130	
	PAPERTURN SOFTWARE	696	
	SOCIAL MEDIA RECORDS RETENTION SOLUTION (ARCHIVESOCIAL)*	196	
	ZOOM MONTHLY SUBSCRIPTION	1,152	
<b>0101001-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>		<b>\$ 5,400</b>
	BOARD ROOM EQUIPMENT MAINTENANCE	5,000	
	PHONES REPAIR/REPLACEMENT	400	
<b>0101001-520400-</b>	<b>SUBSCRIPTIONS</b>		<b>\$ 895</b>
	CHICAGO TRIBUNE	275	
	CRAIN'S		
		200	
	NEWS SUN	120	
	VERNON REVIEW/PADDOCK PUB	300	
<b>0101001-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>		<b>\$ 56,250</b>
	CHICAGO METROPOLITAN AGENCY FOR PLANNING (CMAP)	1,250	
	GFOA CERTIFICATE OF EXCELLENCE (COE) ACFR PROGRAM	975	
	GFOA MEMBERSHIP (VILLAGE & 1 INDIVIDUAL)	225	
	GLMV - CHAMBER	2,000	
	ICSC	300	
	ILLINOIS MUNICIPAL LEAGUE	2,000	
	LAKE COUNTY CONVENTION AND VISITORS BUREAU	14,330	
	LAKE COUNTY PARTNERS	5,000	
	LAKE COUNTY TRANSPORTATION ALLIANCE	875	
	METRO MAYORS CAUCUS	1,200	
	NWMC MEMBERSHIP	14,000	
	SWALCO MEMBERSHIP CONTRIBUTION	13,745	
	TRAFFIC MANAGEMENT ASSOCIATION OF LAKE COUNTY	350	
<b>0101001-520460-</b>	<b>TRAVEL - NON TRAINING</b>		<b>\$ 401</b>
	300 MILES @ \$0.67/MILE	201	
	MISCELLANEOUS TRAVEL REIMBURSEMENTS	200	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2025

<b>0101001-520500-</b>	<b>AUDIT &amp; ACTUARY SERVICES</b>	<b>\$ 44,900</b>
	ACTUARY SERVICES - GASB 75 REPORT - OTHER POST EMPLOYMENT BENEFITS (OPEB)	2,400
	ANNUAL AUDIT SERVICES (SELDEN FOX)*	42,500
<b>0101001-520511-</b>	<b>FINANCIAL SERVICES</b>	<b>\$ 336,810</b>
	FINANCIAL SERVICES CONTRACT (L&A)	336,810
<b>0101001-520515-</b>	<b>COMMUNICATIONS SERVICES</b>	<b>\$ 44,000</b>
	COMMUNICATIONS CONSULTANT (LYNN BRANDL)	40,000
	PRODUCTION ASSISTANCE	4,000
<b>0101001-520521-</b>	<b>IT SERVICES</b>	<b>\$ 16,121</b>
	ENGINEER LEVEL IT SUPPORT*	7,033
	IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK)*	9,088
<b>0101001-520525-</b>	<b>SHARED IT SYSTEMS</b>	<b>\$ 15,372</b>
	ACTIVE DIRECTORY LICENSES (CAL)*	743
	ACTIVE DIRECTORY LICENSES (DC)*	196
	ADOBE PRO ANNUAL SUBSCRIPTIONS*	583
	ANNUAL WEBSITE SUPPORT/HOSTING (CIVIC PLUS)*	2,779
	ANTIVIRUS END-USER*	364
	ANTIVIRUS SERVERS*	327
	APC BATTERY BACKUP REPLACEMENTS (15) 3 YEARS*	2,250
	APC PORTABLE UNITERUPPTED POWER SUPPLY (UPS)*	667
	AVTECH ROOM ALERT - SERVER ROOM MONITORING	250
	BARRACUDA EMAIL SPAM FILTER*	208
	BARRACUDA OFFICE 365 EMAIL FILTER, ARCHIVE AND BACKUP*	923
	BARRACUDA OFFICE 365 MIGRATION TOOL*	149
	BOX CLOUD STORAGE SOLUTION*	307
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	321
	GALAXY UPS BATTERY BACKUP SYSTEM MAINTENANCE*	208
	KNOWBE4 SPAM TRAINING*	226
	MALWAREBYTES ANTI-MALWARE SOFTWARE*	772
	MICROSOFT EXCHANGE LICENSES*	1,091
	MICROSOFT OFFICE 365 - G1 SUBSCRIPTION*	131
	MICROSOFT OFFICE 365 - G3 SUBSCRIPTIONS*	392
	MISCELLANEOUS IT INFRASTRUCTURE EQUIPMENT*	297
	Remote Access Licenses (SyncroMSP)*	587
	VEEAM BACKUP SUBSCRIPTION*	485
	VMWARE SUPPORT & LICENSE 5 YR*	891
	WINDOWS SERVER UPGRADES*	225
<b>0101001-520530-</b>	<b>MEDICAL SERVICES</b>	<b>\$ 600</b>
	FITNESS ASSESSMENTS	150
	PRE-EMPLOYMENT DRUG TESTING (NON-SWORN)	150
	PRE-EMPLOYMENT PHYSICAL (NON-SWORN)	300



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

#### (ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2025

<b>0101001-520590- BANKING SERVICE FEES</b>		<b>\$ 8,700</b>
BANKING FEES (FIRST AMERICAN BANK)	3,300	
CUSTODIAN FEES (US BANK)	3,300	
GLOBAL PAYMENT FEES (CC PROCESSING FEES)	2,100	
<b>0101001-520599- OTHER SERVICES</b>		<b>\$ 18,300</b>
CABLE STUDIO MUSIC LICENSE	500	
DIVERSITY & INCLUSION CONSULTANT	8,000	
DOCUMENT SHREDDING SERVICES	500	
JOB POSTINGS	400	
MUSIC LICENSING FEES	1,200	
SKUNK REMOVAL REIMBURSEMENT PROGRAM	5,000	
THIRD PARTY BACKGROUND CHECK FOR NEW HIRES	2,000	
TREE & MENORAH LIGHTING	700	
<b>0101001-520710- PUBLIC NOTICE &amp; PROMOTIONS</b>		<b>\$ 31,275</b>
DAILY HERALD LAKE COUNTY RESIDENTS GUIDE	1,575	
GLMV CHAMBER DIRECTORY	950	
GLMV COMMUNITY GUIDE	600	
LCICVB KIOSK PROGRAM	900	
LCICVB MAP GUIDE	7,500	
MILITARY BANNER PROGRAM (20 @ \$225)	4,500	
MISCELLANEOUS ADVERTISING (HOLIDAY TOURISM)	4,500	
REQUIRED LEGAL PUBLICATIONS (ANNUAL TREASURER'S REPORT, BUDGET HEARING NOTICE, ETC)	750	
SHOPPING CARD DISTRIBUTION-CTM MEDIA GRP	7,500	
SOCIAL MEDIA PROMOTION	1,000	
VILLAGE PROMOTIONAL ITEMS	1,500	
<b>0101001-520761- SENIOR CITIZEN TRANSPORTATION</b>		<b>\$ 6,000</b>
CABCONNECT/SENIOR TRANSPORTATION	6,000	
<b>0101001-520762- SENIOR CITIZEN PROGRAMING</b>		<b>\$ 30,000</b>
ORD 98-13 CULTURE, PROGRAMS, EVENTS, ENTERTAINMENT (\$2500 PER MONTH)	30,000	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 693,789</b>
<b>COMMODITIES</b>		
<b>0101001-530010- OFFICE SUPPLIES &amp; EQUIP</b>		<b>\$ 10,450</b>
BOOKS	250	
OFFICE FURNITURE & EQUIPMENT	1,200	
OFFICE SUPPLIES	8,000	
REPLACEMENT CHAIRS	1,000	
<b>0101001-530011- FOOD &amp; OTHER SUPPLIES</b>		<b>\$ 5,750</b>
COFFEE SUPPLIES, REFRESHMENTS, ETC	3,000	
EMPLOYEE APPRECIATION LUNCH	2,500	
FOOD FOR MEETINGS	250	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
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<b>0101001-530012- IT SUPPLIES &amp; EQUIP</b>	<b>\$ 2,500</b>
UNSCHEDULED COMPUTER REPLACEMENT	1,500
UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT REPLACEMENT	500
UNSCHEDULED PRINTER REPLACEMENT	500
<b>0101001-530020- PRINTING</b>	<b>\$ 11,500</b>
ANNUAL BUDGET BOOK	650
AP & PR CHECK STOCK	1,650
CUSTOMIZED SECURITY ENVELOPES	600
KIOSK SHOPPING CARD	6,000
LETTERHEAD & ENVELOPES	1,000
METRA PASSES	1,200
MISCELLANEOUS	400
<b>0101001-530050- OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$ 4,750</b>
CAMERA/MICROPHONE BATTERIES	800
DVD'S & OTHER STORAGE MEDIA	1,250
MISCELLANEOUS SUPPLIES	1,000
REPLACEMENT MICROPHONES	1,200
VIDEO & AUDIO CABLES	500
<b>TOTAL COMMODITIES</b>	<b>\$ 34,950</b>
<b>CAPITAL CONTRIBUTIONS</b>	
<b>0101001-580096- EQUIP REPLACE CONTRIB</b>	<b>\$ 15,000</b>
NO DETAIL REPORTED	
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$ 15,000</b>
<b>TOTAL DEPARTMENT: ADMINISTRATION</b>	<b>\$ 1,943,994</b>

FUND / DEPT 01 / 02	<b>PUBLIC WORKS</b>
Full – Time Staff	<b>21</b>

### PURPOSE

The Public Works Department is responsible for engineering, constructing, and maintaining all pavements, sidewalks, and parking lots; maintaining public buildings; administering village codes that relate to forestry programs, floodplain management, and storm water runoff from building developments.

### FINANCIAL SUMMARY

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 2,845,461	\$ 3,073,669	\$ 3,290,421	\$ 2,962,239	\$ 2,909,789	\$ (380,632)	-11.6%
Contractual Services	489,059	543,333	762,201	715,901	890,443	128,242	16.8%
Commodities	492,098	540,346	644,357	636,307	666,322	21,965	3.4%
Capital Contributions	281,709	281,709	281,709	281,709	281,709	-	0.0%
<b>Total</b>	<b>\$ 4,108,327</b>	<b>\$ 4,439,056</b>	<b>\$ 4,978,688</b>	<b>\$ 4,596,156</b>	<b>\$ 4,748,263</b>	<b>\$ (230,425)</b>	<b>-4.6%</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(PUBLIC WORKS)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>DEPARTMENT: PUBLIC WORKS</b>					
<b>PERSONNEL</b>					
0102040-500010- SALARIES - PW FT	\$ 1,910,916	\$ 2,070,571	\$ 2,106,215	\$ 1,922,890	\$ 1,820,208
0102040-500020- SALARIES - PW OVERTIME	91,129	98,394	124,099	100,912	95,111
0102040-500030- SALARIES - PW PT/SNL	74,490	73,733	180,300	82,046	177,331
0102040-500100- FITNESS PREMIUM	2,000	-	2,800	800	1,200
0102040-500110- CAREER DEVELOPMENT PAY	6,953	5,034	3,600	6,504	4,991
0102040-500120- LONGEVITY	7,250	6,300	6,300	6,300	4,834
0102040-500140- VEHICLE ALLOWANCE	5,776	5,689	5,760	5,760	5,760
0102040-500141- TOOL ALLOWANCE	3,220	3,313	4,000	4,000	1,000
0102040-500142- UNIFORM ALLOWANCE	13,010	14,280	17,970	17,970	8,738
0102040-500150- SICK LEAVE PAYOUT	16,121	14,124	16,000	11,000	13,992
0102040-500151- VACATION LEAVE PAYOUT	-	-	-	-	4,462
0102040-500152- COMP TIME PAYOUT	-	-	-	-	8,134
0102040-510050- FICA CONTRIBUTIONS	153,437	160,511	187,251	159,000	165,561
0102040-510060- IMRF CONTRIBUTION	216,178	220,724	208,596	192,000	169,679
0102040-510080- HEALTH INSURANCE	303,981	356,234	367,000	385,958	371,605
0102040-510081- DENTAL INSURANCE	23,143	24,819	26,000	26,000	25,453
0102040-510082- VISION INSURANCE	11,765	10,705	12,600	12,600	2,816
0102040-510083- LIFE INSURANCE	-	-	-	-	7,785
0102040-510085- EMPLOYEE WELLNESS	-	-	-	-	644
0102040-510115- TUITION REIMBURSEMENT	510	965	5,000	-	3,000
0102040-520405- DUES & MEMBERSHIPS	-	-	-	-	1,610
0102040-520420- TRAINING & CONFERENCES	5,583	8,273	16,930	28,500	15,875
<b>TOTAL PERSONNEL</b>	<b>\$ 2,845,461</b>	<b>\$ 3,073,669</b>	<b>\$ 3,290,421</b>	<b>\$ 2,962,239</b>	<b>\$ 2,909,789</b>
<b>CONTRACTUAL SERVICES</b>					
0102040-520020- POSTAL CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 700
0102040-520050- ELECTRIC POWER-STREET LIGHTING	72,201	44,211	97,400	87,400	74,400
0102040-520090- TRAFFIC SIGNAL MAINT	74,650	104,954	100,000	110,000	114,000
0102040-520100- PHONE/INTERNET/CABLE	14,129	12,073	26,210	26,210	19,442
0102040-520105- MOBILE PHONE SERVICE	-	-	-	-	12,960
0102040-520150- EQUIPMENT RENTAL	6,135	2,810	11,600	11,600	12,000
0102040-520200- MAINT/LEASE CONTRACT-PHONES	-	-	-	-	1,814
0102040-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	-	-	7,907
0102040-520220- MAINT/LEASE CONTRACT-SOFTWARE	3,765	5,074	6,400	6,400	7,963
0102040-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	-	-	686
0102040-520330- EQUIP REPAIR & MAINT	2,793	1,359	2,800	2,800	5,550
0102040-520400- SUBSCRIPTIONS	6,531	10,897	12,350	12,350	-
0102040-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	-	-	14,255
0102040-520460- TRAVEL - NON TRAINING	-	-	-	-	-
0102040-520520- ENGINEERING SERVICES	13,214	1,686	18,500	18,500	18,500
0102040-520521- IT SERVICES	-	-	-	-	56,424
0102040-520522- GIS SERVICES	-	-	-	-	61,000
0102040-520525- SHARED IT SYSTEMS	-	-	-	-	40,931
0102040-520530- MEDICAL SERVICES	-	-	3,000	-	4,100



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

#### (PUBLIC WORKS)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
0102040-520599- OTHER SERVICES	23,814	19,473	24,130	24,130	-
0102040-520610- MOSQUITO ABATEMENT	57,030	58,170	76,300	60,000	61,300
0102040-520620- STREET LIGHTING SERVICES	11,049	30,260	52,000	30,000	50,000
0102040-520630- STREET MAINT SERVICES	203,748	252,365	331,511	326,511	326,511
0102040-520710- PUBLIC NOTICE & PROMOTIONS	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 489,059</b>	<b>\$ 543,333</b>	<b>\$ 762,201</b>	<b>\$ 715,901</b>	<b>\$ 890,443</b>
<b>COMMODITIES</b>					
0102040-530010- OFFICE SUPPLIES & EQUIP	\$ 4,041	\$ 11,904	\$ 12,475	\$ 9,925	\$ 13,900
0102040-530011- FOOD & OTHER SUPPLIES	3,591	6,836	4,850	4,850	7,150
0102040-530012- IT SUPPLIES & EQUIP	-	-	-	-	9,500
0102040-530020- PRINTING	-	-	-	-	-
0102040-530050- OPERATING SUPPLIES & EQUIP	20,108	21,703	27,650	30,150	35,800
0102040-530090- STREET MAINT SUPPLIES	66,358	47,391	73,000	65,000	82,500
0102040-530095- SNOW REMOVAL SUPPLIES	88,471	90,643	151,182	151,182	140,272
0102040-530100- STREET LIGHTING SUPPLIES	50,738	53,179	66,500	66,500	68,500
0102040-530140- FUEL & LUBRICATION	258,791	308,690	308,700	308,700	308,700
<b>TOTAL COMMODITIES</b>	<b>\$ 492,098</b>	<b>\$ 540,346</b>	<b>\$ 644,357</b>	<b>\$ 636,307</b>	<b>\$ 666,322</b>
<b>CAPITAL CONTRIBUTIONS</b>					
0102040-580096- EQUIP REPLACE CONTRIB	\$ 281,709	\$ 281,709	\$ 281,709	\$ 281,709	\$ 281,709
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$ 281,709</b>	<b>\$ 281,709</b>	<b>\$ 281,709</b>	<b>\$ 281,709</b>	<b>\$ 281,709</b>
<b>TOTAL DEPARTMENT: PUBLIC WORKS</b>	<b>\$ 4,108,327</b>	<b>\$ 4,439,056</b>	<b>\$ 4,978,688</b>	<b>\$ 4,596,156</b>	<b>\$ 4,748,263</b>

# **GENERAL FUND**

# **PUBLIC WORKS**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2025

(PUBLIC WORKS)

#### DEPARTMENT: PUBLIC WORKS

**PERSONNEL**

<b>0102040-500010-</b>	<b>SALARIES - PW FT</b> 18 FT EMPLOYEES	\$	<b>1,820,208</b>
		1,820,208	
<b>0102040-500020-</b>	<b>SALARIES - PW OVERTIME</b> ON CALL STIPENDS (\$500 x 14) OVERTIME (889 HOURS @ \$65.32/HR) SNOW & ICE CONTROL OPERATIONS (460 HOURS * \$65.32/HR)	\$	<b>95,111</b>
		7,000	
		58,064	
		30,047	
<b>0102040-500030-</b>	<b>SALARIES - PW PT/SNL</b> 1 PT MAINTENANCE WORKER (1508 HOURS @ \$29.15/HR) PT SEASONAL LABORER (4480 HOURS @ \$19.18/HR) PT SEASONAL MAINTENANCE WORKERS (2080 HOURS @ \$22.81/HR)	\$	<b>177,331</b>
		43,964	
		85,927	
		47,440	
<b>0102040-500100-</b>	<b>FITNESS PREMIUM</b> WELLNESS INCENTIVE	\$	<b>1,200</b>
		1,200	
<b>0102040-500110-</b>	<b>CAREER DEVELOPMENT PAY</b> 1 DEPARTMENT HEAD - 2% OF BASE SALARY CAREER DEVELOPMENT - NON DEPT HEAD	\$	<b>4,991</b>
		3,491	
		1,500	
<b>0102040-500120-</b>	<b>LONGEVITY</b> 7 EMPLOYEES	\$	<b>4,834</b>
		4,834	
<b>0102040-500140-</b>	<b>VEHICLE ALLOWANCE</b> PW DIRECTOR/VILLAGE ENGINEER	\$	<b>5,760</b>
		5,760	
<b>0102040-500141-</b>	<b>TOOL ALLOWANCE</b> HVAC TOOL ALLOWANCE TO UPGRADE AND REPLACE BROKEN AND WORN TOOLS	\$	<b>1,000</b>
		1,000	
<b>0102040-500142-</b>	<b>UNIFORM ALLOWANCE</b> PURCHASE OF UNIFORM PANTS IN LIEU OF RENTAL SEASONAL EMPLOYEE OUTERWEAR: BOOTS, GLOVES, VESTS, SAFETY GLASSES, JACKETS, SWEATSHIRTS UNIFORM ALLOWANCE INCLUDING OUTERWEAR*	\$	<b>8,738</b>
		-	
		-	
		8,738	
<b>0102040-500150-</b>	<b>SICK LEAVE PAYOUT</b> 530 HOURS @ \$26.40/HR (50% PAYOUT RATE)	\$	<b>13,992</b>
		13,992	
<b>0102040-500151-</b>	<b>VACATION LEAVE PAYOUT</b> 96 HOURS @ \$46.48/HR	\$	<b>4,462</b>
		4,462	
<b>0102040-500152-</b>	<b>COMP TIME PAYOUT</b> 175 HOURS @ \$46.48/HR	\$	<b>8,134</b>
		8,134	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
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FY 2025

<b>0102040-510050-</b>	<b>FICA CONTRIBUTIONS</b>		<b>\$</b>	<b>165,561</b>
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	165,561		
<b>0102040-510060-</b>	<b>IMRF CONTRIBUTION</b>		<b>\$</b>	<b>169,679</b>
	EMPLOYER IMRF CONTRIBUTION	169,679		
<b>0102040-510080-</b>	<b>HEALTH INSURANCE</b>		<b>\$</b>	<b>371,605</b>
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	371,605		
<b>0102040-510081-</b>	<b>DENTAL INSURANCE</b>		<b>\$</b>	<b>25,453</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	25,453		
<b>0102040-510082-</b>	<b>VISION INSURANCE</b>		<b>\$</b>	<b>2,816</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	2,816		
<b>0102040-510083-</b>	<b>LIFE INSURANCE</b>		<b>\$</b>	<b>7,785</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	7,785		
<b>0102040-510085-</b>	<b>EMPLOYEE WELLNESS</b>		<b>\$</b>	<b>644</b>
	EMPLOYEE ASSISTANCE PROGRAM (NWMC)*	644		
<b>0102040-510115-</b>	<b>TUITION REIMBURSEMENT</b>		<b>\$</b>	<b>3,000</b>
	CLASSES FOR MECHANICS	-		
	CLC CLASSES FOR BUILDING MAINTENANCE DIVISION	1,000		
	CLC CLASSES FOR ENGINEERING, STREETS, AND GROUNDS DIVISION	1,000		
	CLC CLASSES FOR FORESTRY	1,000		
<b>0102040-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b>		<b>\$</b>	<b>1,610</b>
	AMERICAN SOCIETY OF CIVIL ENGINEERS-ENGINEERING	280		
	ILL ASS'N OF FLOOD PLAIN MANAGERS-ENGINEERING	180		
	INTERNATIONAL SOCIETY OF ARBORICULTURE (4)	950		
	ISA RECERTIFICATION FEE (KEN 2023/SOTO 2023/JOSH 2025/EDGAR 2023)	-		
	PEST CONTROL APPLICATOR LICENSE (10)	200		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2025

(PUBLIC WORKS)

<b>0102040-520420-</b>	<b>TRAINING &amp; CONFERENCES</b>	<b>\$</b>	<b>15,875</b>
	ACI/ASCE/APWA/IDOT/WAFSCM/IAEP COURSES - ENGINEERING	500	
	BOILER & CONTROLS TRAINING	4,000	
	CONTINUED SIGN TRAINING		
	IL ASS'N OF FLOOD PLAIN MANAGERS - ENGINEERING	-	
	ILLINOIS ARBORIST CONFERENCE (5)	2,100	
	LEADERSHIP CLASSES (IPELRA, CAROL KELLER)	2,000	
	LODGING-ILLINOIS ARBORIST CONFERENCE (3 ROOMS)	1,000	
	MEAL PER DIEM-IDOT/APWA/ASCE/ WAFSCM MEETINGS AND MEALS	200	
	MEAL PER DIEM-ILLINOIS ARBORIST CONFERENCE (5)- TWO DAYS @ 45/DAY	650	
	MEAL PER DIEM-LOCAL LUNCH MEETINGS AND TRAVEL MEALS	1,000	
	MECHANIC ASE TESTING	1,000	
	MECHANIC TRAINING AND CLASSES	1,000	
	MFMA MANUFACTURER PRESENTATIONS	325	
	MUNICIPAL FLEET MANAGERS MEETINGS	250	
	NIPSTA TRAINING	1,000	
	TOLLS, MILEAGE, AND PARKING FOR DEPARTMENT	700	
	UST A/B/C OPERATOR RE-CERTIFICATIONS-RAY 2024, CHRIS 2023, SCOTT 2024 AT \$150	150	
	<b>TOTAL PERSONNEL</b>	<b>\$</b>	<b>2,909,789</b>
	<b>CONTRACTUAL SERVICES</b>		
<b>0102040-520020-</b>	<b>POSTAL CHARGES</b>	<b>\$</b>	<b>700</b>
	POSTAGE METER POSTAGE	500	
	UPS SHIPPING CHARGES	200	
<b>0102040-520050-</b>	<b>ELECTRIC POWER-STREET LIGHTING</b>	<b>\$</b>	<b>74,400</b>
	1257 STREAMWOOD	5,150	
	ATRIUM DRIVE	200	
	BUTTERFIELD STREET LIGHTING MASTER ACCOUNT (56032)	2,000	
	BUTTERFIELD/GOLF RD ENTRANCE SIGN	750	
	STREET LIGHTING MASTER ACCOUNT (38039)	65,500	
	WOODBINE CR STREET LIGHTING AT MILWAUKEE AVE	800	
<b>0102040-520090-</b>	<b>TRAFFIC SIGNAL MAINT</b>	<b>\$</b>	<b>114,000</b>
	COUNTY TRAFFIC SIGNAL MAINTENANCE (4) @ \$1,500 PER QTR	6,000	
	INCEDENTAL OPTICOM REPAIRS & PURCHASES (EVP)	5,000	
	LOCATE OF UNDERGROUND TRAFFIC SIGNAL EQUIPMENT	3,000	
	STATE HWY SIGNAL MAINTENANCE @ \$16,500 PER QTR	80,000	
	VILLAGE TRAFFIC MAINTENANCE (5) @ \$185.32 PER MONTH PER SIGNAL	15,000	
	VILLAGE TRAFFIC SIGNAL REPAIRS	5,000	
<b>0102040-520100-</b>	<b>PHONE/INTERNET/CABLE</b>	<b>\$</b>	<b>19,442</b>
	ALARM SERVICE - 7 PHILLIP RD	1,000	
	CABLE TV SERVICE (COMCAST) - 1 DEVICE	132	
	FIBER RENTAL FEE-BETWEEN BUILDINGS (ABN)*	2,666	
	ISP/INTERNET ACCESS (ABG)*	7,484	
	PHONE SERVICE (PEERLESS)*	8,160	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2025

<b>0102040-520105-</b>	<b>MOBILE PHONE SERVICE</b>	<b>\$</b>	<b>12,960</b>
	MOBILE PHONE & DATA SERVICE (VERIZON) - 25 DEVICES	12,960	
<b>0102040-520150-</b>	<b>EQUIPMENT RENTAL</b>	<b>\$</b>	<b>12,000</b>
	FORESTRY EQUIPMENT RENTALS (FORESTRY CUTTER)	3,000	
	PROPANE OXYGEN AND ACETYLENE CYLINDER ANNUAL LEASE	2,000	
	REFILL GAS CYLINDERS	1,000	
	STREET & GROUND EQUIPMENT ATTACHMENTS	6,000	
<b>0102040-520200-</b>	<b>MAINT/LEASE CONTRACT-PHONES</b>	<b>\$</b>	<b>1,814</b>
	ANNUAL PHONE MAINTENANCE AGREEMENT (TIG)*	1,098	
	PHONE SOFTWARE MAINTENANCE (MITEL)*	716	
<b>0102040-520210-</b>	<b>MAINT/LEASE CONTRACT-IT EQUIP</b>	<b>\$</b>	<b>7,907</b>
	2-WAY RADIO MAINTENANCE	2,500	
	COPIER/PRINTER MAINT AGREEMENT(IMPACT)*	2,307	
	PLOTTER MAINTENANCE AGREEMENT (CANON)*	1,900	
	POSTAGE MACHINE LEASE (PITNEY BOWES)	1,200	
<b>0102040-520220-</b>	<b>MAINT/LEASE CONTRACT-SOFTWARE</b>	<b>\$</b>	<b>7,963</b>
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	860	
	INTIME ANNUAL SOFTWARE MAINT - SCHEDULING & TIMECARDS*	3,098	
	LASERFICHE ANNUAL MAINT/SUPPORT (TKB ASSOCIATES)*	500	
	MUNIS ANNUAL SOFTWARE MAINTENANCE (TYLER TECH)*	3,505	
<b>0102040-520320-</b>	<b>SOFTWARE LICENSE/SUBSCRIPTIONS</b>	<b>\$</b>	<b>686</b>
	SOCIAL MEDIA RECORDS RETENSION SOLUTION (ARCHIVESOCIAL)*	686	
<b>0102040-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>	<b>\$</b>	<b>5,550</b>
	HOIST REPAIRS AND MACHINERY REPAIRS	1,500	
	JLG AERIAL WORK PLATFORM ANNUAL INSPECTION	500	
	PHONE MAINT/REPAIR	1,000	
	PLOTTER MAINTENANCE	1,100	
	REPAIR DIVISION TOOLS	1,450	
<b>0102040-520400-</b>	<b>SUBSCRIPTIONS</b>	<b>\$</b>	<b>-</b>
	NO DETAIL REPORTED		
<b>0102040-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>	<b>\$</b>	<b>14,255</b>
	AMERICAN PUBLIC WORKS ASSOCIATION	675	
	DES PLAINES RIVER WATERSHED WORKGROUP	5,000	
	IPWMAN	250	
	MUNICIPAL FLEET MANAGERS ASSOCIATION	-	
	NATIONAL ARBOR DAY FOUNDATION	30	
	SATELLITE WEATHER SERVICES-DTN	4,400	
	SHOP KEY PRO (ONLINE SUBSCRIPTION)	2,800	
	SIGN SHOP SOFTWARE SUBSCRIPTION	1,000	
	UDREP	100	



**GENERAL FUND**

ADOPTED  
BUDGET  
FY 2025

**(PUBLIC WORKS)**

<b>0102040-520460-</b>	<b>TRAVEL - NON TRAINING</b>	\$	-
	NO DETAIL REPORTED		
<b>0102040-520520-</b>	<b>ENGINEERING SERVICES</b>	\$	<b>18,500</b>
	CONSULTANT NON CIP VILLAGE IMPROVEMENTS - ENGINEERING	10,000	
	NPDES ANNUAL REPORT	8,500	
<b>0102040-520521-</b>	<b>IT SERVICES</b>	\$	<b>56,424</b>
	ENGINEER LEVEL IT SUPPORT (ABN)*	24,615	
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK) (ABN)*	31,809	
<b>0102040-520522-</b>	<b>GIS SERVICES</b>	\$	<b>61,000</b>
	GIS Consultant - Gewalt Hamilton	46,000	
	GIS Consultant - Will Rockwell	15,000	
<b>0102040-520525-</b>	<b>SHARED IT SYSTEMS</b>	\$	<b>40,931</b>
	ACTIVE DIRECTORY LICENSES-CAL (ABN)*	2,601	
	ACTIVE DIRECTORY LICENSES-DC (ABN)*	686	
	ADOBE PRO ANNUAL SUBSCRIPTION*	2,040	
	ANTIVIRUS END-USER LICENSES (ABG)*	1,272	
	ANTIVIRUS SERVER LICENSES (ABG)*	1,145	
	APC BATTERY BACKUP DEVICES (15)	4,500	
	BARRACUDA EMAIL SPAM FILTER*	728	
	BOX CLOUD STORAGE SUBSCRIPTION (BOX)*	1,074	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE LICENSES (ABG)*	1,123	
	GALAXY UPS BATTERY BACK SYSTEM MAINTENANCE (FACILITY IT GROUP)*	728	
	KNOWBE4 SPAM TRAINING - 3YR SUBSCRIPTION*	790	
	MALWAREBYTES ANTI-MALWARE SOFTWARE (ABN)*	2,703	
	MICROSOFT EXCHANGE LICENSES (MICROSOFT)*	3,820	
	MICROSOFT OFFICE 365 - G1 LICENSES (MICROSOFT)*	458	
	MICROSOFT OFFICE 365 - G3 LICENSES (MICROSOFT)*	1,372	
	MISCELLANEOUS IT INFRASTRUCTURE EQUIPMENT*	1,040	
	OFFICE 365 EMAIL FILTER, ARCHIVE, AND BACKUP (BARRACUDA)*	3,231	
	OFFICE 365 MIGRATION TOOL (BARRACUDA)*	520	
	PORTABLE UNINTERUPPTED POWER SUPPLY (UPS)*	667	
	Remote Access Licenses (SyncroMSP)*	2,052	
	VEEAM BACKUP SUBSCRIPTION (ABG)*	1,696	
	VMWARE SUPPORT & LICENSE -5YR*	3,119	
	WEBSITE SUPPORT/HOSTING (CIVICPLUS)*	2,779	
	WINDOWS SERVER UPGRADES (MICROSOFT)*	787	
<b>0102040-520530-</b>	<b>MEDICAL SERVICES</b>	\$	<b>4,100</b>
	12 RANDOM DRUG TESTS AND 6 SEASONAL/NEW HIRES	2,000	
	FITNESS ASSESSMENTS	150	
	PRE-EMPLOYMENT DRUG TESTING	750	
	PRE-EMPLOYMENT PHYSICAL	1,200	
<b>0102040-520599-</b>	<b>OTHER SERVICES</b>	\$	-
	NO DETAIL REPORTED		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2025

<b>0102040-520610-</b>	<b>MOSQUITO ABATEMENT</b>		<b>\$</b>	<b>61,300</b>
	BASE PROGRAM WITH 4 ULV ADULT SPRAYINGS-CLARKE (INCLUDES ADDITIONAL 5th SPRAY)	58,500		
	SPECIAL EVENT SPRAYS (14)	2,800		
<b>0102040-520620-</b>	<b>STREET LIGHTING SERVICES</b>		<b>\$</b>	<b>50,000</b>
	CONTROLLER REPAIR/TEMPORARY REPLACEMENT CONTROLLER (2)	6,000		
	DIRECTIONAL BORING	9,000		
	EMERGENCY UTILITY LOCATE CONTRACTOR	7,000		
	JULIE MEMBERSHIP	4,000		
	REPAIRS TO STREET LIGHTS-WIRING AND CONDUIT REPLACEMENT	2,000		
	REPLACE LIGHT POLE BASES	4,000		
	SUPPLEMENTAL LIGHT POLE PAINTING	18,000		
<b>0102040-520630-</b>	<b>STREET MAINT SERVICES</b>		<b>\$</b>	<b>326,511</b>
	ASSOC. REIMBURSEMENT FOR SNOW REMOVAL OF DEDICATED STREETS	11,511		
	BRIDGE STUDY	6,000		
	CLEAN, TELEWISE AND REPAIR STORM SEWERS AND CATCH BASINS	64,000		
	CONTRACT STREET SWEEPING	66,000		
	CONTRACTUAL SNOW REMOVAL: CUL-DE-SACS (JAMES MARTIN ASSOC)	110,000		
	DAM INSPECTIONS-HAWTHORN/ LAKE CHARLES	5,000		
	HOA CONTRACTORS PLOWING FOR VILLAGE	49,000		
	LAKE CHARLES EMBANKMENT SURVEY	6,000		
	SNOW REMOVAL COMPLETED BY VERNON TOWNSHIP	9,000		
<b>0102040-520710-</b>	<b>PUBLIC NOTICE &amp; PROMOTIONS</b>		<b>\$</b>	<b>-</b>
	NO DETAIL REPORTED			
	<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>890,443</b>
	<b>COMMODITIES</b>			
<b>0102040-530010-</b>	<b>OFFICE SUPPLIES &amp; EQUIP</b>		<b>\$</b>	<b>13,900</b>
	AED BATTERY REPLACEMENTS	500		
	BATTERIES: AA, AAA, 9 VOLT, C AND D	1,500		
	FIRST AID SUPPLIES	500		
	FLOWERS/PLANTS FOR EMPLOYEES (SURGERY/SYMPATHY)	600		
	GENERAL OFFICE SUPPLIES	3,800		
	OFFICE FURNITURE	2,000		
	OUTSIDE SHREDDING SERVICE	200		
	PLOTTER PAPER AND INK	1,650		
	REPLACEMENT PRINTERS	650		
	SPONSOR-A-FAMILY PROGRAM CONTRIBUTION THRU VERNON TOWNSHIP	500		
	SUPPLIES FOR OPEN HOUSE	2,000		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2025

<b>0102040-530011-</b>	<b>FOOD &amp; OTHER SUPPLIES</b>		<b>\$ 7,150</b>
	BREAK ROOM SUPPLIES-FORKS, KNIVES, SPOONS, PLATES	600	
	COFFEE, CREAMER, HOT CHOCOLATE, TEA	1,150	
	DEPARTMENT LUNCHEONS	1,000	
	FOOD FOR OPEN HOUSE	2,000	
	SNOW PLOW MEALS	600	
	VILLAGE-WIDE EMPLOYEE LUNCHEON	1,800	
<b>0102040-530012-</b>	<b>IT SUPPLIES &amp; EQUIP</b>		<b>\$ 9,500</b>
	MOBILE PHONE REPLACEMENTS AND SUPPLIES	500	
	TWO-WAY RADIOS	6,000	
	UNSCHEDULED COMPUTER REPLACEMENT	1,500	
	UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT	750	
	UNSCHEDULED PRINTER REPLACEMENT	750	
<b>0102040-530020-</b>	<b>PRINTING</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0102040-530050-</b>	<b>OPERATING SUPPLIES &amp; EQUIP</b>		<b>\$ 35,800</b>
	GENERAL PURPOSE TOOLS- ELECTRICAL/BUILDING DIVISION	6,000	
	GENERAL PURPOSE TOOLS-ENGINEERING	1,500	
	GENERAL PURPOSE TOOLS-FORESTRY	3,000	
	GENERAL PURPOSE TOOLS-GROUNDS	3,000	
	GENERAL PURPOSE TOOLS-MECHANICS	2,000	
	GENERAL PURPOSE TOOLS-STREETS	9,000	
	GENERAL PURPOSE TOOLS-TRUCKS	3,000	
	MAINTENANCE/REPAIR MANUALS FOR VEHICLES/EQUIPMENT	1,000	
	PERSONAL PROTECTION EQUIPMENT	2,700	
	TEE SHIRTS AND EMBROIDERY	4,600	
<b>0102040-530090-</b>	<b>STREET MAINT SUPPLIES</b>		<b>\$ 82,500</b>
	AGGREGATES	6,000	
	BARRICADES, CONES AND PADDLES	7,500	
	BITUMINOUS MATERIALS	5,000	
	CONCRETE REPAIR MATERIALS	2,000	
	DUMP FEES FOR ASPHALT	1,200	
	LOCATE SUPPLIES, PAINT AND LOCATE FLAGS	500	
	PROPANE TANK REFILL	800	
	READY MIX CONCRETE	4,000	
	REPLACEMENT FLAGS, BANNERS AND BRACKETS	19,000	
	SECURITY FENCE, POSTS & TIES	500	
	SEWER REPAIR SUPPLIES	10,000	
	SIGN MATERIAL, SHEETING, BLANKS, OTHER MISC. SIGN SUPPLIES	25,000	
	TRASH CANS (12)	1,000	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2025

<b>0102040-530095-</b>	<b>SNOW REMOVAL SUPPLIES</b>	<b>\$</b>	<b>140,272</b>
	BEET JUICE (5000 GALLONS AT \$1.70/GALLON)		9,000
	LIQUID CALCIUM CHLORIDE (9,000 GALLONS AT \$.65/GALLON)		6,750
	MAILBOXES AND POST REPLACEMENT		3,000
	SALT BRINE (10,000 GALLONS)		3,000
	SALT FOR SNOW AND ICE CONTROL (1,400 TONS AT \$83.23/TON)		116,522
	SNOW FENCE AND POSTS		2,000
<b>0102040-530100-</b>	<b>STREET LIGHTING SUPPLIES</b>	<b>\$</b>	<b>68,500</b>
	CONTROLLER PARTS-CONTACTS, RELAYS AND CIRCUIT BREAKERS		4,000
	ELECTRICAL SUPPLIES		11,500
	LIGHT BULBS		22,000
	LIGHT POLE AND BASE REPLACEMENTS		15,000
	LOCATE PAINT AND SUPPLIES		1,000
	POLE PAINTING SUPPLIES		2,000
	STREET LIGHT FIXTURE REPLACEMENTS		13,000
<b>0102040-530140-</b>	<b>FUEL &amp; LUBRICATION</b>	<b>\$</b>	<b>308,700</b>
	20,000 GALLONS DIESEL FUEL @ \$4.50/GAL		90,000
	60,000 GALLONS UNLEADED GASOLINE @ \$3.50/GAL		210,000
	OILS AND GREASE		8,000
	OPIS PRICING FEE		700
	<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>666,322</b>
	<b>CAPITAL CONTRIBUTIONS</b>		
<b>0102040-580096-</b>	<b>EQUIP REPLACE CONTRIB</b>	<b>\$</b>	<b>281,709</b>
	NO DETAIL REPORTED		
	<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$</b>	<b>281,709</b>
	<b>TOTAL DEPARTMENT: PUBLIC WORKS</b>	<b>\$</b>	<b>4,748,263</b>

FUND / DEPT 01 / 03	POLICE (Excludes Dispatch)
Full – Time Staff	55

**MISSION STATEMENT**

The mission of the Vernon Hills Police Department is to protect life and property; preserve a peaceful community; prevent, detect, and investigate crimes; justly enforce laws; and protect the rights of all persons.

In support of its mission, the Police Department is committed to:

- Acknowledging its responsibility to the citizens of Vernon Hills, their source of authority,
- Performing its duties within the spirit and the letter of the laws of the State of Illinois; Constitution of the United States; Constitution of the State of Illinois, and ordinances of the Village of Vernon Hills,
- Remaining sensitive to human needs and treating each person with respect, compassion, and dignity,
- Promoting mutual trust between the Department and the citizens and institutions of the Village of Vernon Hills,
- Enhancing safety and a feeling of security for the residents,
- Fostering a quality work environment that encourages open communication and affords trust, respect, and support for each member.

**PURPOSE**

The Vernon Hills Police Department consists of the following division:

- I. GENERAL
  - Fire & Police Commission
- II. ADMINISTRATIVE & SUPPORT SERVICES
  - Administration
  - Records
  - Support Services
- III. OPERATIONS
  - Patrol
  - Investigations

While each division has its own responsibilities, some duties may require divisions to combine efforts to maximize effectiveness and efficiency.



The Vernon Hills Police Department’s Patrol Division is the largest division of the Police Department. The division currently runs four shifts. The Patrol Division is primarily the first response to emergency and non-emergency incidents. Patrol Officers routinely conduct preliminary crime investigations, enforce traffic laws, and promote safety in Vernon Hills.

The role of the Police Investigations Division is to detect and apprehend offenders who commit crimes in Vernon Hills. The division is led by a Commander and includes eight additional officers who perform follow-up investigations and serve as school resource officers and tactical officers. An administrative assistant helps the division run efficiently. Some of the responsibilities of the Investigations Division include conducting juvenile investigations; investigating major crimes; handling Tactical Unit investigations; obtaining search and arrest warrants and processing crime scenes and collecting evidence.

The Crime Prevention Division is responsible for developing, coordinating, and implementing a variety of crime prevention, safety, and community relations programs for the Police Department.

The Vernon Hills Police Department has 55 full-time and part-time employees, which includes 44 sworn officers.

### FINANCIAL SUMMARY

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 10,812,481	\$ 10,977,093	\$ 11,460,279	\$ 11,211,366	\$ 12,095,899	\$ 635,620	5.5%
Contractual Services	286,347	276,704	358,044	390,195	861,661	503,617	140.7%
Commodities	151,211	141,988	222,950	215,400	210,550	(12,400)	-5.6%
Capital Contributions	116,000	116,000	116,000	116,000	116,000	-	0.0%
<b>Total</b>	<b>\$11,366,039</b>	<b>\$11,511,785</b>	<b>\$12,157,273</b>	<b>\$11,932,961</b>	<b>\$13,284,110</b>	<b>\$ 1,126,837</b>	<b>9.3%</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
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#### EXPENDITURES

DEPARTMENT: POLICE

DIVISION: POLICE GENERAL

#### PERSONNEL

0103030-510085- EMPLOYEE WELLNESS	\$ -	\$ -	\$ -	\$ -	\$ 20,688
0103030-510115- TUITION REIMBURSEMENT	10,000	14,233	20,000	15,000	20,000
0103030-510070- POLICE PENSION CONTRIBUTION	3,036,000	2,800,000	2,800,000	2,794,298	2,954,000
0103030-520405- DUES & MEMBERSHIPS	-	-	-	-	-
0103030-520420- TRAINING & CONFERENCES	83,287	77,616	81,285	82,800	92,435
<b>TOTAL PERSONNEL</b>	<b>\$ 3,129,287</b>	<b>\$ 2,891,849</b>	<b>\$ 2,901,285</b>	<b>\$ 2,892,098</b>	<b>\$ 3,087,123</b>

#### CONTRACTUAL SERVICES

0103030-520020- POSTAL CHARGES	\$ 4,210	\$ 3,464	\$ 5,000	\$ 4,000	\$ 2,750
0103030-520100- PHONE/INTERNET/CABLE	-	-	-	-	54,504
0103030-520105- MOBILE PHONE SERVICE	-	-	-	-	37,032
0103030-520106- RADIO SERVICE	-	-	-	-	28,000
0103030-520200- MAINT/LEASE CONTRACT-PHONES	-	-	-	-	4,750
0103030-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	-	-	18,373
0103030-520220- MAINT/LEASE CONTRACT-SOFTWARE	7,606	7,130	16,600	13,600	117,283
0103030-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	-	-	83,001
0103030-520330- EQUIP REPAIR & MAINT	47,394	16,794	20,550	20,652	8,700
0103030-520400- SUBSCRIPTIONS	95,572	66,148	67,365	70,000	-
0103030-520406- ORGANIZATIONAL MEMBERSHIPS	3,080	2,290	2,500	2,500	2,500
0103030-520460- TRAVEL - NON TRAINING	313	535	1,000	800	-
0103030-520521- IT SERVICES	-	-	-	-	147,805
0103030-520525- SHARED IT SYSTEMS	-	-	-	-	90,698
0103030-520530- MEDICAL SERVICES	148	257	1,000	1,000	1,650
0103030-520535- SOCIAL SERVICES	-	-	-	-	39,000
0103030-520599- OTHER SERVICES	85,555	155,527	216,139	251,779	21,200
0103030-520850- FIRE & POLICE COMMISSION	35,644	17,484	18,200	16,175	16,675
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 279,522</b>	<b>\$ 269,629</b>	<b>\$ 348,354</b>	<b>\$ 380,505</b>	<b>\$ 673,921</b>

#### COMMODITIES

0103030-530010- OFFICE SUPPLIES & EQUIP	\$ 24,030	\$ 15,996	\$ 28,100	\$ 27,300	\$ 20,000
0103030-530011- FOOD & OTHER SUPPLIES	2,498	2,508	2,500	2,700	8,250
0103030-530012- IT SUPPLIES & EQUIP	32,358	27,350	24,700	18,800	6,000
0103030-530020- PRINTING	6,209	4,562	6,800	6,000	6,800
0103030-530050- OPERATING SUPPLIES & EQUIP	15,654	16,219	16,500	16,500	500
<b>TOTAL COMMODITIES</b>	<b>\$ 80,749</b>	<b>\$ 66,635</b>	<b>\$ 78,600</b>	<b>\$ 71,300</b>	<b>\$ 41,550</b>

#### CAPITAL CONTRIBUTIONS

0103030-580096- EQUIP REPLACE CONTRIB	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$ 116,000</b>				

#### TOTAL DIVISION: POLICE GENERAL

<b>\$ 3,605,557</b>	<b>\$ 3,344,113</b>	<b>\$ 3,444,239</b>	<b>\$ 3,459,903</b>	<b>\$ 3,918,594</b>
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# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
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#### DIVISION: POLICE ADMIN & SUPPORT

##### PERSONNEL

0103031-500010- SALARIES - PD ADM FT	\$ 681,902	\$ 607,104	\$ 782,929	\$ 751,368	\$ 1,015,309
0103031-500020- OVERTIME	1,258	3,652	17,000	7,000	6,096
0103031-500030- SALARIES - PD ADM PT/SNL	96,061	55,016	82,800	75,708	149,801
0103031-500100- FITNESS PREMIUM	4,800	-	6,000	5,000	1,200
0103031-500110- CAREER DEVELOPMENT PAY	68,947	54,901	63,636	47,000	13,918
0103031-500120- LONGEVITY	1,550	700	1,500	1,500	2,350
0103031-500142- UNIFORM ALLOWANCE	3,434	3,864	4,450	4,450	5,650
0103031-500150- SICK LEAVE PAYOUT	-	278	10,000	4,361	5,336
0103031-500151- VACATION LEAVE PAYOUT	-	-	-	-	5,779
0103031-500152- COMP TIME PAYOUT	-	-	-	-	762
0103031-510050- FICA CONTRIBUTIONS	34,213	35,622	48,014	41,432	69,152
0103031-510060- IMRF CONTRIBUTION	43,200	42,383	47,400	42,451	71,243
0103031-510080- HEALTH INSURANCE	113,319	120,827	143,000	143,167	216,923
0103031-510081- DENTAL INSURANCE	8,526	8,423	10,200	10,049	15,150
0103031-510082- VISION INSURANCE	3,449	2,978	4,350	4,092	1,679
0103031-510083- LIFE INSURANCE	-	-	-	-	3,948
<b>TOTAL PERSONNEL</b>	<b>\$ 1,060,660</b>	<b>\$ 935,748</b>	<b>\$ 1,221,279</b>	<b>\$ 1,137,579</b>	<b>\$ 1,584,296</b>

##### COMMODITIES

0103031-530170- CRIME PREVENTION SUPPLIES	\$ 1,149	\$ 699	\$ 1,000	\$ 750	\$ 7,500
0103031-530171- PROP & EVIDENCE SUPPLIES	-	-	-	-	1,000
<b>TOTAL COMMODITIES</b>	<b>\$ 1,149</b>	<b>\$ 699</b>	<b>\$ 1,000</b>	<b>\$ 750</b>	<b>\$ 8,500</b>

#### TOTAL DIVISION: POLICE ADMIN & SUPPORT

<b>\$ 1,061,809</b>	<b>\$ 936,447</b>	<b>\$ 1,222,279</b>	<b>\$ 1,138,329</b>	<b>\$ 1,592,796</b>
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# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
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#### DIVISION: POLICE OPERATIONS

##### PERSONNEL

0103032-500010- SALARIES - PD OPS FT	\$ 4,983,918	\$ 5,263,282	\$ 5,426,000	\$ 5,190,192	\$ 5,443,547
0103032-500020- SALARIES - PD OPS OVERTIME	341,605	534,749	476,000	576,685	535,507
0103032-500080- SALARIES - PD DETAIL OVERTIME	159,566	163,284	200,000	180,000	187,620
0103032-500085- SALARIES - PD DETAIL GRANTS	-	-	-	3,000	-
0103032-500100- FITNESS PREMIUM	1,600	-	-	800	2,400
0103032-500110- CAREER DEVELOPMENT PAY	-	-	-	-	40,000
0103032-500120- LONGEVITY	20,375	8,700	12,900	12,900	12,200
0103032-500130- DETECTIVE/TAC PAY	4,375	5,475	6,475	5,220	5,475
0103032-500135- DUTY STIPENDS	-	-	-	-	8,200
0103032-500142- UNIFORM ALLOWANCE	94,837	63,384	71,600	71,600	37,875
0103032-500150- SICK LEAVE PAYOUT	11,272	13,952	25,390	16,354	8,778
0103032-500151- VACATION LEAVE PAYOUT	-	-	-	-	7,351
0103032-500152- COMP TIME PAYOUT	-	-	-	-	44,669
0103032-510050- FICA CONTRIBUTIONS	104,874	114,771	131,000	118,671	115,624
0103032-510060- IMRF CONTRIBUTION	49,480	48,986	43,600	48,272	29,103
0103032-510080- HEALTH INSURANCE	771,238	853,807	860,600	871,676	861,607
0103032-510081- DENTAL INSURANCE	52,225	55,183	56,000	58,308	57,478
0103032-510082- VISION INSURANCE	27,169	23,922	28,150	28,010	6,869
0103032-510083- LIFE INSURANCE	-	-	-	-	20,177
<b>TOTAL PERSONNEL</b>	<b>\$ 6,622,535</b>	<b>\$ 7,149,495</b>	<b>\$ 7,337,715</b>	<b>\$ 7,181,689</b>	<b>\$ 7,424,480</b>

##### CONTRACTUAL SERVICES

0103032-520216- MAINT/LEASE CONTRACT-OP EQUIP	\$ -	\$ -	\$ -	\$ -	\$ 119,000
0103032-520330- EQUIP REPAIR & MAINT	-	-	-	-	7,000
0103032-520531- LAB SERVICES	-	-	-	-	48,000
0103032-520532- REGIONAL SUPPORT SERVICES	-	-	-	-	11,040
0103032-520599- OTHER SERVICES	6,825	7,075	9,690	9,690	2,700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 6,825</b>	<b>\$ 7,075</b>	<b>\$ 9,690</b>	<b>\$ 9,690</b>	<b>\$ 187,740</b>

##### COMMODITIES

0103032-530013- UNIFORM SUPPLIES & EQUIP	\$ -	\$ -	\$ -	\$ -	\$ 34,550
0103032-530041- INVESTIGATIVE SUPPLIES & EQUIP	-	-	-	-	5,750
0103032-530050- OPERATING SUPPLIES & EQUIP	9,513	8,314	15,500	15,500	48,400
0103032-530180- WEAPONS SUPPLIES	51,085	56,850	74,550	74,550	43,550
0103032-530190- ANIMAL MATERIALS & SUPPLIES	2,270	3,003	2,500	2,500	7,750
0103032-530210- MEDICAL, SCIENTIFIC & LAB SUP	6,444	6,488	50,800	50,800	20,500
<b>TOTAL COMMODITIES</b>	<b>\$ 69,313</b>	<b>\$ 74,654</b>	<b>\$ 143,350</b>	<b>\$ 143,350</b>	<b>\$ 160,500</b>

#### TOTAL DIVISION: POLICE OPERATIONS

<b>\$ 6,698,672</b>	<b>\$ 7,231,225</b>	<b>\$ 7,490,755</b>	<b>\$ 7,334,729</b>	<b>\$ 7,772,720</b>
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#### TOTAL DEPARTMENT: POLICE

<b>\$ 11,366,039</b>	<b>\$ 11,511,785</b>	<b>\$ 12,157,273</b>	<b>\$ 11,932,961</b>	<b>\$ 13,284,110</b>
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# **GENERAL FUND**

## **POLICE**

### **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2025

#### DEPARTMENT: POLICE

#### DIVISION: POLICE GENERAL

#### PERSONNEL

<b>0103030-510085-</b>	<b>EMPLOYEE WELLNESS</b>		<b>\$ 20,688</b>
	NWMC EMPLOYEE ASSISTANCE PROGRAM (EAP)*	1,688	
	PEER SUPPORT	500	
	THERAPY/WELLNESS K9	5,000	
	WELLNESS SUPPORT	13,500	
<b>0103030-510115-</b>	<b>TUITION REIMBURSEMENT</b>		<b>\$ 20,000</b>
	VILLAGE TUITION REIMBURSEMENT PROGRAM	20,000	
<b>0103030-510070-</b>	<b>POLICE PENSION CONTRIBUTION</b>		<b>\$ 2,954,000</b>
	ACTUARIAL RECOMMENDED CONTRIBUTION	2,954,000	
<b>0103030-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0103030-520420-</b>	<b>TRAINING &amp; CONFERENCES</b>		<b>\$ 92,435</b>
	COURTSMART	2,150	
	HOTEL & TRAVEL ACCOMODATIONS	7,000	
	INCLUDES TRAINING & CONFERENCES FOR ALL DEPT MEMBERS	65,000	
	MEALS & PER DIEMS	5,800	
	MISC TRAVEL EXPENSES	3,900	
	NEMERT MEMBERSHIP	4,500	
	POLICE LAW INSTITUTE	4,085	
<b>TOTAL PERSONNEL</b>			<b>\$ 3,087,123</b>
<b>CONTRACTUAL SERVICES</b>			
<b>0103030-520020-</b>	<b>POSTAL CHARGES</b>		<b>\$ 2,750</b>
	POSTAGE	2,750	
<b>0103030-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$ 54,504</b>
	CABLE TV SERVICE (COMCAST) - PD	1,392	
	FIBER RENTAL FEE (CONNECTS BUIILDINGS)*	2,666	
	INTERNET SERVICE (COMCAST) - PD	1,440	
	INTERNET SERVICE (COMCAST) - PD REMOTE SUPPORT	2,100	
	INTERNET SERVICE PROVIDER/INTERNET ACCESS (ABG)*	19,606	
	PHONE SERVICE (PEERLESS)*	21,375	
	REVOLVING FUND LEADS T1 LINE*	5,925	
<b>0103030-520105-</b>	<b>MOBILE PHONE SERVICE</b>		<b>\$ 37,032</b>
	MOBILE PHONE & DATA SERVICE - PD SQUADS, 20 DEVICES	8,532	
	MOBILE PHONE & DATA SERVICE (VERIZON) - 56 DEVICES	28,500	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

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<b>0103030-520106- RADIO SERVICE</b>		<b>\$ 28,000</b>
STARCOM 21 AIRTIME FEES (MOTOROLA)	28,000	
<b>0103030-520200- MAINT/LEASE CONTRACT-PHONES</b>		<b>\$ 4,750</b>
ANNUAL MITEL (PHONE) SOFTWARE MAINTENANCE*	1,875	
ANNUAL PHONE MAINTENANCE (TIG)*	2,875	
<b>0103030-520210- MAINT/LEASE CONTRACT-IT EQUIP</b>		<b>\$ 18,373</b>
COPIER/PRINTER MAINTENANCE AGREEMENT*	16,123	
POSTAGE MACHINE LEASE	2,250	
<b>0103030-520220- MAINT/LEASE CONTRACT-SOFTWARE</b>		<b>\$ 117,283</b>
BDA MAINT (CHI-COMM)	660	
BEAST (PORTER LEE) MAINT AGREEMENT	1,600	
CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	2,253	
DETENTION SYSTEM ANNUAL MAINTENANCE (COM-TEC)	4,950	
IDEMIA (AFIS) LIVESCAN MAINT AGREEMENT	5,500	
INTIME ANNUAL SOFTWARE MAINTENANCE - SCHEDULING & TIMECARDS*	8,115	
INTIME COURT TRACKING SOFTWARE MAINT AGREEMENT	2,500	
LASERFICHE ANNUAL MAINTENANCE (DIGITAL DOCUMENT STORAGE)*	500	
MUNIS ANNUAL SOFTWARE MAINTENANCE (TYLER)*	3,505	
PUBLIC SAFETY SYSTEMS LAKE COUNTY - BRAZOS	3,400	
PUBLIC SAFETY SYSTEMS LAKE COUNTY - CAD/MOBILE/RMS	80,000	
TYLER - INCODE SSMA	4,300	
<b>0103030-520320- SOFTWARE LICENSE/SUBSCRIPTIONS</b>		<b>\$ 83,001</b>
CELLHAWK	3,000	
CRITICAL REACH SUPPORT	625	
E-LINE-UP	600	
FRONTLINE PARKING/HOUSEWATCH PROGRAM	1,268	
FRONTLINE TRAINING TRACKER	2,500	
GRAYSHIFT	12,000	
I-CLEAR	2,800	
LEADS ONLINE	3,389	
LEXIPOL	18,800	
LIVEVIEWGPS ANNUAL SOFTWARE SUBSCRIPTION	360	
MAGENT FORENSICS	6,300	
SOCIAL MEDIA RECORDS RETENSION SOLUTION (ARCHIVESOCIAL)*	1,797	
VIDEO/DIGITAL STORAGE & ACCESS MVRS, BWC (AXON) EVIDENCE.COM	29,562	
<b>0103030-520330- EQUIP REPAIR &amp; MAINT</b>		<b>\$ 8,700</b>
IN CAR MOBILE LAPTOP REPAIR	4,500	
PHONE MAINTENANCE/REPAIR	3,200	
WARNING SIREN MAINT	1,000	
<b>0103030-520400- SUBSCRIPTIONS</b>		<b>\$ -</b>
NO DETAIL REPORTED		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2025

<b>0103030-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>		\$	<b>2,500</b>
	DEPT MEMBERSHIPS (ILCPA, LCCPA, ILJOA, IL CRIME PREVENTION ASSOC ETC)	2,500		
<b>0103030-520460-</b>	<b>TRAVEL - NON TRAINING</b>		\$	<b>-</b>
	NO DETAIL REPORTED			
<b>0103030-520521-</b>	<b>IT SERVICES</b>		\$	<b>147,805</b>
	ENGINEER LEVEL IT SUPPORT (ABN)*	64,481		
	MONTHLY IT SUPPORT (ABN) (4 HOURS/DAY 5 DAYS/WEEK)*	83,324		
<b>0103030-520525-</b>	<b>SHARED IT SYSTEMS</b>		\$	<b>90,698</b>
	ACTIVE DIRECTORY LICENSES (CAL)*	6,814		
	ACTIVE DIRECTORY LICENSES (DC)*	1,797		
	ADOBE PRO ANNUAL SUBSCRIPTION*	5,344		
	ANNUAL BARRACUDA EMAIL SPAM FILTER*	1,906		
	ANNUAL WEBSITE SUPPORT/HOSTING (CIVICPLUS)*	2,779		
	ANTIVIRUS END-USER LICENSES*	3,333		
	ANTIVIRUS SERVER LICENSES*	3,000		
	BOX CLOUD STORAGE SUBSCRIPTION*	2,813		
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	2,941		
	EMNET*	848		
	GALAXY UPS BATTERY BACKUP SYSTEM MAINTENANCE*	1,906		
	KNOWBE4 SPAM TRAINING 3YR SUBSCRIPTION*	2,069		
	MALWAREBYTES ANTI-MALWARE SOFTWARE SUBSCRIPTION*	7,080		
	MICROSOFT EXCHANGE LICENSES*	10,007		
	MICROSOFT OFFICE 365 - G1 SUBSCRIPTIONS*	1,201		
	MICROSOFT OFFICE 365 - G3 SUBSCRIPTIONS*	3,594		
	MISCELLANEOUS IT INFRASTRUCTURE EQUIPMENT*	2,723		
	OFFICE 365 EMAIL FILTER, ARCHIVE AND BACKUP (BARRACUDA)*	8,463		
	OFFICE 365 MIGRATION TOOL(BARRACUDA)*	1,362		
	PORTABLE UNINTERUPPTED POWER SUPPLY*	667		
	Remote Access Licenses (SyncroMSP)*	5,375		
	VEEAM BACKUP SUBSCRIPTION*	4,444		
	VMWARE SUPPORT & LICENSES 5 YR*	8,169		
	WINDOWS SERVER UPGRADES*	2,063		
<b>0103030-520530-</b>	<b>MEDICAL SERVICES</b>		\$	<b>1,650</b>
	FITNESS ASSESSMENTS	600		
	PRE-EMPLOYMENT DRUG TESTING (NON-SWORN)	450		
	PRE-EMPLOYMENT PHYSICAL (NON-SWORN)	600		
<b>0103030-520535-</b>	<b>SOCIAL SERVICES</b>		\$	<b>39,000</b>
	SOCIAL SERVICES CONTRACT - OMNI	39,000		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
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<b>0103030-520599- OTHER SERVICES</b>	<b>\$ 21,200</b>
CIVILIAN RECRUITMENT	500
NIPAS LANGUAGE LINE	1,000
PD OREINTATION VIDEO / PHOTO UPDATES	5,000
POLICE WEBSITE PROJECT - ONE-TIME(CIVICPLUS)	5,300
SHREDDING	1,400
TOWS FOR INVESTIGATIVE CASES	1,500
UNIFORM CLEANING	6,500
<b>0103030-520850- FIRE &amp; POLICE COMMISSION</b>	<b>\$ 16,675</b>
ADMINISTRATION OF POLICE OFFICER RECRUIT TEST	3,000
ADVERTISING	3,000
BACKGROUNDS (6 @ 800)	4,800
MEAL EXPENSES FOR MEETINGS & INTERVIEWS	500
PRE-EMPLOYMENT PHYSICAL, PSYCHOLOGICAL & POLYGRAPH EXAMS	5,000
SUBSCRIPTION TO IL FIRE & POLICE COMMISSION	375
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 673,921</b>
<b>COMMODITIES</b>	
<b>0103030-530010- OFFICE SUPPLIES &amp; EQUIP</b>	<b>\$ 20,000</b>
FURNISHING & CHAIR REPLACEMENTS	10,000
OFFICE SUPPLIES	10,000
<b>0103030-530011- FOOD &amp; OTHER SUPPLIES</b>	<b>\$ 8,250</b>
COFFEE & SUPPLIES	4,500
MISC OPERATING FUNDS FOR DEPT FLOWERS, CARDS, RETIREMENTS, ETC.	2,750
VICTIM/WITNESS/COMMUNITY SERVICE FUND	1,000
<b>0103030-530012- IT SUPPLIES &amp; EQUIP</b>	<b>\$ 6,000</b>
UNSCHEDULED COMPUTER REPLACEMENT	3,000
UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT REPLACEMENT	1,500
UNSCHEDULED PRINTER REPLACEMENT	1,500
<b>0103030-530020- PRINTING</b>	<b>\$ 6,800</b>
MISC BROCHURES, PAMPHLETS, ETC.	6,800
<b>0103030-530050- OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$ 500</b>
LEGAL UPDATES & REFERENCE MANUALS, PERIODICALS, PHYSICIAN DESK MANUALS, IL	
VEHICLE CODES, CRIMINAL LAW AND PROCEDURE MANUALS, ETC.	500
<b>TOTAL COMMODITIES</b>	<b>\$ 41,550</b>
<b>EQUIPMENT</b>	
<b>0103030-580096- EQUIP REPLACE CONTRIB</b>	<b>\$ 116,000</b>
NO DETAIL REPORTED	
<b>TOTAL EQUIPMENT</b>	<b>\$ 116,000</b>
<b>TOTAL DIVISION: POLICE GENERAL</b>	<b>\$ 3,918,594</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2025

**DIVISION: POLICE ADMIN & SUPPORT**

**PERSONNEL**

<b>0103031-500010-</b>	<b>SALARIES - PD ADM FT</b>		<b>\$</b>	<b>1,015,309</b>
	9 FT EMPLOYEES (2 SWORN)	1,015,309		
<b>0103031-500020-</b>	<b>OVERTIME</b>		<b>\$</b>	<b>6,096</b>
	OT FOR RECORDS & SUPPORT PERSONNEL	6,096		
<b>0103031-500030-</b>	<b>SALARIES - PD ADM PT/SNL</b>		<b>\$</b>	<b>149,801</b>
	1 PT CRIME PREVENTION OFFICER (1300 HOURS @ 45.92)	59,698		
	1 PT INVESTIGATIVE AIDE (1500 HOURS @ 35.95)	53,927		
	1 PT RECORDS CLERK (1300 HOURS @ 27.83)	36,176		
<b>0103031-500100-</b>	<b>FITNESS PREMIUM</b>		<b>\$</b>	<b>1,200</b>
	PHYSICAL FITNESS (WELLNESS) INCENTIVE	1,200		
<b>0103031-500110-</b>	<b>CAREER DEVELOPMENT PAY</b>		<b>\$</b>	<b>13,918</b>
	1 DEPARTMENT HEAD - 2% OF BASE SALARY	3,918		
	SWORN & CIVILIAN CAREER DEVELOPMENT PROGRAM - NON DEPT HEAD	10,000		
<b>0103031-500120-</b>	<b>LONGEVITY</b>		<b>\$</b>	<b>2,350</b>
	3 EMPLOYEES	2,350		
<b>0103031-500142-</b>	<b>UNIFORM ALLOWANCE</b>		<b>\$</b>	<b>5,650</b>
	2 OFFICERS @ 825	1,650		
	7 FT & 3 PT CIVILIAN @ 400	4,000		
<b>0103031-500150-</b>	<b>SICK LEAVE PAYOUT</b>		<b>\$</b>	<b>5,336</b>
	175 HOURS @ \$30.49/HR (50% PAYOUT RATE)	5,336		
<b>0103031-500151-</b>	<b>VACATION LEAVE PAYOUT</b>		<b>\$</b>	<b>5,779</b>
	144 HOURS @ \$40.13/HR	5,779		
<b>0103031-500152-</b>	<b>COMP TIME PAYOUT</b>		<b>\$</b>	<b>762</b>
	25 HOURS @ \$30.49/HR	762		
<b>0103031-510050-</b>	<b>FICA CONTRIBUTIONS</b>		<b>\$</b>	<b>69,152</b>
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	69,152		
<b>0103031-510060-</b>	<b>IMRF CONTRIBUTION</b>		<b>\$</b>	<b>71,243</b>
	EMPLOYER IMRF CONTRIBUTION	71,243		
<b>0103031-510080-</b>	<b>HEALTH INSURANCE</b>		<b>\$</b>	<b>216,923</b>
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	216,923		
<b>0103031-510081-</b>	<b>DENTAL INSURANCE</b>		<b>\$</b>	<b>15,150</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	15,150		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

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<b>0103031-510082-</b>	<b>VISION INSURANCE</b>		<b>\$ 1,679</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	1,679	
<b>0103031-510083-</b>	<b>LIFE INSURANCE</b>		<b>\$ 3,948</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	3,948	
<b>TOTAL PERSONNEL</b>			<b>\$ 1,584,296</b>
<b>COMMODITIES</b>			
<b>0103031-530170-</b>	<b>CRIME PREVENTION SUPPLIES</b>		<b>\$ 7,500</b>
	CITIZENS POLICE ACADEMY SUPPLIES (HATS/SHIRTS ETC)	1,000	
	COPS & KIDS	1,000	
	CRIME PREVENTION HANDOUTS & EDUCATIONAL MATERIALS	4,000	
	CRIME PREVENTION PROGRAMS	1,000	
	MISC YOUTH PROGRAM EXPENSES	500	
<b>0103031-530171-</b>	<b>PROP &amp; EVIDENCE SUPPLIES</b>		<b>\$ 1,000</b>
	PROPERTY & EVIDENCE SUPPLIES	1,000	
<b>TOTAL COMMODITIES</b>			<b>\$ 8,500</b>
<b>TOTAL DIVISION: POLICE ADMIN &amp; SUPPORT</b>			<b>\$ 1,592,796</b>
<b>DIVISION: POLICE OPERATIONS</b>			
<b>PERSONNEL</b>			
<b>0103032-500010-</b>	<b>SALARIES - PD OPS FT</b>		<b>\$ 5,443,547</b>
	10% SHIFT DIFFERENTIAL-14,500 HOURS @ \$5.05	73,225	
	46 FT EMPLOYEES (42 SWORN)	5,370,322	
<b>0103032-500020-</b>	<b>SALARIES - PD OPS OVERTIME</b>		<b>\$ 535,507</b>
	4TH OF JULY (250 HOURS)	21,500	
	BIKE PATROL (120 HOURS)	10,320	
	CHICAGO CUP ( 150 HOURS)	12,900	
	COURT - TRAFFIC, MISDEMEANOR, & FELONY (500 HOURS)	43,000	
	HOLIDAY SPECIAL ENFORCEMENT ( 100 HOURS)	8,600	
	LACROSSE - PIPE CITY (150 HOURS)	12,900	
	OT FOR MANPOWER COVERAGE, LATE CALLS, CASE FOLLOW-UP, SPECIAL INVESTIGATIONS, MAJOR CASES, TACTICAL OPERATIONS, TASK FORCE CALL OUTS, BACKGROUNDS & SPECIAL ASSIGNMENTS	314,487	
	RIBFEST (150 HOURS)	12,900	
	TRAINING (750 HOURS)	64,500	
	VERNON HILLS DAYS (400 HOURS)	34,400	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

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0103032-500080-	<b>SALARIES - PD DETAIL OVERTIME</b> POLICE DETAIL (2410 HOURS @ \$77.85/HR)	\$ 187,620	187,620
0103032-500085-	<b>SALARIES - PD DETAIL GRANTS</b> NO DETAIL REPORTED	\$ -	-
0103032-500100-	<b>FITNESS PREMIUM</b> PHYSICAL FITNESS (WELLNESS) INCENTIVE	\$ 2,400	2,400
0103032-500110-	<b>CAREER DEVELOPMENT PAY</b> SWORN & CIVILIAN CAREER DEVELOPMENT PROGRAM - NON DEPT HEAD	\$ 40,000	40,000
0103032-500120-	<b>LONGEVITY</b> 14 EMPLOYEES	\$ 12,200	12,200
0103032-500130-	<b>DETECTIVE/TAC PAY</b> 365 DAYS X \$15/DAY	\$ 5,475	5,475
0103032-500135-	<b>DUTY STIPENDS</b> COMMANDER STIPENDS (24 * \$300) SRO ANNUAL STIPENDS - 2 @ \$500	\$ 8,200	7,200 1,000
0103032-500142-	<b>UNIFORM ALLOWANCE</b> 4 COMMUNITY SERVICE OFFICERS @ 600 42 OFFICERS @ 825 ADDITIONAL UNIFORM ALLOWANCE FOR PLANNED RETIREMENT COVERAGE	\$ 37,875	2,400 34,650 825
0103032-500150-	<b>SICK LEAVE PAYOUT</b> 275 HOURS @ \$31.92/HR (50% PAYOUT RATE)	\$ 8,778	8,778
0103032-500151-	<b>VACATION LEAVE PAYOUT</b> 144 HOURS @ \$51.05/HR	\$ 7,351	7,351
0103032-500152-	<b>COMP TIME PAYOUT</b> 875 HOURS @ \$51.05/HR	\$ 44,669	44,669
0103032-510050-	<b>FICA CONTRIBUTIONS</b> EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	\$ 115,624	115,624
0103032-510060-	<b>IMRF CONTRIBUTION</b> EMPLOYER IMRF CONTRIBUTION	\$ 29,103	29,103
0103032-510080-	<b>HEALTH INSURANCE</b> EMPLOYER MEDICAL INSURANCE CONTRIBUTION	\$ 861,607	861,607
0103032-510081-	<b>DENTAL INSURANCE</b> EMPLOYER DENTAL INSURANCE CONTRIBUTION	\$ 57,478	57,478



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
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FY 2025

<b>0103032-510082-</b>	<b>VISION INSURANCE</b>		\$	<b>6,869</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	6,869		
<b>0103032-510083-</b>	<b>LIFE INSURANCE</b>		\$	<b>20,177</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	20,177		
<b>TOTAL PERSONNEL</b>			\$	<b>7,424,480</b>
<b>CONTRACTUAL SERVICES</b>				
<b>0103032-520216-</b>	<b>MAINT/LEASE CONTRACT-OP EQUIP</b>		\$	<b>119,000</b>
	ALPR SYSTEMS & CAMERAS	32,000		
	ALPR SYSTEMS & CAMERAS GRANT	51,000		
	TASER EQUIP	36,000		
<b>0103032-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>		\$	<b>7,000</b>
	BIKE REPAIRS	1,000		
	JUDGEMENTAL FIREARMS WEAPONS SYSTEM - ANNUAL SYSTEM FEE AND MAINT	1,500		
	REPAIR/MAINTAIN RADIOS	1,600		
	REPAIR/RECERTIFY POLICE RADAR UNITS	1,500		
	SCALE RECERTIFICATION	1,400		
<b>0103032-520531-</b>	<b>LAB SERVICES</b>		\$	<b>48,000</b>
	CRIME LAB LEASE AGREEMENT	3,000		
	LAKE COUNTY STATE'S ATTORNEY FORENSIC LAB	5,000		
	NORTHERN ILLINOIS CRIME LAB MEMBERSHIP	40,000		
<b>0103032-520532-</b>	<b>REGIONAL SUPPORT SERVICES</b>		\$	<b>11,040</b>
	ILEAS ANNUAL ASSESSMENT	240		
	LCMCTF ANNUAL ASSESSMENT	2,300		
	MAJOR CRASH ASSISTANCE TEAM (MCAT)	1,000		
	NIPAS, EST AND MOBILE FIELD FORCE ASSESSMENTS	7,500		
<b>0103032-520599-</b>	<b>OTHER SERVICES</b>		\$	<b>2,700</b>
	CREDIT CHECKS	700		
	INFORMANT FUNDS	1,000		
	INVESTIGATIVE PROCESSING FEES ( SUBPOENAS)	1,000		
<b>TOTAL CONTRACTUAL SERVICES</b>			\$	<b>187,740</b>
<b>COMMODITIES</b>				
<b>0103032-530013-</b>	<b>UNIFORM SUPPLIES &amp; EQUIP</b>		\$	<b>34,550</b>
	BADGES, PATCHES, MISC UNIFORM EQUIP	3,000		
	NEW POLICE OFFICER UNIFORMS (CONTINGENCY) 2 @ 3,800	7,600		
	NEW POLICE OFFICER UNIFORMS (TRANSITIONAL) 1 @ 3,800	3,800		
	NIPAS / HONOR GUARD UNIFORM EQUIP	6,000		
	POLICE EXPLORER UNIFORM EQUIP	1,200		
	VEST SUBSIDY (7 @ 1,500)	10,500		
	WINTER JACKET SUBSIDY (7 @ 350)	2,450		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2025

<b>0103032-530041-</b>	<b>INVESTIGATIVE SUPPLIES &amp; EQUIP</b>		<b>\$ 5,750</b>
	EVIDENCE DATA STORAGE	1,000	
	LCMCTF EQUIP	1,500	
	MISC TOOLS & MATERIALS	500	
	REPLACEMENT SURVEILLANCE EQUIP	2,000	
	SRO SCHOOL EXPENSES	750	
<b>0103032-530050-</b>	<b>OPERATING SUPPLIES &amp; EQUIP</b>		<b>\$ 48,400</b>
	BARRICADE TAPE, DETENTION SUPPLIES, & PRISONER MEALS, BLANKETS, CLOTHING & SUPPLIES	3,000	
	BATTERIES FOR PORTABLE RADIOS	1,000	
	BIKE/ELECTRIC	4,900	
	BREATH TESTING DEVICES & SUPPLIES	2,500	
	CROSSING GUARD EQUIP	100	
	FLARES FOR TRAFFIC/ACCIDENT CONTROL	1,000	
	KEY FOBS	500	
	LEADERSHIP DEVELOPMENT PROGRAM MATERIALS	1,000	
	MISC BATTERIES (FLASHLIGHTS, ETC)	400	
	MISC EQUIP (PRY BARS, MAG-LIGHTS, KEYS, ETC)	4,600	
	MISC TOOLS & EQUIP	1,000	
	PHOTOGRAPHY & DIGITAL IMAGING EQUIP	1,000	
	PORTABLE STARCOM RADIO	9,500	
	RADAR UNITS (6 units)	16,000	
	RADIO PROGRAMMING EQUIP	400	
	REFLECTIVE SIGNS/TRAFFIC CONTROL	300	
	SLIM JIMS / TRAFFIC WANDS	200	
	TRUNK ORGANIZERS	1,000	
<b>0103032-530180-</b>	<b>WEAPONS SUPPLIES</b>		<b>\$ 43,550</b>
	DUTY WEAPONS	2,500	
	FIREARM MAGAZINES	500	
	GUN CLEANING EQUIP	750	
	LESS LETHAL WEAPONS	10,000	
	MISC ACCESSORIES	4,600	
	NIPAS SUPPLIES	2,000	
	REPLACEMENT PARTS	2,000	
	TARGETS, EQUIP & AMMUNITION	19,500	
	WEAPON CASES	500	
	WEAPONS REPAIR, REFINISHING & CLEANING	1,200	
<b>0103032-530190-</b>	<b>ANIMAL MATERIALS &amp; SUPPLIES</b>		<b>\$ 7,750</b>
	KENNEL EQUIP & SUPPLIES	1,250	
	MODULAR KENNELS FOR KENNEL	5,250	
	STRAY ANIMAL IMPOUND FEES & EMERGENCY VET EXPENSES	1,250	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2025

(POLICE)

<b>0103032-530210- MEDICAL , SCIENTIFIC &amp; LAB SUP</b>	<b>\$</b>	<b>20,500</b>
AED MAINT & BATTERIES	3,000	
BLOODBORNE PATHOGEN EQUIP & FIRST AID SUPPLIES	500	
ET SUPPLIES	3,000	
FUMING CHAMBER	5,000	
NALOXONE	1,000	
PERSONAL PROTECTIVE EQUIP	1,500	
TEMPORARY EVIDENCE LOCKERS	5,500	
TRAUMA KITS & SUPPLIES FOR SQUADS	1,000	
<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>160,500</b>
<b>TOTAL DIVISION: POLICE OPERATIONS</b>	<b>\$</b>	<b>7,772,720</b>
<b>TOTAL DEPARTMENT: POLICE</b>	<b>\$</b>	<b>13,284,110</b>

FUND / DEPT 01 / 04	<b>COMMUNITY DEVELOPMENT</b>
Full – Time Staff	<b>6</b>

### PURPOSE

The Community Development Department oversees the orderly development of land within the village to protect and promote the health, safety, and general welfare of the residents. Our goal is to maintain a community that is well planned and constructed to promote growth for future generations.

### FINANCIAL SUMMARY

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 776,279	\$ 911,172	\$ 858,276	\$ 858,276	\$ 940,755	\$ 82,479	9.6%
Contractual Services	188,751	35,320	112,775	94,460	98,956	(13,819)	-12.3%
Commodities	9,735	7,090	9,700	10,100	18,300	8,600	88.7%
Capital Contributions	4,981	4,981	4,981	4,981	4,981	-	0.0%
<b>Total</b>	<b>\$ 979,746</b>	<b>\$ 958,563</b>	<b>\$ 985,732</b>	<b>\$ 967,817</b>	<b>\$ 1,062,992</b>	<b>\$ 77,260</b>	<b>7.8%</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>DEPARTMENT: COMMUNITY DEVELOPMENT</b>					
<b>PERSONNEL</b>					
0104006-500010- SALARIES - COM DEV FT	\$ 539,422	\$ 618,823	\$ 568,550	\$ 568,550	\$ 617,953
0104006-500020- SALARIES - COM DEV OVERTIME	42	9,421	8,504	8,504	4,389
0104006-500030- SALARIES - COM DEV PT/SNL	49,420	44,841	58,200	58,200	48,670
0104006-500100- FITNESS PREMIUM	-	400	2,400	2,400	800
0104006-500110- CAREER DEVELOPMENT PAY	1,617	4,344	3,100	3,100	6,799
0104006-500120- LONGEVITY	1,400	700	-	-	-
0104006-500140- VEHICLE ALLOWANCE	5,776	6,390	5,760	5,760	5,760
0104006-500142- UNIFORM ALLOWANCE	995	1,157	1,200	1,200	1,300
0104006-500150- SICK LEAVE PAYOUT	17	-	-	-	-
0104006-500151- VACATION LEAVE PAYOUT	-	-	-	-	1,968
0104006-500152- COMP TIME PAYOUT	-	-	-	-	1,813
0104006-510050- FICA CONTRIBUTIONS	44,372	47,200	49,502	49,502	53,613
0104006-510060- IMRF CONTRIBUTION	58,585	87,086	56,760	56,760	60,591
0104006-510080- HEALTH INSURANCE	65,100	78,028	89,000	89,000	120,094
0104006-510081- DENTAL INSURANCE	5,145	6,466	8,100	8,100	8,872
0104006-510082- VISION INSURANCE	3,144	2,956	3,300	3,300	1,017
0104006-510083- LIFE INSURANCE	-	-	-	-	2,632
0104006-510085- EMPLOYEE WELLNESS	-	-	-	-	184
0104006-520405- DUES & MEMBERSHIPS	-	-	-	-	1,400
0104006-520420- TRAINING & CONFERENCES	1,243	3,361	3,900	3,900	2,900
<b>TOTAL PERSONNEL</b>	<b>\$ 776,279</b>	<b>\$ 911,172</b>	<b>\$ 858,276</b>	<b>\$ 858,276</b>	<b>\$ 940,755</b>
<b>CONTRACTUAL SERVICES</b>					
0104006-520020- POSTAL CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 800
0104006-520100- PHONE/INTERNET/CABLE	-	-	-	-	5,805
0104006-520105- MOBILE PHONE SERVICE	-	-	-	-	3,084
0104006-520200- MAINT/LEASE CONTRACT-PHONES	-	-	-	-	519
0104006-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	-	-	2,400
0104006-520220- MAINT/LEASE CONTRACT-SOFTWARE	9,694	9,766	16,500	16,500	16,761
0104006-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	-	-	5,196
0104006-520330- EQUIP REPAIR & MAINT	-	-	-	-	2,000
0104006-520400- SUBSCRIPTIONS	700	1,423	1,660	1,660	-
0104006-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	-	-	150
0104006-520460- TRAVEL - NON TRAINING	59	42	300	300	300
0104006-520521- IT SERVICES	-	-	-	-	16,121
0104006-520523- INSPECTIONS & PLAN REVIEWS	-	-	-	-	17,000
0104006-520525- SHARED IT SYSTEMS	-	-	-	-	14,455
0104006-520530- MEDICAL SERVICES	-	-	-	-	600
0104006-520599- OTHER SERVICES	177,245	22,387	91,815	74,500	2,115
0104006-520710- PUBLIC NOTICE & PROMOTIONS	1,053	1,702	2,500	1,500	-
0104006-520850- PLANNING & ZONING COMMISSION	-	-	-	-	11,650
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 188,751</b>	<b>\$ 35,320</b>	<b>\$ 112,775</b>	<b>\$ 94,460</b>	<b>\$ 98,956</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>COMMODITIES</b>					
0104006-530010- OFFICE SUPPLIES & EQUIP	\$ 5,681	\$ 5,545	\$ 6,900	\$ 7,100	\$ 2,900
0104006-530011- FOOD & OTHER SUPPLIES	-	-	-	-	400
0104006-530012- IT SUPPLIES & EQUIP	-	-	-	-	10,800
0104006-530020- PRINTING	3,205	812	1,300	1,500	1,300
0104006-530050- OPERATING SUPPLIES & EQUIP	850	733	1,500	1,500	2,900
<b>TOTAL COMMODITIES</b>	<b>\$ 9,735</b>	<b>\$ 7,090</b>	<b>\$ 9,700</b>	<b>\$ 10,100</b>	<b>\$ 18,300</b>
<b>CAPITAL CONTRIBUTIONS</b>					
0104006-580096- EQUIP REPLACE CONTRIB	\$ 4,981	\$ 4,981	\$ 4,981	\$ 4,981	\$ 4,981
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$ 4,981</b>	<b>\$ 4,981</b>	<b>\$ 4,981</b>	<b>\$ 4,981</b>	<b>\$ 4,981</b>
<b>TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT</b>	<b>\$ 979,746</b>	<b>\$ 958,563</b>	<b>\$ 985,732</b>	<b>\$ 967,817</b>	<b>\$ 1,062,992</b>

# **GENERAL FUND**

# **COMMUNITY DEVELOPMENT**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2025

#### DEPARTMENT: COMMUNITY DEVELOPMENT

##### PERSONNEL

<b>0104006-500010-</b>	<b>SALARIES - COM DEV FT</b> 6 FT EMPLOYEES	\$	<b>617,953</b>
		617,953	
<b>0104006-500020-</b>	<b>SALARIES - COM DEV OVERTIME</b> BOARD & COMMISSION MEETINGS, INSPECTOR CALL OUTS (90 HOURS @ \$48.77/HR)	\$	<b>4,389</b>
		4,389	
<b>0104006-500030-</b>	<b>SALARIES - COM DEV PT/SNL</b> 1 PT CODE ENFORCEMENT OFFICER (1000 HOURS @ \$48.67/HR)	\$	<b>48,670</b>
		48,670	
<b>0104006-500100-</b>	<b>FITNESS PREMIUM</b> WELLNESS INCENTIVE	\$	<b>800</b>
		800	
<b>0104006-500110-</b>	<b>CAREER DEVELOPMENT PAY</b> 1 DEPARTMENT HEAD - 2% OF BASE SALARY CAREER DEVELOPMENT - NON DEPT HEAD	\$	<b>6,799</b>
		3,299	
		3,500	
<b>0104006-500120-</b>	<b>LONGEVITY</b> NO DETAIL REPORTED	\$	<b>-</b>
<b>0104006-500140-</b>	<b>VEHICLE ALLOWANCE</b> CD DIRECTOR	\$	<b>5,760</b>
		5,760	
<b>0104006-500142-</b>	<b>UNIFORM ALLOWANCE</b> 3 BUILDING INSPECTORS @ \$300 4 FT EMPLOYEES @ \$100	\$	<b>1,300</b>
		900	
		400	
<b>0104006-500150-</b>	<b>SICK LEAVE PAYOUT</b> NO DETAIL REPORTED	\$	<b>-</b>
<b>0104006-500151-</b>	<b>VACATION LEAVE PAYOUT</b> 48 HOURS @ \$41.00/HR	\$	<b>1,968</b>
		1,968	
<b>0104006-500152-</b>	<b>COMP TIME PAYOUT</b> 50 HOURS @ \$36.26/HR	\$	<b>1,813</b>
		1,813	
<b>0104006-510050-</b>	<b>FICA CONTRIBUTIONS</b> EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	\$	<b>53,613</b>
		53,613	
<b>0104006-510060-</b>	<b>IMRF CONTRIBUTION</b> EMPLOYER IMRF CONTRIBUTION	\$	<b>60,591</b>
		60,591	
<b>0104006-510080-</b>	<b>HEALTH INSURANCE</b> EMPLOYER MEDICAL INSURANCE CONTRIBUTION	\$	<b>120,094</b>
		120,094	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

#### (COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2025

<b>0104006-510081-</b>	<b>DENTAL INSURANCE</b>		\$	<b>8,872</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	8,872		
<b>0104006-510082-</b>	<b>VISION INSURANCE</b>		\$	<b>1,017</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	1,017		
<b>0104006-510083-</b>	<b>LIFE INSURANCE</b>		\$	<b>2,632</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	2,632		
<b>0104006-510085-</b>	<b>EMPLOYEE WELLNESS</b>		\$	<b>184</b>
	EMPLOYEE ASSISTANCE PROGRAM (EAP)*	184		
<b>0104006-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b>		\$	<b>1,400</b>
	American Planning Association	960		
	ICC certification renewal	100		
	ILL Plumbing Association	50		
	Int'l Assoc. of Electrical Inspectors	50		
	Notary Public	120		
	Peer Organization Dues (ABCIL, etc.)	120		
<b>0104006-520420-</b>	<b>TRAINING &amp; CONFERENCES</b>		\$	<b>2,900</b>
	IL Planning Conference	800		
	Inspector Certification Exams	600		
	Misc. professional development conferences	1,500		
<b>TOTAL PERSONNEL</b>			\$	<b>940,755</b>
<b>CONTRACTUAL SERVICES</b>				
<b>0104006-520020-</b>	<b>POSTAL CHARGES</b>		\$	<b>800</b>
	POSTAGE MACHINE REFILLS*	800		
<b>0104006-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		\$	<b>5,805</b>
	FIBER RENTAL - CONNECTS BUILDINGS (ABN)*	1,334		
	ISP/INTERNET ACCESS (ABG)*	2,138		
	PHONE SERVICE (PEERLESS)*	2,333		
<b>0104006-520105-</b>	<b>MOBILE PHONE SERVICE</b>		\$	<b>3,084</b>
	MOBILE PHONE & DATA SERVICE - 6 DEVICES	3,084		
<b>0104006-520200-</b>	<b>MAINT/LEASE CONTRACT-PHONES</b>		\$	<b>519</b>
	ANNUAL PHONE MAINTENANCE (TIG)*	314		
	ANNUAL PHONE SOFTWARE MAINTENANCE (MITEL)*	205		
<b>0104006-520210-</b>	<b>MAINT/LEASE CONTRACT-IT EQUIP</b>		\$	<b>2,400</b>
	POSTAGE MACHINE LEASE (PITNEY BOWES)*	800		
	Support (2 years) for large format scanner	1,600		



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2025

<b>0104006-520220-</b>	<b>MAINT/LEASE CONTRACT-SOFTWARE</b>		<b>\$ 16,761</b>
	ArcGIS maintenance	5,000	
	ArcView and ArcInfo maintenance	3,400	
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	246	
	ESRI netware and spatial analyst maintenance	1,000	
	INTIME SOFTWARE MAINTENANCE-SCHEDULING & TIMECARDS (INTIME)*	885	
	LASERFICHE ANNUAL MAINT/SUPPORT (TKB ASSOCIATES)*	500	
	MUNIS ERP ANNUAL SOFTWARE MAINTENANCE (TYLER TECH)*	5,730	
<b>0104006-520320-</b>	<b>SOFTWARE LICENSE/SUBSCRIPTIONS</b>		<b>\$ 5,196</b>
	ArcGIS online license	5,000	
	SOCIAL MEDIA RECORDS RETENTION SOLUTION (ARCHIVESOCIAL)*	196	
<b>0104006-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>		<b>\$ 2,000</b>
	PHONE MAINT & REPAIR (TIG)	400	
	Plotter repairs and maintenance	1,600	
<b>0104006-520400-</b>	<b>SUBSCRIPTIONS</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0104006-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>		<b>\$ 150</b>
	Backflow Prevention Association	40	
	Northwest BOCA	110	
<b>0104006-520460-</b>	<b>TRAVEL - NON TRAINING</b>		<b>\$ 300</b>
	Miscellaneous Transportation	300	
<b>0104006-520521-</b>	<b>IT SERVICES</b>		<b>\$ 16,121</b>
	ENGINEER LEVEL IT SUPPORT (ABN)*	7,033	
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK) (ABN)*	9,088	
<b>0104006-520523-</b>	<b>INSPECTIONS &amp; PLAN REVIEWS</b>		<b>\$ 17,000</b>
	Building Inspection & Plan Review (Contingency)	5,000	
	Thompson Elevator	12,000	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2025

<b>0104006-520525-</b>	<b>SHARED IT SYSTEMS</b>	<b>\$</b>	<b>14,455</b>
	ACTIVE DIRECTORY LICENSES-CAL (ABN)*	743	
	ACTIVE DIRECTORY LICENSES-DC (ABN)*	196	
	ADOBE PRO ANNUAL SUBSCRIPTIONS*	583	
	ANTIVIRUS END-USER LICENSES (ABG)*	364	
	ANTIVIRUS SERVER LICENSES (ABG)*	327	
	APC BATTERY BACKUP DEVICES (15) (FACILITY IT GROUP)*	2,250	
	BARRACUDA EMAIL SPAM FILTER*	208	
	BOX CLOUD STORAGE SUBSCRIPTION (BOX)*	307	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE (ABG)*	321	
	GALAXY UPS BATTERY BACKUP SYSTEM MAINTENANCE (FACILITY IT GROUP)*	208	
	KNOWBE4 SPAM TRAINING - 3YR SUBSCRIPTION*	226	
	MALWAREBYTES ANIT-MALWARE SOFTWARE (ABN)*	772	
	MICROSOFT EXCHANGE LICENSES (MICROSOFT)*	1,091	
	MICROSOFT OFFICE 365 - G1 LICENSES (MICROSOFT)*	131	
	MICROSOFT OFFICE 365 - G3 LICENSES (MICROSOFT)*	392	
	MISCELLANEOUS IT INFRASTRUCTURE EQUIPMENT*	297	
	OFFICE 365 EMAIL FILTER, ARCHIVE AND BACKUP (BARRACUDA)*	923	
	OFFICE 365 MIGRATION TOOL (BARRACUDA)*	149	
	Remote Access Licenses (SyncroMSP)*	587	
	VEEAM BACKUP SUBSCRIPTION (ABG)*	485	
	VMWARE SUPPORT & LICENSE 5YR*	891	
	WEBSITE SUPPORT/HOSTING (CIVIC PLUS)*	2,779	
	WINDOWS SERVER UPGRADES	225	
<b>0104006-520530-</b>	<b>MEDICAL SERVICES</b>	<b>\$</b>	<b>600</b>
	FITNESS ASSESSMENT	150	
	PRE-EMPLOYMENT DRUG TESTING	150	
	PRE-EMPLOYMENT PHYSICAL	300	
<b>0104006-520599-</b>	<b>OTHER SERVICES</b>	<b>\$</b>	<b>2,115</b>
	Background checks (liquor/business).	195	
	Emergency Housing (local hotel for temp. uninhabitable dwelling) 12 rooms, 2 nights, \$80 per night	1,920	
<b>0104006-520710-</b>	<b>PUBLIC NOTICE &amp; PROMOTIONS</b>	<b>\$</b>	<b>-</b>
	NO DETAIL REPORTED		
<b>0104006-520850-</b>	<b>PLANNING &amp; ZONING COMMISSION</b>	<b>\$</b>	<b>11,650</b>
	Court reporter (PZ hearing)	1,500	
	Public Hearing - Legal Notices (16 at \$150/per)	2,400	
	PZC Chairperson stipend (20 meetings, \$75 ea)	1,500	
	PZC Commissioner Stipend (20 meetings, \$50 x 6 commissioners)	6,000	
	PZC Workshops and training	250	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>98,956</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2025

**COMMODITIES**

<b>0104006-530010- OFFICE SUPPLIES &amp; EQUIP</b>	<b>\$</b>	<b>2,900</b>
Chairs	800	
Clear permit sleeves	200	
Office supplies	500	
Permit / project folders	400	
Plan review table	1,000	
<b>0104006-530011- FOOD &amp; OTHER SUPPLIES</b>	<b>\$</b>	<b>400</b>
Food & Other Supplies	400	
<b>0104006-530012- IT SUPPLIES &amp; EQUIP</b>	<b>\$</b>	<b>10,800</b>
Desktop scanners	2,100	
Large format scanner	6,200	
PC for large format scanner	1,500	
Supplies for copier, plotter, etc.	1,000	
<b>0104006-530020- PRINTING</b>	<b>\$</b>	<b>1,300</b>
Business Cards	100	
Code enforcement stickers	200	
Inspection report forms	500	
Inspection stickers	500	
<b>0104006-530050- OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$</b>	<b>2,900</b>
2024 Building Code purchase (ICC inspector collection \$700; IPMC \$43, ISPSC \$80; IFC \$115;		
IL Plumbing \$70; IL ECC \$50; IL Accessibility \$50)	2,400	
Small tools (outlet testers, measuring tape, etc.)	500	
<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>18,300</b>
<b>CAPITAL CONTRIBUTIONS</b>		
<b>0104006-580096- EQUIP REPLACE CONTRIB</b>	<b>\$</b>	<b>4,981</b>
NO DETAIL REPORTED		
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$</b>	<b>4,981</b>
<b>TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT</b>	<b>\$</b>	<b>1,062,992</b>

FUND / DEPT 01 / 05	FLEET MAINTENANCE
Full – Time Staff	<b>3</b>

**PURPOSE**

**FINANCIAL SUMMARY**

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 485,354	\$ 485,354	n/a
Vehicle & Lrg Equip Maint.	129,383	149,621	154,211	146,711	161,820	7,609	4.9%
Contractual Services	-	-	-	-	4,170	4,170	n/a
Commodities	17,108	24,733	21,000	19,250	15,000	(6,000)	-28.6%
<b>Total</b>	<b>\$ 146,491</b>	<b>\$ 174,354</b>	<b>\$ 175,211</b>	<b>\$ 165,961</b>	<b>\$ 666,344</b>	<b>\$ 491,133</b>	<b>280.3%</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(FLEET MAINTENANCE)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>DEPARTMENT: FLEET MAINTENANCE</b>					
<b>PERSONNEL</b>					
0105113-500010- SALARIES - FLEET FT	\$ -	\$ -	\$ -	\$ -	\$ 333,699
0105113-500020- SALARIES - FLEET OVERTIME	-	-	-	-	10,106
0105113-500030- SALARIES - FLEET PT/SNL	-	-	-	-	-
0105113-500100- FITNESS PREMIUM	-	-	-	-	-
0105113-500110- CAREER DEVELOPMENT PAY	-	-	-	-	3,000
0105113-500120- LONGEVITY	-	-	-	-	700
0105113-500141- TOOL ALLOWANCE	-	-	-	-	-
0105113-500142- UNIFORM ALLOWANCE	-	-	-	-	1,575
0105113-500150- SICK LEAVE PAYOUT	-	-	-	-	604
0105113-500151- VACATION LEAVE PAYOUT	-	-	-	-	-
0105113-500152- COMP TIME PAYOUT	-	-	-	-	1,411
0105113-510050- FICA CONTRIBUTIONS	-	-	-	-	27,211
0105113-510060- IMRF CONTRIBUTION	-	-	-	-	30,328
0105113-510080- HEALTH INSURANCE	-	-	-	-	70,400
0105113-510081- DENTAL INSURANCE	-	-	-	-	4,494
0105113-510082- VISION INSURANCE	-	-	-	-	510
0105113-510083- LIFE INSURANCE	-	-	-	-	1,316
<b>TOTAL PERSONNEL</b>	-	-	-	-	485,354
<b>VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>					
0105041-520340- VEHICLE MAINT & REPAIR-ADM/CD	1,018	526	3,325	3,325	4,675
0105042-520340- VEHICLE MAINT & REPAIR-PD	38,237	35,826	58,095	50,595	54,295
0105045-520340- LRG EQUIP MAINT & REPAIR-PD	-	-	-	-	-
0105043-520340- VEHICLE MAINT & REPAIR-PW	50,082	54,792	57,591	57,591	61,100
0105044-520340- LRG EQUIP MAINT & REPAIR-PW	40,045	58,478	35,200	35,200	41,750
<b>TOTAL VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>	129,383	149,621	154,211	146,711	161,820
<b>CONTRACTUAL SERVICES</b>					
0105113-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	-	-	4,170
<b>TOTAL CONTRACTUAL SERVICES</b>	-	-	-	-	4,170
<b>COMMODITIES</b>					
0105113-530050- OPERATING SUPPLIES & EQUIP	4,563	10,846	8,000	5,000	-
0105113-530060- VEHICLE & EQP MTNC SUPPLIES	12,545	13,887	13,000	14,250	15,000
<b>TOTAL COMMODITIES</b>	17,108	24,733	21,000	19,250	15,000
<b>TOTAL DEPARTMENT: FLEET MAINTENANCE</b>	<b>\$ 146,491</b>	<b>\$ 174,354</b>	<b>\$ 175,211</b>	<b>\$ 165,961</b>	<b>\$ 666,344</b>

# **GENERAL FUND FLEET MAINTENANCE**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2025

(FLEET MAINTENANCE)

#### DEPARTMENT: FLEET MAINTENANCE

##### PERSONNEL

0105113-500010-	SALARIES - FLEET FT 3 FT EMPLOYEES	333,699	\$	333,699
0105113-500020-	SALARIES - FLEET OVERTIME 3 ON CALL STIPENDS OVERTIME (110 HOURS @ \$78.24/HR)	1,500 8,606	\$	10,106
0105113-500030-	SALARIES - FLEET PT/SNL NO DETAIL REPORTED		\$	-
0105113-500100-	FITNESS PREMIUM NO DETAIL REPORTED		\$	-
0105113-500110-	CAREER DEVELOPMENT PAY CAREER DEVELOPMENT - NON DEPT HEAD	3,000	\$	3,000
0105113-500120-	LONGEVITY 1 EMPLOYEE	700	\$	700
0105113-500141-	TOOL ALLOWANCE MECHANIC TOOL ALLOWANCE TO UPGRADE AND REPLACE BROKEN AND WORN TOOLS	-	\$	-
0105113-500142-	UNIFORM ALLOWANCE 3 EMPLOYEES @ \$525	1,575	\$	1,575
0105113-500150-	SICK LEAVE PAYOUT 25 HOURS @ \$24.15/HR (50% PAYOUT RATE)	604	\$	604
0105113-500151-	VACATION LEAVE PAYOUT NO DETAIL REPORTED		\$	-
0105113-500152-	COMP TIME PAYOUT 25 HOURS @ \$56.42/HR	1,411	\$	1,411
0105113-510050-	FICA CONTRIBUTIONS EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	27,211	\$	27,211
0105113-510060-	IMRF CONTRIBUTION EMPLOYER IMRF CONTRIBUTION	30,328	\$	30,328



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

### GENERAL FUND

#### (FLEET MAINTENANCE)

ADOPTED  
BUDGET  
FY 2025

<b>0105113-510080- HEALTH INSURANCE</b>		<b>\$ 70,400</b>
EMPLOYER MEDICAL INSURANCE CONTRIBUTION	70,400	
<b>0105113-510081- DENTAL INSURANCE</b>		<b>\$ 4,494</b>
EMPLOYER DENTAL INSURANCE CONTRIBUTION	4,494	
<b>0105113-510082- VISION INSURANCE</b>		<b>\$ 510</b>
EMPLOYER VISION INSURANCE CONTRIBUTION	510	
<b>0105113-510083- LIFE INSURANCE</b>		<b>\$ 1,316</b>
EMPLOYER LIFE INSURANCE CONTRIBUTION	1,316	
<b>TOTAL PERSONNEL</b>		<b>\$ 485,354</b>
<b>VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>		
<b>0105041-520340- VEHICLE MAINT &amp; REPAIR-ADM/CD</b>		<b>\$ 4,675</b>
ADMINISTRATION AND BUILDING DEPT VEHICLE REPAIRS BY OUTSIDE VENDORS	2,000	
CAR WASHES	350	
PARTS AND SUPPLIES FOR VILLAGE HALL AND BUILDING DEPARTMENT VEHICLES	2,000	
TITLE AND PLATES	325	
<b>0105042-520340- VEHICLE MAINT &amp; REPAIR-PD</b>		<b>\$ 54,295</b>
CAR WASHES & DETAILS	2,700	
FLEET MAINTENENACE	3,500	
MAINTENANCE AND REPAIR PARTS FOR CFPD VEHICLES	5,000	
MAINTENANCE AND REPAIR PARTS FOR POLICE VEHICLES	30,000	
OUTSIDE REPAIRS FOR 28 POLICE DEPARTMENT VEHICLES	10,000	
RENEWAL STICKERS FOR 9 VEHICLES	1,395	
REPAIR OF POLICE DEPT RADIOS	500	
TITLE AND TRANSFER PLATES FOR 4 NEW POLICE VEHICLES	1,200	
<b>0105045-520340- LRG EQUIP MAINT &amp; REPAIR-PD</b>		<b>\$ -</b>
NO DETAIL REPORTED		
<b>0105043-520340- VEHICLE MAINT &amp; REPAIR-PW</b>		<b>\$ 61,100</b>
CDL LICENSE RENEWALS (5) AT \$35 EACH	175	
MAINTENANCE AND REPAIR PARTS FOR CFPD VEHICLES	5,000	
MAINTENANCE AND REPAIR PARTS FOR PUBLIC WORKS VEHICLES	35,000	
PW VEHICLE REPAIR BY OUTSIDE VENDORS	8,000	
PW5, 15, 50 AERIAL LIFT INSPECTIONS	3,000	
REPAIRS FOR PUBLIC WORKS VEHICLE RADIOS	500	
TIRES FOR LARGE TRUCK (1 SET)	3,600	
TITLE AND PLATES (2)	825	
TRUCK SAFETY INSPECTIONS- 32 VEHICLES PRIMARILY TWICE A YEAR AT \$36 EACH TIME	2,000	
USED TIRE DISPOSAL	800	
WASTE OIL, GASOLINE AND ANTIFREEZE PICKUP	2,200	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

### GENERAL FUND

#### (FLEET MAINTENANCE)

ADOPTED  
BUDGET  
FY 2025

<b>0105044-520340- LRG EQUIP MAINT &amp; REPAIR-PW</b>	<b>\$</b>	<b>41,750</b>
BARS, CHAINS AND OIL FOR SAWS		300
EQUIPMENT REPAIR PARTS AND SUPPLIES- SCHMIDT PLOW PARTS		20,000
PLOW CARBIDE CUTTING EDGES		3,000
PUBLIC WORKS EQUIPMENT REPAIRS		3,000
SANDBLAST, PRIME AND PAINT SALT SPREADERS		3,000
SKID STEER TIRES (2 SETS)		2,000
SNOW BLOWERS (1)		750
STUMP GRINDER TEETH (2 SETS)		700
TRAILER		8,000
VEHICLE WASH SYSTEM REPAIRS		1,000
<b>TOTAL VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>	<b>\$</b>	<b>161,820</b>
<b>CONTRACTUAL SERVICES</b>		
<b>0105113-520320- SOFTWARE LICENSE/SUBSCRIPTIONS</b>	<b>\$</b>	<b>4,170</b>
CUMMINGS ENGINE LICENSES		770
FORD DIAGNOSTIC LICENSES		900
MANAGERPLUS SOFTWARE		2,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>4,170</b>
<b>COMMODITIES</b>		
<b>0105113-530050- OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$</b>	<b>-</b>
NO DETAIL REPORTED		
<b>0105113-530060- VEHICLE &amp; EQP MTNC SUPPLIES</b>	<b>\$</b>	<b>15,000</b>
CAR WASH SOAP AND WAX, FLOOR CLEANING DETERGENT		1,000
NUTS, BOLTS, SCREWS, ELECTRIC TERMINALS, WASHER SOLVENT, FUEL INJECTION		14,000
<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>15,000</b>
<b>TOTAL DEPARTMENT: FLEET MAINTENANCE</b>	<b>\$</b>	<b>666,344</b>

FUND / DEPT 01 / 06	BUILDINGS AND GROUNDS
Full – Time Staff	None

**PURPOSE**

**FINANCIAL SUMMARY**

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Public Works Campus	\$ 100,925	\$ 101,846	\$ 111,000	\$ 90,400	\$ 279,400	\$ 168,400	151.7%
Police Campus	103,232	88,350	114,350	96,816	291,600	177,250	155.0%
Village Hall	59,835	51,727	92,700	72,800	250,988	158,288	170.8%
Open Lands & Grounds	276,353	430,408	583,600	534,800	572,130	(11,470)	-2.0%
Arboretheater	49,036	49,742	78,900	84,300	102,774	23,874	30.3%
VHAC	150,747	131,245	173,660	173,660	224,960	51,300	29.5%
Phillip Rd Building	10,494	14,598	9,350	9,350	25,700	16,350	174.9%
<b>Total</b>	<b>\$ 750,622</b>	<b>\$ 867,916</b>	<b>\$ 1,163,560</b>	<b>\$ 1,062,126</b>	<b>\$ 1,747,552</b>	<b>\$ 583,992</b>	<b>50.2%</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(BUILDINGS AND GROUNDS)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>DEPARTMENT: BUILDINGS &amp; GROUNDS</b>					
<b>PUBLIC WORKS CAMPUS</b>					
0106046-520050- ELECTRIC POWER	\$ -	\$ -	\$ -	\$ -	\$ 1,000
0106046-520060- NATURAL GAS POWER	4,673	4,125	8,000	5,000	5,000
0106046-520070- WATER & SEWER	10,157	5,906	19,600	10,000	6,000
0106046-520600- BLDG & GRNDS MAINT SERVICES	35,576	54,591	51,300	43,300	45,300
0106046-530070- BLDG & GRNDS MAINT SUPPLIES	50,519	37,226	32,100	32,100	47,100
0106046-580098- MAJOR R/R CONTRIB	-	-	-	-	175,000
<b>TOTAL PUBLIC WORKS CAMPUS</b>	<b>\$ 100,925</b>	<b>\$ 101,846</b>	<b>\$ 111,000</b>	<b>\$ 90,400</b>	<b>\$ 279,400</b>
<b>POLICE CAMPUS</b>					
0106048-520050- ELECTRIC POWER	\$ -	\$ -	\$ -	\$ -	\$ 1,000
0106048-520060- NATURAL GAS POWER	-	-	-	-	-
0106048-520070- WATER & SEWER	1,883	1,892	2,500	1,816	2,000
0106048-520600- BLDG & GRNDS MAINT SERVICES	72,930	51,082	82,050	62,500	78,800
0106048-530070- BLDG & GROUNDS MAINT SUPPLIES	28,419	35,376	29,800	32,500	34,800
0106048-580098- MAJOR R/R CONTRIB	-	-	-	-	175,000
<b>TOTAL POLICE CAMPUS</b>	<b>\$ 103,232</b>	<b>\$ 88,350</b>	<b>\$ 114,350</b>	<b>\$ 96,816</b>	<b>\$ 291,600</b>
<b>VILLAGE HALL</b>					
0106049-520050- ELECTRIC POWER	\$ -	\$ -	\$ -	\$ -	\$ 1,000
0106049-520060- NATURAL GAS POWER	-	-	-	-	-
0106049-520070- WATER & SEWER	3,050	1,212	3,800	3,800	3,800
0106049-520600- BLDG & GRNDS MAINT SERVICES	37,283	31,645	59,900	40,000	42,188
0106049-530070- BLDG & GROUNDS MAINT SUPPLIES	19,501	18,870	29,000	29,000	29,000
0106049-580098- MAJOR R/R CONTRIB	-	-	-	-	175,000
<b>TOTAL VILLAGE HALL</b>	<b>\$ 59,835</b>	<b>\$ 51,727</b>	<b>\$ 92,700</b>	<b>\$ 72,800</b>	<b>\$ 250,988</b>
<b>OPEN LANDS AND GROUNDS</b>					
0106047-520050- ELECTRIC POWER	\$ -	\$ -	\$ -	\$ -	\$ 6,500
0106047-520060- NATURAL GAS POWER	-	-	-	-	-
0106047-520070- WATER & SEWER	-	-	-	-	13,000
0106047-520600- BLDG & GRNDS MAINT SERVICES	201,392	371,990	468,800	420,000	434,330
0106047-530070- BLDG & GROUNDS MAINT SUPPLIES	74,961	58,418	114,800	114,800	118,300
0106047-580098- MAJOR R/R CONTRIB	-	-	-	-	-
<b>TOTAL OPEN LANDS AND GROUNDS</b>	<b>\$ 276,353</b>	<b>\$ 430,408</b>	<b>\$ 583,600</b>	<b>\$ 534,800</b>	<b>\$ 572,130</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

#### (BUILDINGS AND GROUNDS)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>ARBORTHEATER</b>					
0106081-520050- ELECTRIC POWER	\$ -	\$ -	\$ -	\$ -	\$ 1,000
0106081-520060- NATURAL GAS POWER	-	-	-	-	-
0106081-520070- WATER & SEWER	2,910	3,577	4,000	4,000	4,000
0106081-520100- PHONE/INTERNET/CABLE	-	-	-	-	2,400
0106081-520105- MOBILE PHONE SERVICE	-	-	-	-	474
0106081-520600- BLDG & GRNDS MAINT SERVICES	40,452	37,648	65,300	65,300	65,300
0106081-530070- BLDG & GROUNDS MAINT SUPPLIES	5,674	8,517	9,600	15,000	9,600
0106081-580098- MAJOR R/R CONTRIB	-	-	-	-	20,000
<b>TOTAL ARBORTHEATER</b>	<b>\$ 49,036</b>	<b>\$ 49,742</b>	<b>\$ 78,900</b>	<b>\$ 84,300</b>	<b>\$ 102,774</b>
<b>VERNON HILLS ATHLETIC COMPLEX (VHAC)</b>					
0106110-520050- ELECTRIC POWER	\$ 25,522	\$ 21,190	\$ 25,000	\$ 25,000	\$ 26,000
0106110-520060- NATURAL GAS POWER	-	-	-	-	-
0106110-520070- WATER & SEWER	1,812	2,071	2,400	2,400	2,400
0106110-520600- BLDG & GRNDS MAINT SERVICES	96,084	67,685	93,660	93,660	93,460
0106110-530070- BLDG & GROUNDS MAINT SUPPLIES	27,329	40,299	52,600	52,600	53,100
0106110-580098- MAJOR R/R CONTRIB	-	-	-	-	50,000
<b>TOTAL VERNON HILLS ATHLETIC COMPLEX (VHAC)</b>	<b>\$ 150,747</b>	<b>\$ 131,245</b>	<b>\$ 173,660</b>	<b>\$ 173,660</b>	<b>\$ 224,960</b>
<b>PHILLIP RD BUILDING</b>					
0106091-520050- ELECTRIC POWER	\$ 767	\$ -	\$ -	\$ -	\$ 2,500
0106091-520060- NATURAL GAS POWER	-	-	-	-	3,000
0106091-520070- WATER & SEWER	-	-	-	-	600
0106091-520600- BLDG & GRNDS MAINT SERVICES	8,058	11,529	5,750	5,750	11,000
0106091-530070- BLDG & GROUNDS MAINT SUPPLIES	1,670	3,069	3,600	3,600	3,600
0106091-580098- MAJOR R/R CONTRIB	-	-	-	-	5,000
<b>TOTAL PHILLIP RD BUILDING</b>	<b>\$ 10,494</b>	<b>\$ 14,598</b>	<b>\$ 9,350</b>	<b>\$ 9,350</b>	<b>\$ 25,700</b>
<b>TOTAL DEPARTMENT: BUILDINGS &amp; GROUNDS</b>	<b>\$ 750,622</b>	<b>\$ 867,916</b>	<b>\$ 1,163,560</b>	<b>\$ 1,062,126</b>	<b>\$ 1,747,552</b>

# **GENERAL FUND**

# **BUILDINGS AND GROUNDS**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

ADOPTED  
BUDGET  
FY 2025

#### DEPARTMENT: BUILDINGS & GROUNDS

##### PUBLIC WORKS CAMPUS

0106046-520050-	<b>ELECTRIC POWER</b> ELECTRIC POWER	\$ 1,000	1,000
0106046-520060-	<b>NATURAL GAS POWER</b> NATURAL GAS FOR EMERGENCY GENERATOR	\$ 5,000	5,000
0106046-520070-	<b>WATER &amp; SEWER</b> WATER, SEWER AND IRRIGATION	\$ 6,000	6,000
0106046-520600-	<b>BLDG &amp; GRNDS MAINT SERVICES</b> BACKFLOW TESTING AND PLUMBING SERVICES CONTRACTUAL WEIGHT ROOM MAINTENANCE CUSTODIAL SERVICES ELECTRICAL SERVICES FIRE SYSTEM SERVICES FUEL SYSTEM TESTING AND REPAIRS GATE MAINTENANCE AND REPAIRS TO BACK GATE LOAD TEST PUBLIC WORKS STANDBY GENERATOR OVERHEAD DOOR INSPECTION AND REPAIRS PEST CONTROL (ALL BUILDINGS) ROOF MAINTENANCE AND REPAIRS SECURITY ALARM SERVICES	\$ 45,300	3,000 2,000 13,000 3,000 4,400 2,400 1,000 700 8,000 5,000 2,200 600
0106046-530070-	<b>BLDG &amp; GRNDS MAINT SUPPLIES</b> CALCIUM CHLORIDE FOR SIDEWALKS CLEANING SUPPLIES DOOR KEYS AND LOCKS ELECTRICAL AND PLUMBING SUPPLIES FLAGS: USA, STATE AND VILLAGE FUEL DISPENSER, NOZZLES, HOSES AND BREAK-AWAYS FURNACE FILTERS GARAGE BAY SHELVEING HARDWARE HVAC MECHANICAL SUPPLIES LIGHTING SUPPLIES AND BULBS PAINTING SUPPLIES AND HARDWARE PAPER PRODUCTS WASHBAY SUPPLIES, HOSES AND CONNECTORS WATER FILTERS FOR LUNCHROOM FAUCET	\$ 47,100	500 1,500 2,000 2,500 400 2,000 2,200 10,000 6,000 10,000 2,000 2,000 2,000 2,000 2,000
0106046-580098-	<b>MAJOR R/R CONTRIB</b> NO DETAIL REPORTED	\$ 175,000	
<b>TOTAL PUBLIC WORKS CAMPUS</b>		<b>\$ 279,400</b>	



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

#### (BUILDINGS & GROUNDS)

ADOPTED  
BUDGET  
FY 2025

#### POLICE CAMPUS

0106048-520050-	ELECTRIC POWER ELECTRIC POWER	1,000	\$ 1,000
0106048-520060-	NATURAL GAS POWER NO DETAIL REPORTED		\$ -
0106048-520070-	WATER & SEWER WATER & SEWER	2,000	\$ 2,000
0106048-520600-	BLDG & GRNDS MAINT SERVICES ANNUAL FIRE EXTINGUISHER INSPECTION AND REPAIRS BACKFLOW PREVENTION AND PLUMBING SERVICES BIOHAZARD CLEANUP BRICK SEALING AND TUCKPOINTING ELECTRICAL SERVICES FIRE SPRINKLER, BOILER AND 5 YR NFPA25 CODE INSPECTIONS (2025-\$2,200) FITNESS ROOM MAINTENANCE GENERATOR REPAIRS HVAC CONTROLS & REPAIRS JANITORIAL CLEANING SERVICES LOAD TEST STANDBY GENERATOR LOCK SETS FOR DETENTION CENTER DOORS OVERHEAD AND AUTOMATIC SWING DOOR MAINTENANCE AND LOCK SERVICES ROOF MAINTENANCE SERVICES SHOOTING RANGE MAINTENANCE AND REPAIRS	1,000 3,000 2,000 5,000 3,000 1,550 1,500 500 8,000 25,000 900 7,250 4,000 1,100 15,000	\$ 78,800
0106048-530070-	BLDG & GROUNDS MAINT SUPPLIES CALCIUM CHLORIDE FOR SIDEWALKS CLEANING SUPPLIES DOOR LOCKS AND CLOSERS ELECTRICAL AND LIGHTING SUPPLIES FLAGS-US, STATE, VILLAGE AND MIA GENERAL HARDWARE HVAC SUPPLIES PAINT AND FINISHES PAPER PRODUCTS PLUMBING SUPPLIES SUMMER AND FALL ANNUAL FLOWERS WATER FILTERS	2,000 2,000 2,000 3,500 400 5,000 10,000 2,000 3,000 3,000 900 1,000	\$ 34,800
0106048-580098-	MAJOR R/R CONTRIB NO DETAIL REPORTED		\$ 175,000
<b>TOTAL POLICE CAMPUS</b>			<b>\$ 291,600</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

#### (BUILDINGS & GROUNDS)

ADOPTED  
BUDGET  
FY 2025

**VILLAGE HALL**

<b>0106049-520050-</b>	<b>ELECTRIC POWER</b>		<b>\$ 1,000</b>
	ELECTRIC POWER	1,000	
<b>0106049-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0106049-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 3,800</b>
	WATER AND SEWER	3,800	
<b>0106049-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 42,188</b>
	BACKFLOW PREVENTION AND PLUMBING	1,500	
	BRICK SEALING AND TUCKPOINTING	2,000	
	CELLULAR ACCESS FOR ALARM SYSTEM	588	
	COMPUTER ROOM MONITORING	600	
	CUSTODIAL SERVICE (5 DAYS/WEEK)	18,000	
	ELECTRICAL CONTRACTOR	3,000	
	ELEVATOR INSPECTION AND CONVEY	5,000	
	FIRE SYSTEM SERVICES	2,500	
	GENERATOR REPAIRS AND SERVICES	1,500	
	HVAC CONTROLS	4,000	
	LOCKSMITH	1,500	
	ROOF INSPECTIONS AND REPAIR SERVICES	2,000	
<b>0106049-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 29,000</b>
	CALCIUM CHLORIDE	1,000	
	CLEANING SUPPLIES	2,000	
	DOOR LOCKS AND CLOSERS	1,500	
	FLAGS- US, STATE AND VILLAGE	500	
	GENERAL PAPER SUPPLIES	2,500	
	HVAC SUPPLIES	12,000	
	LIGHT BULBS AND ELECTRICAL SUPPLIES	2,500	
	MISC HARDWARE	2,000	
	OUTDOOR LIGHTING (FLAGS, SENIORS AND BOARD)	2,000	
	PLUMBING SUPPLIES	3,000	
<b>0106049-580098-</b>	<b>MAJOR R/R CONTRIB</b>		<b>\$ 175,000</b>
	NO DETAIL REPORTED		
<b>TOTAL VILLAGE HALL</b>			<b>\$ 250,988</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

#### (BUILDINGS & GROUNDS)

ADOPTED  
BUDGET  
FY 2025

#### OPEN LANDS AND GROUNDS

<b>0106047-520050- ELECTRIC POWER</b>	<b>\$</b>	<b>6,500</b>
LAKE CHARLES WELL	6,000	
RTE 60 ENTRANCE SIGN	500	
<b>0106047-520060- NATURAL GAS POWER</b>	<b>\$</b>	<b>-</b>
NO DETAIL REPORTED		
<b>0106047-520070- WATER &amp; SEWER</b>	<b>\$</b>	<b>13,000</b>
BUTTERFIELD RD-2 SYSTEMS	4,000	
I-DOT ISLAND IRRIGATION-5 SYSTEMS	9,000	
<b>0106047-520600- BLDG &amp; GRNDS MAINT SERVICES</b>	<b>\$</b>	<b>434,330</b>
ANIMAL CONTROL	3,000	
BACKFLOW PREVENTION	2,000	
BUTTERFIELD ROAD R.O.W. MOWING, LANDSCAPE MAINTENANCE AND PLANTING	17,000	
CANADIAN NATIONAL RAILROAD LEASES (4)	4,830	
CONTRACTUAL MOWING AND LANDSCAPING OF VILLAGE PROPERTIES	165,000	
INJECTION OF TREES FOR PEST AND DISEASE CONTROL	12,000	
LARGE TREE REMOVAL & LOG DISPOSAL	14,500	
MULCH INSTALLATION AT ALL BUILDINGS	10,000	
OPEN SPACE MANAGEMENT	120,000	
POND ALGAE SERVICES	20,000	
VILLAGE NPDES PERMIT FEE AND SAMPLING	6,000	
VILLAGE WIDE TREE TRIMMING AND PRUNING BY CONTRACTOR	60,000	
<b>0106047-530070- BLDG &amp; GROUNDS MAINT SUPPLIES</b>	<b>\$</b>	<b>118,300</b>
ARBOR DAY SUPPLIES- TREES, SHRUBS, SAFETY MATERIAL	500	
BUSHES/TREES FOR VILLAGE BUILDINGS AND PROPERTIES	1,000	
FISH POND STOCKING (VHAC AND HARVEY LAKE)	800	
HOLIDAY LIGHTS AND SUPPLIES INCLUDING VILLAGE BUILDINGS AND VILLAGE WIDE DISPLAYS	10,000	
LAWN IRRIGATION PARTS AND SUPPLIES	1,500	
NEW PICNIC TABLES (10)	4,000	
OPEN SPACE MAINTENANCE SUPPLIES	4,500	
PARKWAY TREES FOR REPLACEMENT (200 TREES AT \$250 EACH)	50,000	
PERENNIAL PLANTS AND BUSHES FOR MONUMENTS, MEDIANS, AND R.O.W.	13,000	
PESTICIDES AND FERTILIZERS	2,000	
SUMMER AND FALL ANNUAL FLOWERS- RT 60 AND RT 21 ISLAND ENTRANCES	1,000	
SUMMER AND FALL ANNUAL FLOWERS- VILLAGE HALL AND PUBLIC WORKS	2,500	
SUPPLIES FOR MEDIAN IRRIGATION SYSTEMS	3,000	
TOPSOIL, SOD AND SEED	18,000	
VILLAGE ENTRY MONUMENT RENOVATION	6,500	
<b>0106047-580098- MAJOR R/R CONTRIB</b>	<b>\$</b>	<b>-</b>
NO DETAIL REPORTED		
<b>TOTAL OPEN LANDS AND GROUNDS</b>	<b>\$</b>	<b>572,130</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

ADOPTED  
BUDGET  
FY 2025

**ARBORTHEATER**

<b>0106081-520050-</b>	<b>ELECTRIC POWER</b>		<b>\$ 1,000</b>
	ARBORTHEATER ELECTRIC POWER	1,000	
<b>0106081-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0106081-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 4,000</b>
	POTABLE WATER AND SEWER	4,000	
<b>0106081-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$ 2,400</b>
	PHONE & INTERNET SERVICE (COMCAST) - ARBORTHEATER	2,400	
<b>0106081-520105-</b>	<b>MOBILE PHONE SERVICE</b>		<b>\$ 474</b>
	MOBILE DATA SERVICE (VERIZON)*	474	
<b>0106081-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 65,300</b>
	BACKFLOW PREVENTION AND PLUMBING	2,000	
	BRICK SEALING AND TUCKPOINTING	2,000	
	CLEANING OF WASHROOMS (7 DAYS PER WEEK) AND EMPTY TRASH (12 MONTHS)	6,600	
	FOUNTAIN, WATERFALL AND IRRIGATION MAINTENANCE SERVICES AND REPAIRS	18,200	
	LANDSCAPE MAINTENANCE CONTRACT	34,000	
	PAINTING AND STAINING	-	
	PORTALET SERVICES	1,000	
	VIDEO SURVEILLANCE CAMERA MAINTENANCE	1,500	
<b>0106081-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 9,600</b>
	CHEMICALS FOR THE FOUNTAIN	1,000	
	FLAGS	2,000	
	HARDWARE	1,000	
	MISC ELECTRICAL AND PLUMBING SUPPLIES	2,000	
	PAINT AND STAIN	100	
	PAPER AND CLEANING SUPPLIES	1,000	
	SUMMER AND FALL ANNUAL FLOWERS	2,500	
<b>0106081-580098-</b>	<b>MAJOR R/R CONTRIB</b>		<b>\$ 20,000</b>
	NO DETAIL REPORTED		
<b>TOTAL ARBORTHEATER</b>			<b>\$ 102,774</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

#### (BUILDINGS & GROUNDS)

ADOPTED  
BUDGET  
FY 2025

#### VERNON HILLS ATHLETIC COMPLEX (VHAC)

<b>0106110-520050-</b>	<b>ELECTRIC POWER</b>		\$	<b>26,000</b>
	IRRIGATION SYSTEM, BALLFIELDS (REIMBURSED BY USERS) AND WELL (REIMBURSED 50% BY VHHS)	26,000		
<b>0106110-520060-</b>	<b>NATURAL GAS POWER</b>		\$	<b>-</b>
	NO DETAIL REPORTED			
<b>0106110-520070-</b>	<b>WATER &amp; SEWER</b>		\$	<b>2,400</b>
	WATER AND SEWER	2,400		
<b>0106110-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		\$	<b>93,460</b>
	BACKFLOW PREVENTION AND PLUMBING	2,000		
	BALLFIELD NETS AND REPAIR	3,000		
	BRICK SEALING AND TUCKPOINTING	1,000		
	DEEP TINE AERATION	7,000		
	ELECTRICAL WORK-IRRIGATION, BUILDING LIGHTS AND SCOREBOARDS	500		
	FIRE EXTINGUISHER SERVICES	250		
	LACROSSE TOURNAMENT-PORT A POTTIES	9,000		
	MSUCO LIGHTING REPAIRS	4,000		
	PORT-A-POTTY RENTAL	7,500		
	VHAC IRRIGATION SERVICES AND REPAIRS	10,210		
	VHAC LANDSCAPE CONTRACT	45,000		
	VHAC LASER LEVEL INFIELDS MAINTENANCE	3,000		
	WEATHER BUG SERVICES	1,000		
<b>0106110-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		\$	<b>53,100</b>
	DUCKBILLS (LOCKS)	250		
	EQUIPMENT RENTAL	1,000		
	FERTILIZER AND HERBICIDE	15,000		
	FIELD 5 AND 6 FENCING	2,500		
	FLOWERS	2,000		
	IRRIGATION PARTS	1,000		
	LINE PAINT	1,000		
	MISC SUPPLIES- PLUMBING, BULBS, PAINT	3,000		
	MISC SUPPLIES-FIELD DRY, BASES, PLATES, VANDALISM, ETC.	3,850		
	MULCH	3,500		
	SCOREBOARD SUPPLIES	1,000		
	SEED, SOD, LIMESTONE, AGGREGATE, SAND AND TURFACE	17,000		
	SOCCER GOAL NETS	500		
	TOOLS AND EQUIPMENT	1,500		
<b>0106110-580098-</b>	<b>MAJOR R/R CONTRIB</b>		\$	<b>50,000</b>
	NO DETAIL REPORTED			
<b>TOTAL VERNON HILLS ATHLETIC COMPLEX (VHAC)</b>			<b>\$</b>	<b>224,960</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2025

#### (BUILDINGS & GROUNDS)

#### PHILLIP RD BUILDING

0106091-520050-	ELECTRIC POWER ELECTRIC POWER	2,500	\$ 2,500
0106091-520060-	NATURAL GAS POWER NATURAL GAS	3,000	\$ 3,000
0106091-520070-	WATER & SEWER WATER AND SEWER	600	\$ 600
0106091-520600-	BLDG & GRNDS MAINT SERVICES 7 PHILLIP RD SECURITY ALARM BACKFLOW TESTING AND PLUMBING SERVICES CLEANING SUPPLIES FIRE EXTINGUISHER ANNUAL INSPECTION OVERHEAD DOOR MAINTENANCE AND REPAIRS	1,500 1,500 2,000 2,000 4,000	\$ 11,000
0106091-530070-	BLDG & GROUNDS MAINT SUPPLIES BUSHES AND FLOWERS CLEANING AND PAPER SUPPLIES HVAC SUPPLIES LIGHTING SUPPLIES AND BULBS	3,000 200 200 200	\$ 3,600
0106091-580098-	MAJOR R/R CONTRIB NO DETAIL REPORTED		\$ 5,000
<b>TOTAL PHILLIP RD BUILDING</b>			<b>\$ 25,700</b>
<b>TOTAL DEPARTMENT: BUILDINGS &amp; GROUNDS</b>			<b>\$ 1,747,552</b>

FUND / DEPT 01 / 07	<b>PRESIDENT AND BOARD</b>
Full – Time Staff	<b>None</b>

### PURPOSE

The Village President and Board Department is the governing body of the village that sets policies and procedures for the village based on suggestions provided by the community. Other responsibilities of the Village President and Board are reviewing and adopting resolutions and ordinances that provide direction for village operations; approving the village’s annual budget; approving payment of all expenditures; evaluating Federal and State legislation and determining the impact, if any, on the village; and evaluating and approving land use.

### FINANCIAL SUMMARY

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Village Board	\$ 57,945	\$ 55,911	\$ 69,142	\$ 56,026	\$ 59,862	\$ (9,280)	-13.4%
Commodities	320	632	2,650	750	1,200	(1,450)	-54.7%
Grants & Contributions	44,402	44,180	62,750	54,500	76,750	14,000	22.3%
<b>Total</b>	<b>\$ 102,666</b>	<b>\$ 100,723</b>	<b>\$ 134,542</b>	<b>\$ 111,276</b>	<b>\$ 137,812</b>	<b>\$ 3,270</b>	<b>2.4%</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(PRESIDENT & BOARD)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>DEPARTMENT: PRESIDENT &amp; BOARD</b>					
<b>VILLAGE BOARD</b>					
0107105-500030- BOARD COMPENSATION	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
0107105-510050- FICA CONTRIBUTIONS	3,902	3,902	3,902	3,902	3,862
0107105-520420- TRAINING & CONFERENCES	3,043	1,010	14,240	1,124	5,000
<b>TOTAL VILLAGE BOARD</b>	<b>57,945</b>	<b>55,911</b>	<b>69,142</b>	<b>56,026</b>	<b>59,862</b>
<b>COMMODITIES</b>					
0107105-530011- FOOD & OTHER SUPPLIES	234	632	950	750	1,200
0107105-530050- OPERATING SUPPLIES & EQUIP	86	-	1,700	-	-
<b>TOTAL COMMODITIES</b>	<b>320</b>	<b>632</b>	<b>2,650</b>	<b>750</b>	<b>1,200</b>
<b>GRANTS AND CONTRIBUTIONS</b>					
0107105-528010- SERVICE GRANTS	40,000	41,500	51,000	51,000	67,000
0107105-530990- OTHER CONTRIBUTIONS	4,402	2,680	11,750	3,500	9,750
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>44,402</b>	<b>44,180</b>	<b>62,750</b>	<b>54,500</b>	<b>76,750</b>
<b>TOTAL DEPARTMENT: PRESIDENT &amp; BOARD</b>	<b>\$ 102,666</b>	<b>\$ 100,723</b>	<b>\$ 134,542</b>	<b>\$ 111,276</b>	<b>\$ 137,812</b>

# **GENERAL FUND PRESIDENT & BOARD**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – PRESIDENT & BOARD – ACCOUNT DETAIL

### GENERAL FUND

(PRESIDENT & BOARD)

ADOPTED  
BUDGET  
FY 2025

#### DEPARTMENT: PRESIDENT & BOARD

##### VILLAGE BOARD

<b>0107105-500030- BOARD COMPENSATION</b>	<b>\$ 51,000</b>
LIQUOR COMMISSIONER'S COMPENSATION	1,000
MAYOR'S COMPENSATION	14,000
TRUSTEE'S COMPENSATION (6 TRUSTEES @ \$6,000 EACH)	36,000
<b>0107105-510050- FICA CONTRIBUTIONS</b>	<b>\$ 3,862</b>
EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	3,862
<b>0107105-520420- TRAINING &amp; CONFERENCES</b>	<b>\$ 5,000</b>
CONFERENCES	1,500
LODGING	1,500
PER DIEM/MEALS/MISC TRAVEL	1,000
TRANSPORTATION	1,000
<b>TOTAL VILLAGE BOARD</b>	<b>\$ 59,862</b>

##### COMMODITIES

<b>0107105-530011- FOOD &amp; OTHER SUPPLIES</b>	<b>\$ 1,200</b>
NO DETAIL REPORTED	
<b>0107105-530050- OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$ -</b>
NO DETAIL REPORTED	
<b>TOTAL COMMODITIES</b>	<b>\$ 1,200</b>

##### GRANTS AND CONTRIBUTIONS

<b>0107105-528010- SERVICE GRANTS</b>	<b>\$ 67,000</b>
A SAFE PLACE GRANT/CAP/SERENITY HOUSE/ YOUTH & FAMILY COUNSELING/PADS/UNIV	
IL LAKE CO/GIRLS SCOUTS/FRESH START/LAKE CO CTR INDEPENDENT	
LIVING/CASA/SENIOR ISSUES/ SPEC REC ASSOC LC	53,000
SOCIAL SERVICES GRANT - OMNI	14,000
<b>0107105-530990- OTHER CONTRIBUTIONS</b>	<b>\$ 9,750</b>
CHAMBER MIXER	4,000
GOLF COURSE CHARITABLE EVENT/MISC GRANTS	3,000
LOCAL ASSOCIATION SUPPORT	2,000
MISCELLANEOUS	750
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>\$ 76,750</b>

<b>TOTAL DEPARTMENT: PRESIDENT &amp; BOARD</b>	<b>\$ 137,812</b>
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FUND / DEPT 01 / 08, 10	EVENTS
Full – Time Staff	None - Volunteer

**PURPOSE**

The Events Department includes the following village sponsored events: Vernon Hills Days, Arbortheater Concert Series; J. Heier Fishing Derby; Vernon Hills Pageant; and July 4<sup>th</sup>, as well as a donation to the Vernon Hills Park District Ribfest.

**FINANCIAL SUMMARY**

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Vernon Hills Days	\$ 10,088	\$ 242,531	\$ 207,460	\$ 302,991	\$ 343,800	\$ 136,340	65.7%
Heier Veterans Fish Derby	435	4,587	4,800	4,354	6,000	1,200	25.0%
4th of July Events	46,887	57,094	55,160	48,282	55,900	740	1.3%
Pageant Events	3,105	2,712	5,940	5,645	5,195	(745)	-12.5%
Arbortheater Concerts	6,500	7,914	8,900	8,450	9,600	700	7.9%
Little Bear Ribfest Donatio	-	10,000	13,500	11,000	10,000	(3,500)	-25.9%
National Night Out	-	-	-	-	7,000	7,000	n/a
<b>Total</b>	<b>\$ 67,015</b>	<b>\$ 324,837</b>	<b>\$ 295,760</b>	<b>\$ 380,722</b>	<b>\$ 437,495</b>	<b>\$ 141,735</b>	<b>47.9%</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(EVENTS)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
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**DEPARTMENT: EVENTS**

**REVENUES**

**VERNON HILLS DAYS**

0110075-440816- EVENT SALES	\$ (250)	\$ 152,701	\$ 90,000	\$ 166,856	\$ 165,000
0110075-440806- DONATIONS	-	5,009	5,000	14,000	15,000
<b>TOTAL VERNON HILLS DAYS</b>	<b>\$ (250)</b>	<b>\$ 157,709</b>	<b>\$ 95,000</b>	<b>\$ 180,856</b>	<b>\$ 180,000</b>

**EXPENDITURES**

**VERNON HILLS DAYS**

0110075-520541- ENTERTAINMENT	\$ 10,000	\$ 173,693	\$ 116,500	\$ 215,063	\$ 169,250
0110075-520542- CARNIVAL	-	-	-	-	87,750
0110075-520605- FESTIVAL GROUNDS	88	30,156	39,200	49,245	48,550
0110075-520710- PROMOTIONAL MARKETING	-	23,923	21,600	23,954	21,125
0110075-530011- FOOD & BEVEAGE	-	14,760	30,160	14,729	17,125
<b>TOTAL VERNON HILLS DAYS</b>	<b>\$ 10,088</b>	<b>\$ 242,531</b>	<b>\$ 207,460</b>	<b>\$ 302,991</b>	<b>\$ 343,800</b>

**OTHER EVENTS**

0108014-520990- HEIER VETERANS FISHING DERBY	\$ 435	\$ 4,587	\$ 4,800	\$ 4,354	\$ 6,000
0108026-520990- 4TH OF JULY EVENTS	46,887	57,094	55,160	48,282	55,900
0108027-520990- PAGEANT EVENTS	3,105	2,712	5,940	5,645	5,195
0108081-520990- ARBORTHEATER EVENTS	6,500	7,914	8,900	8,450	9,600
0108101-520990- LITTLE BEAR RIBFEST DONATION	-	10,000	13,500	11,000	10,000
0108106-520990- NATIONAL NIGHT OUT	-	-	-	-	7,000
<b>TOTAL OTHER EVENTS</b>	<b>\$ 56,927</b>	<b>\$ 82,306</b>	<b>\$ 88,300</b>	<b>\$ 77,731</b>	<b>\$ 93,695</b>

**TOTAL DEPARTMENT: EVENTS**

	<b>\$ 67,015</b>	<b>\$ 324,837</b>	<b>\$ 295,760</b>	<b>\$ 380,722</b>	<b>\$ 437,495</b>
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# **GENERAL FUND**

## **EVENTS**

### **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - EVENTS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2025

(EVENTS)

#### DEPARTMENT: EVENTS

##### VERNON HILLS DAYS

<b>0110075-520541- ENTERTAINMENT</b>	<b>\$</b>	<b>169,250</b>
CHILDREN'S ENTERTAINMENT	5,000	
FIREWORKS	15,750	
MUSICAL ACTS	145,000	
OTHER ENTERTAINMENT COSTS	3,500	
<b>0110075-520542- CARNIVAL</b>	<b>\$</b>	<b>87,750</b>
NO DETAIL REPORTED		
<b>0110075-520605- FESTIVAL GROUNDS</b>	<b>\$</b>	<b>48,550</b>
CLEANING SERVICES	4,600	
ELECTRICAL	2,250	
PORTABLE TOILETS	6,500	
SECURITY & AUXILARY DEPUTIES	6,200	
TENTS	29,000	
<b>0110075-520710- PROMOTIONAL MARKETING</b>	<b>\$</b>	<b>21,125</b>
ADVERTISING	15,000	
CIVIC DONATIONS	1,500	
FOOD ALLOWANCES	3,000	
MISCELLANEOUS SUPPLIES	450	
STREET SIGNS SUPPLIES	750	
VIP TENT SUPPLIES	425	
<b>0110075-530011- FOOD &amp; BEVEAGE</b>	<b>\$</b>	<b>17,125</b>
BEVERAGS & SUPPLIES	15,000	
GREASE DISPOSAL	200	
ICE & MISCELLANEOUS FOOD	1,250	
LIQUOR LICENSE	175	
MISCELLANEOUS SUPPLIES	500	
<b>TOTAL VERNON HILLS DAYS</b>	<b>\$</b>	<b>343,800</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND - EVENTS – ACCOUNT DETAIL

### GENERAL FUND

(EVENTS)

ADOPTED  
BUDGET  
FY 2025

**OTHER EVENTS**

<b>0108014-520990-</b>	<b>HEIER VETERANS FISHING DERBY</b>	<b>\$</b>	<b>6,000</b>
	FISH STOCKING	800	
	FOOD, PRIZES, & GIFTS	4,600	
	MISCELLANEOUS	600	
<b>0108026-520990-</b>	<b>4TH OF JULY EVENTS</b>	<b>\$</b>	<b>55,900</b>
	FIREWORKS	32,500	
	GOLF CARTS	1,000	
	MISCELLANEOUS	500	
	PARADE CANDY	700	
	PARADE ENTERTAINMENT	17,000	
	PARADE ROUTE SIGNAGE	1,500	
	PORTABLE TOILETS	1,200	
	PRINTING	1,000	
	RADIOS	500	
<b>0108027-520990-</b>	<b>PAGEANT EVENTS</b>	<b>\$</b>	<b>5,195</b>
	AUDITORIUM	450	
	CROWNS/SEPTARS/PINS	300	
	DJ/EMCEE/LIGHTING COORDINATOR	400	
	EOY PAGEANT GIFTS	500	
	FLOWERS	500	
	JUDGES MEALS	100	
	LAKE COUNTY PAGEANT REGISTRATION	150	
	PARADE CANDY	100	
	PORTRAITS	500	
	POSTERS & PROGRAMS	175	
	STAGE DECORATIONS	500	
	SUPPLIES	520	
	TROPHIES & SASHES	600	
	T-SHIRTS	400	
<b>0108081-520990-</b>	<b>ARBORTHEATER EVENTS</b>	<b>\$</b>	<b>9,600</b>
	ARBORTHEATER CONCERTS (5 CONCERTS)	7,200	
	CULTURAL PARTNER BANNER	500	
	MISCELLANEOUS	250	
	PROMOTIONAL MATERIALS	1,150	
	SIGNAGE	500	
<b>0108101-520990-</b>	<b>LITTLE BEAR RIBFEST DONATION</b>	<b>\$</b>	<b>10,000</b>
	PARK DIST. RIBFEST SPONSORSHIP	10,000	
<b>0108106-520990-</b>	<b>NATIONAL NIGHT OUT</b>	<b>\$</b>	<b>7,000</b>
	FOOD & ENTERTAINMENT	7,000	
<b>TOTAL OTHER EVENTS</b>		<b>\$</b>	<b>93,695</b>
<b>TOTAL DEPARTMENT: EVENTS</b>		<b>\$</b>	<b>437,495</b>

FUND / DEPT 01 / 09	GENERAL PURPOSE
Full – Time Staff	None

### PURPOSE

The General Purpose Department accounts for the expenses related to debt payments, liability insurance, transfers of funds, contingencies, and other general expenses not included in the various department budgets.

### FINANCIAL SUMMARY

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
PSEBA & OPEB	\$ 95,428	\$ 93,550	\$ 95,000	\$ 97,165	\$ 126,150	\$ 31,150	32.8%
Liability Insurance	825,006	793,795	851,100	970,000	942,614	91,514	10.8%
Debt Service	590,733	591,733	597,203	597,416	519,487	(77,716)	-13.0%
Legal Services	342,213	297,776	435,000	305,000	435,000	-	0.0%
PILOT - TIF Payments	574,215	607,833	623,668	705,425	835,443	211,775	34.0%
Economic Incentives	5,854,344	6,207,956	6,280,000	5,766,769	6,090,000	(190,000)	-3.0%
Transfers Out	3,485,000	2,200,000	2,150,000	2,150,000	14,779,000	12,629,000	587.4%
Contingency	-	215	150,000	-	150,000	-	0.0%
<b>Total</b>	<b>\$11,766,939</b>	<b>\$10,792,859</b>	<b>\$11,181,971</b>	<b>\$10,591,775</b>	<b>\$23,877,694</b>	<b>\$ 12,695,723</b>	<b>113.5%</b>

Note: Debt summary is reported in the Financial Summaries section.



# FY 2025 ANNUAL BUDGET

## EXPENDITURES AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(GENERAL PURPOSE)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>PSEBA &amp; OTHER POST EMPLOYMENT BENEFITS</b>					
0109109-460140- COBRA & RETIREE REIMBURSEMENTS	\$ (352,718)	\$ (452,748)	\$ (533,010)	\$ (422,332)	\$ -
0109109-510080- HEALTH INSURANCE	416,166	504,542	578,210	475,073	117,813
0109109-510081- DENTAL INSURANCE	34,092	41,027	44,800	43,725	337
0109109-510082- VISION INSURANCE	314	729	1,000	699	-
0109109-510110- UNEMPLOYMENT COMPENSATION	(2,426)	-	4,000	-	8,000
<b>TOTAL PSEBA &amp; OTHER POST EMPLOYMENT BENEFITS</b>	<b>\$ 95,428</b>	<b>\$ 93,550</b>	<b>\$ 95,000</b>	<b>\$ 97,165</b>	<b>\$ 126,150</b>
<b>LIABILITY INSURANCE</b>					
0109109-520721- INSURANCE-GEN/LIAB/AUTO	\$ 825,006	\$ 793,795	\$ 851,100	\$ 970,000	\$ 429,315
0109109-520722- INSURANCE-WORKERS COMP	-	-	-	-	511,799
0109109-520723- INSURANCE-SURETY BONDS	-	-	-	-	1,500
<b>TOTAL LIABILITY INSURANCE</b>	<b>\$ 825,006</b>	<b>\$ 793,795</b>	<b>\$ 851,100</b>	<b>\$ 970,000</b>	<b>\$ 942,614</b>
<b>DEBT SERVICE</b>					
0109109-570010- PRINCIPAL PAYMENT	\$ 450,000	\$ 460,000	\$ 475,000	\$ 475,000	\$ 410,000
0109109-570020- INTEREST PAYMENT	138,955	129,955	120,203	120,203	107,487
0109109-570325- FISCAL AGENT FEES	1,778	1,778	2,000	2,213	2,000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 590,733</b>	<b>\$ 591,733</b>	<b>\$ 597,203</b>	<b>\$ 597,416</b>	<b>\$ 519,487</b>
<b>OTHER</b>					
0109109-520510- LEGAL SERVICES	\$ 342,213	\$ 297,776	\$ 435,000	\$ 305,000	\$ 435,000
0109109-529910- PAYMENT IN LIEU OF TAXES	574,215	607,833	623,668	705,425	835,443
0109109-570200- SALES TAX REBATE	5,854,344	6,207,956	6,280,000	5,766,769	6,090,000
0109109-580030- CONTINGENCY	-	215	150,000	-	150,000
<b>TOTAL OTHER</b>	<b>\$ 6,770,772</b>	<b>\$ 7,113,780</b>	<b>\$ 7,488,668</b>	<b>\$ 6,777,194</b>	<b>\$ 7,510,443</b>
<b>TRANSFERS OUT</b>					
0109109-580045- TRANSFER TO GOLF FD	\$ -	\$ -	\$ -	\$ -	\$ 760,000
0109109-580046- TRANSFER TO METRA	-	-	-	-	70,000
0109109-580080- TRANSFER TO DISPATCH FUND	-	-	650,000	650,000	800,000
0109109-580095- TRANSFER TO CAPITAL FD	3,485,000	2,200,000	1,500,000	1,500,000	1,800,000
<i>- One-Time Capital Funding Transfers -</i>					
0109109-580090- CAPITAL FUNDING TRANSFER	-	-	-	-	9,237,000
0109109-580091- VERF FUNDING TRANSFER	-	-	-	-	2,112,000
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 3,485,000</b>	<b>\$ 2,200,000</b>	<b>\$ 2,150,000</b>	<b>\$ 2,150,000</b>	<b>\$ 14,779,000</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 11,766,939</b>	<b>\$ 10,792,859</b>	<b>\$ 11,181,971</b>	<b>\$ 10,591,775</b>	<b>\$ 23,877,694</b>

# **GENERAL FUND GENERAL PURPOSE**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

### GENERAL FUND

(GENERAL PURPOSE)

ADOPTED  
BUDGET  
FY 2025

#### DEPARTMENT: GENERAL PURPOSE

##### PSEBA & OTHER POST EMPLOYMENT BENEFITS

<b>0109109-510080- HEALTH INSURANCE</b>	<b>\$</b>	<b>117,813</b>
OTHER EMPLOYER COVERED HEALTH INSURANCE	3,401	
PSEBA HEALTH INSURANCE	114,412	
<b>0109109-510081- DENTAL INSURANCE</b>	<b>\$</b>	<b>337</b>
OTHER EMPLOYER COVERED DENTAL INSURANCE	337	
<b>0109109-510110- UNEMPLOYMENT COMPENSATION</b>	<b>\$</b>	<b>8,000</b>
UNEMPLOYMENT COMPENSATION (SELF-INSURED)	8,000	
<b>TOTAL PSEBA &amp; OTHER POST EMPLOYMENT BENEFITS</b>	<b>\$</b>	<b>126,150</b>

##### LIABILITY INSURANCE

<b>0109109-520721- INSURANCE-GEN/LIAB/AUTO</b>	<b>\$</b>	<b>429,315</b>
AD&D ACCIDENT MEDICAL	885	
LIABILITY/PROP/AUTO/CYBER INSURANCE	423,240	
POLLUTION LIABILITY (STORAGE TANK)	5,190	
<b>0109109-520722- INSURANCE-WORKERS COMP</b>	<b>\$</b>	<b>511,799</b>
WORKERS COMPENSATION INSURANCE	511,799	
<b>0109109-520723- INSURANCE-SURETY BONDS</b>	<b>\$</b>	<b>1,500</b>
PUBLIC OFFICIALS BONDS	1,500	
<b>TOTAL LIABILITY INSURANCE</b>	<b>\$</b>	<b>942,614</b>

##### DEBT SERVICE

<b>0109109-570010- PRINCIPAL PAYMENT</b>	<b>\$</b>	<b>410,000</b>
SERIES 2012B PRINCIPAL (REFUNDING OF 2006 COMMUNICATIONS BOND)	150,000	
SERIES 2014 (POLICE STATION & COM CTR REMODEL)	180,000	
SERIES 2015A PRINCIPAL (LAND CONTRIBUTION & STARCOM NETWORK)	80,000	
<b>0109109-570020- INTEREST PAYMENT</b>	<b>\$</b>	<b>107,487</b>
SERIES 2012B INTEREST (REFUNDING OF 2006 ALT REV COMM CTR BOND)	7,320	
SERIES 2014 BOND INTEREST (POLICE STATION & COM CTR REMODEL)	71,742	
SERIES 2015A BOND INTEREST (STARCOM & LAND CONTRIB)	28,425	
<b>0109109-570325- FISCAL AGENT FEES</b>	<b>\$</b>	<b>2,000</b>
PAYING AGENT FEES FOR BOND ISSUES	2,000	
<b>TOTAL DEBT SERVICE</b>	<b>\$</b>	<b>519,487</b>



# FY 2025 ANNUAL BUDGET

## GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

### GENERAL FUND

(GENERAL PURPOSE)

ADOPTED  
BUDGET  
FY 2025

		ADOPTED BUDGET FY 2025
<b>OTHER</b>		
<b>0109109-520510-</b>	<b>LEGAL SERVICES</b>	<b>\$ 435,000</b>
	ADMINISTRATIVE ADJUDICATION (JUDGE TONIGAN)	10,000
	GOVERNMENT AFFAIRS ATTORNEY (MORRILL & ASSOCIATES)	65,000
	LABOR ATTORNEY (STORINO RAMELLO & DURKIN)	50,000
	SPECIAL LITIGATION (HUNT & ASSOCIATES)	10,000
	VILLAGE ATTORNEY (KLEIN THORPE & JENKINS)	225,000
	VILLAGE PROSECUTOR (WINER & WINER)	75,000
<b>0109109-529910-</b>	<b>PAYMENT IN LIEU OF TAXES</b>	<b>\$ 835,443</b>
	HAWTHORN MALL TIF PAYMENT - 10% OF TIF INCREMENTAL TAX RECEIPTS	165,957
	MELLODY FARM TIF PAYMENT - 10% OF TIF INCREMENTAL TAX	432,146
	TOWN CENTER TIF PAYMENT - 10% OF TIF INCREMENTAL TAX RECEIPTS	237,340
<b>0109109-570200-</b>	<b>SALES TAX REBATE</b>	<b>\$ 6,090,000</b>
	CDW	5,370,000
	HAWTHORN	650,000
	KIMCO	70,000
<b>0109109-580030-</b>	<b>CONTINGENCY</b>	<b>\$ 150,000</b>
	CONTINGENCY	100,000
	EMERGENCY IT INFRASTRUCTURE REPLACEMENT	50,000
<b>TOTAL OTHER</b>		<b>\$ 7,510,443</b>
<b>TRANSFERS OUT</b>		
<b>0109109-580045-</b>	<b>TRANSFER TO GOLF FD</b>	<b>\$ 760,000</b>
	NO DETAIL REPORTED	
<b>0109109-580046-</b>	<b>TRANSFER TO METRA</b>	<b>\$ 70,000</b>
	NO DETAIL REPORTED	
<b>0109109-580080-</b>	<b>TRANSFER TO DISPATCH FUND</b>	<b>\$ 800,000</b>
	TRANSFER TO COVER REVENUE DEFICIENCIES	800,000
<b>0109109-580095-</b>	<b>TRANSFER TO CAPITAL FD</b>	<b>\$ 1,800,000</b>
	TRANSFER TO CAPITAL FUND	1,800,000
<b>0109109-580090-</b>	<b>CAPITAL FUNDING TRANSFER</b>	<b>\$ 9,237,000</b>
	NO DETAIL REPORTED	
<b>0109109-580091-</b>	<b>VERF FUNDING TRANSFER</b>	<b>\$ 2,112,000</b>
	NO DETAIL REPORTED	
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 14,779,000</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>		<b>\$ 23,877,694</b>



- Capital Fund
- Vehicle and Equipment Replacement Fund (VERF)
  - DUI Fund
  - Drug Forfeiture Fund
  - State Seizure Fund
  - Motor Fuel Tax Fund
  - Dispatch Center Fund
  - Town Center TIF Fund
  - Mellody Farm TIF Fund
  - Hawthorn Mall TIF Fund

<p>FUND 02</p>	<p><b>CAPITAL FUND</b></p>
<p>Full – Time Staff</p>	<p><b>None</b></p>

**PURPOSE**

The Capital Fund accounts for the maintenance of all capital projects including streets and roads, open spaces and stormwater, other village infrastructure, and large one-time projects, as well as village facilities.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 211,814	\$ 221,732	\$ 220,000	\$ 227,984	\$ 241,098
LEASE AND RENTAL INCOME	106,666	106,666	106,666	106,666	106,666
INVESTMENT INCOME	-	13,431	7,250	110,502	50,000
OTHER INCOME	60,377	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 378,857</b>	<b>\$ 341,829</b>	<b>\$ 333,916</b>	<b>\$ 445,152</b>	<b>\$ 397,764</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY					
STREETS AND ROADS	394,541	392,784	899,002	991,000	2,619,000
VILLAGE FACILITIES	508,182	445,440	632,920	603,674	1,450,000
OPEN SPACES AND STORMWATER	167,918	285,230	435,000	70,000	770,000
OTHER ONE-TIME PROJECTS	36,257	221,758	773,600	203,000	460,500
CONTINGENCY	-	-	-	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,106,897</b>	<b>\$ 1,345,211</b>	<b>\$ 2,740,522</b>	<b>\$ 1,867,674</b>	<b>\$ 5,399,500</b>
<b>EXCESS OR (DEFICIENCY) OF</b>					
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (728,041)</b>	<b>\$ (1,003,382)</b>	<b>\$ (2,406,606)</b>	<b>\$ (1,422,522)</b>	<b>\$ (5,001,736)</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN					
GF: CAPITAL PROJECTS CONTRIBUTION	\$ 3,485,000	\$ 2,200,000	\$ 1,500,000	\$ 1,500,000	\$ 11,037,000
GF: BUILDINGS & GROUNDS CONTRIBUTION	-	-	-	-	600,000
MFT: STREETS & ROADS CONTRIBUTION	-	-	-	-	-
MFT: REBUILD ILLINOIS CONTRIBUTION	-	-	-	-	1,529,000
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ 3,485,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 13,166,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 2,756,959</b>	<b>\$ 1,196,618</b>	<b>\$ (906,606)</b>	<b>\$ 77,478</b>	<b>\$ 8,164,264</b>
<b>FUND BALANCE - BEGINNING</b>	<b>(1,398,655)</b>	<b>1,358,304</b>	<b>2,554,923</b>	<b>2,554,923</b>	<b>2,632,400</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,358,304</b>	<b>\$ 2,554,923</b>	<b>\$ 1,648,317</b>	<b>\$ 2,632,400</b>	<b>\$ 10,796,664</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
		<b>FY 2022</b>	<b>FY 2023</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>REVENUES</b>						
02-410090-	ROAD AND BRIDGE TAX	\$ 211,814	\$ 221,732	\$ 220,000	\$ 227,984	\$ 241,098
02-440806-	DONATIONS	60,377	-	-	-	-
02-470835-	VHAC TURF LOAN	106,666	106,666	106,666	106,666	106,666
02-480750-	INTEREST INCOME	-	13,431	7,250	110,502	50,000
<b>TOTAL REVENUES</b>		<b>\$ 378,857</b>	<b>\$ 341,829</b>	<b>\$ 333,916</b>	<b>\$ 445,152</b>	<b>\$ 397,764</b>
<b>OTHER FINANCING SOURCES (OFS)</b>						
02-499971-	GF-CAPITAL CONTRIBUTIONS	\$ 3,485,000	\$ 2,200,000	\$ 1,500,000	\$ 1,500,000	\$ 11,037,000
02-499972-	MFT-STREET & ROADS CONTRIB	-	-	-	-	-
02-499973-	MFT-REBUILD ILLINOIS CONTRIB	-	-	-	-	1,529,000
0206046-499970-	PW CAMPUS CONTRIBUTIONS	-	-	-	-	175,000
0206048-499970-	PD CAMPUS CONTRIBUTIONS	-	-	-	-	175,000
0206049-499970-	VILLAGE HALL CONTRIBUTIONS	-	-	-	-	175,000
0206081-499970-	ARBORTHEATER CONTRIBUTIONS	-	-	-	-	20,000
0206110-499970-	VHAC CONTRIBUTIONS	-	-	-	-	50,000
0206091-499970-	PHILLIPS RD BLDG CONTRIBUTIONS	-	-	-	-	5,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 3,485,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 13,166,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 3,863,857</b>	<b>\$ 2,541,829</b>	<b>\$ 1,833,916</b>	<b>\$ 1,945,152</b>	<b>\$ 13,563,764</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
		<b>FY 2022</b>	<b>FY 2023</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>EXPENDITURES</b>						
<b>CAPITAL OUTLAY</b>						
<b>STREETS AND ROADS</b>						
<b>0218151-550055- STREETS AND ROW</b>						
RE001	ROAD REHABILITATION	\$ -	\$ -	\$ -	\$ -	\$ 1,529,000
RE002	ANNUAL SIDEWALK PROGRAM	-	-	-	-	160,000
RE003	GENERAL PHASE 1 DESIGN STUDIES	-	-	-	-	20,000
25002	BIKE AND PEDESTRIAN MASTER PLAN	-	-	-	-	75,000
25004	ADA TRANSITION PLAN	-	-	-	-	25,000
25005	BICYCLE WAY FINDING	-	-	-	-	10,000
0209096-550050-	STREET CONSTRUCTION	113,151	117,150	175,000	175,000	-
<b>TOTAL STREETS AND ROW</b>		<b>113,151</b>	<b>117,150</b>	<b>175,000</b>	<b>175,000</b>	<b>1,819,000</b>
<b>0218151-550056- TRAFFIC SIGNALS &amp; STREETLIGHTS</b>						
RE010	STREETLIGHT LED FIXTURES	\$ -	\$ -	\$ -	\$ -	\$ 200,000
25008	INTERSECTION IMPROV (CDW, RT. 60, FAIRW.)	-	-	-	-	175,000
0209087-550050-	STREET CONSTRUCTION	56,295	30,277	50,000	151,000	-
0209087-550060-	ENGINEERING/ARCH OF PI	-	5,529	-	-	-
<b>TOTAL TRAFFIC SIGNALS &amp; STREETLIGHTS</b>		<b>56,295</b>	<b>35,806</b>	<b>50,000</b>	<b>151,000</b>	<b>375,000</b>
<b>0218151-550065- PREVENTATIVE MAINTENANCE</b>						
RE004	RECLAIMITE/ CRF	\$ -	\$ -	\$ -	\$ -	\$ 50,000
RE005	CRACKSEALING	-	-	-	-	25,000
RE006	PAVEMENT MARKING	-	-	-	-	55,000
RE007	PAVEMENT PATCHING- ASPHALT	-	-	-	-	150,000
RE009	SIDEWALK SAWCUTTING/GRINDING	-	-	-	-	25,000
25006	PORT CLINTON ROAD BRIDGE PATCH & S	-	-	-	-	60,000
25007	BRICK PAVER REPAIR	-	-	-	-	60,000
0209059-550050-	STREET CONSTRUCTION	225,094	239,827	674,002	665,000	-
<b>TOTAL PREVENTATIVE MAINTENANCE</b>		<b>225,094</b>	<b>239,827</b>	<b>674,002</b>	<b>665,000</b>	<b>425,000</b>
<b>TOTAL STREETS AND ROADS</b>		<b>\$ 394,541</b>	<b>\$ 392,784</b>	<b>\$ 899,002</b>	<b>\$ 991,000</b>	<b>\$ 2,619,000</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
		<b>FY 2022</b>	<b>FY 2023</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>VILLAGE FACILITIES</b>						
<b>0218150-550075- FACILITY IMPROVEMENTS</b>						
<i>- Village-Wide -</i>						
25016	VILLAGE ASSET CONDITION ASSESSMENT	-	-	-	-	80,000
<i>- Police Campus -</i>						
25012	POLICE CAMPUS IMPROVEMENTS	-	-	-	-	150,000
0209097-550040-	REMODELING/RENOVATION	134,885	15,200	140,000	203,229	-
<i>- Public Works Campus -</i>						
25013	STORAGE BIN DESIGN AND EXPANSION	-	-	-	-	50,000
25014	HVAC INSTALLATION - GARAGE OFFICES	-	-	-	-	150,000
<i>- Vernon Hills Athletic Complex (VHAC) -</i>						
25015	VHAC PARKING EXPANSION	-	-	-	-	350,000
<i>- Village Hall -</i>						
25017	ELECTRIC VEHICLE CHARGING STATION	-	-	-	-	75,000
<b>TOTAL FACILITY IMPROVEMENTS</b>		<b>134,885</b>	<b>15,200</b>	<b>140,000</b>	<b>203,229</b>	<b>855,000</b>
<b>0218150-550076- FACILITY MAJOR R/R</b>						
<i>- Police Campus -</i>						
25018	STORAGE ROOM RENOVATION - COMM. \$	-	\$ -	\$ -	\$ -	25,000
25019	WINDOW TINTING	-	-	-	-	12,000
25020	ROLL CALL ROOM EXTERIOR DOOR	-	-	-	-	25,000
25021	EVIDENCE PROCESSING STORAGE	-	-	-	-	40,000
25022	CELLBLOCK SUPERVISION AND OPER.	-	-	-	-	160,000
0209115-550040-	REMODELING/RENOVATION	27,823	-	25,000	10,000	-
0209115-550070-	FIXED EQUIPMENT	-	76,000	387,920	387,920	-
0209097-550070-	FIXED EQUIPMENT	33,363	40,166	-	-	-
<i>- Public Works Campus -</i>						
25023	FLOOR DRAINS R&R (FLEET STORAGE)	-	-	-	-	75,000
25024	LOCKER ROOM RENOVATION	-	-	-	-	110,000
0209046-550040-	REMODELING/RENOVATION	149,302	36,816	80,000	-	-
<i>- Phillips Rd Building -</i>						
0209091-550040-	REMODELING/RENOVATION	-	116,358	-	1,525	-
<i>- Arboretheater -</i>						
0209081-550030-	ACQUIS/CONSRUC STRUCTURE	-	42,030	-	-	-
<i>- Vernon Hills Athletic Complex (VHAC) -</i>						
25025	SAFETY NETTING REPLACEMENT	-	-	-	-	100,000
25026	BACKSTOP AND SITE FENCING REPLACE	-	-	-	-	18,000
0209114-550030-	ACQUIS/CONSRUC STRUCTURE	-	28,140	-	1,000	-
<i>- Village Hall -</i>						
25027	DUCT INSULATION REPLACEMENT	-	-	-	-	30,000
0209049-550030-	ACQUIS/CONSRUC STRUCTURE	162,809	90,730	-	-	-
<b>TOTAL FACILITY MAJOR R/R</b>		<b>373,297</b>	<b>430,240</b>	<b>492,920</b>	<b>400,445</b>	<b>595,000</b>
<b>TOTAL VILLAGE FACILITIES</b>		<b>\$ 508,182</b>	<b>\$ 445,440</b>	<b>\$ 632,920</b>	<b>\$ 603,674</b>	<b>\$ 1,450,000</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### CAPITAL FUND

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>OPEN LANDS AND STORMWATER</b>					
<b>0218150-550071- OPEN SPACE/STORMWATER IMPROV</b>					
RE011 LOCAL DRAINAGE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25009 HARVEY LAKE MASTER PLAN	-	-	-	-	120,000
25010 LAKE CHARLES DCEO GRANT MATCH	-	-	-	-	250,000
25011 CENT. CROSSING POND RETAINING WALL	-	-	-	-	350,000
0209111-550030- ACQUIS/CONSRUC STRUCTURE	167,918	285,230	435,000	70,000	-
0209111-550060- ENGINEERING/ARCH OF PI	-	-	-	-	-
<b>TOTAL OPEN SPACE/STORMWATER IMPROV</b>	<b>167,918</b>	<b>285,230</b>	<b>435,000</b>	<b>70,000</b>	<b>770,000</b>
<b>OTHER ONE-TIME PROJECTS</b>					
<b>0218150-550095- OTHER PROJECTS</b>					
25033 CENTURY PK PLAZA (VILLAGE/PARK DST)	\$ -	\$ -	\$ -	\$ -	\$ 32,500
25034 BUSINESS LICENSE MODULE SETUP	-	-	-	-	28,000
25035 TURTLE CREEK SPLASH PARK DONATION	-	-	-	-	400,000
0209005-540050- INFORMATION TECH EQUIPMENT	-	196,449	308,600	203,000	-
0209109-550010- LAND, ROW, EASEMT AQ/APPR	35,377	-	-	-	-
0209109-580020- INTERGOVERNMENTAL CONTRIBUTION	-	-	400,000	-	-
0209109-520990- CONTRACT SVC NOT ELSE CLASS	880	3,448	-	-	-
0209109-550040- REMODELING/RENOVATION	-	21,861	65,000	-	-
<b>TOTAL OTHER PROJECTS</b>	<b>36,257</b>	<b>221,758</b>	<b>773,600</b>	<b>203,000</b>	<b>460,500</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,106,897</b>	<b>1,345,211</b>	<b>2,740,522</b>	<b>1,867,674</b>	<b>5,299,500</b>
<b>CONTINGENCY</b>					
0218999-580030- CONTINGENCY	-	-	-	-	100,000
<b>TOTAL CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,106,897</b>	<b>\$ 1,345,211</b>	<b>\$ 2,740,522</b>	<b>\$ 1,867,674</b>	<b>\$ 5,399,500</b>

FUND 21	VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)
Full – Time Staff	None

**PURPOSE**

The VERF accounts for the annual contributions made by the various departments for the purchase of vehicles and equipment for use in operations. The contributions are used to fund the replacement of large capital equipment and level out the impact on a department’s operating budget, as the capital equipment cost may vary significantly from year to year.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
INVESTMENT INCOME	\$ -	\$ 577	\$ -	\$ 97,592	\$ 50,000
OTHER INCOME	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>577</b>	<b>-</b>	<b>97,592</b>	<b>50,000</b>
<b>EXPENDITURES</b>					
FLEET REPLACEMENT	381,946	193,598	1,316,000	572,776	678,000
EQUIPMENT REPLACEMENT	-	-	-	120,000	483,800
DEPRECIATION	86,897	62,923	87,000	97,500	-
CONTINGENCY	-	-	-	-	75,000
<b>TOTAL EXPENDITURES</b>	<b>468,843</b>	<b>256,521</b>	<b>1,403,000</b>	<b>790,276</b>	<b>1,236,800</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(468,843)</b>	<b>(255,944)</b>	<b>(1,403,000)</b>	<b>(692,684)</b>	<b>(1,186,800)</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
DEPARTMENT CONTRIBUTIONS	402,690	402,690	402,690	402,690	439,571
ONE-TIME VERF FUNDING TRANSFER	-	-	-	-	2,112,000
TRANSFER FROM DUI FUND	-	-	-	-	65,000
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>	<b>402,690</b>	<b>402,690</b>	<b>402,690</b>	<b>402,690</b>	<b>2,616,571</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(66,153)</b>	<b>146,746</b>	<b>(1,000,310)</b>	<b>(289,994)</b>	<b>1,429,771</b>
<b>NET POSITION - BEGINNING</b>	<b>2,879,409</b>	<b>2,813,256</b>	<b>2,960,002</b>	<b>2,960,002</b>	<b>2,670,008</b>
<b>BEG. BALANCE ADJ TO FUND BALANCE</b>					<b>(680,171)</b>
<b>NET POSITION/FUND BALANCE - ENDING</b>	<b>\$ 2,813,256</b>	<b>\$ 2,960,002</b>	<b>\$ 1,959,692</b>	<b>\$ 2,670,008</b>	<b>\$ 3,419,608</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

### VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>REVENUES</b>					
21-470800- SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
21-480750- INTEREST INCOME	-	577	-	97,592	50,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 577</b>	<b>\$ -</b>	<b>\$ 97,592</b>	<b>\$ 50,000</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
2101001-499970- ADMINISTRATION CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ 15,000
2102040-499970- PUBLIC WORKS CONTRIB	281,709	281,709	281,709	281,709	281,709
2103030-499970- POLICE CONTRIB	116,000	116,000	116,000	116,000	116,000
2103038-499970- DISPATCH CONTRIBUTIONS	-	-	-	-	21,881
2104006-499970- COM DEV CONTRIB	4,981	4,981	4,981	4,981	4,981
2109109-499970- GENERAL PURPOSE CONTRIB	-	-	-	-	2,112,000
2103030-499986- TRANSFER FROM DUI FUND	-	-	-	-	65,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 402,690</b>	<b>\$ 402,690</b>	<b>\$ 402,690</b>	<b>\$ 402,690</b>	<b>\$ 2,616,571</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 402,690</b>	<b>\$ 403,267</b>	<b>\$ 402,690</b>	<b>\$ 500,282</b>	<b>\$ 2,666,571</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
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#### EXPENSES

#### CAPITAL OUTLAY

#### FLEET REPLACEMENT

2104006-540025- FLEET REPLACE-ADMIN/CD		ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
BD002	VEHICLE-BLDG. INSPECTOR	\$ -	\$ -	\$ -	\$ -	\$ 50,000
2106006-540020-	PASSENGER AUTOMOBILES	-	-	30,000	-	-
<b>TOTAL FLEET REPLACE-ADMIN/CD</b>		-	-	30,000	-	50,000
2102040-540025- FLEET REPLACE-PW		ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
PW024	COMPACT TRACTOR	\$ -	\$ -	\$ -	\$ -	\$ 163,000
PW037	4X2 UTILITY CART	-	-	-	-	30,000
PW047	2-YARD DUMP TRUCK W/MOD'S	-	-	-	-	130,000
PW062	HEAVY TRUCK W/AERIAL LIFT	-	-	-	-	60,000
2102040-540030-	NON PASSENGER MOTOR VEHIC	178,500	142,438	883,000	168,000	-
<b>TOTAL FLEET REPLACE-PW</b>		178,500	142,438	883,000	168,000	383,000
2103030-540025- FLEET REPLACE-PD		ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
PD100	MARKED PATROL W/MOD'S	\$ -	\$ -	\$ -	\$ -	\$ 65,000
PD103	MARKED PATROL W/MOD'S	-	-	-	-	65,000
PD115	UNMARKED PATROL W/MOD'S	-	-	-	-	57,500
PD156	VEHICLE-COMMANDER W/MOD'S	-	-	-	-	57,500
2103030-540020-	PASSENGER AUTOMOBILES	144,575	41,099	343,000	295,893	-
2103030-540070-	EQUIPMENT NOT ELSE CLASS	58,871	10,061	60,000	108,883	-
<b>TOTAL FLEET REPLACE-PD</b>		203,446	51,160	403,000	404,776	245,000
<b>TOTAL FLEET REPLACEMENT</b>		\$ 381,946	\$ 193,598	\$ 1,316,000	\$ 572,776	\$ 678,000



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>EQUIPMENT REPAIR AND REPLACEMENT</b>						
<b>2101001-540045- EQUIP R/R - ADMIN</b>						
AD001	COMPUTER REPLACEMTS-ADM	\$ -	\$ -	\$ -	\$ -	\$ 10,300
AD002	VH COPIER-MANAGER'S OFFICE	-	-	-	-	12,000
<b>TOTAL EQUIP R/R - ADMIN</b>		-	-	-	-	22,300
<b>2102040-540045- EQUIP R/R - PW</b>						
PW028	BRUSH CHIPPER	\$ -	\$ -	\$ -	\$ -	\$ 90,000
PW033	PORTABLE AIR COMPRESSOR	-	-	-	-	20,000
PW061	EQUIPMENT TRAILER	-	-	-	-	8,000
PW063	INFIELD GROOMER EQUIPMENT	-	-	-	-	35,000
PW064	SEWER TELEVISIONING CAMERA	-	-	-	-	11,000
PW200	COMPUTER REPLACEMTS-PW	-	-	-	-	10,000
<b>TOTAL EQUIP R/R - PW</b>		-	-	-	-	174,000
<b>2103030-540045- EQUIP R/R - POLICE</b>						
PD200	COMPUTER REPLACEMTS-PD	\$ -	\$ -	\$ -	\$ -	\$ 30,300
PD207	SQUAD COMPUTER REPLACEMTS-PD	-	-	-	-	37,400
PD201	PD COPIER-MAIN OFFICE	-	-	-	-	12,000
PD202	PD COPIER-RECORDS	-	-	-	-	10,000
PD206	DRONE W/ACCESSORIES (PD)	-	-	-	-	15,000
<b>TOTAL EQUIP R/R - POLICE</b>		-	-	-	-	104,700
<b>2104006-540045- EQUIP R/R - COM DEV</b>						
CD001	COMPUTER REPLACEMTS-CD	\$ -	\$ -	\$ -	\$ -	\$ 12,800
<b>TOTAL EQUIP R/R - COM DEV</b>		-	-	-	-	12,800
<b>2101004-540045- EQUIP R/R - IT INFRASTRUCTURE</b>						
IT002	CORE SWITCH - POLICE STATION	\$ -	\$ -	\$ -	\$ -	\$ 45,000
IT003	CORE SWITCH - DISPATCH	-	-	-	-	45,000
IT007	CCTV CAMERA SYSTEM	-	-	-	120,000	80,000
<b>TOTAL EQUIP R/R - IT INFRASTRUCTURE</b>		-	-	-	120,000	170,000
<b>TOTAL EQUIPMENT REPAIR AND REPLACEMENT</b>		\$ -	\$ -	\$ -	\$ 120,000	\$ 483,800
<b>TOTAL CAPITAL OUTLAY</b>		\$ 381,946	\$ 193,598	\$ 1,316,000	\$ 692,776	\$ 1,161,800
<b>OTHER</b>						
21-560375-	EQUIPMENT DEPRECIATION EXP	86,897	62,923	87,000	97,500	-
2120999-580030-	CONTINGENCY	-	-	-	-	75,000
<b>TOTAL OTHER</b>		86,897	62,923	87,000	97,500	75,000
<b>TOTAL EXPENDITURES</b>		\$ 468,843	\$ 256,521	\$ 1,403,000	\$ 790,276	\$ 1,236,800

FUND 17	<b>DUI FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Driving Under the Influence (DUI) Fund accounts for fines charged to drivers who are convicted of driving under the influence of drugs and/or alcohol. The restricted funds must be used for activities and equipment related to enforcing the Illinois Driving Under the Influence Law.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>DUI FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
17-450610- TRAFFIC FINES	\$ 9,173	\$ 13,860	\$ 10,000	\$ 9,159	\$ 10,000
17-480750- INTEREST INCOME	-	32	-	4,500	-
<b>TOTAL REVENUES</b>	<b>9,173</b>	<b>13,892</b>	<b>10,000</b>	<b>13,659</b>	<b>10,000</b>
<b>EXPENDITURES</b>					
1703039-530012- IT SUPPLIES & EQUIP	-	750	27,500	23,231	-
1703999-580030- CONTINGENCY	-	-	-	-	45,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>750</b>	<b>27,500</b>	<b>23,231</b>	<b>45,000</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,173</b>	<b>13,142</b>	<b>(17,500)</b>	<b>(9,572)</b>	<b>(35,000)</b>
<b>OTHER FINANCING (USE)</b>					
1703039-580097- TRANSFER TO VERF	-	-	-	-	(65,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>9,173</b>	<b>13,142</b>	<b>(17,500)</b>	<b>(9,572)</b>	<b>(100,000)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>114,711</b>	<b>123,884</b>	<b>137,026</b>	<b>137,026</b>	<b>127,453</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 123,884</b>	<b>\$ 137,026</b>	<b>\$ 119,526</b>	<b>\$ 127,453</b>	<b>\$ 27,453</b>

# **DUI FUND**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



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**DUI FUND**

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ADOPTED  
BUDGET  
FY 2025

**EXPENDITURES**

**CONTINGENCY**

1703039-580097- TRANSFER TO VERF PATROL VEHICLE \$ 65,000  
65,000

**TOTAL CONTINGENCY** \$ 65,000

**CONTINGENCY**

1703999-580030- CONTINGENCY USE OF AVAILABLE FUND BALANCE OR UNPLANNED REVENUES \$ 45,000  
45,000

**TOTAL CONTINGENCY** \$ 45,000

**TOTAL DUI FUND** \$ 110,000

FUND 18	<b>DRUG FORFEITURE FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Drug Forfeiture Fund accounts for fines paid by offenders who have violated drug laws and the property seized as a result of the violation. The Fund also accounts for any federal funds received related to drug forfeitures.

The restricted funds are used to pay necessary expenses associated with forfeiture operations, such as property seizure, detention, management, forfeiture, and disposal. The funds may also be used to finance certain general investigative expenses.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>DRUG FORFEITURE FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>						
18-470800-	SALES OF FORFEITED PROPERTY	\$ -	\$ 9,047	\$ -	\$ 1,209	\$ 1,000
18-480750-	INTEREST INCOME	-	-	-	25	-
<b>TOTAL REVENUES</b>		-	9,047	-	1,234	1,000
<b>EXPENDITURES</b>						
1803039-530013-	UNIFORM SUPPLIES & EQUIP	-	9,047	-	-	-
1803999-580030-	CONTINGENCY	-	-	-	-	10,000
<b>TOTAL EXPENDITURES</b>		-	9,047	-	-	10,000
<b>EXCESS OR (DEFICIENCY) OF</b>						
<b>REVENUES OVER EXPENDITURES</b>		-	-	-	1,234	(9,000)
<b>OTHER FINANCING (USE)</b>						
1803039-580055-	TRANSFER TO STATE SEIZURE	(45,756)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		(45,756)	-	-	1,234	(9,000)
<b>FUND BALANCE - BEGINNING</b>		46,756	1,000	1,000	1,000	2,234
<b>FUND BALANCE - ENDING</b>		\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,234	\$ (6,766)

FUND 58	<b>STATE SEIZURE FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The State Seizure Fund accounts for assets received from the State that are related to the confiscation, in accordance with Illinois law, of private assets that are suspected to have been involved in illegal activity. The assets may be cash, vehicle, personal property, and/or real estate.

The restricted funds are used to pay necessary expenses associated with seizure operations, such as property seizure, detention, management, forfeiture, and disposal. The funds may also be used to finance certain general investigative expenses.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>STATE SEIZURE FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>						
58-470800-	SALE OF SEIZED PROPERTY	\$ 325	\$ 8,509	\$ -	\$ -	\$ -
58-470900-	MISCELLANEOUS FEES	-	-	-	-	-
58-480750-	INTEREST INCOME	-	1	-	22	-
<b>TOTAL REVENUES</b>		<u>325</u>	<u>8,509</u>	<u>-</u>	<u>22</u>	<u>-</u>
<b>EXPENDITURES</b>						
5803039-520599-	OTHER SERVICES	-	-	-	1,700	-
5803039-530050-	OPERATING SUPPLIES & EQUIP	20,000	26,000	-	-	-
5803999-580030-	CONTINGENCY	-	-	-	-	10,000
<b>TOTAL EXPENDITURES</b>		<u>20,000</u>	<u>26,000</u>	<u>-</u>	<u>1,700</u>	<u>10,000</u>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		(19,675)	(17,491)	-	(1,678)	(10,000)
<b>OTHER FINANCING SOURCE</b>						
58-499984-	TRANSFER FROM FEDERAL SEIZURE	45,756	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		26,081	(17,491)	-	(1,678)	(10,000)
<b>FUND BALANCE - BEGINNING</b>		-	26,081	8,590	8,590	6,912
<b>FUND BALANCE - ENDING</b>		<u>\$ 26,081</u>	<u>\$ 8,590</u>	<u>\$ 8,590</u>	<u>\$ 6,912</u>	<u>\$ (3,088)</u>

FUND 03	<b>MOTOR FUEL TAX FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Motor Fuel Tax (MFT) Fund accounts for monthly motor fuel tax revenues received from the State of Illinois (State) and expenditures related to the Village’s annual road rehabilitation and construction program. Motor fuel taxes are imposed upon the privilege of operating motor vehicles on public highways. These taxes are based on motor fuel consumption. The monthly tax allotments are per capita based and are distributed by the Illinois Department of Transportation (IDOT).

Motor fuel tax funds are restricted and must be used for direct expenses related to street improvements, maintenance, bike paths, signs, markings, etc., in accordance with appropriate Illinois State Statutes. The village’s Public Works Department is responsible for the repair, review, design, construction, and maintenance of the village’s streets, transportation system, and other related infrastructure that are funded by motor fuel tax revenues.

In 2020, the State implemented the ‘Rebuild Illinois’ Capital Plan that provided significant funding, which is to be invested in roads, bridges, rail systems, bicycle, and pedestrian accommodations, etc. over a period of six years. The ‘Rebuild Illinois’ funds were disbursed to various municipalities, counties, townships, etc. in six equal installments over a three-year period that ended in 2022. These funds are to be used for various transportation and infrastructure expenditures related to projects that have an average useful life cycle of thirteen years or more.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>MOTOR FUEL TAX FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 1,601,111	\$ 1,736,365	\$ 2,184,480	\$ 2,215,941	\$ 1,230,661
INVESTMENT INCOME	(25,020)	98,254	20,000	127,045	25,000
<b>TOTAL REVENUES</b>	<b>1,576,091</b>	<b>1,834,619</b>	<b>2,204,480</b>	<b>2,342,986</b>	<b>1,255,661</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	1,461,650	1,736,141	3,023,375	3,090,155	-
CONTINGENCY	-	-	-	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>1,461,650</b>	<b>1,736,141</b>	<b>3,023,375</b>	<b>3,090,155</b>	<b>25,000</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>114,440</b>	<b>98,478</b>	<b>(818,896)</b>	<b>(747,169)</b>	<b>1,230,661</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFER TO CAPITAL FUND	-	-	-	-	(1,529,000)
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,529,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>114,440</b>	<b>98,478</b>	<b>(818,896)</b>	<b>(747,169)</b>	<b>(298,339)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,561,564</b>	<b>1,676,004</b>	<b>1,774,483</b>	<b>1,774,483</b>	<b>1,027,314</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,676,004</b>	<b>\$ 1,774,483</b>	<b>\$ 955,587</b>	<b>\$ 1,027,314</b>	<b>\$ 728,975</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>MOTOR FUEL TAX FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
03-410210- MOTOR FUEL TAX	\$ 1,001,123	\$ 1,072,465	\$ 627,485	\$ 606,542	\$ 604,931
03-410211- MFT-HIGH GROWTH CITIES	48,306	64,962	48,000	64,962	60,000
03-410212- TRANSPORTATION RENEWAL FUND	-	-	513,372	548,814	565,730
03-420100- GRANT REVENUE	551,682	598,938	995,623	995,623	-
03-480750- INTEREST INCOME	(25,020)	98,253	20,000	127,045	25,000
<b>TOTAL REVENUES</b>	<b>\$ 1,576,091</b>	<b>\$ 1,834,618</b>	<b>\$ 2,204,480</b>	<b>\$ 2,342,986</b>	<b>\$ 1,255,661</b>
<b>EXPENDITURES</b>					
<b>CAPITAL OUTLAY</b>					
0309109-550050- STREET CONSTRUCTION	1,079,844	1,092,998	-	-	-
0309088-550050- STREET CONSTRUCTION	-	15,400	2,403,846	2,403,846	-
0309088-550060- ENGINEERING/ARCH OF PI	148,807	245,284	619,529	686,309	-
0309088-550010- LAND ROW EASEMT AQ APPR	233,000	382,459	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,461,650</b>	<b>1,736,141</b>	<b>3,023,375</b>	<b>3,090,155</b>	<b>-</b>
<b>CAPITAL CONTRIBUTIONS</b>					
0302040-580094- REBUILD ILLINOIS CONTRIB	-	-	-	-	1,529,000
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,529,000</b>
<b>CONTINGENCY</b>					
0302999-580030- CONTINGENCY	-	-	-	-	25,000
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,461,650</b>	<b>\$ 1,736,141</b>	<b>\$ 3,023,375</b>	<b>\$ 3,090,155</b>	<b>\$ 1,554,000</b>

FUND 08	<b>DISPATCH CENTER FUND</b>
Full – Time Staff	<b>13</b>

### MISSION STATEMENT

The Vernon Hills Police Dispatch Department (Police Dispatch) receives, dispatches, and assists field operations for emergency response activities of the village and other entities that contract with the village for these services.

### PURPOSE

In 2017, the Village of Vernon Hills and the Village of Libertyville created a Joint Emergency Telephone Systems Board (JETS), which is made up of equal representatives from each of the village’s Public Safety and Administration Departments. The JETS Board is responsible for managing the E-911 surcharge fees and State of Illinois grant revenue for wireless connections, and using these fees, in accordance with Illinois State Statutes to fund the Vernon Hills Police / Countryside Fire Consolidated Communication Center (Center) located in the Vernon Hills Police Department.

The E-911 surcharge fees and wireless grants, as well as other monies collected in and/or paid to the Fund to fund the operations of the E-911 system are accounted for in the Dispatch Fund and then distributed to the Village of Libertyville and the Countryside Fire Protection District.

The Consolidated Communication Center provides both police and fire dispatch services, and monitors, receives, and transmits emergency and non-emergency police messages to which the villages respond.

The village has eleven full-time tele-communicators, two managers, and five part-time tele-communicators employed at the Consolidated Communication Center (Dispatch).



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>DISPATCH CENTER FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 726,173	\$ 488,290	\$ 527,900	\$ 710,459	\$ 1,025,000
CHARGES FOR SERVICES	977,549	965,058	1,000,100	994,010	531,800
INVESTMENT INCOME	11	177	-	2,800	-
<b>TOTAL REVENUES</b>	<b>1,703,733</b>	<b>1,453,525</b>	<b>1,528,000</b>	<b>1,707,269</b>	<b>1,556,800</b>
<b>EXPENDITURES</b>					
PERSONNEL	1,792,131	1,598,796	1,699,830	1,653,765	1,832,450
CONTRACTUAL SERVICES	606,387	650,694	693,732	676,289	524,332
COMMODITIES	4,256	31,299	85,600	30,600	7,700
EQUIPMENT	44,160	57,843	74,040	67,300	76,740
CAPITAL OUTLAY	-	-	387,920	387,920	21,881
CONTINGENCY	-	-	-	-	20,000
<b>TOTAL EXPENDITURES</b>	<b>2,446,934</b>	<b>2,338,632</b>	<b>2,941,122</b>	<b>2,815,874</b>	<b>2,483,103</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(743,201)</b>	<b>(885,107)</b>	<b>(1,413,122)</b>	<b>(1,108,605)</b>	<b>(926,303)</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	-	-	650,000	650,000	800,000
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>650,000</b>	<b>800,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(743,201)</b>	<b>(885,107)</b>	<b>(763,122)</b>	<b>(458,605)</b>	<b>(126,303)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>2,204,250</b>	<b>1,461,049</b>	<b>575,942</b>	<b>575,942</b>	<b>117,337</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,461,049</b>	<b>\$ 575,942</b>	<b>\$ (187,180)</b>	<b>\$ 117,337</b>	<b>\$ (8,966)</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>DISPATCH CENTER FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>						
<b>INTERGOVERNMENTAL</b>						
08-440280-	911 SURCHARGE - VERNON HILLS	\$ 416,549	\$ 488,290	\$ 527,900	\$ 522,652	\$ 528,000
08-440282-	911 SURCHARGE - LIBERTYVILLE	-	-	-	-	497,000
08-440281-	NEXT GEN 911 REFUND	309,624	-	-	187,807	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>726,173</b>	<b>488,290</b>	<b>527,900</b>	<b>710,459</b>	<b>1,025,000</b>
<b>CHARGES FOR SERVICES</b>						
08-440650-	DISPATCH OPERATING FEE	977,549	965,058	1,000,100	994,010	531,800
<b>TOTAL CHARGES FOR SERVICES</b>		<b>977,549</b>	<b>965,058</b>	<b>1,000,100</b>	<b>994,010</b>	<b>531,800</b>
<b>INVESTMENT INCOME</b>						
08-480750-	INTEREST INCOME	11	177	-	2,800	-
<b>TOTAL INVESTMENT INCOME</b>		<b>11</b>	<b>177</b>	<b>-</b>	<b>2,800</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>1,703,733</b>	<b>1,453,525</b>	<b>1,528,000</b>	<b>1,707,269</b>	<b>1,556,800</b>
<b>OTHER FINANCING SOURCES (OFS)</b>						
<b>TRANSFERS IN</b>						
08-499994-	TRANSFER FROM GENERAL FUND	-	-	650,000	650,000	800,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 1,703,733</b>	<b>\$ 1,453,525</b>	<b>\$ 2,178,000</b>	<b>\$ 2,357,269</b>	<b>\$ 2,356,800</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### DISPATCH CENTER FUND

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>EXPENDITURES</b>					
<b>PERSONNEL</b>					
0803038-500010- SALARIES - COM CTR FT	\$ 1,206,665	\$ 1,074,646	\$ 1,107,000	\$ 1,043,852	\$ 1,166,067
0803038-500020- SALARIES - COM CTR OVERTIME	101,052	118,055	120,000	155,004	120,478
0803038-500030- SALARIES - COM CTR PT/SNL	21,202	5,908	30,000	28,335	23,349
0803038-500110- CAREER DEVELOPMENT PAY	-	-	-	-	10,000
0803038-500120- LONGEVITY	3,100	1,800	1,800	1,800	1,200
0803038-500142- UNIFORM ALLOWANCE	6,425	5,587	9,000	9,000	7,600
0803038-500150- SICK LEAVE PAYOUT	304	-	3,330	-	-
0803038-500151- VACATION LEAVE PAYOUT	-	-	-	-	2,153
0803038-500152- COMP TIME PAYOUT	-	-	-	-	15,701
0803038-510050- FICA CONTRIBUTIONS	98,844	87,029	96,600	83,742	98,404
0803038-510060- IMRF CONTRIBUTION	148,572	119,897	110,700	99,921	105,648
0803038-510080- HEALTH INSURANCE	179,858	166,109	193,000	204,164	249,791
0803038-510081- DENTAL INSURANCE	13,246	11,702	13,200	12,983	15,913
0803038-510082- VISION INSURANCE	7,634	6,385	7,200	6,964	2,045
0803038-510083- LIFE INSURANCE	-	-	-	-	5,702
0803038-510085- EMPLOYEE WELLNESS	-	-	-	-	399
0803038-520405- DUES & MEMBERSHIPS	-	-	-	-	-
0803038-520420- TRAINING & CONFERENCES	5,229	1,677	8,000	8,000	8,000
<b>TOTAL PERSONNEL</b>	<b>\$ 1,792,131</b>	<b>\$ 1,598,796</b>	<b>\$ 1,699,830</b>	<b>\$ 1,653,765</b>	<b>\$ 1,832,450</b>
<b>CONTRACTUAL SERVICES</b>					
0803038-520100- PHONE/INTERNET/CABLE	\$ 49,052	\$ 47,345	\$ 62,416	\$ 62,416	\$ 10,558
0803038-520105- MOBILE PHONE SERVICE	-	-	-	-	900
0803038-520200- MAINT/LEASE CONTRACT-PHONES	-	-	-	-	14,000
0803038-520210- MAINT/LEASE CONTRACT-IT EQUIP	40,648	41,934	49,985	49,985	43,470
0803038-520220- MAINT/LEASE CONTRACT-SOFTWARE	186,096	171,944	233,443	215,000	55,889
0803038-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	-	-	605
0803038-520330- EQUIP REPAIR & MAINT	1,207	-	-	-	7,200
0803038-520400- SUBSCRIPTIONS	21,948	18,569	19,500	20,500	-
0803038-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	-	-	-
0803038-520521- IT SERVICES	-	-	-	-	34,929
0803038-520525- SHARED IT SYSTEMS	-	-	-	-	17,582
0803038-520530- MEDICAL SERVICES	-	-	-	-	1,350
0803038-520599- OTHER SERVICES	307,435	370,902	328,388	328,388	-
0803038-520625- REVENUE SHARE - CFD	-	-	-	-	337,849
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 606,387</b>	<b>\$ 650,694</b>	<b>\$ 693,732</b>	<b>\$ 676,289</b>	<b>\$ 524,332</b>
<b>COMMODITIES</b>					
0803038-530010- OFFICE SUPPLIES & EQUIP	\$ 1,284	\$ 3,173	\$ 2,500	\$ 2,500	\$ 2,500
0803038-530012- IT SUPPLIES & EQUIP	2,972	28,126	83,100	28,100	3,000
0803038-530050- OPERATING SUPPLIES & EQUIP	-	-	-	-	2,200
<b>TOTAL COMMODITIES</b>	<b>\$ 4,256</b>	<b>\$ 31,299</b>	<b>\$ 85,600</b>	<b>\$ 30,600</b>	<b>\$ 7,700</b>



# FY 2025 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>DISPATCH CENTER FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>BUILDING &amp; GROUNDS</b>					
0803038-520050- ELECTRIC POWER	\$ 1,508	\$ 1,416	\$ 2,500	\$ 2,500	\$ 2,500
0803038-520060- NATURAL GAS POWER	3,096	2,931	4,000	2,900	4,000
0803038-520070- WATER & SEWER	1,155	1,204	3,800	2,500	3,800
0803038-520600- BLDG & GRNDS MAINT SERVICES	21,866	24,070	36,340	32,000	38,440
0803038-530070- BLDG & GROUNDS MAINT SUPPLIES	16,535	28,222	27,400	27,400	28,000
<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>\$ 44,160</b>	<b>\$ 57,843</b>	<b>\$ 74,040</b>	<b>\$ 67,300</b>	<b>\$ 76,740</b>
<b>CAPITAL OUTLAY</b>					
0803038-550070- FIXED EQUIPMENT	\$ -	\$ -	\$ 387,920	\$ 387,920	\$ -
0803038-580096- EQUIP REPLACE CONTRIB	-	-	-	-	21,881
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 387,920</b>	<b>\$ 387,920</b>	<b>\$ 21,881</b>
<b>CONTINGENCY</b>					
0803999-580030- CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<b>TOTAL CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>TOTAL DISPATCH CENTER FUND</b>	<b>\$ 2,446,934</b>	<b>\$ 2,338,632</b>	<b>\$ 2,941,122</b>	<b>\$ 2,815,874</b>	<b>\$ 2,483,103</b>

# **DISPATCH CENTER FUND**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



### DISPATCH CENTER FUND

ADOPTED  
BUDGET  
FY 2025

#### EXPENDITURES

##### PERSONNEL

<b>0803038-500010-</b>	<b>SALARIES - COM CTR FT</b>		<b>\$ 1,166,067</b>
	10% SHIFT DIFFERENTIAL-5,417 HOURS @ \$4.00	21,668	
	13 FT EMPLOYEES	1,144,399	
<b>0803038-500020-</b>	<b>SALARIES - COM CTR OVERTIME</b>		<b>\$ 120,478</b>
	OT TO COVER COMMUNICATIONS (1903 HOURS @ \$63.31/HR)	120,478	
<b>0803038-500030-</b>	<b>SALARIES - COM CTR PT/SNL</b>		<b>\$ 23,349</b>
	PT TELECOMMUNICATORS (625 HOURS @ \$37.36/HR)	23,349	
<b>0803038-500110-</b>	<b>CAREER DEVELOPMENT PAY</b>		<b>\$ 10,000</b>
	CAREER DEVELOPMENT - NON DEPT HEAD	10,000	
<b>0803038-500120-</b>	<b>LONGEVITY</b>		<b>\$ 1,200</b>
	2 EMPLOYEES	1,200	
<b>0803038-500142-</b>	<b>UNIFORM ALLOWANCE</b>		<b>\$ 7,600</b>
	13 FT & 6 PT TELECOMMUNICATORS @ 400	7,600	
<b>0803038-500150-</b>	<b>SICK LEAVE PAYOUT</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0803038-500151-</b>	<b>VACATION LEAVE PAYOUT</b>		<b>\$ 2,153</b>
	48 HOURS @ \$44.86/HR	2,153	
<b>0803038-500152-</b>	<b>COMP TIME PAYOUT</b>		<b>\$ 15,701</b>
	350 HOURS @ \$44.86/HR	15,701	
<b>0803038-510050-</b>	<b>FICA CONTRIBUTIONS</b>		<b>\$ 98,404</b>
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	98,404	
<b>0803038-510060-</b>	<b>IMRF CONTRIBUTION</b>		<b>\$ 105,648</b>
	EMPLOYER IMRF CONTRIBUTION	105,648	
<b>0803038-510080-</b>	<b>HEALTH INSURANCE</b>		<b>\$ 249,791</b>
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	249,791	
<b>0803038-510081-</b>	<b>DENTAL INSURANCE</b>		<b>\$ 15,913</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	15,913	
<b>0803038-510082-</b>	<b>VISION INSURANCE</b>		<b>\$ 2,045</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	2,045	
<b>0803038-510083-</b>	<b>LIFE INSURANCE</b>		<b>\$ 5,702</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	5,702	



# FY 2025 ANNUAL BUDGET

## DISPATCH CENTER FUND – ACCOUNT DETAIL

<b>DISPATCH CENTER FUND</b>		<b>ADOPTED BUDGET FY 2025</b>
<b>0803038-510085- EMPLOYEE WELLNESS</b>		<b>\$ 399</b>
	NWMC EMPLOYEE ASSISTANCE PROGRAM (EAP)*	399
<b>0803038-520405- DUES &amp; MEMBERSHIPS</b>		<b>\$ -</b>
	NO DETAIL REPORTED	
<b>0803038-520420- TRAINING &amp; CONFERENCES</b>		<b>\$ 8,000</b>
	NEW WORLD, IPSTA	8,000
<b>TOTAL PERSONNEL</b>		<b>\$ 1,832,450</b>
<b>CONTRACTUAL SERVICES</b>		
<b>0803038-520100- PHONE/INTERNET/CABLE</b>		<b>\$ 10,558</b>
	INTERNET SERVICE PROVIDER/INTERNET ACCESS (ABG)*	4,633
	REVOLVING FUND - LEADS T1 LINE*	5,925
<b>0803038-520105- MOBILE PHONE SERVICE</b>		<b>\$ 900</b>
	MOBILE PHONE & DATA SERVICE (VERIZON) - 2 DEVICES	900
<b>0803038-520200- MAINT/LEASE CONTRACT-PHONES</b>		<b>\$ 14,000</b>
	TELEPHONE LOGGER MAINTENANCE (NRX)	14,000
<b>0803038-520210- MAINT/LEASE CONTRACT-IT EQUIP</b>		<b>\$ 43,470</b>
	CHICOM CONSOL MAINTENANCE (CHICAGO COMMUNICATIONS)	5,070
	EMD SERVICE PLAN	200
	STARCOM CONSOLE, RADIO LOGGER, & SUAI MAINTENANCE (MOTOROLOA)	38,200
<b>0803038-520220- MAINT/LEASE CONTRACT-SOFTWARE</b>		<b>\$ 55,889</b>
	CONNECTCTY EMERGENCY NOTIFICATION PROGRAM (ACTIVE INTERNET TECH)	18,291
	INTIME ANNUAL SOFTWARE MAINTENANCE (SCHEDULING & TIMECARDS)*	1,918
	REMOTE ACCESS (REPAIRS) VPN PHONE SUPPORT	180
	VIPER E911 SYSTEM MAINTENANCE	35,500
<b>0803038-520320- SOFTWARE LICENSE/SUBSCRIPTIONS</b>		<b>\$ 605</b>
	SOCIAL MEDIA RECORDS SOLUTION (ARCHIVESOCIAL)*	425
	VPN CONNECTION FOR ETSB FOR CFD SUPPORT	180
<b>0803038-520330- EQUIP REPAIR &amp; MAINT</b>		<b>\$ 7,200</b>
	STARCOM 21 RADIO PROGRAMMING (6 @ 120)	7,200
<b>0803038-520400- SUBSCRIPTIONS</b>		<b>\$ -</b>
	NO DETAIL REPORTED	
<b>0803038-520406- ORGANIZATIONAL MEMBERSHIPS</b>		<b>\$ -</b>
	NO DETAIL REPORTED	



# FY 2025 ANNUAL BUDGET

## DISPATCH CENTER FUND – ACCOUNT DETAIL

<b>DISPATCH CENTER FUND</b>		<b>ADOPTED BUDGET FY 2025</b>
<b>0803038-520521-</b>	<b>IT SERVICES</b>	<b>\$ 34,929</b>
	ENGINEER LEVEL IT SUPPORT*	15,238
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK)*	19,691
<b>0803038-520525-</b>	<b>SHARED IT SYSTEMS</b>	<b>\$ 17,582</b>
	ACTIVE DIRECTORY LICENSES (CAL)*	1,610
	ACTIVE DIRECTORY LICENSES (DC)*	425
	ANNUAL EMAIL SPAM FILTER (BARRACUDA)*	450
	ANTIVIRUS END-USER*	788
	ANTIVIRUS SERVERS*	709
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	695
	EMNET (COMLABS)*	848
	GALAXY UPS BATTERY BACKUP SYSTEM MAINTENANCE*	450
	KNOWBE4 SPAM TRAINING - 3 YR SUBSCRIPTION*	489
	MALWAREBYTES ANTI-MALWARE SOFTWARE*	1,673
	MICROSOFT EXCHANGE LICENSES*	2,365
	MICROSOFT OFFICE 365 - G1 LICENSES*	284
	MICROSOFT OFFICE 365 - G3 LICENSES*	849
	MISCELLANEOUS IT INFRASTRUCTURE EQUIPMENT*	644
	OFFICE 365 EMAIL FILTER, ARCHIVE, AND BACKUP (BARRACUDA)*	2,000
	OFFICE 365 MIGRATION TOOL (BARRACUDA)*	322
	VEEAM BACKUP SUBSCRIPTION*	1,050
	VMWARE SUPPORT & LICENSES 5 YR*	1,931
<b>0803038-520530-</b>	<b>MEDICAL SERVICES</b>	<b>\$ 1,350</b>
	PRE-EMPLOYMENT DRUG TESTING (NON-SWORN)	450
	PRE-EMPLOYMENT PHYSICAL (NON-SWORN)	900
<b>0803038-520599-</b>	<b>OTHER SERVICES</b>	<b>\$ -</b>
	NO DETAIL REPORTED	
<b>0803038-520625-</b>	<b>REVENUE SHARE - CFD</b>	<b>\$ 337,849</b>
	REIMBURSEMENT TO CFD FOR LIBERTYVILLE FIRE DISPATCH STAFFING (23,314.98 X 12 MONTHS)	279,779
	SPLIT OF SHARED E911 REVENUE TO CFD (11% OF ACTUAL REVENUE)	58,070
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 524,332</b>
<b>COMMODITIES</b>		
<b>0803038-530010-</b>	<b>OFFICE SUPPLIES &amp; EQUIP</b>	<b>\$ 2,500</b>
	CONTINGENCY	1,000
	REPLACEMENT CHAIRS (24/7), ETC	1,500
<b>0803038-530012-</b>	<b>IT SUPPLIES &amp; EQUIP</b>	<b>\$ 3,000</b>
	HEADSETS	1,500
	UNSCHEDULED COMPUTERS REPLACEMENT	1,000
	UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT	500



# FY 2025 ANNUAL BUDGET

## DISPATCH CENTER FUND – ACCOUNT DETAIL

<b>DISPATCH CENTER FUND</b>		<b>ADOPTED BUDGET FY 2025</b>
<b>0803038-530050- OPERATING SUPPLIES &amp; EQUIP</b>		<b>\$ 2,200</b>
NEW TC UNIFORMS (CONTINGENCY 2 @ \$1100)	2,200	
<b>TOTAL COMMODITIES</b>		<b>\$ 7,700</b>
<b>BUILDING &amp; GROUNDS</b>		
<b>0803038-520050- ELECTRIC POWER</b>		<b>\$ 2,500</b>
ELECTRIC POWER	2,500	
<b>0803038-520060- NATURAL GAS POWER</b>		<b>\$ 4,000</b>
NATURAL GAS-POLICE COMMUNICATIONS BUILDING (NOT FRANCHISED)	4,000	
<b>0803038-520070- WATER &amp; SEWER</b>		<b>\$ 3,800</b>
WATER AND SEWER	3,800	
<b>0803038-520600- BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 38,440</b>
ANNUAL GENERATOR LOAD TESTING	1,300	
BACKFLOW TESTING AND PLUMBING	1,000	
BRICK SEALING AND TUCKPOINTING	2,000	
CONTINENTAL EXECUTIVE PARKE ASSOCIATION MAINTENANCE CHARGE	1,840	
ELECTRICAL CONTRACTOR	3,000	
FIRE EXTINGUISHER ANNUAL INSPECTIONS AND REPAIR	200	
FIRE MARSHALL BOILER INSPECTION	350	
FIRE SPRINKLER 5 YR NFPA25 CODE INSPECTION (2025-\$2,100)	2,100	
FIRE SPRINKLER ANNUAL INSPECTION	1,450	
GENERAL REPAIRS	500	
GENERATOR REPAIRS	500	
HVAC CONTROLS	3,000	
JANITORIAL SERVICES	11,000	
LOCKSMITH	1,000	
PAINTING AND STAINING	8,000	
ROOF MAINTENANCE	1,200	
<b>0803038-530070- BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 28,000</b>
BULBS	1,000	
CALCIUM CHLORIDE FOR SIDEWALKS	2,500	
CLEANING SUPPLIES	2,500	
CUSTODIAL SUPPLIES INCLUDING PAPER PRODUCTS	2,500	
DOOR LOCKS AND CLOSURES	2,000	
ELECTRICAL AND LIGHTING SUPPLIES	3,000	
HVAC REPAIRS	10,000	
PAINTING SUPPLIES AND HARDWARE	1,000	
PLUMBING SUPPLIES	2,000	
SUMMER AND FALL ANNUAL FLOWERS	1,000	
WATER FILTERS	500	
<b>TOTAL BUILDING &amp; GROUNDS</b>		<b>\$ 76,740</b>



# FY 2025 ANNUAL BUDGET

## DISPATCH CENTER FUND – ACCOUNT DETAIL

### DISPATCH CENTER FUND

ADOPTED  
BUDGET  
FY 2025

**CAPITAL OUTLAY**

0803038-580096- EQUIP REPLACE CONTRIB  
NO DETAIL REPORTED

\$ 21,881

**TOTAL CAPITAL OUTLAY**

\$ 21,881

**CONTINGENCY**

0803999-580030- CONTINGENCY  
COMMUNICATIONS SYSTEMS SERVICES AND EQUIPMENT

\$ 20,000  
20,000

**TOTAL CONTINGENCY**

\$ 20,000

**TOTAL DISPATCH CENTER FUND**

\$ 2,483,103

FUND 12	<b>TOWN CENTER TIF FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Vernon Hills Town Center Tax Increment Financing District (TIF District), designated as a redevelopment project area on May 21, 2002, encompasses a 1.6 square mile area located at the intersection of Route 45 and Milwaukee Avenue.

The TIF District has a population of approximately 2,000 and includes both commercial properties and multi-family developments. The development of the Vernon Hills Town Center was substantially completed in 2018.

The Vernon Hills Town Center Tax Increment Financing Fund accounts for the incremental property tax revenues generated within the Vernon Hills Town Center District; bond principal and interest payments related to the financing of the improvements within the TIF District; and various other related activities of the TIF District.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>TOWN CENTER TIF FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
LOCAL TAXES	\$ 2,002,229	\$ 2,130,160	\$ 2,183,387	\$ 2,247,733	\$ 2,373,400
PAYMENT IN LIEU OF TAXES	200,223	213,016	218,339	224,773	237,340
INVESTMENT INCOME	639	145,415	87,000	239,846	150,000
<b>TOTAL REVENUES</b>	<b>2,203,091</b>	<b>2,488,592</b>	<b>2,488,726</b>	<b>2,712,352</b>	<b>2,760,740</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	925	1,604	1,975	1,785	2,625
CAPITAL OUTLAY	-	-	300,000	216,000	50,000
DEBT SERVICE	1,565,148	1,577,648	1,579,150	1,579,468	1,590,029
CONTINGENCY	-	-	-	-	50,000
<b>TOTAL EXPENDITURES</b>	<b>1,566,073</b>	<b>1,579,252</b>	<b>1,881,125</b>	<b>1,797,253</b>	<b>1,692,654</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>637,018</b>	<b>909,340</b>	<b>607,601</b>	<b>915,099</b>	<b>1,068,086</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,542,476</b>	<b>2,179,494</b>	<b>3,088,833</b>	<b>3,088,833</b>	<b>4,003,932</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,179,494</b>	<b>\$ 3,088,833</b>	<b>\$ 3,696,434</b>	<b>\$ 4,003,932</b>	<b>\$ 5,072,018</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>TOWN CENTER TIF FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>						
12-410095-	TIF TAX RECEIPTS	\$ 2,002,229	\$ 2,130,160	\$ 2,183,387	\$ 2,247,733	\$ 2,373,400
12-410096-	PAYMENT IN LIEU OF TAXES	200,223	213,016	218,339	224,773	237,340
12-480750-	INTEREST INCOME	637	145,416	87,000	239,846	150,000
<b>TOTAL REVENUES</b>		<b>2,203,089</b>	<b>2,488,593</b>	<b>2,488,726</b>	<b>2,712,352</b>	<b>2,760,740</b>
<b>EXPENDITURES</b>						
<b>CONTRACTUAL SERVICES</b>						
1234006-520020-	POSTAL CHARGES	-	-	-	-	300
1234006-520406-	ORGANIZATIONAL MEMBERSHIPS	425	425	425	285	425
1234006-520500-	AUDIT SERVICES	-	-	-	-	1,200
1234006-520510-	LEGAL SERVICES	-	-	-	-	700
1234006-520599-	OTHER SERVICES	500	1,179	1,550	1,500	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>925</b>	<b>1,604</b>	<b>1,975</b>	<b>1,785</b>	<b>2,625</b>
<b>CAPITAL OUTLAY</b>						
<b>1234006-550085- TIF PROJECTS</b>						
25032	VHTC PAVING	-	-	-	-	50,000
1209109-550040-	REMODELING/RENOVATION	-	-	300,000	216,000	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>300,000</b>	<b>216,000</b>	<b>50,000</b>
<b>DEBT SERVICE</b>						
1234006-570010-	PRINCIPAL PAYMENT	1,375,000	1,415,000	1,445,000	1,445,000	1,485,000
1234006-570020-	INTEREST PAYMENT	188,820	161,320	132,750	132,750	103,029
1234006-570325-	FISCAL AGENT FEES	1,328	1,328	1,400	1,718	2,000
<b>TOTAL DEBT SERVICE</b>		<b>1,565,148</b>	<b>1,577,648</b>	<b>1,579,150</b>	<b>1,579,468</b>	<b>1,590,029</b>
<b>OTHER</b>						
1234999-580030-	CONTINGENCY	-	-	-	-	50,000
<b>TOTAL OTHER</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,566,073</b>	<b>\$ 1,579,252</b>	<b>\$ 1,881,125</b>	<b>\$ 1,797,253</b>	<b>\$ 1,692,654</b>

# TOWN CENTER TIF FUND

## ACCOUNT DETAIL

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## TOWN CENTER TIF FUND – ACCOUNT DETAIL

### TOWN CENTER TIF FUND

ADOPTED  
BUDGET  
FY 2025

#### EXPENDITURES

##### CONTRACTUAL SERVICES

1234006-520020- POSTAL CHARGES		\$	300
NO DETAIL REPORTED			
1234006-520406- ORGANIZATIONAL MEMBERSHIPS		\$	425
TIF ASSOCIATION MEMBERSHIP DUES	425		
1234006-520500- AUDIT SERVICES		\$	1,200
ANNUAL TIF REPORT AND AUDIT	1,200		
1234006-520510- LEGAL SERVICES		\$	700
NO DETAIL REPORTED			
1234006-520599- OTHER SERVICES		\$	-
NO DETAIL REPORTED			

**TOTAL CONTRACTUAL SERVICES** \$ 2,625

##### CAPITAL OUTLAY

1234006-550085-2- TIF PROJECTS		\$	50,000
NO DETAIL REPORTED			

**TOTAL CAPITAL OUTLAY** \$ 50,000

##### DEBT SERVICE

1234006-570010- PRINCIPAL PAYMENT		\$	1,485,000
SERIES 2012A PRINCIPAL (REFUNDING OF 2007 TIF REVENUE BOND)	900,000		
SERIES 2014 PRINCIPAL	190,000		
SERIES 2015B PRINCIPAL (SECOND REFUNDING OF 2007 ALT REVENUE BONDS)	395,000		
1234006-570020- INTEREST PAYMENT		\$	103,029
SERIES 2012A BOND INTEREST	63,000		
SERIES 2014 BOND INTEREST (REFUNDING OF 2007 BONDS)	5,541		
SERIES 2015B BOND INTEREST	34,488		

1234006-570325- FISCAL AGENT FEES		\$	2,000
NO DETAIL REPORTED			

**TOTAL DEBT SERVICE** \$ 1,590,029

##### OTHER

1234999-580030- CONTINGENCY		\$	50,000
NO DETAIL REPORTED			

**TOTAL EXPENDITURES** \$ 1,642,654

FUND 11	<b>MELLODY FARM TIF FUND (Milwaukee Ave-Townline Rd)</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Melody Farm Tax Increment Financing District (TIF District), designated as a redevelopment project area on January 10, 2017, is located at the corner of Milwaukee Avenue and East Townline Road.

The development, which has been substantially completed, includes a 270,000 square foot shopping center that offers a premier open-air, urban-inspired retail and dining experience. The TIF District also provides 260 executive style apartments to the diverse population of Vernon Hills and its surrounding Lake County communities.

The Melody Farm Tax Increment Financing (TIF) Fund accounts for the incremental property tax revenues generated within the Melody Farm TIF District; bond principal and interest payments related to the financing of improvements within the TIF District; and various other related activities.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>MELLODY FARM TIF FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
LOCAL TAXES	\$ 3,739,918	\$ 3,910,343	\$ 4,006,006	\$ 4,091,628	\$ 4,321,455
PAYMENT IN LIEU OF TAXES	373,992	391,034	400,601	409,163	432,146
INVESTMENT INCOME	1,014	219,624	156,000	450,862	300,000
<b>TOTAL REVENUES</b>	<b>\$ 4,114,923</b>	<b>\$ 4,521,002</b>	<b>\$ 4,562,607</b>	<b>\$ 4,951,653</b>	<b>\$ 5,053,601</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	425	24,451	12,625	45,285	32,075
CAPITAL OUTLAY	86,334	16,291	-	-	-
DEBT SERVICE	1,594,958	1,594,210	1,591,063	1,591,563	1,595,935
OTHER	114,008	113,784	114,600	100,530	103,548
CONTINGENCY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,795,725</b>	<b>\$ 1,748,736</b>	<b>\$ 1,718,288</b>	<b>\$ 1,737,378</b>	<b>\$ 1,731,558</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 2,319,199</b>	<b>\$ 2,772,266</b>	<b>\$ 2,844,319</b>	<b>\$ 3,214,275</b>	<b>\$ 3,322,043</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,240,953</b>	<b>3,560,152</b>	<b>6,332,418</b>	<b>6,332,418</b>	<b>9,546,693</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 3,560,152</b>	<b>\$ 6,332,418</b>	<b>\$ 9,176,737</b>	<b>\$ 9,546,693</b>	<b>\$ 12,868,736</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>MELLODY FARM TIF FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>						
11-410095-	TIF TAX RECEIPTS	\$ 3,739,918	\$ 3,910,343	\$ 4,006,006	\$ 4,091,628	\$ 4,321,455
11-410096-	PAYMENT IN LIEU OF TAXES	373,992	391,034	400,601	409,163	432,146
11-480750-	INTEREST INCOME	1,014	219,624	156,000	450,862	300,000
<b>TOTAL REVENUES</b>		<b>4,114,923</b>	<b>4,521,002</b>	<b>4,562,607</b>	<b>4,951,653</b>	<b>5,053,601</b>
<b>EXPENDITURES</b>						
<b>CONTRACTUAL SERVICES</b>						
1134006-520020-	POSTAL CHARGES	-	-	-	-	450
1134006-520406-	ORGANIZATIONAL MEMBERSHIPS	425	425	425	285	425
1134006-520500-	AUDIT SERVICES	-	-	-	-	1,200
1134006-520510-	LEGAL SERVICES	-	24,026	12,200	45,000	30,000
1134006-520599-	OTHER SERVICES	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>425</b>	<b>24,451</b>	<b>12,625</b>	<b>45,285</b>	<b>32,075</b>
<b>CAPITAL OUTLAY</b>						
<b>1134006-550085- TIF PROJECTS</b>						
1109109-550010-	LAND, ROW, EASEMT AQ/APPR	86,334	16,291	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>86,334</b>	<b>16,291</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>						
1134006-570010-	PRINCIPAL PAYMENT	965,000	985,000	1,005,000	1,005,000	1,035,000
1134006-570020-	INTEREST PAYMENT	629,208	608,460	585,313	585,313	559,685
1134006-570325-	FISCAL AGENT FEES	750	750	750	1,250	1,250
<b>TOTAL DEBT SERVICE</b>		<b>1,594,958</b>	<b>1,594,210</b>	<b>1,591,063</b>	<b>1,591,563</b>	<b>1,595,935</b>
<b>OTHER</b>						
1134006-530990-	OTHER PAYMENTS	114,008	113,784	114,600	100,530	103,548
1134999-580030-	CONTINGENCY	-	-	-	-	-
<b>TOTAL OTHER</b>		<b>114,008</b>	<b>113,784</b>	<b>114,600</b>	<b>100,530</b>	<b>103,548</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,795,725</b>	<b>\$ 1,748,736</b>	<b>\$ 1,718,288</b>	<b>\$ 1,737,378</b>	<b>\$ 1,731,558</b>

# MELODY FARM TIF FUND

## ACCOUNT DETAIL

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## MELLODY FARM TIF FUND – ACCOUNT DETAIL

### MELLODY FARM TIF FUND

ADOPTED  
BUDGET  
FY 2025

#### EXPENDITURES

##### CONTRACTUAL SERVICES

1134006-520020-	POSTAL CHARGES		\$	450
	NO DETAIL REPORTED			
1134006-520406-	ORGANIZATIONAL MEMBERSHIPS		\$	425
	TIF ASSOCIATION MEMBERSHIP DUES			
		425		
1134006-520500-	AUDIT SERVICES		\$	1,200
	ANNUAL TIF REPORT AND AUDIT			
		1,200		
1134006-520510-	LEGAL SERVICES		\$	30,000
	NO DETAIL REPORTED			
1134006-520599-	OTHER SERVICES		\$	-
	NO DETAIL REPORTED			

<b>TOTAL CONTRACTUAL SERVICES</b>			<b>\$</b>	<b>32,075</b>
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##### DEBT SERVICE

1134006-570010-	PRINCIPAL PAYMENT		\$	1,035,000
	SERIES 2017 BOND PRINCIPAL			
		1,035,000		
1134006-570020-	INTEREST PAYMENT		\$	559,685
	SERIES 2017 BOND INTEREST			
		559,685		
1134006-570325-	FISCAL AGENT FEES		\$	1,250
	NO DETAIL REPORTED			

<b>TOTAL DEBT SERVICE</b>			<b>\$</b>	<b>1,595,935</b>
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##### OTHER

1134006-530990-	OTHER PAYMENTS		\$	103,548
	HAWTHORN SCHOOL DISTRICT 73 ANNUAL ENROLLMENT REIMBURSEMENT (TIF ACT) - 6 STUDENTS @ \$17,258 EACH			
		103,548		

<b>TOTAL OTHER</b>			<b>\$</b>	<b>103,548</b>
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<b>TOTAL EXPENDITURES</b>			<b>\$</b>	<b>1,731,558</b>
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FUND 24	<b>HAWTHORN MALL TIF FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Hawthorn Mall Redevelopment Project Area (District) is located at the northwest corner of Milwaukee Avenue and Townline Road in Vernon Hills, Illinois. The District includes the former Sears and Carson Pierre Scott; approximately 490,000 square feet of in-line retail stores currently within the mall; and adjacent parking lots on the eastern and southern ends of the property that is dedicated to retail space.

The mission of the Hawthorn Mall Redevelopment Project is to strategically transform Hawthorn Mall into a mixed-use, regional premier destination. The following plans were carefully designed to create a signature unique to market experience that serves the needs and wants of every lifestyle for Vernon Hills and its surrounding communities.

- Activate the mall with events, art, innovation, and community partnerships,
- Enhance the common areas,
- Improve the shopping experience,
- Enhance shopping, dining, and entertainment options,
- Offer high quality residences,
- Activate green spaces.

The Hawthorn Mall Tax Increment Financing (TIF) Fund accounts for incremental property tax revenues generated within the Hawthorn Mall Redevelopment Project Area and expenses incurred that are related to the District.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>HAWTHORN MALL TIF FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
LOCAL TAXES	\$ -	\$ 37,825	\$ 47,276	\$ 724,158	\$ 1,659,565
PAYMENT IN LIEU OF TAXES	-	3,783	4,728	72,416	165,957
INVESTMENT INCOME	-	1	-	7,000	75,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 41,608</b>	<b>\$ 52,004</b>	<b>\$ 803,574</b>	<b>\$ 1,900,522</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	10,920	83,693	102,000	45,280	2,161,625
OTHER	-	-	-	-	120,234
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,920</b>	<b>\$ 83,693</b>	<b>\$ 102,000</b>	<b>\$ 45,280</b>	<b>\$ 2,281,859</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (10,920)</b>	<b>\$ (42,085)</b>	<b>\$ (49,996)</b>	<b>\$ 758,294</b>	<b>\$ (381,337)</b>
<b>FUND BALANCE - BEGINNING</b>	-	(10,920)	(53,005)	(53,005)	705,289
<b>FUND BALANCE - ENDING</b>	<b>\$ (10,920)</b>	<b>\$ (53,005)</b>	<b>\$ (103,001)</b>	<b>\$ 705,289</b>	<b>\$ 323,952</b>



# FY 2025 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>HAWTHORN MALL TIF FUND</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUES</b>					
24-410095- TIF TAX RECEIPTS	\$ -	\$ 37,825	\$ 47,276	\$ 724,158	\$ 1,659,565
24-410096- PAYMENT IN LIEU OF TAXES	-	3,783	4,728	72,416	165,957
24-480750- INTEREST INCOME	-	1	-	7,000	75,000
<b>TOTAL REVENUES</b>	-	41,608	52,004	803,574	1,900,522
<b>EXPENDITURES</b>					
<b>CONTRACTUAL SERVICES</b>					
2434006-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	-	-	425
2434006-520500- AUDIT SERVICES	-	-	-	-	1,200
2434006-520510- LEGAL SERVICES	-	-	20,000	10,000	30,000
2434006-520540- TIF PROJECT REIMBURSEMENTS	-	48,206	47,000	-	2,100,000
2434006-520599- OTHER SERVICES	10,920	35,487	35,000	35,280	30,000
<b>TOTAL CONTRACTUAL SERVICES</b>	10,920	83,693	102,000	45,280	2,161,625
<b>OTHER</b>					
2434006-530990- OTHER PAYMENTS	-	-	-	-	120,234
<b>TOTAL EXPENDITURES</b>	\$ 10,920	\$ 83,693	\$ 102,000	\$ 45,280	\$ 2,281,859

# **HAWTHORN MALL TIF FUND**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## HAWTHORN MALL TIF FUND – ACCOUNT DETAIL

### HAWTHORN MALL TIF FUND

ADOPTED  
BUDGET  
FY 2025

#### EXPENDITURES

##### CONTRACTUAL SERVICES

<b>2434006-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>		<b>\$</b>	<b>425</b>
	TIF ASSOCIATION MEMBERSHIP DUES	425		
<b>2434006-520500-</b>	<b>AUDIT SERVICES</b>		<b>\$</b>	<b>1,200</b>
	ANNUAL TIF REPORT AND AUDIT	1,200		
<b>2434006-520510-</b>	<b>LEGAL SERVICES</b>		<b>\$</b>	<b>30,000</b>
	NO DETAIL REPORTED			
<b>2434006-520540-</b>	<b>TIF PROJECT REIMBURSEMENTS</b>		<b>\$</b>	<b>2,100,000</b>
	NO DETAIL REPORTED			
<b>2434006-520599-</b>	<b>OTHER SERVICES</b>		<b>\$</b>	<b>30,000</b>
	TIF CONSULTANT (RYAN)	30,000		
<b>TOTAL 2434006-520599-</b>			<b>\$</b>	<b>2,161,625</b>

##### OTHER

<b>2434006-530990-</b>	<b>OTHER PAYMENTS</b>		<b>\$</b>	<b>120,234</b>
	HAWTHORN SCHOOL DISTRICT 73 ANNUAL ENROLLMENT REIMBURSEMENT (TIF ACT) - 5			
	STUDENTS @ \$17,258 EACH	86,290		
	TAX YEAR 2021 TIF SURPLUS (3 EXISTING PARCELS)	5,179		
	TAX YEAR 2022 TIF SURPLUS (3 EXISTING PARCELS)	14,165		
	TAX YEAR 2023 TIF SURPLUS (3 EXISTING PARCELS)	14,600		

**TOTAL OTHER** **\$ 120,234**

**TOTAL EXPENDITURES** **\$ 2,281,859**



- Golf Course Fund
- Metra Parking Fund

FUND 14	<b>GOLF COURSE FUND</b>
Full – Time Staff	<b>None (Management Contract)</b>

**PURPOSE**

The Golf Course Fund accounts for the activities of the Vernon Hills Golf Course located at 291 Evergreen Drive. The golf course is managed and operated under contract by Kemper Sports. All revenues and expenses related to the golf course are reflected in the Golf Course Fund.

The village also owns White Deer Run Golf Course located at 250 West Gregg’s Parkway. White Deer Run Golf Course is managed and operated by Heritage Golf Group (Heritage). Due to the contract terms with Heritage, the revenues and expenses related to this golf course are not included in the Golf Course Fund. Heritage pays rental fees that are not dependent on the profit of the golf course.

Services provided at the Vernon Hills Golf Course include golfing; dining; pro shop; golf cart rental; and driving range.



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

### GOLF COURSE FUND

[ENTERPRISE FUND - ACCRUAL ACCOUNTING]

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>OPERATING REVENUE</b>					
COURSE FEES	\$ 353,818	\$ 364,183	\$ 381,447	\$ 401,168	\$ 447,744
MERCHANDISE SALES	16,270	11,911	17,000	16,378	18,050
FOOD & BEVERAGE SALES	64,496	56,925	87,825	77,980	89,291
OTHER OPERATING	8,455	12,900	-	10,625	11,050
<b>TOTAL OPERATING REVENUE</b>	<b>443,039</b>	<b>445,919</b>	<b>486,272</b>	<b>506,151</b>	<b>566,135</b>
<b>OPERATING EXPENSE</b>					
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 28,741
CONTRACTUAL SERVICES	379,900	349,605	395,193	389,129	430,130
COMMODITIES	9,553	9,223	12,050	15,600	12,150
BUILDINGS & GROUNDS	70,612	76,580	87,700	99,150	87,470
COST OF GOODS SOLD	42,483	32,296	38,141	31,260	39,161
CONTINGENCY	-	-	-	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>502,547</b>	<b>467,704</b>	<b>533,084</b>	<b>535,139</b>	<b>597,652</b>
<b>OPERATING (LOSS) BEFORE DEPRECIATION</b>	<b>(59,508)</b>	<b>(21,785)</b>	<b>(46,812)</b>	<b>(28,988)</b>	<b>(31,517)</b>
DEPRECIATION	17,417	5,057	18,000	34,415	47,715
<b>OPERATING (LOSS)</b>	<b>(76,925)</b>	<b>(26,842)</b>	<b>(64,812)</b>	<b>(63,403)</b>	<b>(79,232)</b>
<b>NON-OPERATING REVENUE/(EXPENSE)</b>					
INVESTMENT INCOME	8	45	7	275	-
GENERAL FUND SUBSIDY	-	-	-	-	760,000
OTHER NON-OPERATING	(27)	(449)	-	15,000	-
<b>TOTAL NON-OPERATING REVENUE/(EXPENSE)</b>	<b>(20)</b>	<b>(403)</b>	<b>7</b>	<b>15,275</b>	<b>760,000</b>
<b>CHANGES IN NET POSITION</b>	<b>(76,945)</b>	<b>(27,245)</b>	<b>(64,805)</b>	<b>(48,128)</b>	<b>680,768</b>
<b>NET POSITION - BEGINNING</b>	<b>393,976</b>	<b>317,031</b>	<b>289,786</b>	<b>289,786</b>	<b>241,658</b>
<b>NET POSITION - ENDING</b>	<b>\$ 317,031</b>	<b>\$ 289,786</b>	<b>\$ 224,981</b>	<b>\$ 241,658</b>	<b>\$ 922,426</b>

### SUPPLEMENTAL INFORMATION

#### CAPITAL SPENDING

EQUIP R/R - GOLF	\$ 203,749	\$ 80,000
FACILITY IMPROVEMENTS	29,500	343,000
FACILITY MAJOR R/R	16,558	73,000
<b>TOTAL CAPITAL SPENDING</b>	<b>\$ 249,807</b>	<b>\$ 496,000</b>

NOTE: Capital items are not expensed in the year purchased but capitalized as an asset and expensed through depreciation over the items estimated useful life.

#### ANTICIPATED CASH FLOW

BEGINNING CASH	\$ 32,048	\$ (231,472)
RECEIPTS FROM OPERATIONS	506,151	566,135
RECEIPTS FROM OTHER	15,275	760,000
(PAYMENTS) FOR OPERATIONS	(535,139)	(597,652)
(PAYMENTS) FOR CAPITAL SPENDING	(249,807)	(496,000)
NET (USE)/SOURCE	(263,520)	232,483
ENDING CASH	\$ (231,472)	\$ 1,011



# FY 2025 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

### GOLF COURSE FUND

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>REVENUE</b>					
14-440310- GREEN FEES	\$ 229,567	\$ 239,619	\$ 232,721	\$ 261,549	\$ 289,084
14-440315- SEASON PASSES	38,715	43,585	57,100	55,845	63,450
14-440320- CART RENTAL	85,536	80,979	91,626	83,774	95,210
14-440331- MERCHANDISE SALES	16,270	11,911	17,000	16,378	18,050
14-440332- FOOD SALES	6,237	9,746	21,956	15,692	22,323
14-440333- BEVERAGE SALES	5,393	5,727	8,783	8,146	8,929
14-440334- LIQUOR SALES	52,866	41,452	57,086	54,142	58,039
14-470900- OTHER OPERATING	8,455	12,900	-	10,625	11,050
14-480750- INTEREST INCOME	8	45	7	275	-
14-499994- GENERAL FUND SUBSIDY	-	-	-	-	760,000
14-470910- OTHER NONOPERATING	(27)	(449)	-	15,000	-
<b>TOTAL REVENUE</b>	<b>\$ 443,020</b>	<b>\$ 445,516</b>	<b>\$ 486,279</b>	<b>\$ 521,426</b>	<b>\$ 1,326,135</b>

<b>GOLF COURSE FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>EXPENSE</b>						
<b>PERSONNEL</b>						
1430060-500010-	SALARIES - FT	\$ -	\$ -	\$ -	\$ -	\$ 20,919
1430060-500030-	SALARIES - PT/SNL	-	-	-	-	-
1430060-510050-	FICA CONTRIBUTIONS	-	-	-	-	1,657
1430060-510060-	IMRF CONTRIBUTION	-	-	-	-	1,844
1430060-510080-	HEALTH INSURANCE	-	-	-	-	4,015
1430060-510081-	DENTAL INSURANCE	-	-	-	-	275
1430060-510082-	VISION INSURANCE	-	-	-	-	31
<b>TOTAL PERSONNEL</b>		\$ -	\$ -	\$ -	\$ -	\$ 28,741
<b>CONTRACTUAL SERVICES</b>						
1430060-520020-	POSTAL CHARGES	\$ 787	\$ 943	\$ 804	\$ 804	\$ 825
1430060-520100-	PHONE/INTERNET/CABLE	2,939	3,014	3,000	3,500	5,970
1430060-520150-	EQUIPMENT RENTAL	3,532	3,419	1,405	2,210	2,057
1430060-520200-	MAINT/LEASE CONTRACT-PHONES	-	-	-	-	-
1430060-520330-	EQUIP REPAIR & MAINT	44,758	8,599	17,480	14,251	12,430
1430060-520460-	TRAVEL	336	18	1,500	100	700
1430060-520505-	OUTSOURCED STAFFING	262,749	265,546	296,418	294,960	328,044
1430060-520506-	MANAGEMENT FEE	45,000	46,818	47,754	47,754	47,754
1430060-520591-	CC PROCESSING FEES	11,306	11,209	12,840	14,000	14,615
1430060-520710-	ADVERTIZING/PROMOTIONS	-	-	3,500	1,750	6,600
1430060-520721-	INSURANCE-LIABILITY	6,085	8,049	8,500	8,500	8,500
1430060-520599-	OTHER SERVICES	2,407	1,990	1,992	1,300	2,635
<b>TOTAL CONTRACTUAL SERVICES</b>		\$ 379,900	\$ 349,605	\$ 395,193	\$ 389,129	\$ 430,130
<b>COMMODITIES</b>						
1430060-530050-	OPERATING SUPPLIES & EQUIP	\$ 6,646	\$ 6,031	\$ 5,700	\$ 13,750	\$ 6,350
1430060-530531-	PRO SHOP SUPPLIES	1,340	406	2,700	250	1,200
1430060-530532-	BAR & GRILL SUPPLIES	1,567	2,786	3,650	1,600	4,600
<b>TOTAL COMMODITIES</b>		\$ 9,553	\$ 9,223	\$ 12,050	\$ 15,600	\$ 12,150
<b>BUILDINGS &amp; GROUNDS</b>						
1430060-520050-	ELECTRIC POWER	\$ 35,353	\$ 34,252	\$ 45,550	\$ 45,550	\$ 32,393
1430060-520060-	NATURAL GAS POWER	-	-	-	-	6,499
1430060-520070-	WATER & SEWER	-	-	-	-	1,178
1430060-520600-	BLDG & GRNDS MAINT SERVICES	20,302	20,701	17,400	32,100	20,250
1430060-530070-	BLDG & GROUNDS MAINT SUPPLIES	14,956	21,628	24,750	21,500	27,150
<b>TOTAL BUILDINGS &amp; GROUNDS</b>		\$ 70,612	\$ 76,580	\$ 87,700	\$ 99,150	\$ 87,470
<b>COST OF GOODS SOLD</b>						
1430060-590181-	COST OF MERCHANDISE SOLD	\$ 13,010	\$ 5,399	\$ 8,500	\$ 3,595	\$ 9,025
1430060-590182-	COST OF FOOD SOLD	5,144	5,685	9,880	5,720	10,045
1430060-590183-	COST OF BEVERAGES SOLD	3,067	2,678	2,635	3,354	2,679
1430060-590184-	COST OF LIQUOR SOLD	21,262	18,533	17,126	18,591	17,412
<b>TOTAL COST OF GOODS SOLD</b>		\$ 42,483	\$ 32,296	\$ 38,141	\$ 31,260	\$ 39,161



# FY 2025 ANNUAL BUDGET

## EXPENSES – ACCOUNT LEVEL

<b>GOLF COURSE FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>OTHER</b>						
1430060-595899-	DEPRECIATION EXPENSE	\$ 17,417	\$ 5,057	\$ 18,000	\$ 34,415	\$ 47,715
1430999-580030-	CONTINGENCY	-	-	-	-	-
<b>TOTAL OTHER</b>		\$ 17,417	\$ 5,057	\$ 18,000	\$ 34,415	\$ 47,715
<b>TOTAL EXPENSE</b>		\$ 519,964	\$ 472,761	\$ 551,084	\$ 569,554	\$ 645,367

### CAPITAL SPENDING

#### CAPITAL OUTLAY

<b>VEHICLE AND EQUIPMENT REPLACEMENT</b>						
<b>1430060-540045- EQUIP R/R - GOLF</b>						
GF001	ROUGH MOWER	\$ -	\$ -	\$ -	\$ -	\$ 80,000
GF005	GOLF CART FLEET (30)	-	-	145,000	143,607	-
GF006	5" REEL FAIRWAY MOWER	-	-	61,000	60,142	-
<b>TOTAL EQUIP R/R - GOLF</b>		-	-	206,000	203,749	80,000

<b>CAPITAL PROJECTS</b>						
<b>1430060-550075- FACILITY IMPROVEMENTS</b>						
25031	PUTTING GREEN	\$ -	\$ -	\$ -	\$ 29,500	\$ 343,000
<b>1430060-550076- FACILITY MAJOR R/R</b>						
25028	SPLIT RAIL FENCE REPLACEMENT	-	-	-	-	28,000
25029	IRRIGATION UPGRADES	-	-	-	-	25,000
25030	SPRINKLER REPLACEMENT	-	-	-	-	20,000
	PAINTING INTERIOR AND EXTERIOR	-	-	12,000	-	-
24001	PARKING LOT PAVING	-	-	30,000	16,558	-
0209083-550030-	ACQUIS/CONSRUC STRUCTURE	26,513	122,310	-	-	-
<b>TOTAL FACILITY MAJOR R/R</b>		26,513	122,310	42,000	16,558	73,000
<b>TOTAL CAPITAL PROJECTS</b>		\$ 26,513	\$ 122,310	\$ 42,000	\$ 46,058	\$ 416,000
<b>TOTAL CAPITAL OUTLAY</b>		\$ 26,513	\$ 122,310	\$ 248,000	\$ 249,807	\$ 496,000

# **GOLF COURSE FUND**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

### GOLF COURSE FUND

ADOPTED  
BUDGET  
FY 2025

#### EXPENSES

##### SALARIES AND WAGES

<b>1430060-500010-</b>	<b>SALARIES - FT</b>		<b>\$ 20,919</b>
	440 PW CREW HOURS @ \$47.54/HR	20,919	
<b>1430060-500030-</b>	<b>SALARIES - PT/SNL</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>1430060-510050-</b>	<b>FICA CONTRIBUTIONS</b>		<b>\$ 1,657</b>
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	1,657	
<b>1430060-510060-</b>	<b>IMRF CONTRIBUTION</b>		<b>\$ 1,844</b>
	EMPLOYER IMRF CONTRIBUTION	1,844	
<b>1430060-510080-</b>	<b>HEALTH INSURANCE</b>		<b>\$ 4,015</b>
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	4,015	
<b>1430060-510081-</b>	<b>DENTAL INSURANCE</b>		<b>\$ 275</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	275	
<b>1430060-510082-</b>	<b>VISION INSURANCE</b>		<b>\$ 31</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	31	
<b>TOTAL SALARIES AND WAGES</b>			<b>\$ 28,741</b>

##### CONTRACTUAL SERVICES

<b>1430060-520020-</b>	<b>POSTAL CHARGES</b>		<b>\$ 825</b>
	ADMIN POSTAGE/ SHIPPING	825	
<b>1430060-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$ 5,970</b>
	CABLE TV SERVICES (COMCAST)	4,770	
	PHONE & INTERNET BUNDLE (COMCAST)	1,200	
<b>1430060-520150-</b>	<b>EQUIPMENT RENTAL</b>		<b>\$ 2,057</b>
	C&G EQUIPMENT RENTAL	2,057	
<b>1430060-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>		<b>\$ 12,430</b>
	C&G REPAIR/MTNC EQUIPMENT	8,450	
	CARTS REPAIR/MTNC EQUIPMENT	1,100	
	F&B REPAIR/ MTNC EQUIPMENT	2,880	
<b>1430060-520460-</b>	<b>TRAVEL</b>		<b>\$ 700</b>
	ADMIN TRAVEL	700	



# FY 2025 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

<b>GOLF COURSE FUND</b>		<b>ADOPTED BUDGET FY 2025</b>
<b>1430060-520505-</b>	<b>OUTSOURCED STAFFING</b>	<b>\$ 328,044</b>
	ADMIN PAYROLL BENEFIT	15,386
	ADMIN SALARY	71,658
	C&G HOURLY	110,394
	C&G PAYROLL BENEFITS	18,251
	C&G SALARY	18,600
	CARTS HOURLY	15,000
	CARTS PAYROLL BENEFITS	2,661
	F&B HOURLY	32,224
	F&B PAYROLL BENEFITS	5,419
	PRO SHOP HOURLY	32,802
	PRO SHOP PAYROLL BENEFITS	5,649
<b>1430060-520506-</b>	<b>MANAGEMENT FEE</b>	<b>\$ 47,754</b>
	ADMIN MANAGEMENT FEE	47,754
<b>1430060-520591-</b>	<b>CC PROCESSING FEES</b>	<b>\$ 14,615</b>
	ADMIN TAX/ FEE	14,615
<b>1430060-520710-</b>	<b>ADVERTIZING/PROMOTIONS</b>	<b>\$ 6,600</b>
	ADMIN ADVERTISING	6,600
<b>1430060-520721-</b>	<b>INSURANCE-LIABILITY</b>	<b>\$ 8,500</b>
	ADMIN INSURANCE	8,500
<b>1430060-520599-</b>	<b>OTHER SERVICES</b>	<b>\$ 2,635</b>
	ADMIN FOOD LICENSE	535
	ADMIN O/S OTHER	2,100
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 430,130</b>
<b>COMMODITIES</b>		
<b>1430060-530050-</b>	<b>OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$ 6,350</b>
	ADMIN SUPPLIES	6,000
	PRO SHOP RENTAL CLUB EXPENSES	350
<b>1430060-530531-</b>	<b>PRO SHOP SUPPLIES</b>	<b>\$ 1,200</b>
	PRO SHOP SUPPLIES	1,200
<b>1430060-530532-</b>	<b>BAR &amp; GRILL SUPPLIES</b>	<b>\$ 4,600</b>
	F&B LAUNDRY/ LINENS	1,000
	F&B SUPPLIES	3,600
<b>TOTAL COMMODITIES</b>		<b>\$ 12,150</b>



# FY 2025 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

<b>GOLF COURSE FUND</b>		<b>ADOPTED BUDGET FY 2025</b>
<b>BUILDINGS &amp; GROUNDS</b>		
<b>1430060-520050-</b>	<b>ELECTRIC POWER</b>	<b>\$ 32,393</b>
	ADMIN ELECTRIC POWER	32,393
<b>1430060-520060-</b>	<b>NATURAL GAS POWER</b>	<b>\$ 6,499</b>
	ADMIN NATURAL GAS	6,499
<b>1430060-520070-</b>	<b>WATER &amp; SEWER</b>	<b>\$ 1,178</b>
	ADMIN WATER & SEWER	1,178
<b>1430060-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>	<b>\$ 20,250</b>
	ADMIN REPAIR/ MTNC BLDG	20,250
<b>1430060-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>	<b>\$ 27,150</b>
	C&G CHEMICALS	4,200
	C&G FERTILIZER	7,000
	C&G GAS/ OIL	9,500
	C&G IRRIGATION	2,000
	C&G SAND/ TOPDRESS	2,500
	C&G SUPPLIES	1,950
<b>TOTAL BUILDINGS &amp; GROUNDS</b>		<b>\$ 87,470</b>
<b>COST OF GOODS SOLD</b>		
<b>1430060-590181-</b>	<b>COST OF MERCHANDISE SOLD</b>	<b>\$ 9,025</b>
	MERCHANDISE COGS	9,025
<b>1430060-590182-</b>	<b>COST OF FOOD SOLD</b>	<b>\$ 10,045</b>
	FOOD COGS	10,045
<b>1430060-590183-</b>	<b>COST OF BEVERAGES SOLD</b>	<b>\$ 2,679</b>
	BEVERAGE COGS	2,679
<b>1430060-590184-</b>	<b>COST OF LIQUOR SOLD</b>	<b>\$ 17,412</b>
	LIQUOR COGS	17,412
<b>TOTAL COST OF GOODS SOLD</b>		<b>\$ 39,161</b>
<b>OTHER</b>		
<b>1430060-595899-</b>	<b>DEPRECIATION EXPENSE</b>	<b>\$ 47,715</b>
	NO DETAIL REPORTED	
<b>TOTAL OTHER</b>		<b>\$ 47,715</b>
<b>TOTAL EXPENSES</b>		<b>\$ 645,367</b>

FUND / DEPT 09	<b>METRA PARKING FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The METRA Parking Fund accounts for the revenues and expenses of the village’s commuter parking lot and facilities located at 75 East Route 45. Revenues are the fees charged to use the parking lot and the expenses are the costs incurred to maintain the parking lot and facilities. A maximum of approximately 28,500 parking spots (110 per day, based on 260 weekdays per year) are available annually sold at a daily rate of \$1.75. There are also approximately 150 spaces available to bi-monthly pass holders at an annualized fee of \$330 (\$55 / two months \* 6).



# FY 2025 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

### METRA PARKING FUND

[ENTERPRISE FUND - ACCRUAL ACCOUNTING]

	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	PROJECTED ACTUAL FY 2024	ADOPTED BUDGET FY 2025
<b>OPERATING REVENUE</b>					
PARKING FEES	\$ 9,488	\$ 23,406	\$ 19,047	\$ 35,692	\$ 36,200
<b>OPERATING EXPENSE</b>					
PERSONNEL	-	-	-	-	5,883
CONTRACTUAL SERVICES	2,469	4,073	10,000	9,000	7,400
BUILDINGS & GROUNDS	76,554	49,950	80,560	78,874	81,250
CONTINGENCY	-	-	-	-	10,000
<b>TOTAL OPERATING EXPENSE</b>	<b>79,023</b>	<b>54,023</b>	<b>90,560</b>	<b>87,874</b>	<b>104,533</b>
<b>OPERATING (LOSS) BEFORE DEPRECIATION</b>	<b>(69,535)</b>	<b>(30,617)</b>	<b>(71,514)</b>	<b>(52,182)</b>	<b>(68,333)</b>
DEPRECIATION	-	-	-	-	96,018
<b>OPERATING (LOSS)</b>	<b>(69,535)</b>	<b>(30,617)</b>	<b>(71,514)</b>	<b>(52,182)</b>	<b>(164,351)</b>
<b>NON-OPERATING REVENUE/(EXPENSE)</b>					
INVESTMENT INCOME	83	2,801	2,000	2,250	2,000
GENERAL FUND SUBSIDY	-	-	-	-	70,000
<b>TOTAL NON-OPERATING REVENUE/(EXPENSE)</b>	<b>83</b>	<b>2,801</b>	<b>2,000</b>	<b>2,250</b>	<b>72,000</b>
<b>CHANGES IN NET POSITION</b>	<b>(69,452)</b>	<b>(27,816)</b>	<b>(69,514)</b>	<b>(49,932)</b>	<b>(92,351)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>139,644</b>	<b>70,192</b>	<b>42,376</b>	<b>42,376</b>	<b>(7,556)</b>
<b>BEG. BALANCE ADJ: ADD CAPITAL ASSET BALANCE, NET</b>					<b>791,156</b>
<b>FUND BALANCE/NET POSITION - ENDING</b>	<b>\$ 70,192</b>	<b>\$ 42,376</b>	<b>\$ (27,137)</b>	<b>\$ (7,556)</b>	<b>\$ 691,249</b>

### SUPPLEMENTAL INFORMATION

#### CAPITAL SPENDING

NO PLANNED CAPITAL SPENDING				\$ -	\$ -
<b>TOTAL CAPITAL SPENDING</b>				<b>\$ -</b>	<b>\$ -</b>

#### ANTICIPATED CASH FLOW

BEGINNING CASH				\$ 43,724	\$ (6,208)
RECEIPTS FROM OPERATIONS				35,692	36,200
RECEIPTS FROM OTHER				2,250	72,000
(PAYMENTS) FOR OPERATIONS				(87,874)	(94,533)
(PAYMENTS) FOR CAPITAL SPENDING				-	-
NET (USE)/SOURCE				(49,932)	13,667
ENDING CASH				\$ (6,208)	\$ 7,459



# FY 2025 ANNUAL BUDGET

## REVENUES AND EXPENSES – ACCOUNT LEVEL

<b>METRA PARKING FUND</b>		<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>	<b>PROJECTED ACTUAL FY 2024</b>	<b>ADOPTED BUDGET FY 2025</b>
<b>REVENUE</b>						
09-440901-	DAILY PARKING FEES	\$ 8,675	\$ 19,777	\$ 15,747	\$ 30,863	\$ 31,200
09-440902-	PARKING PASS FEES	813	3,629	3,300	4,829	5,000
09-480750-	INTEREST INCOME	83	2,801	2,000	2,250	2,000
09-499994-	GENERAL FUND SUBSIDY	-	-	-	-	70,000
<b>TOTAL REVENUE</b>		<b>\$ 9,571</b>	<b>\$ 26,207</b>	<b>\$ 21,047</b>	<b>\$ 37,942</b>	<b>\$ 108,200</b>
<b>EXPENSE</b>						
<b>PERSONNEL</b>						
0931085-500010-	SALARIES - FT	\$ -	\$ -	\$ -	\$ -	\$ 4,228
0931085-500120-	LONGEVITY	-	-	-	-	14
0931085-510050-	FICA CONTRIBUTIONS	-	-	-	-	331
0931085-510060-	IMRF CONTRIBUTION	-	-	-	-	368
0931085-510080-	HEALTH INSURANCE	-	-	-	-	861
0931085-510081-	DENTAL INSURANCE	-	-	-	-	56
0931085-510082-	VISION INSURANCE	-	-	-	-	7
0931085-510083-	LIFE INSURANCE	-	-	-	-	18
<b>TOTAL PERSONNEL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,883</b>
<b>CONTRACTUAL SERVICES</b>						
0931085-520100-	PHONE/INTERNET/CABLE	\$ 900	\$ 900	\$ 1,000	\$ 1,000	\$ 3,400
0931085-520590-	BANKING SERVICE FEES	-	-	-	-	4,000
0931085-520599-	OTHER SERVICES	1,569	3,173	9,000	8,000	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 2,469</b>	<b>\$ 4,073</b>	<b>\$ 10,000</b>	<b>\$ 9,000</b>	<b>\$ 7,400</b>
<b>BUILDINGS &amp; GROUNDS</b>						
0931085-520050-	ELECTRIC POWER	\$ 12,710	\$ 14,086	\$ 13,500	\$ 13,500	\$ 14,000
0931085-520060-	NATURAL GAS POWER	-	-	-	-	-
0931085-520070-	WATER & SEWER	-	-	250	250	250
0931085-520600-	BLDG & GRNDS MAINT SERVICES	26,205	22,231	18,710	20,000	24,000
0931085-520630-	STREET MAINT SERVICES	35,964	10,555	38,000	38,624	38,000
0931085-530070-	BLDG & GROUNDS MAINT SUPPLIES	1,674	3,078	10,100	6,500	5,000
<b>TOTAL BUILDINGS &amp; GROUNDS</b>		<b>\$ 76,554</b>	<b>\$ 49,950</b>	<b>\$ 80,560</b>	<b>\$ 78,874</b>	<b>\$ 81,250</b>
<b>OTHER</b>						
0931085-595899-	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 96,018
0931999-580030-	CONTINGENCY	-	-	-	-	10,000
<b>TOTAL OTHER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,018</b>
<b>TOTAL EXPENSE</b>		<b>\$ 79,023</b>	<b>\$ 54,023</b>	<b>\$ 90,560</b>	<b>\$ 87,874</b>	<b>\$ 200,551</b>

# **METRA PARKING FUND**

## **ACCOUNT DETAIL**

Line items marked with an asterisk (\*) represent an allocated cost.  
For additional information regarding the cost being allocated see **Cost Allocation Summary** on page 28.



# FY 2025 ANNUAL BUDGET

## METRA PARKING FUND – ACCOUNT DETAIL

### METRA PARKING FUND

ADOPTED  
BUDGET  
FY 2025

#### EXPENDITURES

##### PERSONNEL

<b>0931085-500010-</b>	<b>SALARIES - FT</b> 84 PW CREW HOURS @ \$50.33/HR	4,228	\$	<b>4,228</b>
<b>0931085-500030-</b>	<b>SALARIES - PT/SNL</b> NO DETAIL REPORTED		\$	-
<b>0931085-500120-</b>	<b>LONGEVITY</b> SPLIT PW EMPLOYEES	14	\$	14
<b>0931085-500142-</b>	<b>UNIFORM ALLOWANCE</b> NO DETAIL REPORTED		\$	-
<b>0931085-510050-</b>	<b>FICA CONTRIBUTIONS</b> EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	331	\$	331
<b>0931085-510060-</b>	<b>IMRF CONTRIBUTION</b> EMPLOYER IMRF CONTRIBUTION	368	\$	368
<b>0931085-510080-</b>	<b>HEALTH INSURANCE</b> EMPLOYER MEDICAL INSURANCE CONTRIBUTION	861	\$	861
<b>0931085-510081-</b>	<b>DENTAL INSURANCE</b> EMPLOYER DENTAL INSURANCE CONTRIBUTION	56	\$	56
<b>0931085-510082-</b>	<b>VISION INSURANCE</b> EMPLOYER VISION INSURANCE CONTRIBUTION	7	\$	7
<b>0931085-510083-</b>	<b>LIFE INSURANCE</b> EMPLOYER LIFE INSURANCE CONTRIBUTION	18	\$	18
<b>TOTAL PERSONNEL</b>			\$	<b>5,883</b>

##### CONTRACTUAL SERVICES

<b>0931085-520100-</b>	<b>PHONE/INTERNET/CABLE</b> METRA WIFI (VERIZON) PHONE SERVICE (PTS)	2,500 900	\$	<b>3,400</b>
<b>0931085-520590-</b>	<b>BANKING SERVICE FEES</b> CREDIT CARD/MOBILE PAY FEES	4,000	\$	4,000
<b>0931085-520599-</b>	<b>OTHER SERVICES</b> NO DETAIL REPORTED		\$	-
<b>TOTAL CONTRACTUAL SERVICES</b>			\$	<b>7,400</b>



# FY 2025 ANNUAL BUDGET

## METRA PARKING FUND – ACCOUNT DETAIL

<b>METRA PARKING FUND</b>		<b>ADOPTED BUDGET FY 2025</b>
<b>BUILDINGS &amp; GROUNDS</b>		
<b>0931085-520050-</b>	<b>ELECTRIC POWER</b>	<b>\$ 14,000</b>
	ELECTRIC POWER	14,000
<b>0931085-520060-</b>	<b>NATURAL GAS POWER</b>	<b>\$ -</b>
	NO DETAIL REPORTED	
<b>0931085-520070-</b>	<b>WATER &amp; SEWER</b>	<b>\$ 250</b>
	WATER AND SEWER	250
<b>0931085-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>	<b>\$ 24,000</b>
	BUILDING REPAIRS	4,500
	CLEANING METRA STATION (5 DAYS/WEEK)	5,000
	DOOR AND LOCK MAINTENANCE	5,000
	ELECTRONIC FARE BOX REPAIRS	6,000
	FIRE ALARM SERVICE	2,000
	PORTALETTS	1,500
<b>0931085-520630-</b>	<b>STREET MAINT SERVICES</b>	<b>\$ 38,000</b>
	CONTRACTUAL SNOW PLOWING	38,000
<b>0931085-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>	<b>\$ 5,000</b>
	BUILDING REPAIR SUPPLIES	1,500
	CLEANING SUPPLIES	1,000
	SNOW AND ICE REMOVAL	2,500
<b>TOTAL BUILDINGS &amp; GROUNDS</b>		<b>\$ 81,250</b>
<b>OTHER</b>		
<b>0931085-595899-</b>	<b>DEPRECIATION EXPENSE</b>	<b>\$ 96,018</b>
	METRA - OVERFLOW LOT (LAST YEAR OF DEPRECIATION)	71,257
	METRA STATION	24,761
<b>0931999-580030-</b>	<b>CONTINGENCY</b>	<b>\$ 10,000</b>
	NO DETAIL REPORTED	
<b>TOTAL OTHER</b>		<b>\$ 106,018</b>
<b>TOTAL METRA PARKING FUND</b>		<b>\$ 200,551</b>



- Police Pension Fund

FUND / DEPT n/a	<b>POLICE PENSION FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Village of Vernon Hill’s sworn police personnel are covered by a Police Pension Plan (Plan), a defined benefit single-employer pension plan. The village accounts for the Plan as a pension trust fund. The State of Illinois, in accordance with Illinois Compiled Statutes, establishes the defined benefit and employee and employer contribution levels for the Plan. These established levels may be amended only by the Illinois legislature.

The Plan is governed by a five-member Board of Trustees. Two of the members are appointed by the Village President, one member is elected by pension beneficiaries, and the remaining two members are elected by active police employees.

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Fund. The village has until 2040 to fund 90% of the Police Pension Plan’s past service cost. The village, however, adopted a pension funding policy that, by the year 2040, funds 100% of the past service cost on a closed basis.

The Police Pension Fund’s accumulated resources are used to pay retirement and disability benefits to sworn personnel of the Village of Vernon Hills Police Department.

The following Financial Summary and Performance Indicators provide a frame of reference of the fiscal activities and responsibilities of the Police Pension Board.



# FY 2025 ANNUAL BUDGET

## ADDITIONS, DEDUCTIONS AND CHANGE IN NET POSITION – ACCOUNT LEVEL

<b>POLICE PENSION FUND</b>	<b>ACTUAL FY 2019</b>	<b>ACTUAL FY 2020</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>
<b>ADDITIONS</b>					
<b>Contributions</b>					
Village Contributions in Lieu of Tax Levy	\$ 1,950,286	\$ 2,060,100	\$ 2,622,000	\$ 3,036,000	\$ 2,800,000
Member Contributions	442,371	462,849	467,509	543,877	596,419
Other Contributions	-	-	46,070	45,586	-
<b>Total Contributions</b>	<b>2,392,657</b>	<b>2,522,949</b>	<b>3,135,579</b>	<b>3,625,463</b>	<b>3,396,419</b>
<b>Investment Income/(loss)</b>					
Change in Fair Market Value of Investments	\$ 2,425,480	\$ (904,936)	\$ 14,021,263	\$ (5,537,452)	\$ (584,085)
Interest and Dividends	1,074,202	1,319,368	1,050,826	1,945,610	837,764
Less Investment Expenses	(207,056)	(141,973)	(184,116)	(224,899)	(136,938)
<b>Total Investment Income/(loss)</b>	<b>\$ 3,292,626</b>	<b>\$ 272,459</b>	<b>\$ 14,887,973</b>	<b>\$ (3,816,741)</b>	<b>\$ 116,741</b>
<b>Other Income</b>	<b>\$ -</b>	<b>\$ 626</b>	<b>\$ 466</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ADDITIONS</b>	<b>\$ 5,685,283</b>	<b>\$ 2,796,034</b>	<b>\$ 18,024,018</b>	<b>\$ (191,278)</b>	<b>\$ 3,513,160</b>
<b>DEDUCTIONS</b>					
<b>Benefits and Refunds</b>					
Service Pensions	\$ 2,261,992	\$ 2,129,426	\$ 2,380,455	\$ 2,843,833	\$ 3,183,646
Non-Duty Disability Pensions	-	50,323	50,323	4,193	-
Duty Disability Pensions	-	296,213	296,916	367,014	369,242
Surviving Spouse Pension	97,980	97,980	97,980	97,980	97,980
Refund of Contributions	-	4,750	-	-	3,760
<b>Total Benefits and Refunds</b>	<b>\$ 2,359,972</b>	<b>\$ 2,578,692</b>	<b>\$ 2,825,674</b>	<b>\$ 3,313,020</b>	<b>\$ 3,654,628</b>
<b>Administration</b>					
Fiduciary Insurance	\$ 8,449	\$ 5,666	\$ 8,428	\$ 8,392	\$ 8,566
Actuarial Services	-	2,600	5,275	5,450	5,600
Accounting Services	11,790	10,440	15,375	16,765	14,600
Medical Services	3,042	-	6,188	1,233	256
Legal Services	15,204	6,278	18,903	9,146	1,106
PSA/Court Reporter	-	8,105	4,800	3,685	6,660
Conference / Seminar Fees	1,051	3,075	870	1,475	1,900
Association Dues	1,920	265	795	795	795
Travel Expense	-	1,615	391	1,681	521
IDOI Filing Fee Expense	-	8,000	8,000	8,000	8,000
Other Expense	-	-	1,449	-	414
<b>Total Administration</b>	<b>\$ 41,456</b>	<b>\$ 46,044</b>	<b>\$ 70,474</b>	<b>\$ 56,622</b>	<b>\$ 48,418</b>
<b>TOTAL DEDUCTIONS</b>	<b>\$ 2,401,428</b>	<b>\$ 2,624,736</b>	<b>\$ 2,896,148</b>	<b>\$ 3,369,642</b>	<b>\$ 3,703,046</b>
<b>NET INCREASE/(DECREASE) IN NET POSITION</b>	<b>\$ 3,283,855</b>	<b>\$ 171,298</b>	<b>\$ 15,127,870</b>	<b>\$ (3,560,920)</b>	<b>\$ (189,886)</b>
<b>NET POSITION - BEGINNING</b>	<b>47,153,306</b>	<b>50,437,161</b>	<b>50,608,459</b>	<b>65,736,329</b>	<b>62,175,409</b>
<b>NET POSITION - ENDING</b>	<b>\$ 50,437,161</b>	<b>\$ 50,608,459</b>	<b>\$ 65,736,329</b>	<b>\$ 62,175,409</b>	<b>\$ 61,985,523</b>



### POLICE PENSION FUND

ASSETS	PENSION LIABILITY	UNFUNDED	PERCENT FUNDED	VILLAGE CONTRIBUTION
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#### PERFORMANCE INDICATORS (in Millions)

FISCAL YEAR 2023	\$ 61.99	\$ 90.79	\$ 28.80	68.28%	\$ 2.80
FISCAL YEAR 2022	62.19	84.84	22.66	73.29%	3.04
FISCAL YEAR 2021	65.74	84.43	18.69	77.86%	2.62
FISCAL YEAR 2020	50.61	79.72	29.11	63.48%	2.06
FISCAL YEAR 2019	50.44	73.44	23.00	68.68%	1.95



- [Glossary](#)

### GLOSSARY

ACCOUNT CLASSIFICATION	Refers to the numerical codes assigned to the Village’s accounting system. For example, the 13-digit account number 0103030-500010 would reference the General Fund (01), Police Department (03), Police General (030), Salaries (500), Regular (010) account.
ACCOUNT DETAIL	Amounts reported by item that are included in an overall account balance.
ACCOUNT LEVEL	Balances reported by account; summarizes all transactions included in an account as opposed to account detail which reports items included within an account.
APPROPRIATION	An annual appropriation ordinance must be passed under state statues unless the budget officer method is adopted by the governing body. The appropriation establishes the legal spending level for a municipality and must be passed within the first quarter of the fiscal year it was established for.
ASSESSED VALUATION	A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.
ASSETS	A resource with economic value that an individual or entity owns or controls with the expectation that it will provide a future benefit.
AUDIT	An independent review of the accounting system and financial information to ensure that the financial statements prepared by Village staff are accurate and free from material misstatement. The annual audit becomes the official record of the revenues, expenditures, and financial position of the Village for a given fiscal year.
BOND	A written promise to pay a specified sum of money (principal) at a specified future date (maturity date(s)). Also, periodic interest is paid at a specified percentage (interest rate) of the principal amount. Bonds are typically used to pay for expensive assets with a long useful life.
BUDGET	A formal written financial plan for the Village for one fiscal year, which is approved by the Village Board. The budget includes a transmittal letter from the Village staff explaining the budgetary highlights. All planned revenues and expenditures and changes in financial position are included in the budget.
BUDGET OFFICER	A method of budgeting allowed under 65 ILCS 5/8-2-9.1 where the mayor or president designates a budget officer. The budget officer oversees the compilation of the annual budget in accordance with this section of the compiled statutes as well as permits and encourages and establishes the use of efficient planning, budgeting, auditing, reporting, and accounting, and other fiscal management procedures in all municipal departments, commissions, and boards. The passage of the annual budget must take place before the beginning of the fiscal year in which the budget it for. With a budget officer, the passage of the annual budget by the Village Board is in lieu of the passage of the annual appropriation ordinance.
CAPITAL ASSETS	Assets generally worth more than \$50,000 and having a useful life of greater than one year. Capital assets are also referred to as fixed assets.

CAPITAL IMPROVEMENT PLAN	A formal written financial plan for the Village’s anticipated capital projects over a designated period of time. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.
DEFICIT	Defined as either: <ol style="list-style-type: none"> <li>1) The excess of an entity’s liabilities over its assets (see Fund Balance).</li> <li>2) The excess of expenditures or expenses over revenues during a single accounting period.</li> </ol>
DEPARTMENT	A major cost center of the village, which indicates overall management responsibility for an operation or a group of related operations.
DEPRECIATION	Defined as either: <ol style="list-style-type: none"> <li>1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy, or obsolescence.</li> <li>2) A portion of the capital asset’s cost charged as an expense during a particular period.</li> </ol>
PROJECTED AMOUNTS	Amounts estimated or forecast on the basis of current trends or data.
EXPENDITURE	This terminology is used in the Governmental fund types and represents a disbursement of funds. Expenditures include all financial resource outflows. Items such as debt principal payments and purchase of capital (fixed) assets are considered to be expenditures but not expenses.
EXPENSE	A financial obligation incurred. Expense recognizes the consumption of a cost rather than a disbursement of funds (see Expenditure). This terminology is used in enterprise (proprietary) type funds. (i.e. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.)
FISCAL YEAR	The village’s fiscal year is the 12-month period from May 1 to April 30. The term fiscal year or FY with a single year represents the year in which the year-end date falls in that year notated.
FUND BALANCE	Fund balance is an accounting term used in the context of financial reporting to describe the net position of governmental funds calculated in accordance with GAAP. It is the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.
GAAP	Generally accepted accounting principles. GAAP is a set of accounting rules and standards that U.S. entities are expected to follow when preparing heir financial statements. The goal of GAAP is to ensure that financial statements are complete, consistent, and comparable.
GENERAL FUND	The main operating fund of the village. The General Fund revenues include sales taxes, licenses and permits, local taxes, service charges and other revenues. This fund includes most operating services, such as Police, Community Development, Public Works, and Administrative departments.

GENERAL  
OBLIGATION  
BONDS

Bonds that are backed by a government’s pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.

GRANT

A contribution of assets, usually cash. Contributions are made to local governments from the State and Federal governments, usually for a specified purpose.

INTERFUND  
TRANSFER

Transfer of cash from one village fund to another.

INTERGOVERNMENTAL

Revenue received by the Village from another government. This includes funds from Lake County, the State of Illinois, etc.

OTHER FINANCING  
SOURCES

Inflows of resources other than revenues. (i.e. receipt of bond proceeds). Reported in governmental fund types.

OTHER FINANCING  
USES

Outflows of resources other than expenditures. (i.e. internal transfer out from one fund to another). Reported in governmental fund types.

RESERVE

An account used to indicate that a portion of a fund’s balance is restricted for a specific purpose and is, therefore, not available for general use.

REVENUE

Income earned by the Village. The following are the significant revenues and the basis upon which the revenues are determined:

Amusement Tax – 4% tax imposed on the gross receipts of movies.

Cable TV Franchise Tax - Revenue generated from a 5.0% tax and an additional 1% tax on gross revenues for PEG access fees.

Electric Utility Tax – Revenue generated from a kilowatt-hour-based tax assessed on distributing, supplying, furnishing, or selling electricity within the Village. This cost is usually passed on to the customer.

Food and Beverage Tax – The Village imposes a 1.0% tax on the purchase of prepared food and beverage, and packaged liquor at retail.

Hotel / Motel Tax - Revenue generated from a 5% tax assessed on the rental of a hotel or motel room for 30 days or less.

Income Tax - 1/12 of the statewide amount collected through personal and corporate State income taxes is returned to the Village based on its population as a percentage of the State’s population.

Property Tax - Amount determined by the Village when it requests a specific dollar amount for the County Clerk to collect. Currently, only the Tax Increment Financing Districts collect property taxes.



Sales Taxes - The Village revenue amount generated is 1.00% of all retail sales credited as originating in Vernon Hills. Current retail sales tax rate in Vernon Hills for general merchandise is 7.25%, consisting of the following rates: a State-wide 6.25%, a Lake County (Metra/RTA) 0.75%, and a Village of Vernon Hills home rule sales tax of 0.25%.

Home Rule Sales Tax – Also referred to as the home rule municipal retailers’ occupation tax. The Village imposes a 0.25% tax on the sale of non-registered (excludes vehicles, for example) tangible property.

Telecommunications Tax - Revenue received by the Village from a tax on telecommunication services in the community, imposed at a rate of 4.5% of gross revenue.