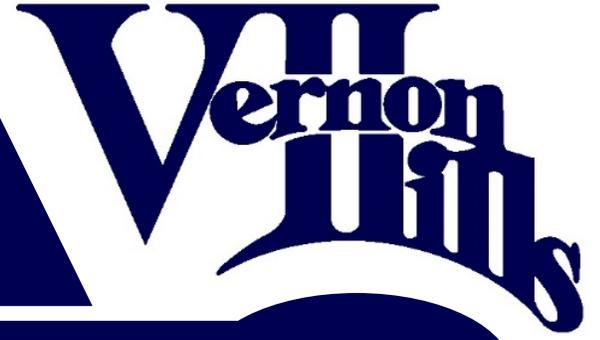


FISCAL YEAR

2026

Village of



DRAFT

PROPOSED/DRAFT

ANNUAL BUDGET

WWW.VERNONHILLS.ORG



VILLAGE OF VERNON HILLS

Lake County, Illinois

Fiscal Year 2026

PROPOSED/DRAFT ANNUAL BUDGET

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



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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



- Budget Process and Timeline

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, capital project, enterprise, and pension trust 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 posts 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 prior to the start of the May 1 fiscal year.

BUDGET TIMELINE

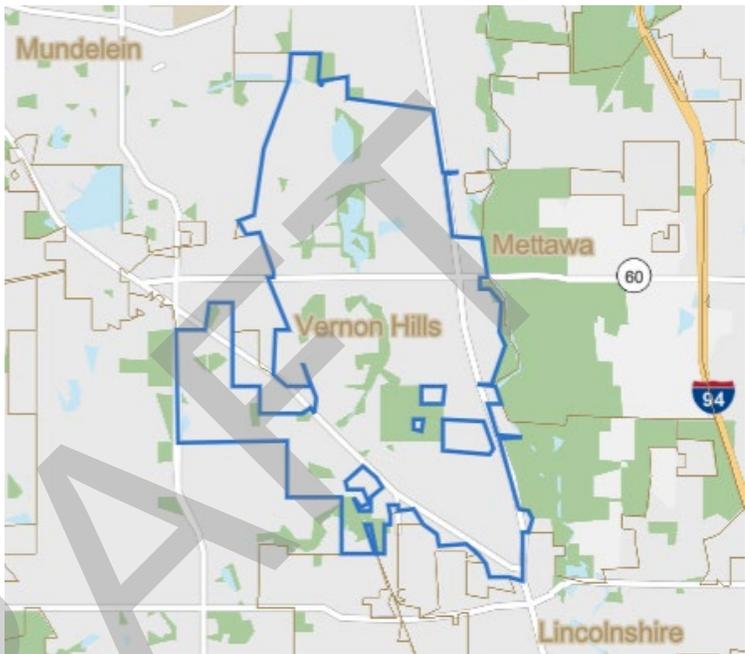
November 4, 2024	Finance provides <i>Budget Kickoff Materials</i> to Department Heads outlining initial budget expectations.
November 4, 2024	Finance reviews and updates the active chart of accounts, departments and divisions. Updates are provided to operating departments for input, as necessary.
November 13, 2024	Finance creates new budget year in Tyler Enterprise (formerly known as Munis) and opens the budget to departments for preliminary input.
November 22, 2024	All personnel changes, new requests, and justifications due to Village Manager.
November 22, 2024	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 20, 2024	Department preliminary operating budgets are completed in Tyler Enterprise.
January 7, 2025	Staff present draft <i>5-Year Capital Improvement Plan</i> to Village Board for discussion.
January 2025	Departments meet with Village Manager and Finance Director to review department working budgets.
February 2025	Final draft of <i>5-Year Capital Improvement Plan</i> is completed.
February 21-24, 2025	Draft budget distributed to Departments, Village Board, and is posted on Village website for public viewing.
February 24 - 28, 2025	Budget review meetings with staff and individual board members, as needed.
March 4, 2025	Committee of the Whole - Budget Workshop: Presentation and Discussion Part 1.
March 18, 2025	Published legal notice of the public hearing in the Daily Herald for the draft budget.
March 18, 2025	Committee of the Whole - Budget Workshop: Presentation and Discussion Part 2.
March 31, 2025	<i>Public Hearing</i> held for the draft FY2026 budget.
April 15, 2025	FY2026 Budget adopted by the Village Board.



- 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 7th 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.

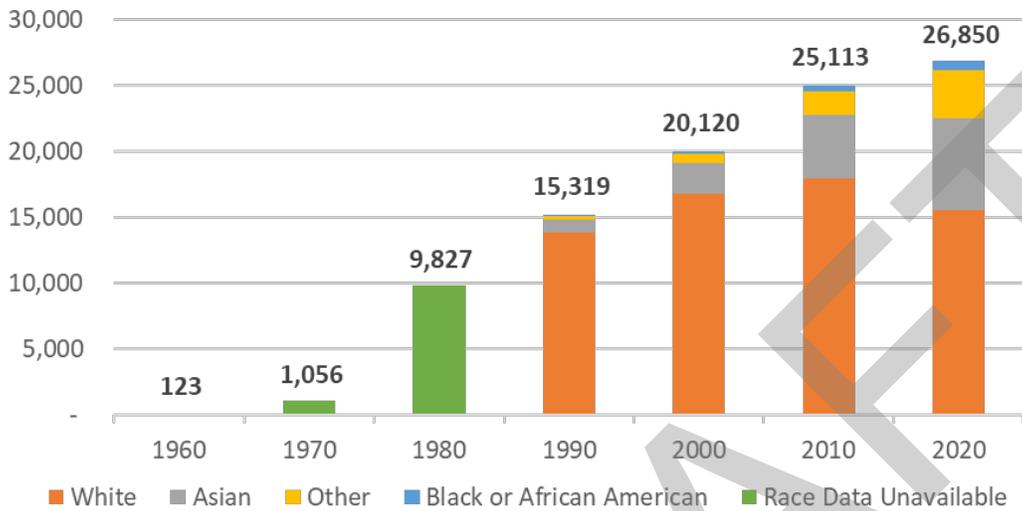
By 1980, the census reported a total of 9,827 people living in Vernon Hills. Today, Vernon Hills is a consolidation of virtuous transportation and demographics along with effective planning that has made Vernon Hills one of the most desired areas of development in the Chicago metropolitan area. With 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 2023 estimates.

POPULATION

Vernon Hills Population (by Race) – Decennial Census



Median Household Income:
\$120,625 / \$108,364
Village / Lake County

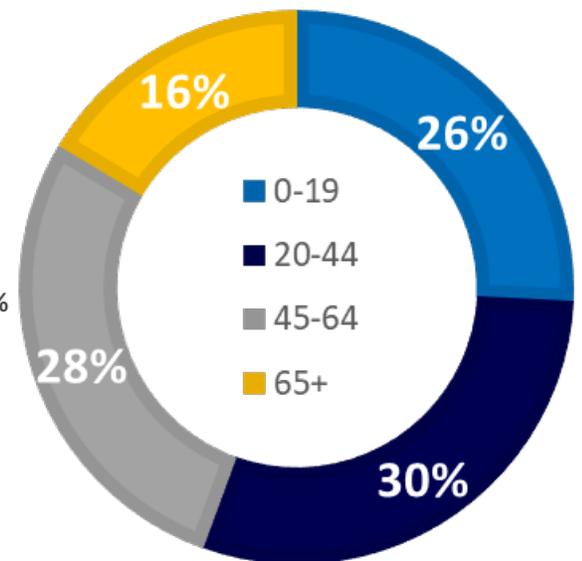
Median Age (in Years):
41.3 / 39.6
Village / Illinois

Vernon Hills Population Diversity

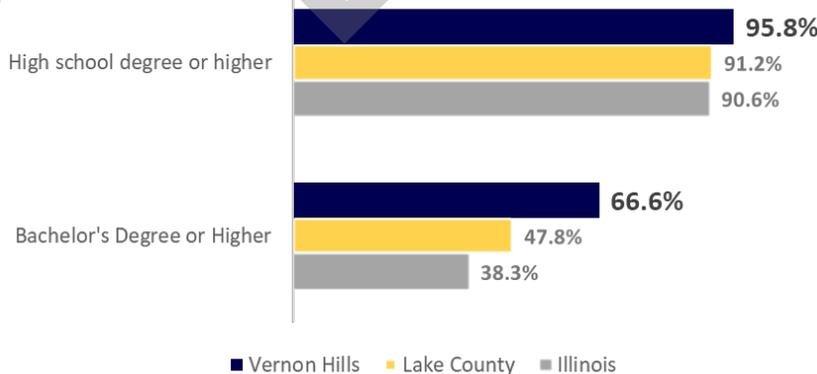
Languages Spoken at Home Other than English:
41.0% / 32.4%
Village / Lake County

Foreign Born:
32.6% / 20.1%
Village / Lake County

Population by Age Group

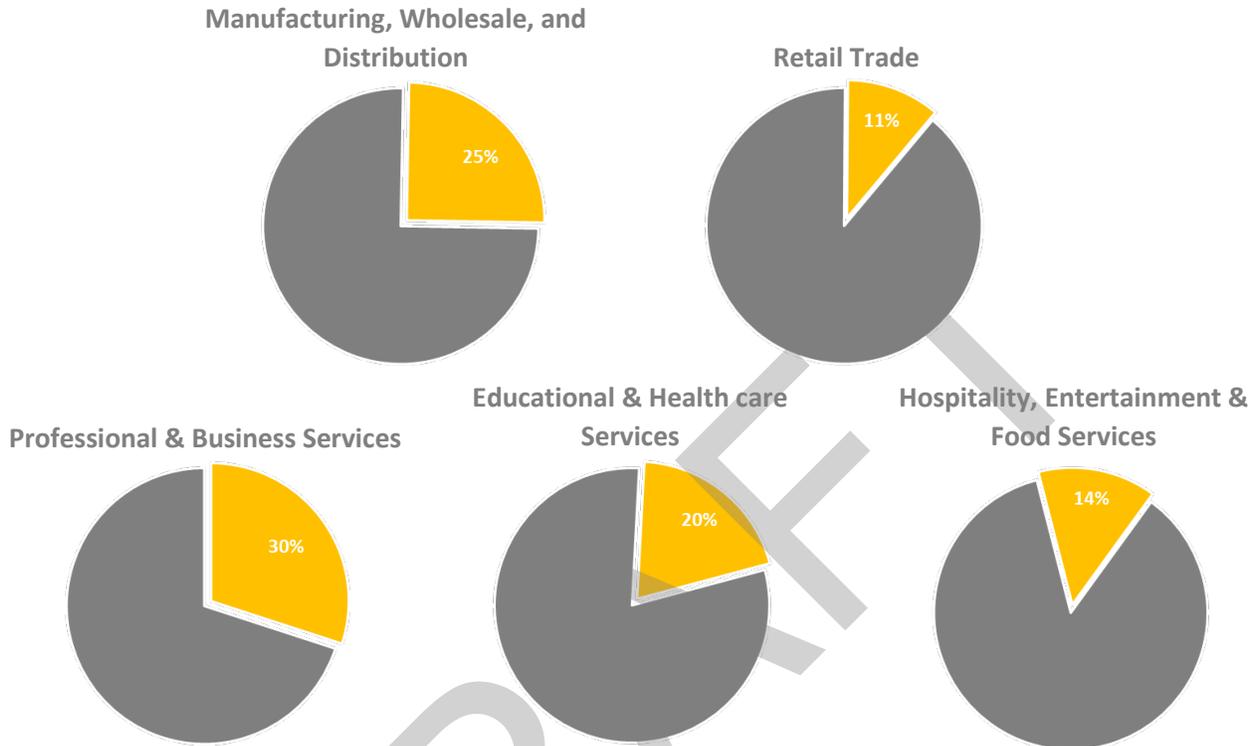


EDUCATIONAL ATTAINMENT



WORKFORCE/EMPLOYMENT

Industries Employing Vernon Hills Residents



Avg. Work Commute (in mins):

26.8 / 28.1
Village / Illinois

Work from Home:

26.3% / 14.0%
Village / Illinois

Employment Rate^{2/19/2025}:

65.6% / 62.1%
Village / Illinois

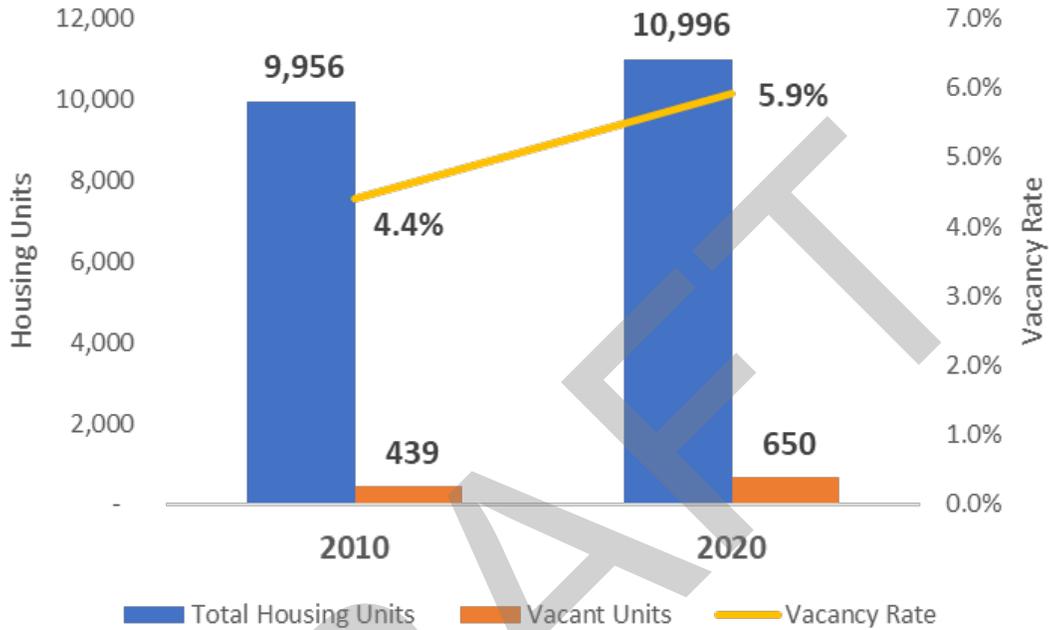
PRINCIPAL EMPLOYERS	EMPLOYEES
CDW, LLC	1,800
Hawthorn School District 73	600
Mitsubishi Electric Automation, Inc.	425
Walmart, Inc.	398
Rust-Oleum Corp.	350
Antylia Scientific (FKA Cole-Palmer)	300
Target	300
ZF Services, N.A. LLC	250
Mercer	250
Wurth Baer Supply Company	250

Data Sources

Lake County Partners
2023 Illinois Manufacturer's Directory and Illinois Services Directory
Hawthorn School District 73

HOUSING

Housing Units with Vacancy Rates in Vernon Hills



Median Home Values

Village \$384,800

Lake County \$340,400

Illinois \$263,300



Median Gross Rent:

\$1,855 / \$1,406

Village / Lake County



Homeownership Rate:

66.3% / 76.8%

Village / Lake County



- Fund Accounting Overview
- Summary of Projected FY25 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 [MAJOR 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.

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 adopts 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 benefits to the Village’s police officers.

SUMMARY OF PROJECTED FY25 RESULTS

REVENUE AND OTHER FINANCING SOURCES

REVENUES & OTHER FINANCING SOURCES					
FUND	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	\$ OVER/ (UNDER) BUDGET	% OVER/ (UNDER) BUDGET
Governmental Funds					
General Fund	\$ 36,748,431	\$ 37,523,731	\$ 37,856,610	\$ 332,879	0.9%
Capital Fund	1,950,227	13,563,764	13,714,253	150,489	1.1%
Vehicle & Equip Replacemt Fund	514,531	2,666,571	2,722,449	55,878	2.1%
Dispatch Center Fund	2,417,993	2,356,800	2,369,687	12,887	0.5%
Motor Fuel Tax Fund	1,447,007	1,255,661	1,952,343	696,682	55.5% ¹
Town Center TIF Fund	2,718,940	2,760,740	2,660,914	(99,826)	-3.6%
Mellody Farm TIF Fund	4,985,986	5,053,601	5,491,113	437,512	8.7% ²
Hawthorn Mall TIF Fund	806,888	1,900,522	1,867,392	(33,130)	-1.7%
DUI Fund	17,776	10,000	16,350	6,350	63.5%
Drug Forfeiture Fund	29	1,000	15	(985)	-98.5%
State Seizure Fund	1,233	-	537	537	n/a
Proprietary Funds					
Golf Fund	606,214	1,326,135	1,317,036	(9,099)	-0.7%
Metra Parking Fund	37,167	108,200	106,401	(1,799)	-1.7%
Total Revenue and Other Sources	52,252,422	68,526,725	70,075,100	1,548,375	2.3%

¹ Recognized grant revenue in FY25; budgeted in prior year.

² Due to higher than anticipated investment income.

EXPENDITURE/EXPENSE, CAPITAL OUTLAY, AND OTHER FINANCING USES

EXPENDITURE/EXPENSE, CAPITAL OUTLAY, & OTHER FINANCING USES	ACTUAL	AMENDED	PROJECTED	\$ OVER/	% OVER/
FUND	FY 2024	BUDGET	ACTUAL	(UNDER)	(UNDER)
		FY 2025	FY 2025	BUDGET	BUDGET
Governmental Funds					
General Fund	\$ 31,323,784	\$ 36,557,256	\$ 34,589,496	\$ (1,967,760)	-5.4% ¹
Capital Fund	1,687,874	5,399,500	4,416,160	(983,340)	-18.2% ²
Vehicle & Equip Replacemt Fund	215,895	1,641,800	1,442,714	(199,086)	-12.1% ³
Dispatch Center Fund	2,697,307	2,483,103	2,315,358	(167,745)	-6.8% ⁴
Motor Fuel Tax Fund	2,924,554	1,554,000	1,529,000	(25,000)	-1.6%
Town Center TIF Fund	1,785,531	1,692,654	1,620,849	(71,805)	-4.2%
Mellody Farm TIF Fund	1,752,683	1,731,558	1,749,757	18,199	1.1%
Hawthorn Mall TIF Fund	19,102	2,281,859	431,480	(1,850,379)	-81.1% ⁵
DUI Fund	23,231	110,000	65,000	(45,000)	-40.9%
Drug Forfeiture Fund	-	10,000	-	(10,000)	-100.0%
State Seizure Fund	1,666	10,000	2,205	(7,795)	-78.0%
Proprietary Funds					
Golf Fund	599,098	1,141,512	1,078,314	(63,198)	-5.5%
Metra Parking Fund	67,460	200,551	183,367	(17,184)	-8.6%
Total Expenditure/Expense and Other Uses	43,098,185	54,813,793	49,423,700	(5,390,093)	-9.8%

¹ Due to lower than planned sales tax rebate incentives and personnel costs due to vacancies.

² VHAC Parking Expansion project over budget by \$270,000.

Annual Road Program and other street and intersection related projects came in \$360,000 under budget.

Various Village facility projects were deferred to future year, approx. \$240,000.

Cent. Crossings Pond Retaining project finished under budget by \$150,000.

Harvey Lake Master Plan project substantially planned for FY26, approx. \$100,000.

³ Planned IT infrastructure no longer needed or less expensive alternatives were or will be purchased, saving \$75,000.

CCTV Camera System for \$80,000 was finished in the prior year and budget amount was not needed.

⁴ Telecommunicator position vacancies resulted in approx. \$100,000 less in personnel expenditure.

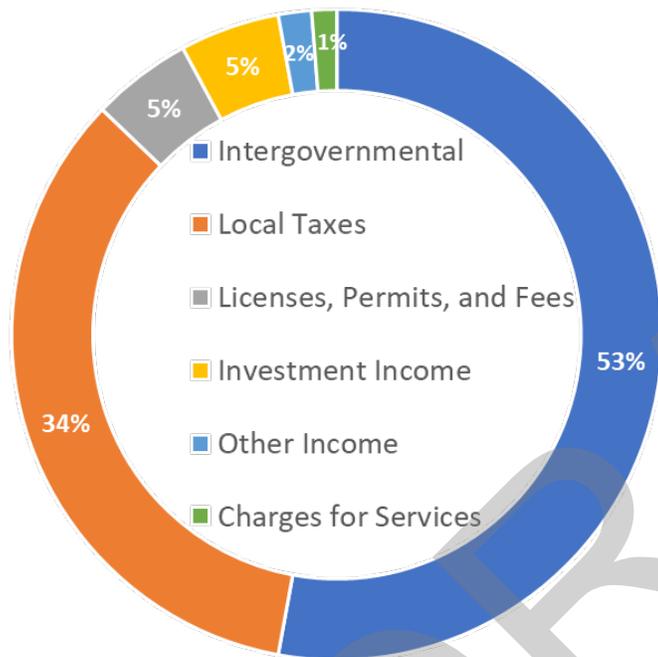
Buildings and grounds supplies came in under budget by \$20,000.

⁵ Various TIF projects are not yet eligible for reimbursement but were budgeted.

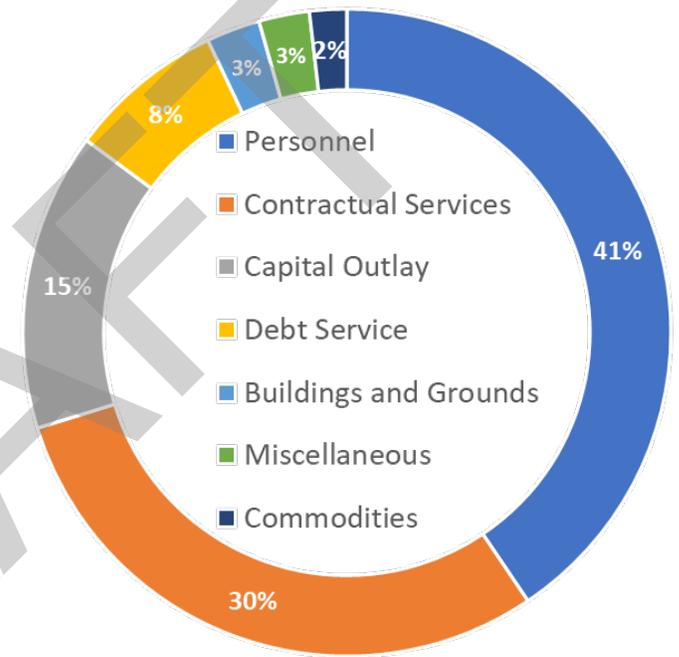
ANNUAL BUDGET SUMMARY

The Village-wide FY2026 budget as presented is a balanced budget. The following pie charts show the category breakdown of Village-wide revenues and expenditures, excluding the Police Pension Fund. Major revenue sources included in intergovernmental and local taxes are as follows: sales taxes, use taxes, income taxes, and grant revenue (Intergovernmental); home rules sales taxes, food and beverage taxes, electric utility taxes, and telecommunications tax (Local Taxes).

FY 2026 REVENUES



FY 2026 EXPENDITURES





FY 2026 ANNUAL BUDGET

FINANCIAL SUMMARIES

GOVERNMENTAL & PROPRIETARY FUNDS (EXCLUDES FIDUCIARY FUND)	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	PERCENT CHANGE IN BUDGET
Revenues					
Intergovernmental	25,693,001	26,657,428	27,762,261	28,839,173	8.2%
Local Taxes	15,627,286	17,184,125	17,164,017	18,683,723	8.7%
Licenses, Permits, and Fees	2,636,385	3,400,685	2,187,465	2,714,600	-20.2% ¹
Charges for Services	1,423,653	967,750	885,697	679,603	-29.8% ²
Investment Income	3,080,122	1,902,000	3,636,159	2,704,895	42.2% ³
Other Income	1,082,506	810,166	892,996	897,100	10.7%
Total Revenues	49,542,953	50,922,154	52,528,595	54,519,094	7.1%
Other Financing Sources					
Transfers In	2,150,000	5,024,000	5,024,000	2,875,101	-42.8% ⁴
Department Contributions	402,690	1,039,571	1,017,690	2,041,000	96.3% ⁴
One-Time Capital Funding Transfer In	-	11,349,000	11,349,000	-	-100.0% ⁴
Total Other Financing Sources	2,552,690	17,412,571	17,390,690	4,916,101	-71.8%
Total Revenues & Other Sources	52,095,643	68,334,725	69,919,285	59,435,195	-13.0%
Expenditures					
Salaries and Wages	11,962,296	12,891,953	12,528,845	13,165,209	2.1% ⁵
FICA and Pensions	3,916,129	4,095,148	3,989,257	4,125,442	0.7%
Health and Life Insurance	1,962,799	2,181,006	2,159,198	2,359,187	8.2% ⁶
Other Personnel	352,860	517,176	507,722	637,036	23.2% ⁷
Contractual Services	10,554,481	14,234,045	11,133,164	14,836,928	4.2% ⁸
Commodities	873,620	966,172	875,319	925,956	-4.2%
Buildings and Grounds	1,103,120	1,393,012	1,255,481	1,342,939	-3.6%
Capital Outlay	5,445,672	7,556,033	6,494,918	7,453,688	-1.4%
Debt Service	3,768,022	3,705,451	3,705,152	3,905,254	5.4%
Miscellaneous	606,496	1,210,226	732,954	1,260,354	4.1%
Total Expenditures	40,545,495	48,750,222	43,382,010	50,011,993	2.6%
Other Financing Uses					
Transfers Out	2,150,000	5,024,000	5,024,000	2,875,101	-42.8% ⁴
Equipment Replacement Contributions	402,690	439,571	417,690	991,000	125.4% ⁴
B&G Major Repair/Replace Contributions	-	600,000	600,000	1,050,000	75.0% ⁴
One-Time Capital Funding Transfer Out	-	11,349,000	11,349,000	-	-100.0%
Total Other Financing Uses	2,552,690	17,412,571	17,390,690	4,916,101	-71.8%
Total Expenditures and Other Uses	43,098,185	66,162,793	60,772,700	54,928,094	-17.0%
Excess Revenues and Other Sources over Expenditures and Other Uses	8,997,458	2,171,932	9,146,585	4,507,101	

See Tickmarks on next page.

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

¹ Reduced major permit revenues by \$700,000 to align with pace of construction at Mall redevelopment.

² Dispatch charges for services lowered as Dispatch services anticipated to convert to LakeComm mid-year.

³ Due to higher interest rates and larger investable balances.

⁴ Overall transfers and contributions reduced due to lower Golf Fund and Dispatch Fund subsidies.

As accounting for vehicle and equipment replacements and major facility repair/replace projects has changed a portion of the transfers have been recategorized as contributions resulting in the significant increase in contributions.

⁵ FY26 includes 3.5% COLA for non union employees and scheduled COLA and step raises for union employees.

Two new full-time personnel added in FY26 and one part-time position eliminated.

Telecommunicator salaries planned for 6 months as dispatch services will be converted to LakeComm during the year.

⁶ FY26 includes a blended insurance increase of around 10%.

Budgeted increase less than 10% due to including Telecommunicator staff for only 6 months of the budget year.

⁷ Benefit time payouts increased due to anticipated employee retirements.

⁸ New in FY26 is a charge for LakeComm Dispatch services of \$680,000, full year of service assumed.

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

FUND	PROJECTED APRIL 30, 2025 FUND BALANCE	REVENUE & OTHER FINANCING SOURCES	EXPENDITURES & OTHER FINANCING USES	CHANGE IN FUND BALANCE	PROJECTED APRIL 30, 2026 FUND BALANCE
Governmental Funds					
General Fund	\$ 40,158,987	\$ 38,066,239	\$ 36,976,473	\$ 1,089,766	\$ 41,248,753
Capital Fund	11,966,546	5,986,763	6,444,500	(457,737)	11,508,809
Vehicle & Equip Replacemt Fund	3,330,024	1,191,778	1,038,170	153,608	3,483,632
Dispatch Center Fund	452,959	1,013,729	1,466,688	(452,959)	-
Motor Fuel Tax Fund	1,341,244	1,815,162	1,425,000	390,162	1,731,406
Town Center TIF Fund	5,062,307	2,874,766	1,660,549	1,214,217	6,276,524
Mellody Farm TIF Fund	13,307,076	5,583,720	1,797,451	3,786,269	17,093,345
Hawthorn Mall TIF Fund	2,170,693	2,573,001	3,131,862	(558,861)	1,611,832
DUI Fund	82,922	14,745	96,175	(81,430)	1,492
Drug Forfeiture Fund	1,044	110	2,500	(2,390)	(1,346)
State Seizure Fund	6,489	82	4,500	(4,418)	2,071
Total Governmental Funds	77,880,291	59,120,095	54,043,868	5,076,227	82,956,518

CHANGE IN CASH POSITION (PROPRIETARY FUNDS)

FUND	PROJECTED APRIL 30, 2025 CASH POSITION	CASH INFLOWS	CASH OUTFLOWS	CHANGE IN CASH POSITION	PROJECTION APRIL 30, 2025 CASH POSITION
Proprietary Funds					
Golf Fund	287,422	653,000	638,123	14,877	302,299
Metra Parking Fund	33,430	101,400	90,085	11,315	44,745
Total Proprietary Funds	320,852	754,400	728,208	26,192	347,044

Both the Metra Parking Fund and the Golf Course Fund are subsidized by the General Fund. Since FY25 an annual General Fund subsidy has been budgeted to maintain a positive cash balance in each fund. The FY26 budget includes a General Fund subsidy of \$75,000 to the Golf Course Fund and \$65,000 to the Metra Parking Fund.

TOP 10 REVENUE SOURCES

1. **STATE SALES TAX (\$19,050,000)**

The state of Illinois imposes 6.25% sales tax on general merchandise and a 1% sales tax on groceries. 1% of the sale price 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. The 1% grocery sales tax is set to be eliminated effective January 1, 2026.

2. **TIF INCREMENT (\$9,548,513)**

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, Mellody Farm TIF, and the Hawthorn Mall TIF.

3. **INCOME TAX (\$4,786,550)**

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 (\$4,100,000)**

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 (\$2,704,895)**

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. **FOOD AND BEVERAGE TAX (\$1,796,000)**

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 is 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.

7. **ELECTRIC UTILITY TAX (\$1,220,785)**

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 delivers the electricity. That business then submits a tax return accompanying the collected tax each month to the village.

8. **CONSTRUCTION PERMITS (\$991,000)**

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.

9. **TRANSPORTATION RENEWAL FUND (MOTOR FUEL TAX) (\$622,115)**

The State of Illinois imposes an additional motor fuel tax per gallon of fuel sold and it is accounted for by the State in the Transportation Renewal Fund. The per gallon tax started at 19 cents effective July 1, 2019. Approximately 16% of this total collected tax by the State is distributed to municipalities while the remaining amounts go to the State, counties, and townships.

10. **MOTOR FUEL TAX (\$579,155)**

The State of Illinois imposes a motor fuel tax of 19 cents per gallon of fuel sold. This is in addition to the State's Transportation Renewal Fund tax collected per gallon. Retailers remit the collected motor fuel tax to the State, which in turn distributes 54.4% of the taxes to municipalities on a per-capita basis. The remaining portion is maintained by the State.

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EXPENDITURE CATEGORIES

1. **PERSONNEL (\$20,286,874)**

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 (\$14,836,928)**

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 (\$925,956)**

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 (\$1,342,939)**

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 (\$7,453,688)**

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 and capital expenditure or *CapEx* for the two village enterprise funds. In regard to capital expenditure in an enterprise fund, these items are not expensed in the year of purchase but rather capitalized as an asset and proportionally expensed each year as depreciation over the useful life of the capital asset. Capital expenditure under the capitalization threshold (various by asset type and fund) or with a useful life less than one year is expensed in the year of purchase. The term capital outlay is synonymous with capital expenditure, capital spending, and *CapEx* and may be used interchangeably throughout this document.

6. **DEBT SERVICE (\$3,905,254)**

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 (\$1,260,)**

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.

DEBT SUMMARY

BOND DESCRIPTION	PURPOSE	PRINCIPAL		FY 2026 DEBT SERVICE PAYMENTS			MATURITY DATE
		ORIGINAL ISSUE AMOUNT	OUTSTANDING AS OF MAY 1, 2025	PRINCIPAL	INTEREST	TOTAL	
SELF-SUPPORTING DEBT							
G.O. Bonds, Series 2012A	Town Center TIF	7,850,000	2,000,000	1,000,000	45,000	1,045,000	12/30/2026
G.O. Refunding Bonds, Series 2015B	Town Center TIF	5,255,000	1,050,000	520,000	25,600	545,600	12/30/2026
G.O. Bonds, Series 2017	Mellody Farm TIF	20,190,000	15,255,000	1,060,000	531,740	1,591,740	3/30/2037
		33,295,000	18,305,000	2,580,000	602,340	3,182,340	
DEBT REQUIRING VILLAGE RESOURCES							
G.O. Refunding Bonds, Series 2012B	Police Station	1,625,000	155,000	155,000	3,720	158,720	3/30/2026
G.O. Bonds, Series 2014	Police Station	3,520,000	1,880,000	185,000	57,510	242,510	3/30/2034
G.O. Bonds, Series 2014	Com. Center	1,115,000	400,000	195,000	10,708	205,708	3/30/2027
G.O. Bonds, Series 2015A	Radios & Donation	2,005,000	850,000	85,000	26,025	111,025	3/30/2034
		8,265,000	3,285,000	620,000	97,963	717,963	
TOTAL		\$ 41,560,000	\$ 21,590,000	\$ 3,200,000	\$ 700,303	\$ 3,900,303	

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.



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

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FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

GENERAL FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
INTERGOVERNMENTAL	\$ 28,495,904	\$ 23,442,211	\$ 24,160,669	\$ 24,550,863	\$ 24,508,381
LOCAL TAXES	8,158,474	7,867,608	7,994,262	8,104,581	8,180,358
LICENSES, PERMITS, AND FEES	1,436,332	2,074,944	2,798,350	1,611,778	2,106,400
FINES AND FORFEITURES	237,123	156,779	192,000	155,815	439,300
CHARGES FOR SERVICES	428,979	429,644	435,950	444,454	433,900
INVESTMENT INCOME	1,238,447	1,946,939	1,250,000	2,232,814	1,726,500
OTHER INCOME	692,331	830,306	692,500	756,305	671,400
TOTAL REVENUES	40,687,590	36,748,431	37,523,731	37,856,610	38,066,239
EXPENDITURES					
ADMINISTRATION	2,274,542	2,335,324	1,943,994	1,892,225	1,985,981
PUBLIC WORKS	4,439,056	4,290,959	4,748,263	4,475,149	5,021,785
POLICE	11,511,785	12,352,684	13,284,110	13,099,636	15,229,645
COMMUNITY DEVELOPMENT	958,564	862,881	1,062,992	979,112	1,240,222
FLEET MAINTENANCE	174,353	158,226	666,344	659,061	703,584
BUILDINGS AND GROUNDS	925,761	922,753	1,747,552	1,642,670	2,193,368
PRESIDENT AND BOARD	100,724	101,455	137,812	122,402	138,512
EVENTS	324,838	379,342	437,495	482,222	474,795
GENERAL PURPOSE	8,592,858	7,770,160	9,098,694	7,807,019	8,589,655
TOTAL EXPENDITURES	29,302,481	29,173,784	33,127,256	31,159,496	35,577,547
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,385,109	7,574,647	4,396,475	6,697,114	2,488,692
OTHER FINANCING (USES)					
TRANSFER TO GOLF FUND	-	-	(760,000)	(760,000)	(75,000)
TRANSFER TO METRA	-	-	(70,000)	(70,000)	(65,000)
TRANSFER TO DISPATCH FUND	-	(650,000)	(800,000)	(800,000)	(258,926)
TRANSFER TO CAPITAL FUND	(2,200,000)	(1,500,000)	(1,800,000)	(1,800,000)	(1,000,000)
TOTAL OTHER FINANCING (USES)	(2,200,000)	(2,150,000)	(3,430,000)	(3,430,000)	(1,398,926)
NET CHANGE IN FUND BALANCE BEFORE ONE-TIME CAPITAL FUNDING TRANSFERS	9,185,109	5,424,647	966,475	3,267,114	1,089,766
ONE-TIME CAPITAL FUNDING TRANSFERS					
ONE-TIME CAPITAL FUNDING TRANSFER	-	-	(9,237,000)	(9,237,000)	-
ONE-TIME VERF FUNDING TRANSFER	-	-	(2,112,000)	(2,112,000)	-
TOTAL ONE-TIME CAPITAL FUNDING TRANSFERS	-	-	(11,349,000)	(11,349,000)	-
NET CHANGE IN FUND BALANCE	9,185,109	5,424,647	(10,382,525)	(8,081,886)	1,089,766
FUND BALANCE - BEGINNING	33,631,117	42,816,226	48,240,873	48,240,873	40,158,987
FUND BALANCE - ENDING	\$ 42,816,226	\$ 48,240,873	\$ 37,858,348	\$ 40,158,987	\$ 41,248,753

GENERAL FUND

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
INTERGOVERNMENTAL					
01-410001- SALES TAXES	\$ 19,344,132	\$ 17,754,401	\$ 18,300,000	\$ 18,756,000	\$ 19,050,000
01-410003- USE TAXES	1,109,710	1,012,709	1,132,533	966,600	526,260
01-410005- CANNABIS USE TAX	41,681	42,657	41,886	42,423	44,571
01-410010- INCOME TAX	4,338,379	4,395,735	4,591,350	4,646,393	4,786,550
01-410080- REPLACEMENT TAX	16,528	10,173	7,500	7,500	7,500
01-410081- GAMBLING TAX	156	-	-	-	-
01-420100- GRANT REVENUE	3,645,318	226,536	87,400	131,947	93,500
TOTAL INTERGOVERNMENTAL	\$ 28,495,904	\$ 23,442,211	\$ 24,160,669	\$ 24,550,863	\$ 24,508,381
LOCAL TAXES					
01-410002- HOME RULE SALES TAX	\$ 4,220,471	\$ 3,844,695	\$ 4,000,000	\$ 4,033,056	\$ 4,100,000
01-410020- ELECTRIC UTILITY TAX	1,211,295	1,170,705	1,200,967	1,208,698	1,220,785
01-410040- TELECOMMUNICATIONS SIMPLD TAX	571,333	604,642	572,037	554,968	549,418
01-410060- AMUSEMENT TAX	185,421	217,717	211,430	225,027	227,277
01-410320- HOTEL MOTEL TAX	256,387	273,514	291,828	286,878	286,878
01-410350- FOOD & BEVERAGE TAX	1,713,567	1,756,335	1,718,000	1,795,954	1,796,000
TOTAL LOCAL TAXES	\$ 8,158,474	\$ 7,867,608	\$ 7,994,262	\$ 8,104,581	\$ 8,180,358
LICENSES, PERMITS, AND FEES					
- Franchise Fees -					
01-440550- CABLE FRANCHISE FEE	214,830	295,181	300,000	253,995	248,900
01-440555- VIDEO SERVICE FRANCHISE	56,294	50,415	55,000	40,305	36,300
01-440560- TELEPHONE FRANCHISE FEE	10,544	11,503	11,500	11,503	11,500
- Community Development -					
01-430130- BUSINESS LICENSES	\$ 131,266	\$ 116,466	\$ 130,000	\$ 130,000	\$ 130,000
01-430140- LIQUOR LICENSES	96,000	73,050	95,000	95,000	95,000
01-430145- SOLICITOR LICENSES	1,200	2,000	1,000	2,000	2,000
01-430185- COMMERCIAL CONSTR - NEW	518,813	346,659	874,000	128,000	511,000
01-430179- COMMERCIAL CONSTR - OTHER	-	564,931	572,000	259,896	186,000
01-430188- RESIDENTIAL CONSTR - NEW	-	45,424	100,000	45,000	42,000
01-430189- RESIDENTIAL CONSTR - OTHER	-	100,381	178,000	296,929	252,000
01-430170- PLAN REVIEW FEE	107,078	188,662	225,000	101,000	155,000
01-430172- ZONING VARIATION FEE	1,900	13,255	500	6,500	5,000
01-430174- SPECIAL USE REQUEST FEE	8,500	850	750	3,000	1,500
01-430182- TEMPORARY OCCUPANCY FEE	2,750	1,150	3,000	1,500	2,000
01-430152- OUTDOOR SEATING & MERCH DIST	-	-	500	500	500
01-430660- SUBDIVISION ENG REV/INSP FEE	221,227	198,838	190,000	178,500	364,400
01-430183- MISC INSPECTION FEE	-	-	-	500	500
01-430184- REINSPECTION FEE	1,550	710	500	500	500
01-430192- SIGN FEE	8,662	10,590	10,000	8,550	11,700
01-430193- BLDNG SERVICES & ADMN FEE	19,055	21,428	20,000	19,000	20,000
01-430190- ELEVATOR CERTS & INSPECTIONS	11,247	9,316	10,000	10,000	11,000
01-430198- ELEVATOR PERMIT FEES	-	-	2,000	500	500
01-440250- PASSPORT FEES	5,880	-	-	-	-
01-440220- CULTURAL/COMMUNITY FEES	4,000	1,500	2,000	1,000	1,000

GENERAL FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
- Public Safety -						
01-440610-	PARKING PERMIT FEES	405	2,700	1,500	1,500	1,500
01-440620-	POLICE REPORT FEES	4,165	4,830	4,000	4,500	4,500
01-440625-	SEX OFFENDER REGISTRATION FEE	210	375	500	500	500
01-440626-	FINGER PRINT FEES	300	570	500	500	500
01-440630-	ADMINISTRATIVE HEARING FEE	221	425	500	500	500
01-440670-	TOWING FEES	9,750	13,355	10,000	10,000	10,000
01-440672-	IMPOUNDING FEES	185	100	500	500	500
- Administration -						
01-440950-	NSF ADMN FEES	300	280	100	100	100
TOTAL LICENSES, PERMITS, AND FEES		\$ 1,436,332	\$ 2,074,944	\$ 2,798,350	\$ 1,611,778	\$ 2,106,400
FINES AND FORFEITURES						
01-430195-	FORFEITED COMPLETION BOND	\$ 73,754	\$ 5,040	\$ 50,000	\$ -	\$ 292,000
01-450610-	TRAFFIC FINES	129,782	108,172	110,000	125,000	115,000
01-450620-	PARKING FINES	19,641	34,073	25,000	22,815	25,000
01-450625-	ADJUDICATION FINES	7,846	5,394	5,000	5,500	5,000
01-450630-	FALSE ALARM FINES	6,100	4,100	2,000	2,000	2,000
01-450635-	OTHER FINES	-	-	-	500	300
TOTAL FINES AND FORFEITURES		\$ 237,123	\$ 156,779	\$ 192,000	\$ 155,815	\$ 439,300
CHARGES FOR SERVICES						
01-440479-	PARK DISTRICT POLICE CONTRIB	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
01-440660-	POLICE SERVICE FEES - SRO	184,420	173,192	189,950	180,000	185,400
01-440699-	POLICE DETAIL REVENUE	196,723	206,889	196,000	215,454	198,500
01-440712-	FLEET PARTS & LABOR	7,836	9,563	10,000	9,000	10,000
TOTAL CHARGES FOR SERVICES		\$ 428,979	\$ 429,644	\$ 435,950	\$ 444,454	\$ 433,900
LEASE AND RENTAL INCOME						
01-440580-	CELL TOWER RENTAL FEES	201,846	209,556	218,600	218,615	227,500
01-440825-	VHAC CONCESSION/USE FEES	13,763	5,500	10,000	17,000	12,000
01-440827-	VHAC LIGHTING FEES	-	49,889	45,000	54,000	50,000
01-440872-	GENEALOGICAL SOCIETY RENT	1,200	1,200	1,200	1,200	1,200
01-440875-	POLICE ANNEX RENT	14,400	17,400	17,400	18,000	18,000
01-470840-	WHITE DEER LEASE	20,718	21,037	20,000	21,361	21,700
TOTAL LEASE AND RENTAL INCOME		\$ 251,927	\$ 304,582	\$ 312,200	\$ 330,176	\$ 330,400
INVESTMENT INCOME						
01-480750-	INTEREST INCOME	\$ 1,272,916	\$ 2,094,040	\$ 1,250,000	\$ 1,931,143	\$ 1,424,000
01-480757-	GAIN/LOSS ON SALE OF INVESTMT	-	754	-	51,671	50,000
01-480758-	CHG IN MARKET VALUE	(34,469)	(147,855)	-	250,000	252,500
TOTAL INVESTMENT INCOME		\$ 1,238,447	\$ 1,946,939	\$ 1,250,000	\$ 2,232,814	\$ 1,726,500



FY 2026 ANNUAL BUDGET

REVENUES – ACCOUNT LEVEL

GENERAL FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
OTHER INCOME						
01-440850-	RECYCLING FEES	583	6,338	300	500	500
01-440822-	FUEL SALES	137,023	130,242	125,000	117,129	120,000
01-440860-	SENIOR ART PROGRAM REIM	-	10,000	10,000	10,000	10,000
01-460150-	PROPERTY & LIAB INS REIMB	\$ 23,532	\$ 54,067	\$ -	\$ 500	\$ 500
01-470800-	SALES OF SURPLUS PROPERTY	34,753	36,825	10,000	55,000	10,000
01-470900-	MISCELLANEOUS REVENUE	24,032	25,284	5,000	5,000	5,000
01-470905-	MISCELLANEOUS REIMBURSABLES	62,771	72,085	50,000	10,000	10,000
TOTAL OTHER INCOME		\$ 282,694	\$ 334,841	\$ 200,300	\$ 198,129	\$ 156,000
TOTAL REVENUES (EXCLUDES EVENTS REVENUE)		\$ 40,529,880	\$ 36,557,548	\$ 37,343,731	\$ 37,628,610	\$ 37,881,239

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FUND / DEPT 01 / 01	ADMINISTRATION
Authorized Full – Time Staff	6

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.

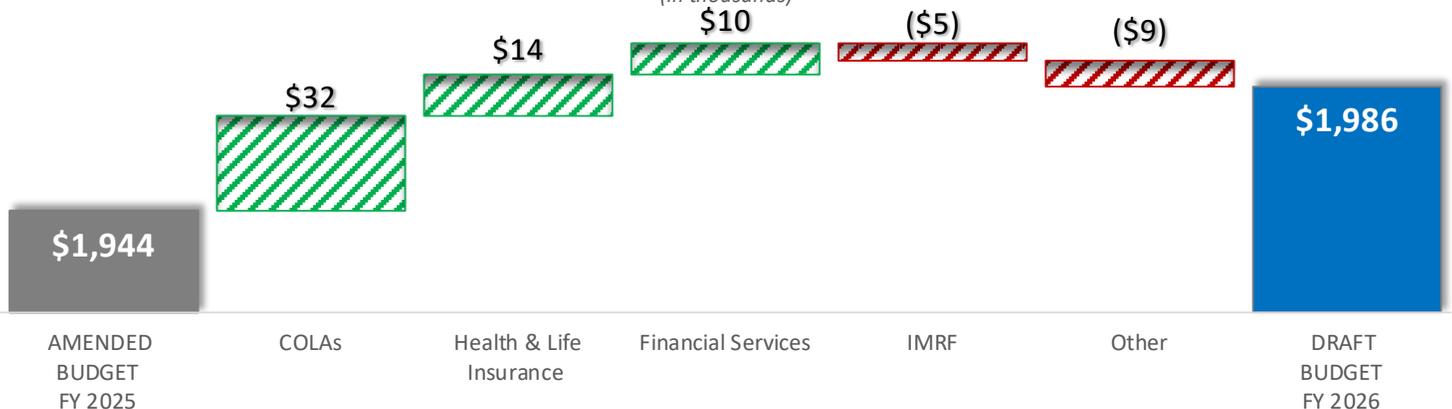
The Finance function provides support services to all village departments. The primary responsibilities of finance are preparing budgets; preparing for and managing audits; reporting on the financial activities of the village; purchasing; paying vendors; administering payroll; and managing cash and investments,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

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 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 914,365	\$ 1,120,094	\$ 1,200,255	\$ 1,178,459	\$ 1,236,195	\$ 35,940	3.0%
Contractual Services	1,289,782	1,085,021	693,789	675,016	699,699	5,910	0.9%
Commodities	70,395	130,209	34,950	23,750	30,087	(4,863)	-13.9%
Capital Contributions	-	-	15,000	15,000	20,000	5,000	33.3%
Total	\$ 2,274,542	\$ 2,335,324	\$ 1,943,994	\$ 1,892,225	\$ 1,985,981	\$ 41,987	2.2%

Budget Change Highlights *(in thousands)*





FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(ADMINISTRATION)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
DEPARTMENT: ADMINISTRATION					
PERSONNEL					
0101001-500010- SALARIES - ADMIN FT	\$ 663,107	\$ 827,286	\$ 884,651	\$ 884,650	\$ 915,613
0101001-500020- SALARIES - ADMIN OVERTIME	6,820	7,273	8,814	5,608	8,525
0101001-500030- SALARIES - ADMIN PT/SNL	2,666	2,981	-	-	-
0101001-500070- DEFERRED COMP CONTRIB	15,434	16,520	10,779	10,779	9,987
0101001-500100- FITNESS PREMIUM	-	-	400	400	400
0101001-500110- CAREER DEVELOPMENT PAY	12,658	10,121	6,508	6,797	7,035
0101001-500120- LONGEVITY	700	1,400	1,400	1,400	1,400
0101001-500140- VEHICLE ALLOWANCE	12,579	17,160	17,160	17,160	17,160
0101001-500142- UNIFORM ALLOWANCE	300	300	600	600	600
0101001-500150- SICK LEAVE PAYOUT	1,819	1,674	1,874	1,250	1,724
0101001-500151- VACATION LEAVE PAYOUT	-	-	2,337	2,000	2,467
0101001-500152- COMP TIME PAYOUT	-	-	487	4,000	1,324
0101001-510050- FICA CONTRIBUTIONS	48,066	60,735	66,291	63,624	67,295
0101001-510060- IMRF CONTRIBUTION	61,993	65,193	70,638	61,555	65,194
0101001-510080- HEALTH INSURANCE	79,326	96,819	91,828	93,892	106,030
0101001-510081- DENTAL INSURANCE	4,918	6,113	6,105	6,128	6,437
0101001-510082- VISION INSURANCE	2,639	3,413	809	802	811
0101001-510083- LIFE INSURANCE	-	-	2,632	2,610	2,383
0101001-510085- EMPLOYEE WELLNESS	-	-	2,684	2,517	2,677
0101001-520405- DUES & MEMBERSHIPS	-	-	5,687	5,687	5,712
0101001-520420- TRAINING & CONFERENCES	1,340	3,106	18,571	7,000	13,421
TOTAL PERSONNEL	\$ 914,365	\$ 1,120,094	\$ 1,200,255	\$ 1,178,459	\$ 1,236,195
CONTRACTUAL SERVICES					
0101001-520020- POSTAL CHARGES	\$ 8,604	\$ 525	\$ 9,050	\$ 2,800	\$ 6,550
0101001-520100- PHONE/INTERNET/CABLE	104,000	87,795	6,105	6,105	5,542
0101001-520105- MOBILE PHONE SERVICE	-	-	3,036	3,535	3,795
0101001-520200- MAINT/LEASE CONTRACT-PHONES	-	-	519	519	747
0101001-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	10,770	11,292	8,320
0101001-520220- MAINT/LEASE CONTRACT-SOFTWARE	310,167	380,374	46,341	49,841	44,168
0101001-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	2,944	5,000	7,176
0101001-520330- EQUIP REPAIR & MAINT	63,454	41,806	5,400	5,400	5,400
0101001-520400- SUBSCRIPTIONS	58,476	64,923	895	1,350	2,350
0101001-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	56,250	56,250	57,106
0101001-520460- TRAVEL - NON TRAINING	22	-	401	100	200
0101001-520500- AUDIT & ACTUARY SERVICES	654,133	380,425	44,900	35,000	44,946
0101001-520511- FINANCIAL SERVICES	-	-	336,810	336,816	346,914
0101001-520515- COMMUNICATIONS SERVICES	-	-	44,000	40,000	44,000
0101001-520521- IT SERVICES	-	-	16,121	15,888	15,862
0101001-520525- SHARED IT SYSTEMS	-	-	15,372	15,372	13,148
0101001-520530- MEDICAL SERVICES	7,040	5,399	600	600	600
0101001-520590- BANKING SERVICE FEES	-	-	8,700	8,700	8,700
0101001-520599- OTHER SERVICES	51,351	79,748	18,300	18,300	17,600
0101001-520710- PUBLIC NOTICE & PROMOTIONS	15,989	19,644	31,275	24,648	30,575
0101001-520761- SENIOR CITIZEN TRANSPORTATION	4,179	8,509	6,000	7,500	6,000
0101001-520762- SENIOR CITIZEN PROGRAMING	12,367	15,873	30,000	30,000	30,000
TOTAL CONTRACTUAL SERVICES	\$ 1,289,782	\$ 1,085,021	\$ 693,789	\$ 675,016	\$ 699,699



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(ADMINISTRATION)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
COMMODITIES					
0101001-530010- OFFICE SUPPLIES & EQUIP	\$ 7,307	\$ 6,594	\$ 10,450	\$ 6,500	\$ 9,450
0101001-530011- FOOD & OTHER SUPPLIES	2,801	4,070	5,750	3,250	5,750
0101001-530012- IT SUPPLIES & EQUIP	56,341	110,860	2,500	2,500	5,037
0101001-530020- PRINTING	1,631	4,134	11,500	7,500	5,100
0101001-530050- OPERATING SUPPLIES & EQUIP	2,315	4,551	4,750	4,000	4,750
TOTAL COMMODITIES	\$ 70,395	\$ 130,209	\$ 34,950	\$ 23,750	\$ 30,087
CAPITAL CONTRIBUTIONS					
0101001-580096- EQUIP REPLACE CONTRIB	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 20,000
TOTAL CAPITAL CONTRIBUTIONS	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 20,000
TOTAL DEPARTMENT: ADMINISTRATION	\$ 2,274,542	\$ 2,335,324	\$ 1,943,994	\$ 1,892,225	\$ 1,985,981

DRAFT

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**.



FY 2026 ANNUAL BUDGET

GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

GENERAL FUND

(ADMINISTRATION)

DRAFT
BUDGET
FY 2026

EXPENDITURES

DEPARTMENT: ADMINISTRATION

PERSONNEL

0101001-500010-	SALARIES - ADMIN FT 6 FT EMPLOYEES	915,613	\$	915,613
0101001-500020-	SALARIES - ADMIN OVERTIME OVERTIME (120 HOURS @ \$69.04/HR) DOUBLE TIME (2 HOURS @ \$92.67/HR)	8,525	\$	8,525
0101001-500070-	DEFERRED COMP CONTRIB EMPLOYER SHARE DEFERRED COMPENSATION CONTRIBUTION (1 FT EMPLOYEE)	9,987	\$	9,987
0101001-500100-	FITNESS PREMIUM WELLNESS INCENTIVE	400	\$	400
0101001-500110-	CAREER DEVELOPMENT PAY 2 DEPARTMENT HEADS - 2% OF BASE SALARY	7,035	\$	7,035
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 76 HOURS @ \$22.68/HR (50% PAYOUT RATE)	1,724	\$	1,724
0101001-500151-	VACATION LEAVE PAYOUT 48 HOURS @ \$51.39/HR	2,467	\$	2,467
0101001-500152-	COMP TIME PAYOUT 25 HOURS @ \$52.94/HR	1,324	\$	1,324
0101001-510050-	FICA CONTRIBUTIONS EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	67,295	\$	67,295
0101001-510060-	IMRF CONTRIBUTION EMPLOYER IMRF CONTRIBUTION	65,194	\$	65,194
0101001-510080-	HEALTH INSURANCE EMPLOYER MEDICAL INSURANCE CONTRIBUTION	106,030	\$	106,030



FY 2026 ANNUAL BUDGET

GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

GENERAL FUND

(ADMINISTRATION)

DRAFT
BUDGET
FY 2026

0101001-510081-	DENTAL INSURANCE		\$	6,437
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	6,437		
0101001-510082-	VISION INSURANCE		\$	811
	EMPLOYER VISION INSURANCE CONTRIBUTION	811		
0101001-510083-	LIFE INSURANCE		\$	2,383
	EMPLOYER LIFE INSURANCE CONTRIBUTION	2,383		
0101001-510085-	EMPLOYEE WELLNESS		\$	2,677
	EMPLOYEE ASSIST PROGRAM*	177		
	FLU SHOTS, WELLNESS INITIATIVES	2,500		
0101001-520405-	DUES & MEMBERSHIPS		\$	5,712
	AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)	350		
	ICMA MEMBERSHIP	1,400		
	IGFOA MEMBERSHIP	400		
	ILCMA MEMBERSHIP	1,200		
	ILLINOIS CPA SOCIETY	370		
	ILLINOIS NATOA MEMBERSHIP (NATIONAL ASSOCIATION OF TELECOMMUNICATIONS OFFIC	50		
	IPELRA ANNUAL MEMBERSHIP	230		
	MUNICIPAL CLERKS OF LAKE COUNTY	40		
	NATIONAL PELRA MEMBERSHIP (3 @ \$255)	765		
	NISHRM	199		
	SAM'S CLUB MEMBERSHIPS	245		
	SHRM WORKPLACE MENTAL HEALTH ALLY	99		
	SHRM-CP ANNUAL CERTIFICATION	100		
	SOCIETY FOR HUMAN RESOURCE MANAGEMENT (SHRM)	264		

GENERAL FUND

(ADMINISTRATION)

DRAFT
 BUDGET
 FY 2026

0101001-520420- TRAINING & CONFERENCES	\$	13,421
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 QUARTERLY EMPLOYMENT LAW SEMINAR	796	
MEALS FOR SEMINARS	250	
MILEAGE/TRANSPORTATION FOR TRAINING & CONFERENCES	250	
NATIONAL SHRM CONFERENCE	2,295	
OTHER TRAINING & CONFERENCES	2,000	
OTHER VIRTUAL TRAINING/WEBCASTS	600	
PER DIEM @ \$65 PER DAY	1,495	
TOTAL PERSONNEL	\$	1,236,195
CONTRACTUAL SERVICES		
0101001-520020- POSTAL CHARGES	\$	6,550
BOARD COMMUNICATIONS	1,000	
FEDEX/COURIER CHARGES	1,000	
GENERAL POSTAGE	3,500	
MISCELLANEOUS SHIPPING CHARGES	250	
POSTAGE MACHINE REFILLS*	800	
0101001-520100- PHONE/INTERNET/CABLE	\$	5,542
CABLE TV SERVICE (COMCAST) - VILLAGE HALL	900	
FIBER RENTAL FEE (BETWEEN BUILDINGS)*	1,334	
ISP SERVICE/INTERNET ACCESS*	2,056	
PHONE SERVICE (DLS) - VILLAGE HALL*	1,252	
0101001-520105- MOBILE PHONE SERVICE	\$	3,795
MOBILE PHONE & DATA SERVICE (VERIZON) - 6 EMP*	3,795	
0101001-520200- MAINT/LEASE CONTRACT-PHONES	\$	747
ANNUAL MITEL PHONE SOFTWARE MAINTENANCE*	450	
ANNUAL PHONE MAINTENANCE AGREEMENT (TIG)*	297	
0101001-520210- MAINT/LEASE CONTRACT-IT EQUIP	\$	8,320
CERTIFIED MAIL PRINTER LEASE (QUADIANT)*	1,108	
COPIER MAINT AGREEMENT (IMPACT)*	5,512	
MICROFICHE ANNUAL MAINTENANCE (NAVARIANT)	900	
POSTAGE MACHINE LEASE (PITNEY BOWES)*	800	



FY 2026 ANNUAL BUDGET

GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

GENERAL FUND

(ADMINISTRATION)

DRAFT
BUDGET
FY 2026

0101001-520220-	MAINT/LEASE CONTRACT-SOFTWARE		\$ 44,168
	ANNUAL HOSTING (INTIME)*	103	
	CORE SCHEDULING & TIMECARDS (INTIME)*	617	
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	235	
	LASERFICHE (TKB ASSOCIATES) MAINTENANCE AGREEMENT*	5,250	
	MITEL SOFTPHONE SUPPORT	821	
	MUNIS (TYLER) ANNUAL MAINTENANCE AGREEMENT*	36,971	
	PAYROLL INTEGRATION (INTIME)*	171	
0101001-520320-	SOFTWARE LICENSE/SUBSCRIPTIONS		\$ 7,176
	ANNUAL ONLINE CODE SUPPORT (CIVICPLUS)	3,605	
	APPLICANT TRACKING SYSTEM (NEOGOV)*	419	
	CANVA	120	
	DIGITAL SIGNAGE SUBSCRIPTION (SKYWALKER HOLDCO)	650	
	EGOLDFAX ADD-ON (IMPACT)	510	
	MOVAVI EFFECTS 1-YEAR SUBSCRIPTION	130	
	SOCIAL MEDIA RECORDS ARCHIVING SUBSCRIPTION (CIVICPLUS)	240	
	WONDERSHARE	250	
	YODECK	100	
	ZOOM MONTHLY SUBSCRIPTION	1,152	
0101001-520330-	EQUIP REPAIR & MAINT		\$ 5,400
	OTHER EQUIPMENT MAINT/REPAIR	5,000	
	PHONES REPAIR/REPLACEMENT	400	
0101001-520400-	SUBSCRIPTIONS		\$ 2,350
	CHICAGO TRIBUNE PRINT & DIGITAL	1,800	
	DAILY HERALD/PADDOCK PUBLICATIONS	550	
0101001-520406-	ORGANIZATIONAL MEMBERSHIPS		\$ 57,106
	AMAZON BUSINESS PRIME MEMBERSHIP*	65	
	CHICAGO METROPOLITAN AGENCY FOR PLANNING (CMAP)	1,250	
	GFOA CERTIFICATE OF EXCELLENCE (COE) ACFR PROGRAM	600	
	GFOA MEMBERSHIP (VILLAGE & 1 INDIVIDUAL)	225	
	GLMV - CHAMBER	2,000	
	ICSC	300	
	ILLINOIS MUNICIPAL LEAGUE	2,000	
	LAKE COUNTY CONVENTION AND VISITORS BUREAU	15,496	
	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	



FY 2026 ANNUAL BUDGET

GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

GENERAL FUND

(ADMINISTRATION)

DRAFT
BUDGET
FY 2026

0101001-520460-	TRAVEL - NON TRAINING		\$	200
	MISCELLANEOUS TRAVEL REIMBURSEMENTS	200		
0101001-520500-	AUDIT & ACTUARY SERVICES		\$	44,946
	ACTUARY SERVICES - GASB 75 REPORT - OTHER POST EMPLOYMENT BENEFITS (OPEB)	2,400		
	ANNUAL AUDIT SERVICES (SELDEN FOX)*	42,546		
0101001-520511-	FINANCIAL SERVICES		\$	346,914
	FINANCIAL SERVICES CONTRACT (L&A)	346,914		
0101001-520515-	COMMUNICATIONS SERVICES		\$	44,000
	COMMUNICATIONS CONSULTANT (LYNN BRANDL)	40,000		
	PRODUCTION ASSISTANCE	4,000		
0101001-520521-	IT SERVICES		\$	15,862
	ENGINEER LEVEL IT SUPPORT*	7,126		
	IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK)*	8,736		
0101001-520525-	SHARED IT SYSTEMS		\$	13,148
	ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTIONS*	37		
	ADOBE PRO ANNUAL SUBSCRIPTIONS*	2,651		
	ANNUAL WEBSITE SUPPORT/HOSTING (CIVIC PLUS)*	2,614		
	ANTIVIRUS END-USER*	349		
	ANTIVIRUS SERVERS*	315		
	AVTECH ROOM ALERT - SERVER ROOM MONITORING	250		
	BOX CLOUD STORAGE SOLUTION*	293		
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	391		
	KNOWBE4 SPAM TRAINING*	217		
	MALWAREBYTES ANTI-MALWARE SOFTWARE*	1,285		
	MICROSOFT OFFICE 365 - G1 SUBSCRIPTION*	535		
	MICROSOFT OFFICE 365 - G3 SUBSCRIPTIONS*	754		
	MICROSOFT OFFICE 365 - P1 SUBSCRIPTIONS*	571		
	OFFICE 365 EMAIL FILTER, ARCHIVE, AND BACKUP*	642		
	PROTECH UPS BATTERY BACKUP SYSTEM MAINTENANCE*	200		
	REMOTE ACCESS LICENSES (SYNCROMSP)*	420		
	SERVER MAINTENANCE AGREEMENT (3 SERVERS)*	220		
	VEEAM BACKUP SUBSCRIPTION*	250		
	VMWARE SUPPORT & LICENSE 5 YR*	685		
	WINDOWS SERVER UPGRADES*	469		
0101001-520530-	MEDICAL SERVICES		\$	600
	FITNESS ASSESSMENTS	150		
	PRE-EMPLOYMENT DRUG TESTING (NON-SWORN)	150		
	PRE-EMPLOYMENT PHYSICAL (NON-SWORN)	300		



FY 2026 ANNUAL BUDGET

GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

GENERAL FUND

(ADMINISTRATION)

DRAFT
BUDGET
FY 2026

0101001-520590- BANKING SERVICE FEES	\$ 8,700
BANKING FEES (FIRST AMERICAN BANK)	3,300
CUSTODIAN FEES (US BANK)	3,300
GLOBAL PAYMENT FEES (CC PROCESSING FEES)	2,100
0101001-520599- OTHER SERVICES	\$ 17,600
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
0101001-520710- PUBLIC NOTICE & PROMOTIONS	\$ 30,575
DAILY HERALD LAKE COUNTY RESIDENTS GUIDE	1,575
GLMV CHAMBER DIRECTORY	950
GLMV COMMUNITY GUIDE	600
LCICVB BROCHURE	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)	950
SHOPPING CARD DISTRIBUTION-CTM MEDIA GRP	7,500
SOCIAL MEDIA PROMOTION	1,000
VILLAGE PROMOTIONAL ITEMS	1,500
0101001-520761- SENIOR CITIZEN TRANSPORTATION	\$ 6,000
CABCONNECT/SENIOR TRANSPORTATION	6,000
0101001-520762- SENIOR CITIZEN PROGRAMING	\$ 30,000
ORD 98-13 CULTURE, PROGRAMS, EVENTS, ENTERTAINMENT (\$2500 PER MONTH)	30,000
TOTAL CONTRACTUAL SERVICES	\$ 699,699
COMMODITIES	
0101001-530010- OFFICE SUPPLIES & EQUIP	\$ 9,450
BOOKS	250
OFFICE FURNITURE & EQUIPMENT	1,200
OFFICE SUPPLIES	7,000
REPLACEMENT CHAIRS	1,000
0101001-530011- FOOD & OTHER SUPPLIES	\$ 5,750
COFFEE SUPPLIES, REFRESHMENTS, ETC	3,000
EMPLOYEE APPRECIATION LUNCH	2,500
FOOD FOR MEETINGS	250



FY 2026 ANNUAL BUDGET

GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

GENERAL FUND

(ADMINISTRATION)

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0101001-530012- IT SUPPLIES & EQUIP	\$	5,037
PRTINER TONER	2,537	
UNSCHEDULED COMPUTER REPLACEMENT	1,500	
UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT REPLACEMENT	500	
UNSCHEDULED PRINTER REPLACEMENT	500	
0101001-530020- PRINTING	\$	5,100
ANNUAL BUDGET BOOK	650	
AP & PR CHECK STOCK	1,650	
CUSTOMIZED SECURITY ENVELOPES	600	
LETTERHEAD & ENVELOPES	1,000	
METRA PASSES	1,200	
0101001-530050- OPERATING SUPPLIES & EQUIP	\$	4,750
CAMERA/MICROPHONE BATTERIES	800	
DVD'S & OTHER STORAGE MEDIA	1,250	
MISCELLANEOUS SUPPLIES	1,000	
REPLACEMENT MICROPHONES	1,200	
VIDEO & AUDIO CABLES	500	
TOTAL COMMODITIES	\$	30,087
CAPITAL CONTRIBUTIONS		
0101001-580096- EQUIP REPLACE CONTRIB	\$	20,000
NO DETAIL REPORTED		
TOTAL CAPITAL CONTRIBUTIONS	\$	20,000
TOTAL DEPARTMENT: ADMINISTRATION	\$	1,985,981

FUND / DEPT 01 / 02	PUBLIC WORKS
Authorized Full – Time Staff	17

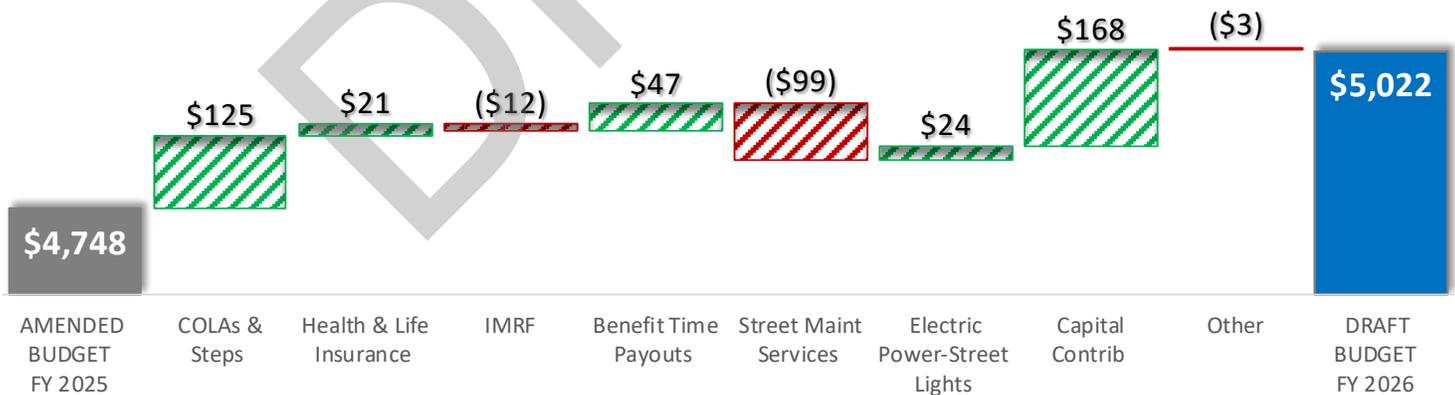
PURPOSE

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 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 3,073,670	\$ 2,968,869	\$ 2,909,789	\$ 2,748,756	\$ 3,099,637	\$ 189,848	6.5%
Contractual Services	543,332	563,184	890,443	832,919	819,722	(70,721)	-7.9%
Commodities	540,345	477,197	666,322	611,765	652,426	(13,896)	-2.1%
Capital Contributions	281,709	281,709	281,709	281,709	450,000	168,291	59.7%
Total	\$ 4,439,056	\$ 4,290,959	\$ 4,748,263	\$ 4,475,149	\$ 5,021,785	\$ 273,522	5.8%

Budget Change Highlights *(in thousands)*



GENERAL FUND

(PUBLIC WORKS)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
DEPARTMENT: PUBLIC WORKS					
PERSONNEL					
0102040-500010- SALARIES - PW FT	\$ 2,070,571	\$ 1,990,613	\$ 1,820,208	\$ 1,767,344	\$ 1,930,210
0102040-500020- SALARIES - PW OVERTIME	98,394	75,593	95,111	91,143	106,332
0102040-500030- SALARIES - PW PT/SNL	73,733	86,057	177,331	103,345	187,717
0102040-500100- FITNESS PREMIUM	-	2,800	1,200	1,200	1,200
0102040-500110- CAREER DEVELOPMENT PAY	5,034	6,504	4,991	3,610	5,736
0102040-500120- LONGEVITY	6,300	5,600	4,834	4,834	4,834
0102040-500140- VEHICLE ALLOWANCE	5,689	5,760	5,760	5,760	5,760
0102040-500141- TOOL ALLOWANCE	3,313	4,218	1,000	1,000	1,000
0102040-500142- UNIFORM ALLOWANCE	14,280	16,230	8,738	8,738	9,658
0102040-500150- SICK LEAVE PAYOUT	14,124	10,340	13,992	35,000	36,666
0102040-500151- VACATION LEAVE PAYOUT	-	-	4,462	22,081	24,011
0102040-500152- COMP TIME PAYOUT	-	-	8,134	9,000	13,213
0102040-500153- FLOATING HOLIDAY PAYOUT	-	-	-	951	-
0102040-510050- FICA CONTRIBUTIONS	160,511	159,400	165,561	147,686	169,913
0102040-510060- IMRF CONTRIBUTION	220,724	177,007	169,679	147,821	157,893
0102040-510080- HEALTH INSURANCE	356,234	383,509	371,605	358,841	394,867
0102040-510081- DENTAL INSURANCE	24,819	25,677	25,453	23,073	24,414
0102040-510082- VISION INSURANCE	10,705	11,123	2,816	2,790	2,618
0102040-510083- LIFE INSURANCE	-	-	7,785	7,285	6,915
0102040-510085- EMPLOYEE WELLNESS	-	-	644	644	620
0102040-510115- TUITION REIMBURSEMENT	965	-	3,000	-	3,000
0102040-520405- DUES & MEMBERSHIPS	-	390	1,610	1,610	1,910
0102040-520420- TRAINING & CONFERENCES	8,274	8,048	15,875	5,000	11,150
TOTAL PERSONNEL	\$ 3,073,670	\$ 2,968,869	\$ 2,909,789	\$ 2,748,756	\$ 3,099,637
CONTRACTUAL SERVICES					
0102040-520020- POSTAL CHARGES	\$ -	\$ -	\$ 700	\$ 500	\$ 850
0102040-520050- ELECTRIC POWER-STREET LIGHTING	44,211	119,086	74,400	84,814	98,650
0102040-520090- TRAFFIC SIGNAL MAINT	104,954	88,662	114,000	100,680	119,000
0102040-520100- PHONE/INTERNET/CABLE	12,073	15,500	19,442	17,289	16,150
0102040-520105- MOBILE PHONE SERVICE	-	-	12,960	10,484	11,400
0102040-520150- EQUIPMENT RENTAL	2,810	5,935	12,000	12,000	12,000
0102040-520200- MAINT/LEASE CONTRACT-PHONES	-	-	1,814	1,050	2,614
0102040-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	7,907	5,845	5,987
0102040-520220- MAINT/LEASE CONTRACT-SOFTWARE	5,074	3,540	7,963	7,963	9,697
0102040-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	686	1,000	5,307
0102040-520330- EQUIP REPAIR & MAINT	1,359	664	5,550	4,000	4,100
0102040-520400- SUBSCRIPTIONS	10,897	11,724	-	-	-
0102040-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	14,255	9,500	10,259
0102040-520520- ENGINEERING SERVICES	1,686	21,757	18,500	18,500	42,500
0102040-520521- IT SERVICES	-	-	56,424	55,628	55,560
0102040-520522- GIS SERVICES	-	-	61,000	40,000	45,000
0102040-520525- SHARED IT SYSTEMS	-	-	40,931	40,000	30,548
0102040-520530- MEDICAL SERVICES	-	-	4,100	4,100	4,100



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(PUBLIC WORKS)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
0102040-520599- OTHER SERVICES	19,473	11,562	-	-	-
0102040-520610- MOSQUITO ABATEMENT	58,170	59,566	61,300	61,055	65,000
0102040-520620- STREET LIGHTING SERVICES	30,260	13,764	50,000	32,000	28,000
0102040-520630- STREET MAINT SERVICES	252,365	211,424	326,511	326,511	253,000
0102040-520710- PUBLIC NOTICE & PROMOTIONS	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 543,332	\$ 563,184	\$ 890,443	\$ 832,919	\$ 819,722
COMMODITIES					
0102040-530010- OFFICE SUPPLIES & EQUIP	\$ 11,904	\$ 7,029	\$ 13,900	\$ 11,000	\$ 12,650
0102040-530011- FOOD & OTHER SUPPLIES	6,836	4,797	7,150	7,000	8,300
0102040-530012- IT SUPPLIES & EQUIP	-	-	9,500	7,500	15,476
0102040-530020- PRINTING	-	-	-	-	-
0102040-530050- OPERATING SUPPLIES & EQUIP	21,703	32,274	35,800	35,800	26,300
0102040-530090- STREET MAINT SUPPLIES	47,391	38,021	82,500	75,000	57,500
0102040-530095- SNOW REMOVAL SUPPLIES	90,643	46,625	140,272	140,272	139,000
0102040-530100- STREET LIGHTING SUPPLIES	53,178	74,039	68,500	68,500	84,500
0102040-530140- FUEL & LUBRICATION	308,690	274,412	308,700	266,693	308,700
TOTAL COMMODITIES	\$ 540,345	\$ 477,197	\$ 666,322	\$ 611,765	\$ 652,426
CAPITAL CONTRIBUTIONS					
0102040-580096- EQUIP REPLACE CONTRIB	\$ 281,709	\$ 281,709	\$ 281,709	\$ 281,709	\$ 450,000
TOTAL CAPITAL CONTRIBUTIONS	\$ 281,709	\$ 281,709	\$ 281,709	\$ 281,709	\$ 450,000
TOTAL DEPARTMENT: PUBLIC WORKS	\$ 4,439,056	\$ 4,290,959	\$ 4,748,263	\$ 4,475,149	\$ 5,021,785

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**.



GENERAL FUND

DRAFT
 BUDGET
 FY 2026

(PUBLIC WORKS)

DEPARTMENT: PUBLIC WORKS

PERSONNEL

0102040-500010-	SALARIES - PW FT 17.67 FTE	\$	1,930,210
			1,930,210
0102040-500020-	SALARIES - PW OVERTIME ON CALL STIPENDS (\$500 x 14) OVERTIME (925 HOURS @ \$71.72/HR) SNOW & ICE CONTROL OPERATIONS (460 HOURS * \$71.72/HR)	\$	106,332
			7,000
			66,341
			32,991
0102040-500030-	SALARIES - PW PT/SNL 1 PT RECORDS CLERK (990 HOURS) PT SEASONAL LABORERS (5200 HOURS) PT SEASONAL MAINTENANCE WORKERS (2080 HOURS)	\$	187,717
			30,310
			108,992
			48,415
0102040-500100-	FITNESS PREMIUM WELLNESS INCENTIVE	\$	1,200
			1,200
0102040-500110-	CAREER DEVELOPMENT PAY 1 DEPARTMENT HEAD - 2% OF BASE SALARY CAREER DEVELOPMENT - NON DEPT HEAD	\$	5,736
			3,736
			2,000
0102040-500120-	LONGEVITY 7 EMPLOYEES	\$	4,834
			4,834
0102040-500140-	VEHICLE ALLOWANCE PW DIRECTOR/VILLAGE ENGINEER	\$	5,760
			5,760
0102040-500141-	TOOL ALLOWANCE HVAC TOOL ALLOWANCE TO UPGRADE AND REPLACE BROKEN AND WORN TOOLS	\$	1,000
			1,000
0102040-500142-	UNIFORM ALLOWANCE SEASONAL EMPLOYEE OUTERWEAR: BOOTS, GLOVES, VESTS, SAFETY GLASSES, JACKETS, SW UNIFORM ALLOWANCE INCLUDING OUTERWEAR	\$	9,658
			990
			8,668
0102040-500150-	SICK LEAVE PAYOUT 1350 HOURS (50% PAYOUT RATE) INCLUDES ANTICIPATED RETIREE PAYOUTS	\$	36,666
			36,666
0102040-500151-	VACATION LEAVE PAYOUT 496 HOURS INCLUDES ANTICIPATED RETIREE PAYOUTS	\$	24,011
			24,011
0102040-500152-	COMP TIME PAYOUT 265 HOURS	\$	13,213
			13,213



FY 2026 ANNUAL BUDGET

GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

GENERAL FUND

(PUBLIC WORKS)

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0102040-510050-	FICA CONTRIBUTIONS		\$ 169,913
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	169,913	
0102040-510060-	IMRF CONTRIBUTION		\$ 157,893
	EMPLOYER IMRF CONTRIBUTION	157,893	
0102040-510080-	HEALTH INSURANCE		\$ 394,867
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	394,867	
0102040-510081-	DENTAL INSURANCE		\$ 24,414
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	24,414	
0102040-510082-	VISION INSURANCE		\$ 2,618
	EMPLOYER VISION INSURANCE CONTRIBUTION	2,618	
0102040-510083-	LIFE INSURANCE		\$ 6,915
	EMPLOYER LIFE INSURANCE CONTRIBUTION	6,915	
0102040-510085-	EMPLOYEE WELLNESS		\$ 620
	EMPLOYEE ASSISTANCE PROGRAM (NWMC)*	620	
0102040-510115-	TUITION REIMBURSEMENT		\$ 3,000
	CLC CLASSES FOR BUILDING MAINTENANCE DIVISION	1,000	
	CLC CLASSES FOR ENGINEERING, STREETS, AND GROUNDS DIVISION	1,000	
	CLC CLASSES FOR FORESTRY	1,000	
0102040-520405-	DUES & MEMBERSHIPS		\$ 1,910
	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)	300	
	PEST CONTROL APPLICATOR LICENSE (10)	200	



FY 2026 ANNUAL BUDGET

GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

GENERAL FUND

(PUBLIC WORKS)

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0102040-520420- TRAINING & CONFERENCES		\$ 11,150
ACI/ASCE/APWA/IDOT/WAFSCM/IAEP COURSES - ENGINEERING	500	
BOILER & CONTROLS TRAINING	2,000	
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	
NIPSTA TRAINING	1,000	
TOLLS, MILEAGE, AND PARKING FOR DEPARTMENT	700	
TOTAL PERSONNEL		\$ 3,099,637
CONTRACTUAL SERVICES		
0102040-520020- POSTAL CHARGES		\$ 850
POSTAGE METER POSTAGE	650	
UPS SHIPPING CHARGES	200	
0102040-520050- ELECTRIC POWER-STREET LIGHTING		\$ 98,650
1257 STREAMWOOD	5,150	
ATRIUM DRIVE	200	
BUTTERFIELD STREET LIGHTING MASTER ACCOUNT (56032)	2,000	
STREET LIGHTING MASTER ACCOUNT (38039)	90,500	
WOODBINE CR STREET LIGHTING AT MILWAUKEE AVE	800	
0102040-520090- TRAFFIC SIGNAL MAINT		\$ 119,000
COUNTY TRAFFIC SIGNAL MAINTENANCE (4) @ \$1,500 PER QTR	6,000	
INCIDENTAL OPTICOM REPAIRS & PURCHASES (EVP)	5,000	
LOCATE OF UNDERGROUND TRAFFIC SIGNAL EQUIPMENT	3,000	
STATE HWY SIGNAL MAINTENANCE (INVOICED QUARTERLY)	85,000	
VILLAGE TRAFFIC MAINTENANCE (5) @ \$185.32 PER MONTH PER SIGNAL	15,000	
VILLAGE TRAFFIC SIGNAL REPAIRS	5,000	
0102040-520100- PHONE/INTERNET/CABLE		\$ 16,150
ALARM SERVICE - 7 PHILLIP RD	1,000	
CABLE TV SERVICE (COMCAST)	900	
FIBER RENTAL FEE-BETWEEN BUILDINGS (ABN)*	2,666	
ISP/INTERNET ACCESS (ABG)*	7,200	
PHONE SERVICE (DLS)*	4,384	
0102040-520105- MOBILE PHONE SERVICE		\$ 11,400
MOBILE PHONE & DATA SERVICE (VERIZON) - 25 DEVICES	11,400	
0102040-520150- EQUIPMENT RENTAL		\$ 12,000
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	

GENERAL FUND

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(PUBLIC WORKS)

0102040-520200-	MAINT/LEASE CONTRACT-PHONES		\$	2,614
	ANNUAL PHONE MAINTENANCE AGREEMENT (TIG)*	1,039		
	PHONE SOFTWARE MAINTENANCE (MITEL)*	1,575		
0102040-520210-	MAINT/LEASE CONTRACT-IT EQUIP		\$	5,987
	2-WAY RADIO MAINTENANCE	2,500		
	COPIER MAINT AGREEMENT(IMPACT)*	1,287		
	PLOTTER MAINTENANCE AGREEMENT (IMAGING ESSENTIALS)*	1,000		
	POSTAGE MACHINE LEASE (PITNEY BOWES)	1,200		
0102040-520220-	MAINT/LEASE CONTRACT-SOFTWARE		\$	9,697
	ANNUAL HOSTING (INTIME)*	360		
	CORE SCHEDULING & TIMECARDS (INTIME)*	2,160		
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	823		
	LASERFICHE ANNUAL MAINT/SUPPORT (TKB ASSOCIATES)*	750		
	MITEL SOFTPHONE LICENSES*	821		
	MUNIS ANNUAL SOFTWARE MAINTENANCE (TYLER TECH)*	3,680		
	PAYROLL INTEGRATION (INTIME)*	600		
	SMS (INTIME)*	3		
	TIME CLOCK (INTIME)	500		
0102040-520320-	SOFTWARE LICENSE/SUBSCRIPTIONS		\$	5,307
	APPLICANT TRACKING SYSTEM (NEOGOV)*	1,467		
	ESRI SUBSCRIPTION	2,000		
	SIGN SHOP SOFTWARE SUBSCRIPTION	1,000		
	SOCIAL MEDIA ARCHIVING (CIVICPLUS)*	840		
0102040-520330-	EQUIP REPAIR & MAINT		\$	4,100
	HOIST REPAIRS AND MACHINERY REPAIRS	1,500		
	JLG AERIAL WORK PLATFORM ANNUAL INSPECTION	500		
	PHONE MAINT/REPAIR	1,000		
	PLOTTER MAINTENANCE	1,100		
0102040-520406-	ORGANIZATIONAL MEMBERSHIPS		\$	10,259
	AMAZON PRIME BUSINESS MEMBERSHIP (MEDIUM)	104		
	AMERICAN PUBLIC WORKS ASSOCIATION	675		
	DES PLAINES RIVER WATERSHED WORKGROUP	5,000		
	IPWMAN	250		
	JULIE MEMBERSHIP	4,000		
	NATIONAL ARBOR DAY FOUNDATION	30		
	UDREP	100		
	WEATHER SERVICES	100		



FY 2026 ANNUAL BUDGET

GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

GENERAL FUND

(PUBLIC WORKS)

DRAFT
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0102040-520520-	ENGINEERING SERVICES	\$	42,500
	BRIDGE STUDY		6,000
	CONSULTANT NON CIP VILLAGE IMPROVEMENTS - ENGINEERING		10,000
	DAM INSPECTIONS		5,000
	NPDES ANNUAL REPORT		8,500
	QUIET ZONE RECERTIFICATION		13,000
0102040-520521-	IT SERVICES	\$	55,560
	ENGINEER LEVEL IT SUPPORT (ABN)*		24,960
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK) (ABN)*		30,600
0102040-520522-	GIS SERVICES	\$	45,000
	GIS Consultant - Gewalt Hamilton		45,000
0102040-520525-	SHARED IT SYSTEMS	\$	30,548
	ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTIONS		130
	ADOBE PRO ANNUAL SUBSCRIPTIONS*		1,197
	ANTIVIRUS END-USER LICENSES (ABG)*		1,224
	ANTIVIRUS SERVER LICENSES (ABG)*		1,102
	BOX CLOUD STORAGE SUBSCRIPTION (BOX)*		1,027
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE LICENSES (ABG)*		1,368
	KNOWBE4 SPAM TRAINING - 3YR SUBSCRIPTION*		760
	MALWAREBYTES ANTI-MALWARE SOFTWARE (ABN)*		4,500
	MICROSOFT OFFICE 365 - G1 LICENSES (MICROSOFT)*		1,875
	MICROSOFT OFFICE 365 - G3 LICENSES (MICROSOFT)*		2,640
	OFFICE 365 - P1 LICENSES (MICROSOFT)*		2,000
	OFFICE 365 EMAIL FILTER, ARCHIVE, AND BACKUP*		2,250
	PROTECH UPS BATTERY BACK SYSTEM MAINTENANCE (FACILITY IT GROUP)*		700
	REMOTE ACCESS LICENSES (SYNCROMSP)*		1,471
	SERVER MAINTENANCE AGREEMENT (3 SERVERS)		771
	VEEAM BACKUP SUBSCRIPTION (ABG)*		875
	VMWARE SUPPORT & LICENSE -5YR*		2,400
	WEBSITE SUPPORT/HOSTING (CIVICPLUS)*		2,614
	WINDOWS SERVER UPGRADES (MICROSOFT)*		1,644
0102040-520530-	MEDICAL SERVICES	\$	4,100
	12 RANDOM DRUG TESTS AND 6 SEASONAL/NEW HIRES		2,000
	FITNESS ASSESSMENTS		150
	PRE-EMPLOYMENT DRUG TESTING		750
	PRE-EMPLOYMENT PHYSICAL		1,200
0102040-520610-	MOSQUITO ABATEMENT	\$	65,000
	BASE PROGRAM WITH 4 ULV ADULT SPRAYINGS-CLARKE (INCLUDES ADDITIONAL 5th SPRAY)		62,000
	SPECIAL EVENT SPRAYS (14)		3,000



FY 2026 ANNUAL BUDGET

GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

GENERAL FUND

(PUBLIC WORKS)

DRAFT
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0102040-520620-	STREET LIGHTING SERVICES		\$	28,000
	CONTROLLER REPAIR/TEMPORARY REPLACEMENT CONTROLLER (2)	6,000		
	DIRECTIONAL BORING	9,000		
	EMERGENCY UTILITY LOCATE CONTRACTOR	7,000		
	REPAIRS TO STREET LIGHTS-WIRING AND CONDUIT REPLACEMENT	2,000		
	REPLACE LIGHT POLE BASES	4,000		
0102040-520630-	STREET MAINT SERVICES		\$	253,000
	ASSOC. REIMBURSEMENT FOR SNOW REMOVAL OF DEDICATED STREETS	12,000		
	CONTRACT STREET SWEEPING	70,000		
	CONTRACTUAL SNOW REMOVAL: CUL-DE-SACS (JAMES MARTIN ASSOC)	110,000		
	HOA CONTRACTORS PLOWING FOR VILLAGE	52,000		
	SNOW REMOVAL COMPLETED BY VERNON TOWNSHIP	9,000		
	TOTAL CONTRACTUAL SERVICES		\$	819,722
	COMMODITIES			
0102040-530010-	OFFICE SUPPLIES & EQUIP		\$	12,650
	AED BATTERY REPLACEMENTS	500		
	BATTERIES: AA, AAA, 9 VOLT, C AND D	2,000		
	FIRST AID SUPPLIES	500		
	GENERAL OFFICE SUPPLIES	3,800		
	OFFICE FURNITURE	2,000		
	OUTSIDE SHREDDING SERVICE	200		
	PLOTTER PAPER AND INK	1,650		
	SUPPLIES FOR OPEN HOUSE	2,000		
0102040-530011-	FOOD & OTHER SUPPLIES		\$	8,300
	BREAK ROOM SUPPLIES-FORKS, KNIVES, SPOONS, PLATES	600		
	COFFEE, CREAMER, HOT CHOCOLATE, TEA	1,500		
	DEPARTMENT LUNCHEONS	1,000		
	FLOWERS/PLANTS FOR EMPLOYEES (SURGERY/SYMPATHY)	600		
	FOOD FOR OPEN HOUSE	2,000		
	SNOW PLOW MEALS	600		
	VILLAGE-WIDE EMPLOYEE LUNCHEON	2,000		
0102040-530012-	IT SUPPLIES & EQUIP		\$	15,476
	MOBILE PHONE REPLACEMENTS AND SUPPLIES	500		
	PRINTER TONER	2,326		
	PUNCH CLOCK	3,000		
	REPLACEMENT PRINTERS	650		
	TWO-WAY RADIOS	6,000		
	UNSCHEDULED COMPUTER REPLACEMENT	1,500		
	UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT	750		
	UNSCHEDULED PRINTER REPLACEMENT	750		



FY 2026 ANNUAL BUDGET

GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

GENERAL FUND

(PUBLIC WORKS)

DRAFT
BUDGET
FY 2026

0102040-530050-	OPERATING SUPPLIES & EQUIP		\$	26,300
	GENERAL PURPOSE TOOLS- ELECTRICAL/BUILDING DIVISION	6,000		
	GENERAL PURPOSE TOOLS-ENGINEERING	1,500		
	GENERAL PURPOSE TOOLS-FORESTRY	3,000		
	GENERAL PURPOSE TOOLS-GROUNDS	1,500		
	GENERAL PURPOSE TOOLS-STREETS	3,000		
	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		
0102040-530090-	STREET MAINT SUPPLIES		\$	57,500
	AGGREGATES	5,000		
	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		
	SECURITY FENCE, POSTS & TIES	500		
	SEWER REPAIR SUPPLIES	8,000		
	SIGN MATERIAL, SHEETING, BLANKS, OTHER MISC. SIGN SUPPLIES	20,000		
	SNOW FENCE & POSTS	2,000		
	TRASH CANS (12)	1,000		
0102040-530095-	SNOW REMOVAL SUPPLIES		\$	139,000
	BET JUICE (5000 GALLONS AT \$1.70/GALLON)	10,000		
	LIQUID CALCIUM CHLORIDE (9,000 GALLONS AT \$.65/GALLON)	7,000		
	MAILBOXES AND POST REPLACEMENT	3,000		
	SALT FOR SNOW AND ICE CONTROL (1,400 TONS AT \$84.90/TON)	119,000		
0102040-530100-	STREET LIGHTING SUPPLIES		\$	84,500
	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		
	REPLACEMENT FLAGS, BANNERS AND BRACKETS	16,000		
	STREET LIGHT FIXTURE REPLACEMENTS	13,000		
0102040-530140-	FUEL & LUBRICATION		\$	308,700
	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		

TOTAL COMMODITIES

\$ 652,426



GENERAL FUND

DRAFT
BUDGET
FY 2026

(PUBLIC WORKS)

CAPITAL CONTRIBUTIONS

0102040-580096- EQUIP REPLACE CONTRIB
NO DETAIL REPORTED

\$ 450,000

TOTAL CAPITAL CONTRIBUTIONS

\$ 450,000

TOTAL DEPARTMENT: PUBLIC WORKS

\$ 5,021,785

DRAFT

FUND / DEPT 01 / 03	POLICE
Authorized Full – Time Staff	56

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.

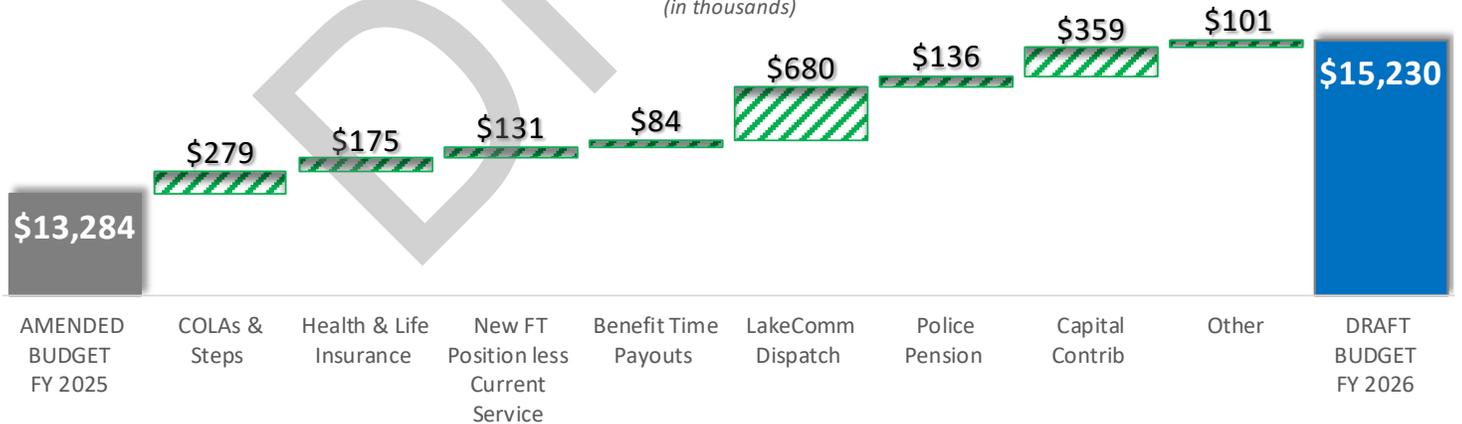
The Crime Prevention Division is responsible for developing, coordinating, and implementing a variety of crime prevention, safety, and community relations programs for the Police Department.

The Vernon Hills Police Department has 56 authorized full-time employees, which includes 44 sworn officers.

FINANCIAL SUMMARY

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 10,977,092	\$ 11,537,064	\$ 12,095,899	\$ 11,965,434	\$ 12,970,211	\$ 874,312	7.2%
Contractual Services	276,704	510,603	861,661	822,248	1,588,991	727,330	84.4%
Commodities	141,989	189,017	210,550	195,954	195,443	(15,107)	-7.2%
Capital Contributions	116,000	116,000	116,000	116,000	475,000	359,000	309.5%
Total	\$11,511,785	\$12,352,684	\$13,284,110	\$13,099,636	\$15,229,645	\$ 1,945,535	14.6%

Budget Change Highlights *(in thousands)*





FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(POLICE)

ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
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EXPENDITURES

DEPARTMENT: POLICE

DIVISION: POLICE GENERAL

PERSONNEL

0103030-510085- EMPLOYEE WELLNESS	\$ -	\$ -	\$ 20,688	\$ 19,000	\$ 23,796
0103030-510115- TUITION REIMBURSEMENT	14,233	10,500	20,000	7,302	20,000
0103030-510070- POLICE PENSION CONTRIBUTION	2,800,000	2,924,465	2,954,000	2,954,000	3,090,223
0103030-520405- DUES & MEMBERSHIPS	-	-	-	1,200	3,250
0103030-520420- TRAINING & CONFERENCES	77,616	112,885	92,435	80,000	86,085
TOTAL PERSONNEL	\$ 2,891,849	\$ 3,047,850	\$ 3,087,123	\$ 3,061,502	\$ 3,223,354

CONTRACTUAL SERVICES

0103030-520020- POSTAL CHARGES	\$ 3,464	\$ 3,494	\$ 2,750	\$ 2,000	\$ 2,500
0103030-520100- PHONE/INTERNET/CABLE	-	-	54,504	54,504	45,103
0103030-520105- MOBILE PHONE SERVICE	-	-	37,032	37,032	36,915
0103030-520106- RADIO SERVICE	-	-	28,000	30,728	28,000
0103030-520200- MAINT/LEASE CONTRACT-PHONES	-	-	4,750	4,750	7,218
0103030-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	18,373	18,373	18,365
0103030-520220- MAINT/LEASE CONTRACT-SOFTWARE	7,130	9,600	117,283	82,000	90,234
0103030-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	51,871	83,001	100,970	189,665
0103030-520330- EQUIP REPAIR & MAINT	16,794	16,487	8,700	2,500	8,200
0103030-520400- SUBSCRIPTIONS	66,148	74,699	-	-	-
0103030-520406- ORGANIZATIONAL MEMBERSHIPS	2,290	1,839	2,500	2,500	1,604
0103030-520460- TRAVEL - NON TRAINING	535	572	-	-	-
0103030-520521- IT SERVICES	-	-	147,805	140,000	153,457
0103030-520525- SHARED IT SYSTEMS	-	-	90,698	90,000	80,390
0103030-520530- MEDICAL SERVICES	257	879	1,650	2,500	1,600
0103030-520535- SOCIAL SERVICES	-	-	39,000	39,000	20,000
0103030-520545- LAKECOM DISPATCH	-	-	-	-	680,000
0103030-520599- OTHER SERVICES	155,526	321,371	21,200	14,170	18,300
0103030-520850- FIRE & POLICE COMMISSION	17,485	21,849	16,675	16,675	15,900
TOTAL CONTRACTUAL SERVICES	\$ 269,629	\$ 502,661	\$ 673,921	\$ 637,702	\$ 1,397,451

COMMODITIES

0103030-530010- OFFICE SUPPLIES & EQUIP	\$ 15,996	\$ 23,842	\$ 20,000	\$ 12,500	\$ 13,000
0103030-530011- FOOD & OTHER SUPPLIES	2,508	3,033	8,250	8,250	11,000
0103030-530012- IT SUPPLIES & EQUIP	27,350	11,937	6,000	5,000	9,873
0103030-530020- PRINTING	4,562	6,546	6,800	6,000	4,800
0103030-530050- OPERATING SUPPLIES & EQUIP	16,219	14,733	500	500	500
TOTAL COMMODITIES	\$ 66,635	\$ 60,091	\$ 41,550	\$ 32,250	\$ 39,173

CAPITAL CONTRIBUTIONS

0103030-580096- EQUIP REPLACE CONTRIB	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 475,000
TOTAL CAPITAL CONTRIBUTIONS	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 475,000

TOTAL DIVISION: POLICE GENERAL

\$ 3,344,113	\$ 3,726,602	\$ 3,918,594	\$ 3,847,454	\$ 5,134,978
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FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(POLICE)

ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
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DIVISION: POLICE ADMIN & SUPPORT

PERSONNEL

0103031-500010- SALARIES - PD ADM FT	\$ 607,104	\$ 786,625	\$ 1,015,309	\$ 984,225	\$ 1,182,657
0103031-500020- OVERTIME	3,651	1,588	6,096	6,427	6,836
0103031-500030- SALARIES - PD ADM PT/SNL	55,016	76,789	149,801	116,921	176,066
0103031-500100- FITNESS PREMIUM	-	3,200	1,200	1,200	1,200
0103031-500110- CAREER DEVELOPMENT PAY	54,901	46,167	13,918	16,436	16,161
0103031-500120- LONGEVITY	700	1,500	2,350	2,350	2,350
0103031-500142- UNIFORM ALLOWANCE	3,864	3,879	5,650	5,650	6,100
0103031-500150- SICK LEAVE PAYOUT	278	4,361	5,336	5,336	5,813
0103031-500151- VACATION LEAVE PAYOUT	-	-	5,779	5,779	6,416
0103031-500152- COMP TIME PAYOUT	-	-	762	762	1,053
0103031-510050- FICA CONTRIBUTIONS	35,621	41,526	69,152	60,473	79,868
0103031-510060- IMRF CONTRIBUTION	42,383	43,030	71,243	61,791	75,835
0103031-510080- HEALTH INSURANCE	120,828	140,885	216,923	228,257	280,588
0103031-510081- DENTAL INSURANCE	8,423	9,979	15,150	15,982	18,876
0103031-510082- VISION INSURANCE	2,979	3,677	1,679	1,621	1,903
0103031-510083- LIFE INSURANCE	-	-	3,948	3,771	3,971
TOTAL PERSONNEL	\$ 935,748	\$ 1,163,206	\$ 1,584,296	\$ 1,516,981	\$ 1,865,693

COMMODITIES

0103031-530170- CRIME PREVENTION SUPPLIES	\$ 699	\$ 296	\$ 7,500	\$ 7,500	\$ 7,500
0103031-530171- PROP & EVIDENCE SUPPLIES	-	-	1,000	1,000	1,000
TOTAL COMMODITIES	\$ 699	\$ 296	\$ 8,500	\$ 8,500	\$ 8,500

TOTAL DIVISION: POLICE ADMIN & SUPPORT

\$ 936,447	\$ 1,163,502	\$ 1,592,796	\$ 1,525,481	\$ 1,874,193
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FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(POLICE)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
DIVISION: POLICE OPERATIONS					
PERSONNEL					
0103032-500010- SALARIES - PD OPS FT	\$ 5,263,282	\$ 5,397,985	\$ 5,443,547	\$ 5,365,284	\$ 5,640,206
0103032-500020- SALARIES - PD OPS OVERTIME	534,749	527,851	535,507	540,000	545,247
0103032-500080- SALARIES - PD DETAIL OVERTIME	163,284	179,961	187,620	202,267	200,709
0103032-500085- SALARIES - PD DETAIL GRANTS	-	1,578	-	12,105	11,945
0103032-500100- FITNESS PREMIUM	-	800	2,400	2,400	2,400
0103032-500110- CAREER DEVELOPMENT PAY	-	-	40,000	32,372	40,000
0103032-500120- LONGEVITY	8,700	12,900	12,200	12,200	10,600
0103032-500130- DETECTIVE/TAC PAY	5,475	5,175	5,475	5,475	5,475
0103032-500135- DUTY STIPENDS	-	-	8,200	8,200	8,200
0103032-500142- UNIFORM ALLOWANCE	63,384	70,443	37,875	37,875	39,800
0103032-500150- SICK LEAVE PAYOUT	13,952	16,354	8,778	10,000	65,645
0103032-500151- VACATION LEAVE PAYOUT	-	-	7,351	7,351	24,096
0103032-500152- COMP TIME PAYOUT	-	-	44,669	44,669	51,939
0103032-500153- FLOATING HOLIDAY PAYOUT	-	-	-	-	1,662
0103032-510050- FICA CONTRIBUTIONS	114,770	117,479	115,624	109,095	114,873
0103032-510060- IMRF CONTRIBUTION	48,987	46,432	29,103	29,669	26,938
0103032-510080- HEALTH INSURANCE	853,807	863,240	861,607	884,047	1,005,739
0103032-510081- DENTAL INSURANCE	55,183	57,971	57,478	56,521	60,688
0103032-510082- VISION INSURANCE	23,922	27,839	6,869	7,802	6,637
0103032-510083- LIFE INSURANCE	-	-	20,177	19,619	18,365
TOTAL PERSONNEL	\$ 7,149,495	\$ 7,326,008	\$ 7,424,480	\$ 7,386,951	\$ 7,881,164
CONTRACTUAL SERVICES					
0103032-520216- MAINT/LEASE CONTRACT-OP EQUIP	\$ -	\$ -	\$ 119,000	\$ 117,650	\$ 120,200
0103032-520330- EQUIP REPAIR & MAINT	-	-	7,000	7,000	10,400
0103032-520531- LAB SERVICES	-	-	48,000	47,196	48,000
0103032-520532- REGIONAL SUPPORT SERVICES	-	-	11,040	10,000	10,740
0103032-520599- OTHER SERVICES	7,075	7,942	2,700	2,700	2,200
TOTAL CONTRACTUAL SERVICES	\$ 7,075	\$ 7,942	\$ 187,740	\$ 184,546	\$ 191,540
COMMODITIES					
0103032-530013- UNIFORM SUPPLIES & EQUIP	\$ -	\$ -	\$ 34,550	\$ 40,000	\$ 48,520
0103032-530041- INVESTIGATIVE SUPPLIES & EQUIP	-	-	5,750	5,750	5,750
0103032-530050- OPERATING SUPPLIES & EQUIP	8,314	15,026	48,400	48,400	46,250
0103032-530180- WEAPONS SUPPLIES	56,850	69,960	43,550	32,804	36,900
0103032-530190- ANIMAL MATERIALS & SUPPLIES	3,003	977	7,750	7,750	2,600
0103032-530210- MEDICAL, SCIENTIFIC & LAB SUP	6,488	42,667	20,500	20,500	7,750
TOTAL COMMODITIES	\$ 74,655	\$ 128,630	\$ 160,500	\$ 155,204	\$ 147,770
TOTAL DIVISION: POLICE OPERATIONS	\$ 7,231,225	\$ 7,462,580	\$ 7,772,720	\$ 7,726,701	\$ 8,220,474
TOTAL DEPARTMENT: POLICE	\$ 11,511,785	\$ 12,352,684	\$ 13,284,110	\$ 13,099,636	\$ 15,229,645

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**.



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

(POLICE)

DRAFT
BUDGET
FY 2026

DEPARTMENT: POLICE

DIVISION: POLICE GENERAL

PERSONNEL

0103030-510085- EMPLOYEE WELLNESS	\$ 23,796
NWMC EMPLOYEE ASSISTANCE PROGRAM (EAP)*	1,712
PEER SUPPORT	500
PELTON ANNUAL SUBSCRIPTION	1,584
THERAPY/WELLNESS K9	5,000
WELLNESS SUPPORT	15,000
0103030-510115- TUITION REIMBURSEMENT	\$ 20,000
VILLAGE TUITION REIMBURSEMENT PROGRAM	20,000
0103030-510070- POLICE PENSION CONTRIBUTION	\$ 3,090,223
ACTUARIAL RECOMMENDED CONTRIBUTION	3,090,223
0103030-520405- DUES & MEMBERSHIPS	\$ 3,250
INDIVIDUAL MEMBERSHIPS (ILCPA, LCCPA, ITOA, IAPEM, ETC)	3,250
0103030-520420- TRAINING & CONFERENCES	\$ 86,085
COURTSMART	2,200
HOTEL & TRAVEL ACCOMODATIONS	8,500
MEALS & PER DIEMS	5,800
NEMERT MEMBERSHIP	4,500
POLICE LAW INSTITUTE	4,085
TRAINING & CONFERENCES FOR ALL DEPT MEMBERS	61,000
TOTAL PERSONNEL	\$ 3,223,354
CONTRACTUAL SERVICES	
0103030-520020- POSTAL CHARGES	\$ 2,500
POSTAGE	2,500
0103030-520100- PHONE/INTERNET/CABLE	\$ 45,103
CABLE TV SERVICE (COMCAST) - PD	1,560
FIBER RENTAL FEE (CONNECTS BUILDINGS)*	2,666
INTERNET SERVICE PROVIDER/INTERNET ACCESS (ABG)*	19,886
PHONE SERVICE (DLS)*	12,103
REVOLVING FUND LEADS T1 LINE*	8,888
0103030-520105- MOBILE PHONE SERVICE	\$ 36,915
MOBILE PHONE & DATA SERVICE - PD SQUADS, 20 DEVICES	8,415
MOBILE PHONE & DATA SERVICE (VERIZON) - 57 DEVICES	28,500
0103030-520106- RADIO SERVICE	\$ 28,000
STARCOM 21 AIRTIME FEES (MOTOROLA)	28,000



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

(POLICE)

DRAFT
BUDGET
FY 2026

0103030-520200-	MAINT/LEASE CONTRACT-PHONES		\$ 7,218
	ANNUAL MITEL (PHONE) SOFTWARE MAINTENANCE*	4,350	
	ANNUAL PHONE SYS ENHANCED MAINTENANCE (TIG)*	2,868	
0103030-520210-	MAINT/LEASE CONTRACT-IT EQUIP		\$ 18,365
	COPIER/PRINTER MAINTENANCE AGREEMENT*	14,165	
	CRADLEPOINT (AXON)	1,950	
	POSTAGE MACHINE LEASE	2,250	
0103030-520220-	MAINT/LEASE CONTRACT-SOFTWARE		\$ 90,234
	ANNUAL HOSTING (INTIME)*	994	
	CHI-COMM - BDA MAINT	660	
	COM-TEC - DETENTION SYSTEM ANNUAL MAINTENANCE	5,500	
	CORE SCHEDULING & TIMECARDS (INTIME)*	5,966	
	COURT & SUBOENA (INTIME)	3,600	
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	2,273	
	IDEMIA (AFIS) LIVESCAN MAINT AGREEMENT	5,500	
	LASERFICHE ANNUAL MAINTENANCE (DIGITAL DOCUMENT STORAGE)*	750	
	MITEL SOFTPHONE SOFTWARE*	821	
	MUNIS ANNUAL SOFTWARE MAINTENANCE (TYLER)*	3,680	
	PAYROLL INTEGRATION (INTIME)*	1,657	
	PORTER LEE - BEAST MAINT AGREEMENT	1,600	
	PUBLIC SAFETY SYSTEMS LAKE COUNTY - ENFORCEMENT MOBILE/RMS	21,300	
	SMS (INTIME)*	1,183	
	TYLER - INCODE SSMA	4,750	
	WEATHER WARNING SYSTEM FOR TORNADO SIRENS	30,000	
0103030-520320-	SOFTWARE LICENSE/SUBSCRIPTIONS		\$ 189,665
	AIRDATA - DRONE	4,040	
	APPLICANT TRACKING SYSTEM (NEOGOV)	4,050	
	AXON - VIDEO/DIGITAL STORAGE & ACCESS MVRS, BWC EVIDENCE.COM, TRANSCRIBE, DRA	115,000	
	CRITICAL REACH SUPPORT	625	
	EGOLD FAX (IMPACT)*	510	
	E-LINE-UP	600	
	FRONTLINE PARKING/HOUSEWATCH PROGRAM	700	
	FRONTLINE TRAINING TRACKER	2,650	
	ILEAP - ACCREDITATION	5,000	
	LEADS ONLINE - CELLHAWK	5,300	
	LEXIPOL	18,300	
	LIVEVIEWGPS ANNUAL SOFTWARE SUBSCRIPTION	360	
	MAGENT FORENSICS - AXIOM	6,720	
	MAGNET FORENSICS - GRAYKEY LICENSE	12,410	
	MOTOROLA SOLUTIONS - VIGILENT	7,750	
	SOCIAL MEDIA ARCHIVING SOLUTION (CIVICPLUS)*	2,320	
	THOMSON REUTERS WEST - CLEAR	3,170	
	ZOOM	160	

GENERAL FUND

(POLICE)

DRAFT
 BUDGET
 FY 2026

0103030-520330-	EQUIP REPAIR & MAINT		\$ 8,200
	FITNESS ROOM MAINTENANCE	1,500	
	IN CAR MOBILE LAPTOP REPAIR	2,500	
	PHONE MAINTENANCE/REPAIR	3,200	
	WARNING SIREN MAINT	1,000	
0103030-520406-	ORGANIZATIONAL MEMBERSHIPS		\$ 1,604
	AMAZON BUSINESS PRIME - MEDIUM*	1,104	
	DEPT MEMBERSHIPS (MOCIC, NATW)	500	
0103030-520460-	TRAVEL - NON TRAINING		\$ -
	NO DETAIL REPORTED		
0103030-520521-	IT SERVICES		\$ 153,457
	ENGINEER LEVEL IT SUPPORT (ABN)*	68,940	
	MONTHLY IT SUPPORT (ABN) (4 HOURS/DAY 5 DAYS/WEEK)*	84,517	
0103030-520525-	SHARED IT SYSTEMS		\$ 80,390
	ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTION*	359	
	ADOBE PRO ANNUAL SUBSCRIPTION*	3,506	
	ANNUAL WEBSITE SUPPORT/HOSTING (CIVICPLUS)*	2,614	
	ANTIVIRUS END-USER LICENSES*	3,381	
	ANTIVIRUS SERVER LICENSES*	3,043	
	BOX CLOUD STORAGE SUBSCRIPTION*	2,837	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	3,778	
	EMNET*	424	
	KNOWBE4 SPAM TRAINING 3YR SUBSCRIPTION*	2,099	
	MALWAREBYTES EDR ANTI-MALWARE SOFTWARE SUBSCRIPTION*	12,429	
	MICROSOFT OFFICE 365 - G1 SUBSCRIPTIONS*	5,179	
	MICROSOFT OFFICE 365 - G3 SUBSCRIPTIONS*	7,292	
	MICROSOFT OFFICE 365 - P1 SUBSCRIPTIONS*	5,524	
	OFFICE 365 EMAIL FILTER, ARCHIVE AND BACKUP (BARACCUDA)*	6,215	
	PROTECH UPS BATTERY BACKUP SYSTEM MAINTENANCE*	1,933	
	REMOTE ACCESS LICENSES (SYNCRO MSP)*	4,062	
	SERVER MAINTENANCE AGREEMENT (3 SERVERS)	2,130	
	VEEAM BACKUP SUBSCRIPTION*	2,417	
	VMWARE SUPPORT & LICENSES 5 YR*	6,629	
	WINDOWS SERVER UPGRADES*	4,539	
0103030-520530-	MEDICAL SERVICES		\$ 1,600
	FITNESS ASSESSMENTS	600	
	PRE-EMPLOYMENT PHYSICAL & DRUG TESTING (NON-SWORN)	1,000	
0103030-520535-	SOCIAL SERVICES		\$ 20,000
	SOCIAL SERVICES CONTRACT - OMNI	20,000	
0103030-520545-	LAKECOM DISPATCH		\$ 680,000
	NO DETAIL REPORTED		



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

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0103030-520599- OTHER SERVICES	\$ 18,300
CIVILIAN RECRUITMENT	500
COMMUNITY SURVEY	3,000
NIPAS LANGUAGE LINE	1,000
PD OREINTATION VIDEO / PHOTO UPDATES	5,000
SHREDDING	1,400
TOWS FOR INVESTIGATIVE CASES	900
UNIFORM CLEANING	6,500
0103030-520850- FIRE & POLICE COMMISSION	\$ 15,900
ADMINISTRATION OF POLICE OFFICER RECRUIT TEST	1,100
ADVERTISING	3,000
BACKGROUNDS (4 @ 1200) & POLYGRAPH EXAMS	5,800
MEAL EXPENSES FOR MEETINGS & INTERVIEWS	500
PRE-EMPLOYMENT PHYSICAL & PSYCHOLOGICAL	5,100
SUBSCRIPTION TO IL FIRE & POLICE COMMISSION	400
TOTAL CONTRACTUAL SERVICES	\$ 1,397,451
COMMODITIES	
0103030-530010- OFFICE SUPPLIES & EQUIP	\$ 13,000
FURNISHING & CHAIR REPLACEMENTS	5,000
OFFICE SUPPLIES	8,000
0103030-530011- FOOD & OTHER SUPPLIES	\$ 11,000
COFFEE & SUPPLIES	4,500
MISC OPERATING FUNDS FOR DEPT FLOWERS, CARDS, RECOGNITIONS, ETC.	3,000
OPERATIONAL CANTEEN	2,500
VICTIM/WITNESS/COMMUNITY SERVICE FUND	1,000
0103030-530012- IT SUPPLIES & EQUIP	\$ 9,873
PRINTER TONER	3,873
UNSCHEDULED COMPUTER REPLACEMENT	3,000
UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT REPLACEMENT	1,500
UNSCHEDULED PRINTER REPLACEMENT	1,500
0103030-530020- PRINTING	\$ 4,800
MISC BROCHURES, PAMPHLETS, ETC.	4,800
0103030-530050- OPERATING SUPPLIES & EQUIP	\$ 500
LEGAL UPDATES & REFERENCE MANUALS, PERIODICALS, PHYSICIAN DESK MANUALS, IL VEHI	500
TOTAL COMMODITIES	\$ 39,173



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

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EQUIPMENT

0103030-580096- **EQUIP REPLACE CONTRIB** \$ 475,000
NO DETAIL REPORTED

TOTAL EQUIPMENT \$ 475,000

TOTAL DIVISION: POLICE GENERAL \$ 5,134,978

DIVISION: POLICE ADMIN & SUPPORT

PERSONNEL

0103031-500010- **SALARIES - PD ADM FT** \$ 1,182,657
10 FT EMPLOYEES (2 SWORN) 1,182,657

0103031-500020- **OVERTIME** \$ 6,836
RECORDS & SUPPORT PERSONNEL: 105 HOURS @ \$65.10/HR 6,836

0103031-500030- **SALARIES - PD ADM PT/SNL** \$ 176,066
SECRETARY TO THE BOPFC (100 HOURS) 4,705
PT CRIME PREVENTION OFFICER (1300) 64,619
PT INVESTIGATIVE AIDE (1500 HOURS) 67,220
PT RECORDS CLERK (1300 HOURS) 39,522

0103031-500100- **FITNESS PREMIUM** \$ 1,200
PHYSICAL FITNESS (WELLNESS) INCENTIVE 1,200

0103031-500110- **CAREER DEVELOPMENT PAY** \$ 16,161
1 DEPARTMENT HEAD - 2% OF BASE SALARY 4,161
SWORN & CIVILIAN CAREER DEVELOPMENT PROGRAM - NON DEPT HEAD 12,000

0103031-500120- **LONGEVITY** \$ 2,350
3 EMPLOYEES 2,350

0103031-500142- **UNIFORM ALLOWANCE** \$ 6,100
2 OFFICERS @ 850 1,700
8 FT & 3 PT CIVILIAN @ 400 4,400

0103031-500150- **SICK LEAVE PAYOUT** \$ 5,813
185 HOURS @ \$31.42/HR (50% PAYOUT RATE) 5,813

0103031-500151- **VACATION LEAVE PAYOUT** \$ 6,416
144 HOURS @ \$44.56/HR 6,416

0103031-500152- **COMP TIME PAYOUT** \$ 1,053
25 HOURS @ \$42.10/HR 1,053

0103031-510050- **FICA CONTRIBUTIONS** \$ 79,868
EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION 79,868



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

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0103031-510060-	IMRF CONTRIBUTION		\$	75,835
	EMPLOYER IMRF CONTRIBUTION	75,835		
0103031-510080-	HEALTH INSURANCE		\$	280,588
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	280,588		
0103031-510081-	DENTAL INSURANCE		\$	18,876
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	18,876		
0103031-510082-	VISION INSURANCE		\$	1,903
	EMPLOYER VISION INSURANCE CONTRIBUTION	1,903		
0103031-510083-	LIFE INSURANCE		\$	3,971
	EMPLOYER LIFE INSURANCE CONTRIBUTION	3,971		
TOTAL PERSONNEL			\$	1,865,693
COMMODITIES				
0103031-530170-	CRIME PREVENTION SUPPLIES		\$	7,500
	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		
0103031-530171-	PROP & EVIDENCE SUPPLIES		\$	1,000
	PROPERTY & EVIDENCE SUPPLIES	1,000		
TOTAL COMMODITIES			\$	8,500
TOTAL DIVISION: POLICE ADMIN & SUPPORT			\$	1,874,193
DIVISION: POLICE OPERATIONS				
PERSONNEL				
0103032-500010-	SALARIES - PD OPS FT		\$	5,640,206
	10% SHIFT DIFFERENTIAL-14,500 HOURS @ \$5.32	77,140		
	46 FT EMPLOYEES (42 SWORN)	5,563,066		



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

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0103032-500020-	SALARIES - PD OPS OVERTIME		\$ 545,247
	4TH OF JULY (220 HOURS @ \$83.90/HR)	18,458	
	BIKE PATROL (50 HOURS @ \$83.90/HR)	4,195	
	CHICAGO CUP (190 HOURS @ \$83.90/HR)	15,941	
	COURT (500 HOURS @ \$83.90/HR)	41,950	
	COVERAGE, CALLOUTS, AND SPECIAL ASSIGNMENTS (3,934 HOURS @ \$83.90/HR)	330,043	
	HOLIDAY SPECIAL ENFORCEMENT (80 HOURS @ 83.90/HR)	6,712	
	LACROSSE - PIPE CITY (100 HOURS @ \$83.90/HR)	8,390	
	RIBFEST (195 HOURS @ \$83.90/HR)	16,361	
	TRAINING (750 HOURS @ \$83.90/HR)	62,925	
	VERNON HILLS DAYS (480 HOURS @ \$83.90/HR)	40,272	
0103032-500080-	SALARIES - PD DETAIL OVERTIME		\$ 200,709
	POLICE DETAIL (2530 HOURS @ \$79.33/HR)	200,709	
0103032-500085-	SALARIES - PD DETAIL GRANTS		\$ 11,945
	OT REIMBURSED BY GRANTS (140 HOURS @ \$85.32/HR)	11,945	
0103032-500100-	FITNESS PREMIUM		\$ 2,400
	PHYSICAL FITNESS (WELLNESS) INCENTIVE	2,400	
0103032-500110-	CAREER DEVELOPMENT PAY		\$ 40,000
	SWORN & CIVILIAN CAREER DEVELOPMENT PROGRAM - NON DEPT HEAD	40,000	
0103032-500120-	LONGEVITY		\$ 10,600
	12 EMPLOYEES	10,600	
0103032-500130-	DETECTIVE/TAC PAY		\$ 5,475
	365 DAYS X \$15/DAY	5,475	
0103032-500135-	DUTY STIPENDS		\$ 8,200
	COMMANDER STIPENDS (24 * \$300)	7,200	
	SRO ANNUAL STIPENDS - 2 @ \$500	1,000	
0103032-500142-	UNIFORM ALLOWANCE		\$ 39,800
	4 COMMUNITY SERVICE OFFICERS @ 600	2,400	
	42 OFFICERS @ 850	35,700	
	ADDITIONAL UNIFORM ALLOWANCE FOR PLANNED RETIREMENT COVERAGE	1,700	
0103032-500150-	SICK LEAVE PAYOUT		\$ 65,645
	SICK LEAVE PAYOUT (50% PAYOUT RATE), INCLUDES ANTICIPATED RETIREMENTS	65,645	
0103032-500151-	VACATION LEAVE PAYOUT		\$ 24,096
	VACATION LEAVE PAYOUT INCLUDES ANTICIPATED RETIREMENTS	24,096	
0103032-500152-	COMP TIME PAYOUT		\$ 51,939
	COMP TIME PAYOUT INCLUDING ANTICIPATED RETIREMENTS	51,939	



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

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0103032-500153-	FLOATING HOLIDAY PAYOUT NO DETAIL REPORTED	\$	1,662
0103032-510050-	FICA CONTRIBUTIONS EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	\$	114,873
0103032-510060-	IMRF CONTRIBUTION EMPLOYER IMRF CONTRIBUTION	\$	26,938
0103032-510080-	HEALTH INSURANCE EMPLOYER MEDICAL INSURANCE CONTRIBUTION	\$	1,005,739
0103032-510081-	DENTAL INSURANCE EMPLOYER DENTAL INSURANCE CONTRIBUTION	\$	60,688
0103032-510082-	VISION INSURANCE EMPLOYER VISION INSURANCE CONTRIBUTION	\$	6,637
0103032-510083-	LIFE INSURANCE EMPLOYER LIFE INSURANCE CONTRIBUTION	\$	18,365
TOTAL PERSONNEL		\$	7,881,164
CONTRACTUAL SERVICES			
0103032-520216-	MAINT/LEASE CONTRACT-OP EQUIP ALPR SYSTEMS & CAMERAS ALPR SYSTEMS & CAMERAS GRANT TASER EQUIP	\$	120,200
0103032-520330-	EQUIP REPAIR & MAINT BIKE REPAIRS JUDGEMENTAL FIREARMS WEAPONS SYSTEM - ANNUAL SYSTEM FEE AND MAINT REPAIR/MAINTAIN RADIOS REPAIR/RECERTIFY POLICE RADAR UNITS SCALE RECERTIFICATION	\$	10,400
0103032-520531-	LAB SERVICES CRIME LAB LEASE AGREEMENT LAKE COUNTY STATE'S ATTORNEY FORENSIC LAB NORTHERN ILLINOIS CRIME LAB MEMBERSHIP	\$	48,000
0103032-520532-	REGIONAL SUPPORT SERVICES ILEAS ANNUAL ASSESSMENT LCMCTF ANNUAL ASSESSMENT MAJOR CRASH ASSISTANCE TEAM (MCAT) NIPAS, EST AND MOBILE FIELD FORCE ASSESSMENTS	\$	10,740



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

(POLICE)

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0103032-520599- OTHER SERVICES		\$ 2,200
CREDIT CHECKS	200	
INFORMANT FUNDS	1,000	
INVESTIGATIVE PROCESSING FEES (SUBPOENAS)	1,000	
TOTAL CONTRACTUAL SERVICES		\$ 191,540
COMMODITIES		
0103032-530013- UNIFORM SUPPLIES & EQUIP		\$ 48,520
BADGES, PATCHES, MISC UNIFORM EQUIP	4,000	
NEW POLICE OFFICER UNIFORMS (CONTINGENCY) 3 @ 4,150	12,450	
NEW POLICE OFFICER UNIFORMS (TRANSITIONAL) 1 @ 4,150	4,150	
NIPAS / HONOR GUARD UNIFORM EQUIP	8,000	
POLICE EXPLORER UNIFORM EQUIP	1,200	
VEST SUBSIDY (10 @ 1,500)	15,000	
WINTER JACKET SUBSIDY (8 @ 465)	3,720	
0103032-530041- INVESTIGATIVE SUPPLIES & EQUIP		\$ 5,750
EVIDENCE DATA STORAGE	1,000	
LCMCTF EQUIP	1,500	
MISC TOOLS & MATERIALS	500	
REPLACEMENT SURVEILLANCE EQUIP	2,000	
SRO SCHOOL EXPENSES	750	
0103032-530050- OPERATING SUPPLIES & EQUIP		\$ 46,250
BARRICADE TAPE, DETENTION SUPPLIES, & PRISONER MEALS, BLANKETS, CLOTHING & SUPP	2,500	
BATTERIES & ACCESSORIES FOR PORTABLE RADIOS	2,000	
BREATH TESTING DEVICES & SUPPLIES	2,500	
CROSSING GUARD EQUIP	100	
DRONE SUPPLIES	1,500	
FLARES FOR TRAFFIC/ACCIDENT CONTROL	1,000	
KEY FOBS	500	
LEADERSHIP DEVELOPMENT PROGRAM MATERIALS	1,000	
MISC BATTERIES (FLASHLIGHTS, ETC)	750	
MISC EQUIP (PRY BARS, MAG-LIGHTS, KEYS, ETC)	5,000	
MISC VEHICLE ACCESSORIES	2,000	
PHOTOGRAPHY & DIGITAL IMAGING EQUIP	1,000	
PORTABLE STARCOM RADIO (2)	19,000	
RADIO PROGRAMMING EQUIP	400	
SPEED CONTROL TOOLS - LIDAR/RADAR	7,000	



FY 2026 ANNUAL BUDGET

GENERAL FUND - POLICE – ACCOUNT DETAIL

GENERAL FUND

(POLICE)

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0103032-530180- WEAPONS SUPPLIES	\$ 36,900
CUFF-MAN TRAINING DUMMY	5,350
DUTY WEAPONS	1,000
FIREARM MAGAZINES	500
GUN CLEANING EQUIP	750
MISC ACCESSORIES	4,600
NIPAS WEAPONS/ACCESSORIES	2,000
REPLACEMENT PARTS	2,000
TARGETS, EQUIP & AMMUNITION	19,500
WEAPONS REPAIR, REFINISHING & CLEANING	1,200
0103032-530190- ANIMAL MATERIALS & SUPPLIES	\$ 2,600
KENNEL EQUIP & SUPPLIES	1,000
STRAY ANIMAL IMPOUND FEES & EMERGENCY VET EXPENSES	1,600
0103032-530210- MEDICAL , SCIENTIFIC & LAB SUP	\$ 7,750
AED MAINT & BATTERIES	1,000
BLOODBORNE PATHOGEN EQUIP & FIRST AID SUPPLIES	500
ET SUPPLIES	3,500
NALOXONE	250
PERSONAL PROTECTIVE EQUIP	1,500
TRAUMA KITS & SUPPLIES FOR SQUADS	1,000
TOTAL COMMODITIES	\$ 147,770
TOTAL DIVISION: POLICE OPERATIONS	\$ 8,220,474
TOTAL DEPARTMENT: POLICE	\$ 15,229,645

FUND / DEPT 01 / 04	COMMUNITY DEVELOPMENT
Authorized Full – Time Staff	7

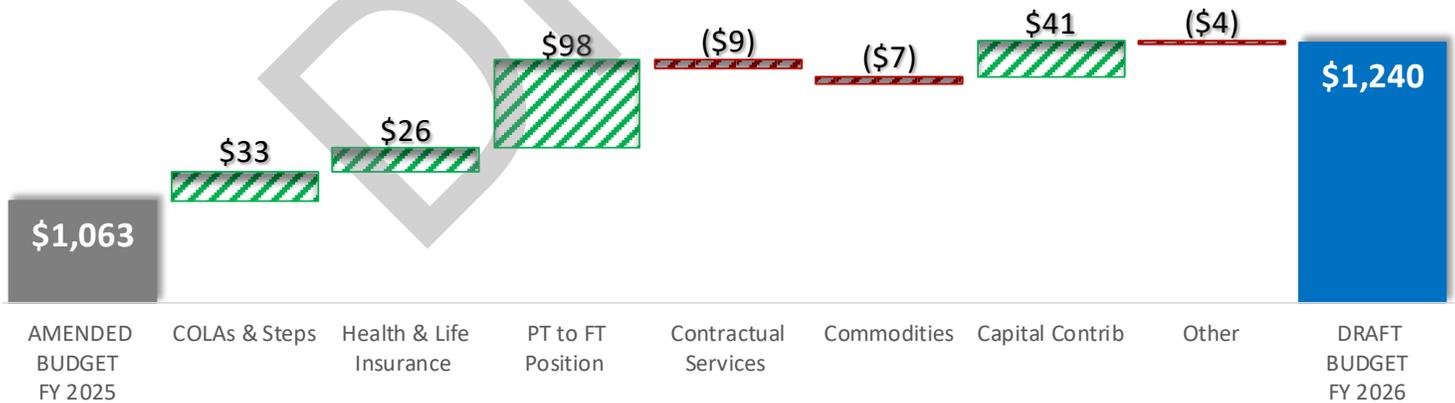
PURPOSE

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 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 911,173	\$ 777,827	\$ 940,755	\$ 870,186	\$ 1,093,573	\$ 152,818	16.2%
Contractual Services	35,320	73,062	98,956	87,045	89,549	(9,407)	-9.5%
Commodities	7,090	7,011	18,300	16,900	11,100	(7,200)	-39.3%
Capital Contributions	4,981	4,981	4,981	4,981	46,000	41,019	823.5%
Total	\$ 958,564	\$ 862,881	\$ 1,062,992	\$ 979,112	\$ 1,240,222	\$ 177,230	16.7%

Budget Change Highlights *(in thousands)*





FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
DEPARTMENT: COMMUNITY DEVELOPMENT					
PERSONNEL					
0104006-500010- SALARIES - COM DEV FT	\$ 618,823	\$ 512,031	\$ 617,953	\$ 616,549	\$ 756,687
0104006-500020- SALARIES - COM DEV OVERTIME	9,421	4,761	4,389	2,177	2,597
0104006-500030- SALARIES - COM DEV PT/SNL	44,841	44,767	48,670	2,143	-
0104006-500100- FITNESS PREMIUM	400	400	800	800	800
0104006-500110- CAREER DEVELOPMENT PAY	4,344	3,203	6,799	3,460	3,581
0104006-500120- LONGEVITY	700	-	-	-	-
0104006-500140- VEHICLE ALLOWANCE	6,390	5,760	5,760	5,760	5,760
0104006-500142- UNIFORM ALLOWANCE	1,157	984	1,300	1,300	1,900
0104006-500151- VACATION LEAVE PAYOUT	-	-	1,968	1,968	1,740
0104006-500152- COMP TIME PAYOUT	-	-	1,813	1,813	1,867
0104006-510050- FICA CONTRIBUTIONS	47,200	41,183	53,613	45,163	58,030
0104006-510060- IMRF CONTRIBUTION	87,086	49,150	60,591	50,522	59,801
0104006-510080- HEALTH INSURANCE	78,028	103,432	120,094	122,796	180,765
0104006-510081- DENTAL INSURANCE	6,466	7,805	8,872	8,910	11,519
0104006-510082- VISION INSURANCE	2,956	3,100	1,017	1,008	1,239
0104006-510083- LIFE INSURANCE	-	-	2,632	2,333	2,780
0104006-510085- EMPLOYEE WELLNESS	-	-	184	184	207
0104006-520405- DUES & MEMBERSHIPS	-	-	1,400	1,400	1,400
0104006-520420- TRAINING & CONFERENCES	3,361	1,251	2,900	1,900	2,900
TOTAL PERSONNEL	\$ 911,173	\$ 777,827	\$ 940,755	\$ 870,186	\$ 1,093,573
CONTRACTUAL SERVICES					
0104006-520020- POSTAL CHARGES	\$ -	\$ -	\$ 800	\$ 800	\$ 800
0104006-520100- PHONE/INTERNET/CABLE	-	-	5,805	5,227	5,196
0104006-520105- MOBILE PHONE SERVICE	-	-	3,084	3,123	3,705
0104006-520200- MAINT/LEASE CONTRACT-PHONES	-	-	519	519	871
0104006-520210- MAINT/LEASE CONTRACT-IT EQUIP	-	-	2,400	2,400	6,945
0104006-520220- MAINT/LEASE CONTRACT-SOFTWARE	9,766	8,987	16,761	16,761	8,915
0104006-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	5,196	500	2,652
0104006-520330- EQUIP REPAIR & MAINT	-	-	2,000	1,750	2,000
0104006-520400- SUBSCRIPTIONS	1,423	1,897	-	-	-
0104006-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	150	150	448
0104006-520460- TRAVEL - NON TRAINING	42	31	300	300	300
0104006-520521- IT SERVICES	-	-	16,121	16,121	18,529
0104006-520523- INSPECTIONS & PLAN REVIEWS	-	-	17,000	17,000	17,000
0104006-520525- SHARED IT SYSTEMS	-	-	14,455	14,455	12,723
0104006-520530- MEDICAL SERVICES	-	-	600	600	600
0104006-520599- OTHER SERVICES	22,387	60,773	2,115	3,500	2,115
0104006-520710- PUBLIC NOTICE & PROMOTIONS	1,702	1,374	-	150	200
0104006-520850- PLANNING & ZONING COMMISSION	-	-	11,650	3,689	6,550
TOTAL CONTRACTUAL SERVICES	\$ 35,320	\$ 73,062	\$ 98,956	\$ 87,045	\$ 89,549



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
COMMODITIES					
0104006-530010- OFFICE SUPPLIES & EQUIP	\$ 5,545	\$ 3,880	\$ 2,900	\$ 1,500	\$ 1,900
0104006-530011- FOOD & OTHER SUPPLIES	-	-	400	700	400
0104006-530012- IT SUPPLIES & EQUIP	-	-	10,800	10,800	6,000
0104006-530020- PRINTING	812	2,683	1,300	1,000	1,300
0104006-530050- OPERATING SUPPLIES & EQUIP	733	448	2,900	2,900	1,500
TOTAL COMMODITIES	\$ 7,090	\$ 7,011	\$ 18,300	\$ 16,900	\$ 11,100
CAPITAL CONTRIBUTIONS					
0104006-580096- EQUIP REPLACE CONTRIB	\$ 4,981	\$ 4,981	\$ 4,981	\$ 4,981	\$ 46,000
TOTAL CAPITAL CONTRIBUTIONS	\$ 4,981	\$ 4,981	\$ 4,981	\$ 4,981	\$ 46,000
TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT	\$ 958,564	\$ 862,881	\$ 1,062,992	\$ 979,112	\$ 1,240,222

DRAFT

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**.



GENERAL FUND

(COMMUNITY DEVELOPMENT)

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BUDGET
FY 2026

DEPARTMENT: COMMUNITY DEVELOPMENT

PERSONNEL

0104006-500010-	SALARIES - COM DEV FT 7 FT EMPLOYEES	\$ 756,687	756,687	\$ 756,687
0104006-500020-	SALARIES - COM DEV OVERTIME COMMISSION MEETINGS, INSPECTOR CALL OUTS, SPECIAL EVENTS (50 HOURS @ \$51.94/HR)	\$ 2,597	2,597	\$ 2,597
0104006-500100-	FITNESS PREMIUM WELLNESS INCENTIVE	\$ 800	800	\$ 800
0104006-500110-	CAREER DEVELOPMENT PAY 1 DEPARTMENT HEAD - 2% OF BASE SALARY	\$ 3,581	3,581	\$ 3,581
0104006-500140-	VEHICLE ALLOWANCE CD DIRECTOR	\$ 5,760	5,760	\$ 5,760
0104006-500142-	UNIFORM ALLOWANCE 3 BUILDING INSPECTORS @ \$500 4 FT EMPLOYEES @ \$100	\$ 1,900	1,500 400	\$ 1,900
0104006-500151-	VACATION LEAVE PAYOUT 48 HOURS @ \$36.26/HR	\$ 1,740	1,740	\$ 1,740
0104006-500152-	COMP TIME PAYOUT 50 HOURS @ \$37.34/HR	\$ 1,867	1,867	\$ 1,867
0104006-510050-	FICA CONTRIBUTIONS EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	\$ 58,030	58,030	\$ 58,030
0104006-510060-	IMRF CONTRIBUTION EMPLOYER IMRF CONTRIBUTION	\$ 59,801	59,801	\$ 59,801
0104006-510080-	HEALTH INSURANCE EMPLOYER MEDICAL INSURANCE CONTRIBUTION	\$ 180,765	180,765	\$ 180,765
0104006-510081-	DENTAL INSURANCE EMPLOYER DENTAL INSURANCE CONTRIBUTION	\$ 11,519	11,519	\$ 11,519
0104006-510082-	VISION INSURANCE EMPLOYER VISION INSURANCE CONTRIBUTION	\$ 1,239	1,239	\$ 1,239
0104006-510083-	LIFE INSURANCE EMPLOYER LIFE INSURANCE CONTRIBUTION	\$ 2,780	2,780	\$ 2,780
0104006-510085-	EMPLOYEE WELLNESS EMPLOYEE ASSISTANCE PROGRAM (EAP)*	\$ 207	207	\$ 207



FY 2026 ANNUAL BUDGET

GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT
BUDGET
FY 2026

0104006-520405-	DUES & MEMBERSHIPS		\$ 1,400
	American Planning Association	960	
	ICC certification renewal	100	
	ILL Plumbing Association	50	
	Int'l Assoc. of Electrical Inspectors	50	
	Notary Public (DUES FOR 3 EMPLOYEES)	120	
	Peer Organization Dues (ABCIL, etc.)	120	
0104006-520420-	TRAINING & CONFERENCES		\$ 2,900
	IL Planning Conference	800	
	Inspector Certification Exams	600	
	Misc. professional development conferences	1,500	
TOTAL PERSONNEL			\$ 1,093,573
CONTRACTUAL SERVICES			
0104006-520020-	POSTAL CHARGES		\$ 800
	POSTAGE MACHINE REFILLS*	800	
0104006-520100-	PHONE/INTERNET/CABLE		\$ 5,196
	FIBER RENTAL - CONNECTS BUILDINGS (ABN)*	1,334	
	ISP/INTERNET ACCESS (ABG)*	2,401	
	PHONE SERVICE (DLS)*	1,461	
0104006-520105-	MOBILE PHONE SERVICE		\$ 3,705
	MOBILE PHONE & DATA SERVICE - 6 DEVICES*	3,705	
0104006-520200-	MAINT/LEASE CONTRACT-PHONES		\$ 871
	ANNUAL PHONE MAINTENANCE (TIG)*	346	
	ANNUAL PHONE SOFTWARE MAINTENANCE (MITEL)*	525	
0104006-520210-	MAINT/LEASE CONTRACT-IT EQUIP		\$ 6,945
	CERTIFIED MAIL PRINTER LEASE (QUADIENT)*	1,108	
	COPIER MAINTENANCE AGREEMENT (IMPACT)*	4,037	
	PLOTTER/LARGE FORMAT SCANNER ANNUAL MAINTENANCE AGREEMENT (IMAGING ESSEN)	1,000	
	POSTAGE MACHINE LEASE (QUADIENT)*	800	
0104006-520220-	MAINT/LEASE CONTRACT-SOFTWARE		\$ 8,915
	ANNUAL HOSTING (INTIME)*	120	
	CORE SCHEDULING & TIMECARDS (INTIME)*	720	
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	274	
	LASERFICHE ANNUAL MAINT/SUPPORT (TKB ASSOCIATES)*	750	
	MITEL SOFTPHONE LICENSE*	821	
	MUNIS ERP ANNUAL SOFTWARE MAINTENANCE (TYLER TECH)*	6,017	
	PAYROLL INTEGRATION (INTIME)*	200	
	SMS (INTIME)*	13	



FY 2026 ANNUAL BUDGET

GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT
BUDGET
FY 2026

0104006-520320-	SOFTWARE LICENSE/SUBSCRIPTIONS		\$ 2,652
	APPLICANT TRACKING APPLICATION (NEOGOV)*	489	
	BLUE BEAM LICENSES	990	
	ICC PREMIUM CODE ACCESS (\$74.40/MONTH FOR MEMBERS)	893	
	SOCIAL MEDIA ARCHIVE (CIVICPLUS)*	280	
0104006-520330-	EQUIP REPAIR & MAINT		\$ 2,000
	PHONE MAINT & REPAIR (TIG)	400	
	Plotter repairs and maintenance	1,600	
0104006-520406-	ORGANIZATIONAL MEMBERSHIPS		\$ 448
	AMAZON BUSINESS PRIME MEMBERSHIP-MEDIUM*	26	
	Backflow Prevention Association	40	
	ICC GROUP MEMBERSHIP	272	
	Northwest BOCA	110	
0104006-520460-	TRAVEL - NON TRAINING		\$ 300
	Miscellaneous Transportation	300	
0104006-520521-	IT SERVICES		\$ 18,529
	ENGINEER LEVEL IT SUPPORT (ABN)*	8,324	
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK) (ABN)*	10,205	
0104006-520523-	INSPECTIONS & PLAN REVIEWS		\$ 17,000
	Building Inspection & Plan Review (Contingency)	5,000	
	ELEVATOR INSPECTIONS (THOMPSON)	12,000	
0104006-520525-	SHARED IT SYSTEMS		\$ 12,723
	ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTIONS (ADOBE)*	43	
	ADOBE PRO ANNUAL SUBSCRIPTIONS*	1,197	
	ANTIVIRUS END-USER LICENSES (ABG)*	408	
	ANTIVIRUS SERVER LICENSES (ABG)*	367	
	BOX CLOUD STORAGE SUBSCRIPTION (BOX)*	342	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE (ABG)*	456	
	KNOWBE4 SPAM TRAINING - 3YR SUBSCRIPTION*	253	
	MALWAREBYTES EDR ANIT-MALWARE SOFTWARE (ABN)*	1,501	
	MICROSOFT OFFICE 365 - G1 LICENSES (MICROSOFT)*	625	
	MICROSOFT OFFICE 365 - G3 LICENSES (MICROSOFT)*	880	
	OFFICE 365 - P1 LICENSES (MICROSOFT)*	667	
	OFFICE 365 EMAIL FILTER, ARCHIVE AND BACKUP (BARRACUDA)*	750	
	PROTECH UPS BATTERY BACKUP SYSTEM MAINTENANCE (FACILITY IT GROUP)*	233	
	REMOTE ACCESS LICENSES (SYNCHROMSP)*	490	
	SERVER MAINTENANCE AGREEMENT (3 SERVERS)	257	
	VEEAM BACKUP SUBSCRIPTION (ABG)*	292	
	VMWARE SUPPORT & LICENSE 5YR*	800	
	WEBSITE SUPPORT/HOSTING (CIVIC PLUS)*	2,614	
	WINDOWS SERVER UPGRADES	548	



FY 2026 ANNUAL BUDGET

GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT
BUDGET
FY 2026

0104006-520530- MEDICAL SERVICES	\$	600
FITNESS ASSESSMENT	150	
PRE-EMPLOYMENT DRUG TESTING	150	
PRE-EMPLOYMENT PHYSICAL	300	
0104006-520599- OTHER SERVICES	\$	2,115
Background checks (liquor/business).	195	
Emergency Housing (local hotel for temp. uninhabitable dwelling) 12 rooms, 2 nights, \$80	1,920	
0104006-520710- PUBLIC NOTICE & PROMOTIONS	\$	200
LEGAL NOTICES	200	
0104006-520850- PLANNING & ZONING COMMISSION	\$	6,550
Public Hearing - Legal Notices (12 at \$150/per)	1,800	
PZC Chairperson stipend (12 meetings, \$75 ea)	900	
PZC Commissioner Stipend (12 meetings, \$50 x 6 commissioners)	3,600	
PZC Workshops and training	250	
TOTAL CONTRACTUAL SERVICES	\$	89,549
COMMODITIES		
0104006-530010- OFFICE SUPPLIES & EQUIP	\$	1,900
Chairs	800	
Clear permit sleeves	200	
Office supplies	500	
Permit / project folders	400	
0104006-530011- FOOD & OTHER SUPPLIES	\$	400
Food & Other Supplies	400	
0104006-530012- IT SUPPLIES & EQUIP	\$	6,000
Desktop scanners	3,000	
Shared Use Computers	2,000	
Supplies for copier, plotter, etc.	1,000	
0104006-530020- PRINTING	\$	1,300
Business Cards	100	
Code enforcement stickers	200	
Inspection report forms	500	
Inspection stickers	500	
0104006-530050- OPERATING SUPPLIES & EQUIP	\$	1,500
Code books, misc.	1,000	
Small tools (outlet testers, measuring tape, etc.)	500	
TOTAL COMMODITIES	\$	11,100



FY 2026 ANNUAL BUDGET

GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT
BUDGET
FY 2026

CAPITAL CONTRIBUTIONS

0104006-580096- EQUIP REPLACE CONTRIB
NO DETAIL REPORTED

\$ 46,000

TOTAL CAPITAL CONTRIBUTIONS

\$ 46,000

TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT

\$ 1,240,222

DRAFT

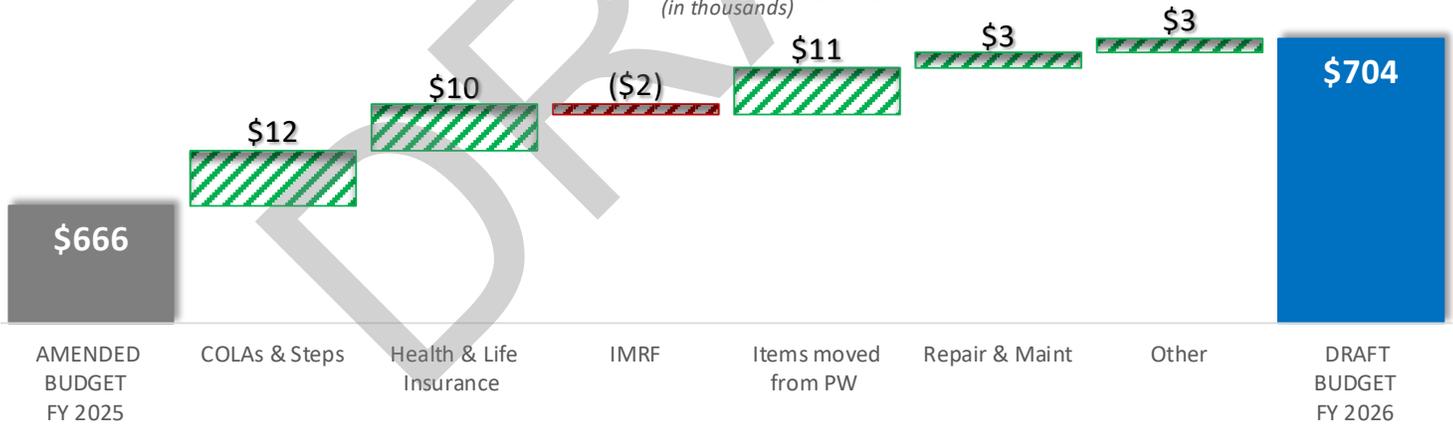
FUND / DEPT 01 / 05	FLEET MAINTENANCE
Authorized Full – Time Staff	3

PURPOSE

FINANCIAL SUMMARY

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ -	\$ -	\$ 485,354	\$ 482,377	\$ 511,019	\$ 25,665	5.3%
Vehicle & Lrg Equip Maint.	149,620	134,450	161,820	155,684	165,120	3,300	2.0%
Contractual Services	-	-	4,170	6,000	9,245	5,075	121.7%
Commodities	24,733	23,776	15,000	15,000	18,200	3,200	21.3%
Total	\$ 174,353	\$ 158,226	\$ 666,344	\$ 659,061	\$ 703,584	\$ 37,240	5.6%

Budget Change Highlights
(in thousands)





FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(FLEET MAINTENANCE)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
DEPARTMENT: FLEET MAINTENANCE					
PERSONNEL					
0105117-500010- SALARIES - FLEET FT	\$ -	\$ -	\$ 333,699	\$ 333,758	\$ 345,752
0105117-500020- SALARIES - FLEET OVERTIME	-	-	10,106	6,638	10,179
0105117-500110- CAREER DEVELOPMENT PAY	-	-	3,000	3,634	3,000
0105117-500120- LONGEVITY	-	-	700	700	700
0105117-500141- TOOL ALLOWANCE	-	-	-	3,000	3,000
0105117-500142- UNIFORM ALLOWANCE	-	-	1,575	1,575	1,575
0105117-500150- SICK LEAVE PAYOUT	-	-	604	604	623
0105117-500152- COMP TIME PAYOUT	-	-	1,411	1,411	1,453
0105117-510050- FICA CONTRIBUTIONS	-	-	27,211	25,248	27,347
0105117-510060- IMRF CONTRIBUTION	-	-	30,328	27,575	28,044
0105117-510080- HEALTH INSURANCE	-	-	70,400	72,561	80,431
0105117-510081- DENTAL INSURANCE	-	-	4,494	4,513	4,738
0105117-510082- VISION INSURANCE	-	-	510	288	511
0105117-510083- LIFE INSURANCE	-	-	1,316	872	1,191
0105117-520420- TRAINING & CONFERENCES	-	-	-	-	2,475
TOTAL PERSONNEL	-	-	485,354	482,377	511,019
VEHICLE AND LARGE EQUIPMENT MAINTENANCE					
0105041-520340- VEHICLE MAINT & REPAIR-ADM/CD	526	2,683	4,675	1,500	4,675
0105042-520340- VEHICLE MAINT & REPAIR-PD	35,825	66,182	54,295	65,000	54,795
0105045-520340- VEHICLE MAINT & REPAIR-CFPD	-	-	-	7,500	10,000
0105043-520340- VEHICLE MAINT & REPAIR-PW	54,792	39,702	61,100	39,934	56,100
0105044-520340- LRG EQUIP MAINT & REPAIR-PW	58,477	25,883	41,750	41,750	39,550
TOTAL VEHICLE AND LARGE EQUIPMENT MAINTENANCE	149,620	134,450	161,820	155,684	165,120
CONTRACTUAL SERVICES					
0105117-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	4,170	6,000	6,170
0105117-520406- ORGANIZATIONAL MEMBERSHIPS	-	-	-	-	3,075
TOTAL CONTRACTUAL SERVICES	-	-	4,170	6,000	9,245
COMMODITIES					
0105117-530050- OPERATING SUPPLIES & EQUIP	10,846	7,144	-	-	3,200
0105117-530060- VEHICLE & EQP MTNC SUPPLIES	13,887	16,632	15,000	15,000	15,000
TOTAL COMMODITIES	24,733	23,776	15,000	15,000	18,200
TOTAL DEPARTMENT: FLEET MAINTENANCE	\$ 174,353	\$ 158,226	\$ 666,344	\$ 659,061	\$ 703,584

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**.



FY 2026 ANNUAL BUDGET

GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

GENERAL FUND

(FLEET MAINTENANCE)

DRAFT
BUDGET
FY 2026

DEPARTMENT: FLEET MAINTENANCE

PERSONNEL

0105117-500010-	SALARIES - FLEET FT 3 FT EMPLOYEES	\$	345,752
			345,752
0105117-500020-	SALARIES - FLEET OVERTIME ON CALL STIPENDS (3) OVERTIME HOURS	\$	10,179
			1,500
			8,679
0105117-500110-	CAREER DEVELOPMENT PAY CAREER DEVELOPMENT - NON DEPT HEAD	\$	3,000
			3,000
0105117-500120-	LONGEVITY 1 EMPLOYEE	\$	700
			700
0105117-500141-	TOOL ALLOWANCE MECHANIC TOOL ALLOWANCE TO UPGRADE AND REPLACE BROKEN AND WORN TOOLS	\$	3,000
			3,000
0105117-500142-	UNIFORM ALLOWANCE 3 EMPLOYEES @ \$525 EA	\$	1,575
			1,575
0105117-500150-	SICK LEAVE PAYOUT SICK LEAVE PAYOUT (50% PAYOUT RATE)	\$	623
			623
0105117-500152-	COMP TIME PAYOUT COMP TIME PAYOUT	\$	1,453
			1,453
0105117-510050-	FICA CONTRIBUTIONS NO DETAIL REPORTED	\$	27,347
0105117-510060-	IMRF CONTRIBUTION NO DETAIL REPORTED	\$	28,044
0105117-510080-	HEALTH INSURANCE NO DETAIL REPORTED	\$	80,431
0105117-510081-	DENTAL INSURANCE NO DETAIL REPORTED	\$	4,738
0105117-510082-	VISION INSURANCE NO DETAIL REPORTED	\$	511
0105117-510083-	LIFE INSURANCE NO DETAIL REPORTED	\$	1,191



FY 2026 ANNUAL BUDGET

GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

GENERAL FUND

(FLEET MAINTENANCE)

DRAFT
BUDGET
FY 2026

0105117-520420- TRAINING & CONFERENCES		\$ 2,475
MECHANIC ASE TESTING	1,000	
MECHANIC TRAINING & CLASSES	1,000	
MFMA MANUFACTURING PRESENTATIONS	325	
UST A/B/C OPERATOR RECERTS	150	
TOTAL PERSONNEL		\$ 511,019
VEHICLE AND LARGE EQUIPMENT MAINTENANCE		
0105041-520340- VEHICLE MAINT & REPAIR-ADM/CD		\$ 4,675
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	
0105042-520340- VEHICLE MAINT & REPAIR-PD		\$ 54,795
AUTO INSURANCE	5,000	
CAR WASHES & DETAILS	3,200	
FLEET MAINTENENACE	3,500	
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	
0105045-520340- VEHICLE MAINT & REPAIR-CFPD		\$ 10,000
MAINTENANCE & REPAIR PARTS FOR CFPD VEHICLES	10,000	
0105043-520340- VEHICLE MAINT & REPAIR-PW		\$ 56,100
CDL LICENSE RENEWALS (5) AT \$35 EACH	175	
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 2026 ANNUAL BUDGET

GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

GENERAL FUND

(FLEET MAINTENANCE)

DRAFT
BUDGET
FY 2026

0105044-520340- LRG EQUIP MAINT & REPAIR-PW	\$	39,550
BARS, CHAINS AND OIL FOR SAWS	300	
CHIPPER & FORESTRY EQUIPMENT	1,500	
EQUIPMENT REPAIR PARTS AND SUPPLIES- SCHMIDT PLOW PARTS	20,000	
HYDRAULIC LIFT TABLE	5,000	
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	
VEHICLE WASH SYSTEM REPAIRS	1,000	
TOTAL VEHICLE AND LARGE EQUIPMENT MAINTENANCE	\$	165,120
CONTRACTUAL SERVICES		
0105117-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	\$	6,170
CUMMINS ENGINE LICENSES	770	
FORD DIAGNOSTICS LICENSES	900	
IWORQ FLEET SOFTWARE	4,500	
0105117-520406- ORGANIZATIONAL MEMBERSHIPS	\$	3,075
MUNICIPAL FLEET MANAGERS ASSOCIATION	75	
SHOP KEY PRO (ONLINE SUBSCRIPTION)	3,000	
TOTAL CONTRACTUAL SERVICES	\$	9,245
COMMODITIES		
0105117-530050- OPERATING SUPPLIES & EQUIP	\$	3,200
GENERAL PURPOSE TOOLS	2,000	
MAC TOOLS SCANNER	1,200	
0105117-530060- VEHICLE & EQP MTNC SUPPLIES	\$	15,000
AUTO CLEANING SUPPLIES	1,000	
FASTENERS AND SMALL REPLACEMENT PARTS	14,000	
TOTAL COMMODITIES	\$	18,200
TOTAL DEPARTMENT: FLEET MAINTENANCE	\$	703,584

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

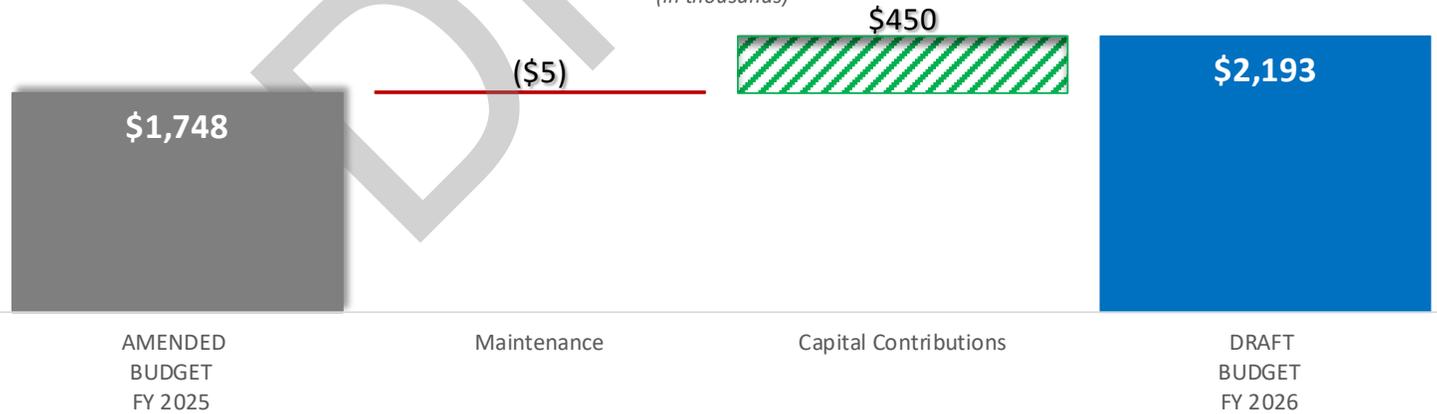
PURPOSE

FINANCIAL SUMMARY

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Public Works Campus	\$ 101,848	\$ 79,995	\$ 279,400	\$ 265,771	\$ 371,700	\$ 92,300	33.0%
Police Campus	88,350	107,640	291,600	272,665	394,100	102,500	35.2%
Village Hall	51,727	56,510	250,988	271,283	481,788	230,800	92.0%
Open Lands & Grounds	430,408	403,600	572,130	482,517	568,580	(3,550)	-0.6%
Arbortheater	49,742	57,810	102,774	101,774	130,240	27,466	26.7%
VHAC	131,245	165,111	224,960	224,960	219,460	(5,500)	-2.4%
Phillip Rd Building	14,598	8,926	25,700	23,700	27,500	1,800	7.0%
Communication Center*	57,843	43,161	-	-	-	-	n/a
Total	\$ 925,761	\$ 922,753	\$ 1,747,552	\$ 1,642,670	\$ 2,193,368	\$ 445,816	25.5%

* Included in Dispatch Center Fund beginning in FY 2025.

Budget Change Highlights (in thousands)



GENERAL FUND

(BUILDINGS AND GROUNDS)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
DEPARTMENT: BUILDINGS & GROUNDS					
PUBLIC WORKS CAMPUS					
0106046-520050- ELECTRIC POWER	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
0106046-520060- NATURAL GAS POWER	4,125	3,823	5,000	2,000	5,000
0106046-520070- WATER & SEWER	5,906	5,476	6,000	6,000	6,000
0106046-520600- BLDG & GRNDS MAINT SERVICES	54,591	39,447	45,300	45,771	47,600
0106046-530070- BLDG & GRNDS MAINT SUPPLIES	37,226	31,249	47,100	37,000	37,100
0106046-580098- MAJOR R/R CONTRIB	-	-	175,000	175,000	275,000
TOTAL PUBLIC WORKS CAMPUS	\$ 101,848	\$ 79,995	\$ 279,400	\$ 265,771	\$ 371,700
POLICE CAMPUS					
0106048-520050- ELECTRIC POWER	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
0106048-520070- WATER & SEWER	1,892	1,841	2,000	2,000	2,000
0106048-520600- BLDG & GRNDS MAINT SERVICES	51,082	74,416	78,800	70,033	81,300
0106048-530070- BLDG & GROUNDS MAINT SUPPLIES	35,376	31,383	34,800	25,632	34,800
0106048-580098- MAJOR R/R CONTRIB	-	-	175,000	175,000	275,000
TOTAL POLICE CAMPUS	\$ 88,350	\$ 107,640	\$ 291,600	\$ 272,665	\$ 394,100
VILLAGE HALL					
0106049-520050- ELECTRIC POWER	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 3,000
0106049-520060- NATURAL GAS POWER	-	-	-	2,750	-
0106049-520070- WATER & SEWER	1,212	1,003	3,800	1,937	3,800
0106049-520600- BLDG & GRNDS MAINT SERVICES	31,645	30,922	42,188	61,616	45,988
0106049-530070- BLDG & GROUNDS MAINT SUPPLIES	18,870	24,585	29,000	28,980	29,000
0106049-580098- MAJOR R/R CONTRIB	-	-	175,000	175,000	400,000
TOTAL VILLAGE HALL	\$ 51,727	\$ 56,510	\$ 250,988	\$ 271,283	\$ 481,788
OPEN LANDS AND GROUNDS					
0106047-520050- ELECTRIC POWER	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 10,250
0106047-520070- WATER & SEWER	-	-	13,000	8,000	8,000
0106047-520600- BLDG & GRNDS MAINT SERVICES	371,990	333,019	434,330	360,000	432,330
0106047-530070- BLDG & GROUNDS MAINT SUPPLIES	58,418	70,581	118,300	108,017	118,000
0106047-580098- MAJOR R/R CONTRIB	-	-	-	-	-
TOTAL OPEN LANDS AND GROUNDS	\$ 430,408	\$ 403,600	\$ 572,130	\$ 482,517	\$ 568,580
ARBORTHEATER					
0106081-520050- ELECTRIC POWER	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
0106081-520070- WATER & SEWER	3,577	4,253	4,000	4,000	4,000
0106081-520100- PHONE/INTERNET/CABLE	-	-	2,400	2,400	3,180
0106081-520105- MOBILE PHONE SERVICE	-	-	474	474	-
0106081-520600- BLDG & GRNDS MAINT SERVICES	37,648	37,787	65,300	65,300	65,960
0106081-530070- BLDG & GROUNDS MAINT SUPPLIES	8,517	15,770	9,600	9,600	11,100
0106081-580098- MAJOR R/R CONTRIB	-	-	20,000	20,000	45,000
TOTAL ARBORTHEATER	\$ 49,742	\$ 57,810	\$ 102,774	\$ 101,774	\$ 130,240



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(BUILDINGS AND GROUNDS)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
VERNON HILLS ATHLETIC COMPLEX (VHAC)					
0106110-520050- ELECTRIC POWER	\$ 21,190	\$ 27,705	\$ 26,000	\$ 26,000	\$ 26,000
0106110-520070- WATER & SEWER	2,071	2,209	2,400	2,400	2,400
0106110-520600- BLDG & GRNDS MAINT SERVICES	67,685	91,048	93,460	93,460	90,460
0106110-530070- BLDG & GROUNDS MAINT SUPPLIES	40,299	44,149	53,100	53,100	50,600
0106110-580098- MAJOR R/R CONTRIB	-	-	50,000	50,000	50,000
TOTAL VERNON HILLS ATHLETIC COMPLEX (VHAC)	\$ 131,245	\$ 165,111	\$ 224,960	\$ 224,960	\$ 219,460
PHILLIP RD BUILDING					
0106091-520050- ELECTRIC POWER	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
0106091-520060- NATURAL GAS POWER	-	-	3,000	1,000	3,000
0106091-520070- WATER & SEWER	-	-	600	600	600
0106091-520600- BLDG & GRNDS MAINT SERVICES	11,529	7,587	11,000	11,000	12,800
0106091-530070- BLDG & GROUNDS MAINT SUPPLIES	3,069	1,339	3,600	3,600	3,600
0106091-580098- MAJOR R/R CONTRIB	-	-	5,000	5,000	5,000
TOTAL PHILLIP RD BUILDING	\$ 14,598	\$ 8,926	\$ 25,700	\$ 23,700	\$ 27,500
COMMUNICATIONS CENTER/DISPATCH					
0102115-520050- ELECTRIC POWER	\$ 1,416	\$ 2,744	\$ -	\$ -	\$ -
0102115-520060- NATURAL GAS POWER	2,931	1,804	-	-	-
0102115-520070- WATER & SEWER	1,204	2,208	-	-	-
0102115-520600- BLDG & GROUND MTNC SVC	24,070	19,849	-	-	-
0102115-530070- BLDG & GROUNDS MTNC SUP	28,222	16,556	-	-	-
TOTAL COMMUNICATIONS CENTER/DISPATCH	\$ 57,843	\$ 43,161	\$ -	\$ -	\$ -
TOTAL DEPARTMENT: BUILDINGS & GROUNDS	\$ 925,761	\$ 922,753	\$ 1,747,552	\$ 1,642,670	\$ 2,193,368



FY 2026 ANNUAL BUDGET

GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT
BUDGET
FY 2026

DEPARTMENT: BUILDINGS & GROUNDS

PUBLIC WORKS CAMPUS

0106046-520050-	ELECTRIC POWER ELECTRIC POWER	\$ 1,000 1,000
0106046-520060-	NATURAL GAS POWER NATURAL GAS FOR EMERGENCY GENERATOR	\$ 5,000 5,000
0106046-520070-	WATER & SEWER WATER, SEWER AND IRRIGATION	\$ 6,000 6,000
0106046-520600-	BLDG & GRNDS MAINT SERVICES BACKFLOW TESTING AND PLUMBING SERVICES CO TESTING (2 YRS JAN 2026) CONTRACTUAL WEIGHT ROOM MAINTENANCE ELECTRICAL SERVICES FIRE SYSTEM SERVICES FUEL SYSTEM TESTING AND REPAIRS GATE MAINTENANCE AND REPAIRS TO BACK GATE JANITORIAL SERVICES LOAD TEST PUBLIC WORKS STANDBY GENERATOR OVERHEAD DOOR INSPECTION AND REPAIRS PEST CONTROL (ALL BUILDINGS) ROOF MAINTENANCE AND REPAIRS SECURITY ALARM SERVICES	\$ 47,600 3,000 1,000 2,000 3,000 4,400 2,400 1,000 14,300 700 8,000 5,000 2,200 600
0106046-530070-	BLDG & GRNDS MAINT SUPPLIES 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 HARDWARE HVAC MECHANICAL SUPPLIES LIGHTING SUPPLIES AND BULBS PAINTING SUPPLIES AND HARDWARE PAPER PRODUCTS WASHBAY SUPPLIES, HOSES AND CONNECTORS WATER FILTERS FOR LUNCHROOM FAUCET	\$ 37,100 500 1,500 2,000 2,500 400 2,000 2,200 6,000 10,000 2,000 2,000 2,000 2,000 2,000
0106046-580098-	MAJOR R/R CONTRIB NO DETAIL REPORTED	\$ 275,000
TOTAL PUBLIC WORKS CAMPUS		\$ 371,700



FY 2026 ANNUAL BUDGET

GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT
BUDGET
FY 2026

POLICE CAMPUS

0106048-520050-	ELECTRIC POWER		\$ 1,000
	ELECTRIC POWER	1,000	
0106048-520070-	WATER & SEWER		\$ 2,000
	WATER & SEWER	2,000	
0106048-520600-	BLDG & GRNDS MAINT SERVICES		\$ 81,300
	ANNUAL FIRE EXTINGUISHER INSPECTION AND REPAIRS	1,000	
	BACKFLOW PREVENTION AND PLUMBING SERVICES	3,000	
	BIOHAZARD CLEANUP	2,000	
	BRICK SEALING AND TUCKPOINTING	5,000	
	ELECTRICAL SERVICES	3,000	
	FIRE SPRINKLER, BOILER AND 5 YR NFPA25 CODE INSPECTIONS (2025-\$2,200)	1,550	
	FITNESS ROOM MAINTENANCE	1,500	
	GENERATOR REPAIRS	500	
	HVAC CONTROLS & REPAIRS	8,000	
	JANITORIAL CLEANING SERVICES	27,500	
	LOAD TEST STANDBY GENERATOR	900	
	LOCK SETS FOR DETENTION CENTER DOORS	7,250	
	OVERHEAD AND AUTOMATIC SWING DOOR MAINTENANCE AND LOCK SERVICES	4,000	
	ROOF MAINTENANCE SERVICES	1,100	
	SHOOTING RANGE MAINTENANCE AND REPAIRS	15,000	
0106048-530070-	BLDG & GROUNDS MAINT SUPPLIES		\$ 34,800
	CALCIUM CHLORIDE FOR SIDEWALKS	2,000	
	CLEANING SUPPLIES	2,000	
	DOOR LOCKS AND CLOSERS	2,000	
	ELECTRICAL AND LIGHTING SUPPLIES	3,500	
	FLAGS-US, STATE, VILLAGE AND MIA	400	
	GENERAL HARDWARE	5,000	
	HVAC SUPPLIES	10,000	
	PAINT AND FINISHES	2,000	
	PAPER PRODUCTS	3,000	
	PLUMBING SUPPLIES	3,000	
	SUMMER AND FALL ANNUAL FLOWERS	900	
	WATER FILTERS	1,000	
0106048-580098-	MAJOR R/R CONTRIB		\$ 275,000
	NO DETAIL REPORTED		
TOTAL POLICE CAMPUS			\$ 394,100



FY 2026 ANNUAL BUDGET

GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT
BUDGET
FY 2026

VILLAGE HALL

0106049-520050-	ELECTRIC POWER		\$ 3,000
	ELECTRIC POWER	1,000	
	EV CHARGING STATION	2,000	
0106049-520070-	WATER & SEWER		\$ 3,800
	WATER AND SEWER	3,800	
0106049-520600-	BLDG & GRNDS MAINT SERVICES		\$ 45,988
	BACKFLOW PREVENTION AND PLUMBING	1,500	
	BRICK SEALING AND TUCKPOINTING	2,000	
	CELLULAR ACCESS FOR ALARM SYSTEM	588	
	COMPUTER ROOM MONITORING	600	
	ELECTRICAL CONTRACTOR	3,000	
	ELEVATOR INSPECTION AND CONVEY	5,000	
	FIRE SYSTEM SERVICES	2,500	
	GENERATOR REPAIRS AND SERVICES	1,500	
	HVAC CONTROLS	6,000	
	JANITORIAL SERVICES (5 DAYS/WEEK)	19,800	
	LOCKSMITH	1,500	
	ROOF INSPECTIONS AND REPAIR SERVICES	2,000	
0106049-530070-	BLDG & GROUNDS MAINT SUPPLIES		\$ 29,000
	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	
0106049-580098-	MAJOR R/R CONTRIB		\$ 400,000
	NO DETAIL REPORTED		
TOTAL VILLAGE HALL			\$ 481,788



FY 2026 ANNUAL BUDGET

GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT
BUDGET
FY 2026

OPEN LANDS AND GROUNDS

0106047-520050- ELECTRIC POWER	\$	10,250
BUTTERFIELD & GOLF RD ENTRANCE SIGN	750	
LAKE CHARLES WELL	9,000	
RTE 60 ENTRANCE SIGN	500	
0106047-520070- WATER & SEWER	\$	8,000
BUTTERFIELD RD-2 SYSTEMS	4,000	
I-DOT ISLAND IRRIGATION-5 SYSTEMS	4,000	
0106047-520600- BLDG & GRNDS MAINT SERVICES	\$	432,330
ANIMAL CONTROL	3,000	
BACKFLOW PREVENTION	2,000	
BUTTERFIELD ROAD R.O.W. MOWING, LANDSCAPE MAINTENANCE AND PLANTING	20,000	
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 RESTORATION	40,000	
OPEN SPACE STEWARDSHIP	45,000	
POND ALGAE SERVICES	40,000	
VILLAGE NPDES PERMIT FEE AND SAMPLING	6,000	
VILLAGE WIDE TREE TRIMMING AND PRUNING BY CONTRACTOR	70,000	
0106047-530070- BLDG & GROUNDS MAINT SUPPLIES	\$	118,000
ARBOR DAY SUPPLIES- TREES, SHRUBS, SAFETY MATERIAL	500	
BUSHES/TREES FOR VILLAGE BUILDINGS AND PROPERTIES	1,000	
FISH POND STOCKING (VHAC AND HARVEY LAKE)	1,000	
HOLIDAY LIGHTS AND SUPPLIES INCLUDING VILLAGE BUILDINGS AND VILLAGE WIDE DISPLA'	10,000	
HOLIDAY TREE	10,000	
LAWN IRRIGATION PARTS AND SUPPLIES	1,500	
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	

TOTAL OPEN LANDS AND GROUNDS

\$ 568,580



FY 2026 ANNUAL BUDGET

GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT
BUDGET
FY 2026

ARBORTHEATER

0106081-520050-	ELECTRIC POWER	\$	1,000
	ARBORTHEATER ELECTRIC POWER	1,000	
0106081-520070-	WATER & SEWER	\$	4,000
	POTABLE WATER AND SEWER	4,000	
0106081-520100-	PHONE/INTERNET/CABLE	\$	3,180
	PHONE & INTERNET SERVICE (COMCAST) - ARBORTHEATER	3,180	
0106081-520600-	BLDG & GRNDS MAINT SERVICES	\$	65,960
	BACKFLOW PREVENTION AND PLUMBING	2,000	
	BRICK SEALING AND TUCKPOINTING	2,000	
	CLEANING OF WASHROOMS (7 DAYS PER WEEK) AND EMPTY TRASH (12 MONTHS)	7,260	
	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	
0106081-530070-	BLDG & GROUNDS MAINT SUPPLIES	\$	11,100
	CHEMICALS FOR THE FOUNTAIN	1,000	
	FLAGS	2,000	
	HARDWARE	1,000	
	MISC ELECTRICAL AND PLUMBING SUPPLIES	3,000	
	PAINT AND STAIN	100	
	PAPER AND CLEANING SUPPLIES	1,000	
	SUMMER AND FALL ANNUAL FLOWERS	3,000	
0106081-580098-	MAJOR R/R CONTRIB	\$	45,000
	NO DETAIL REPORTED		
TOTAL ARBORTHEATER		\$	130,240



FY 2026 ANNUAL BUDGET

GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT
BUDGET
FY 2026

VERNON HILLS ATHLETIC COMPLEX (VHAC)

0106110-520050-	ELECTRIC POWER	\$ 26,000
	IRRIGATION SYSTEM, BALLFIELDS (REIMBURSED BY USERS) AND WELL	26,000
0106110-520070-	WATER & SEWER	\$ 2,400
	WATER AND SEWER	2,400
0106110-520600-	BLDG & GRNDS MAINT SERVICES	\$ 90,460
	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
	WEATHER BUG SERVICES	1,000
0106110-530070-	BLDG & GROUNDS MAINT SUPPLIES	\$ 50,600
	DUCKBILLS (LOCKS)	250
	EQUIPMENT RENTAL	1,000
	FERTILIZER AND HERBICIDE	15,000
	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
0106110-580098-	MAJOR R/R CONTRIB	\$ 50,000
	NO DETAIL REPORTED	
TOTAL VERNON HILLS ATHLETIC COMPLEX (VHAC)		\$ 219,460



FY 2026 ANNUAL BUDGET

GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

GENERAL FUND

DRAFT
BUDGET
FY 2026

(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	\$	12,800
	7 PHILLIP RD SECURITY ALARM		1,500
	BACKFLOW TESTING AND PLUMBING SERVICES		1,500
	CLEANING SUPPLIES		2,000
	FIRE EXTINGUISHER ANNUAL INSPECTION		2,000
	INTERNET SERVICE (COMCAST)		1,800
	OVERHEAD DOOR MAINTENANCE AND REPAIRS		4,000
0106091-530070-	BLDG & GROUNDS MAINT SUPPLIES	\$	3,600
	BUSHES AND FLOWERS		3,000
	CLEANING AND PAPER SUPPLIES		200
	HVAC SUPPLIES		200
	LIGHTING SUPPLIES AND BULBS		200
0106091-580098-	MAJOR R/R CONTRIB NO DETAIL REPORTED	\$	5,000
TOTAL PHILLIP RD BUILDING		\$	27,500
TOTAL DEPARTMENT: BUILDINGS & GROUNDS		\$	2,193,368

FUND / DEPT 01 / 07	PRESIDENT AND BOARD
Authorized Full – Time Staff	None

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 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Village Board	\$ 55,912	\$ 56,025	\$ 59,862	\$ 55,902	\$ 59,862	\$ -	0.0%
Commodities	632	280	1,200	500	1,200	-	0.0%
Grants & Contributions	44,180	45,150	76,750	66,000	77,450	700	0.9%
Total	\$ 100,724	\$ 101,455	\$ 137,812	\$ 122,402	\$ 138,512	\$ 700	0.5%



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(PRESIDENT & BOARD)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
DEPARTMENT: PRESIDENT & BOARD					
VILLAGE BOARD					
0107105-500030- BOARD COMPENSATION	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
0107105-510050- FICA CONTRIBUTIONS	3,902	3,902	3,862	3,902	3,862
0107105-520420- TRAINING & CONFERENCES	1,010	1,123	5,000	1,000	5,000
TOTAL VILLAGE BOARD	55,912	56,025	59,862	55,902	59,862
COMMODITIES					
0107105-530011- FOOD & OTHER SUPPLIES	632	280	1,200	500	1,200
TOTAL COMMODITIES	632	280	1,200	500	1,200
GRANTS AND CONTRIBUTIONS					
0107105-528010- SERVICE GRANTS	41,500	39,500	67,000	61,000	67,000
0107105-530990- OTHER CONTRIBUTIONS	2,680	5,650	9,750	5,000	10,450
TOTAL GRANTS AND CONTRIBUTIONS	44,180	45,150	76,750	66,000	77,450
TOTAL DEPARTMENT: PRESIDENT & BOARD	\$ 100,724	\$ 101,455	\$ 137,812	\$ 122,402	\$ 138,512

DRAFT

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**.



FY 2026 ANNUAL BUDGET

GENERAL FUND – PRESIDENT & BOARD – ACCOUNT DETAIL

GENERAL FUND

(PRESIDENT & BOARD)

DRAFT
BUDGET
FY 2026

DEPARTMENT: PRESIDENT & BOARD

VILLAGE BOARD

0107105-500030- BOARD COMPENSATION	\$ 51,000
LIQUOR COMMISSIONER'S COMPENSATION	1,000
MAYOR'S COMPENSATION	14,000
TRUSTEE'S COMPENSATION (6 TRUSTEES @ \$6,000 EACH)	36,000
0107105-510050- FICA CONTRIBUTIONS	\$ 3,862
EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	3,862
0107105-520420- TRAINING & CONFERENCES	\$ 5,000
CONFERENCES	5,000
TOTAL VILLAGE BOARD	\$ 59,862

COMMODITIES

0107105-530011- FOOD & OTHER SUPPLIES	\$ 1,200
NO DETAIL REPORTED	
TOTAL COMMODITIES	\$ 1,200

GRANTS AND CONTRIBUTIONS

0107105-528010- SERVICE GRANTS	\$ 67,000
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
0107105-530990- OTHER CONTRIBUTIONS	\$ 10,450
CHAMBER MIXER	4,000
GOLF COURSE CHARITABLE EVENT/MISC GRANTS	3,000
LOCAL ASSOCIATION SUPPORT	2,000
MISCELLANEOUS	750
SPONSOR-A-FAMILY PROGRAM CONTRIBUTION THRU VERNON TOWNSHIP (PUBLIC WORKS)	700
TOTAL GRANTS AND CONTRIBUTIONS	\$ 77,450

TOTAL DEPARTMENT: PRESIDENT & BOARD

\$ 138,512

FUND / DEPT 01 / 08, 10	EVENTS
Authorized Full – Time Staff	None - Volunteer

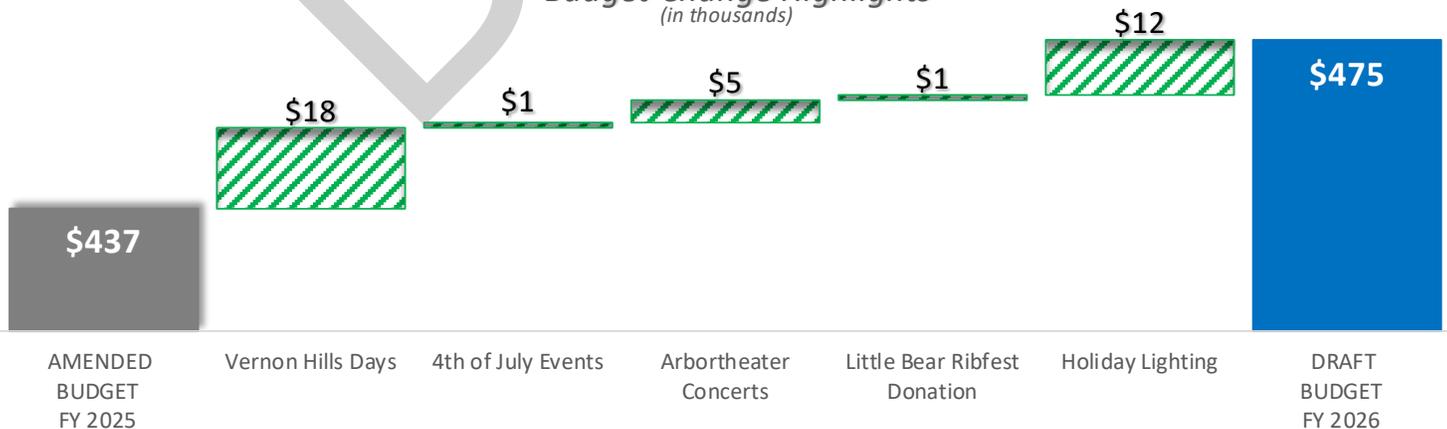
PURPOSE

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

FINANCIAL SUMMARY

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Vernon Hills Days	\$ 242,531	\$ 307,144	\$ 343,800	\$ 395,416	\$ 361,550	\$ 17,750	5.2%
Heier Veterans Fish Derby	4,587	4,474	6,000	5,051	6,000	-	0.0%
4th of July Events	57,094	47,282	55,900	54,260	57,350	1,450	2.6%
Pageant Events	2,712	2,939	5,195	1,929	5,195	-	0.0%
Arbortheater Concerts	7,914	6,503	9,600	7,200	14,400	4,800	50.0%
Little Bear Ribfest Donatio	10,000	11,000	10,000	11,000	11,000	1,000	10.0%
National Night Out	-	-	7,000	6,366	7,000	-	0.0%
Holiday Lighting	-	-	-	1,000	12,300	12,300	n/a
Total	\$ 324,838	\$ 379,342	\$ 437,495	\$ 482,222	\$ 474,795	\$ 37,300	8.5%

Budget Change Highlights (in thousands)





FY 2026 ANNUAL BUDGET

REVENUES AND EXPENDITURES – ACCOUNT LEVEL

GENERAL FUND

(EVENTS)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
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DEPARTMENT: EVENTS

REVENUES

VERNON HILLS DAYS

0110075-440816- EVENT SALES	\$ 152,701	\$ 166,883	\$ 165,000	\$ 213,000	\$ 175,000
0110075-440806- DONATIONS	5,009	24,000	15,000	15,000	10,000
TOTAL VERNON HILLS DAYS	\$ 157,710	\$ 190,883	\$ 180,000	\$ 228,000	\$ 185,000

EXPENDITURES

VERNON HILLS DAYS

0110075-520541- ENTERTAINMENT	\$ 173,693	\$ 215,063	\$ 169,250	\$ 170,854	\$ 174,250
0110075-520542- CARNIVAL	-	-	87,750	103,242	92,500
0110075-520605- FESTIVAL GROUNDS	30,155	53,399	48,550	63,145	51,550
0110075-520710- PROMOTIONAL MARKETING	23,923	23,954	21,125	35,550	21,125
0110075-530011- FOOD & BEVEAGE	14,760	14,728	17,125	22,625	22,125
TOTAL VERNON HILLS DAYS	\$ 242,531	\$ 307,144	\$ 343,800	\$ 395,416	\$ 361,550

OTHER EVENTS

0108014-520990- HEIER VETERANS FISHING DERBY	\$ 4,587	\$ 4,474	\$ 6,000	\$ 5,051	\$ 6,000
0108026-520990- 4TH OF JULY EVENTS	57,094	47,282	55,900	54,260	57,350
0108027-520990- PAGEANT EVENTS	2,712	2,939	5,195	1,929	5,195
0108081-520990- ARBORTHEATER EVENTS	7,914	6,503	9,600	7,200	14,400
0108101-520990- LITTLE BEAR RIBFEST DONATION	10,000	11,000	10,000	11,000	11,000
0108106-520990- NATIONAL NIGHT OUT	-	-	7,000	6,366	7,000
0108107-520990- HOLIDAY LIGHTING	-	-	-	1,000	12,300
TOTAL OTHER EVENTS	\$ 82,307	\$ 72,198	\$ 93,695	\$ 86,806	\$ 113,245

TOTAL DEPARTMENT: EVENTS	\$ 324,838	\$ 379,342	\$ 437,495	\$ 482,222	\$ 474,795
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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**.



FY 2026 ANNUAL BUDGET

GENERAL FUND – EVENTS – ACCOUNT DETAIL

GENERAL FUND

DRAFT
BUDGET
FY 2026

(EVENTS)

DEPARTMENT: EVENTS

VERNON HILLS DAYS

0110075-520541-	ENTERTAINMENT		\$ 174,250
	CHILDREN'S ENTERTAINMENT	5,000	
	FIREWORKS	15,750	
	MUSICAL ACTS	150,000	
	OTHER ENTERTAINMENT COSTS	3,500	
0110075-520542-	CARNIVAL		\$ 92,500
	NO DETAIL REPORTED		
0110075-520605-	FESTIVAL GROUNDS		\$ 51,550
	CLEANING SERVICES	4,600	
	ELECTRICAL SERVICES	2,250	
	ELECTRICAL SUPPLIES	3,000	
	PORTABLE TOILETS	6,500	
	SECURITY & AUXILIARY DEPUTIES	6,200	
	TENTS	29,000	
0110075-520710-	PROMOTIONAL MARKETING		\$ 21,125
	ADVERTISING	15,000	
	CIVIC DONATIONS	1,500	
	FOOD ALLOWANCES	3,000	
	MISCELLANEOUS SUPPLIES	450	
	STREET SIGNS SUPPLIES	750	
	VIP TENT SUPPLIES	425	
0110075-530011-	FOOD & BEVEAGE		\$ 22,125
	BEVERAGS & SUPPLIES	20,000	
	GREASE DISPOSAL	200	
	ICE & MISCELLANEOUS FOOD	1,250	
	LIQUOR LICENSE	175	
	MISCELLANEOUS SUPPLIES	500	
TOTAL VERNON HILLS DAYS			\$ 361,550



FY 2026 ANNUAL BUDGET

GENERAL FUND – EVENTS – ACCOUNT DETAIL

GENERAL FUND

(EVENTS)

DRAFT
BUDGET
FY 2026

OTHER EVENTS

0108014-520990-	HEIER VETERANS FISHING DERBY		\$	6,000
	FISH STOCKING	6,000		
0108026-520990-	4TH OF JULY EVENTS		\$	57,350
	FIREWORKS	32,500		
	GOLF CARTS	1,000		
	HOTELS	750		
	MISCELLANEOUS	500		
	PARADE CANDY	1,400		
	PARADE ENTERTAINMENT	17,000		
	PARADE ROUTE SIGNAGE	1,500		
	PORTABLE TOILETS	1,200		
	PRINTING	1,000		
	RADIOS	500		
0108027-520990-	PAGEANT EVENTS		\$	5,195
	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		
0108081-520990-	ARBORTHEATER EVENTS		\$	14,400
	ARBORTHEATER CONCERTS (6 CONCERTS)	12,000		
	CULTURAL PARTNER BANNER	500		
	MISCELLANEOUS	250		
	PROMOTIONAL MATERIALS	1,150		
	SIGNAGE	500		
0108101-520990-	LITTLE BEAR RIBFEST DONATION		\$	11,000
	AUXILIARY DEPUTIES	1,000		
	PARK DIST. RIBFEST SPONSORSHIP	10,000		



FY 2026 ANNUAL BUDGET

GENERAL FUND – EVENTS – ACCOUNT DETAIL

GENERAL FUND

(EVENTS)

DRAFT
BUDGET
FY 2026

0108106-520990- NATIONAL NIGHT OUT		\$	7,000
FOOD & ENTERTAINMENT	7,000		
0108107-520990- HOLIDAY LIGHTING		\$	12,300
FOOD TRUCK	1,250		
SANTA DONATION	350		
TREE & MENORAH LIGHTING	700		
WINTER EVENT	10,000		
TOTAL OTHER EVENTS		\$	113,245
TOTAL DEPARTMENT: EVENTS		\$	474,795

DRAFT

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

PURPOSE

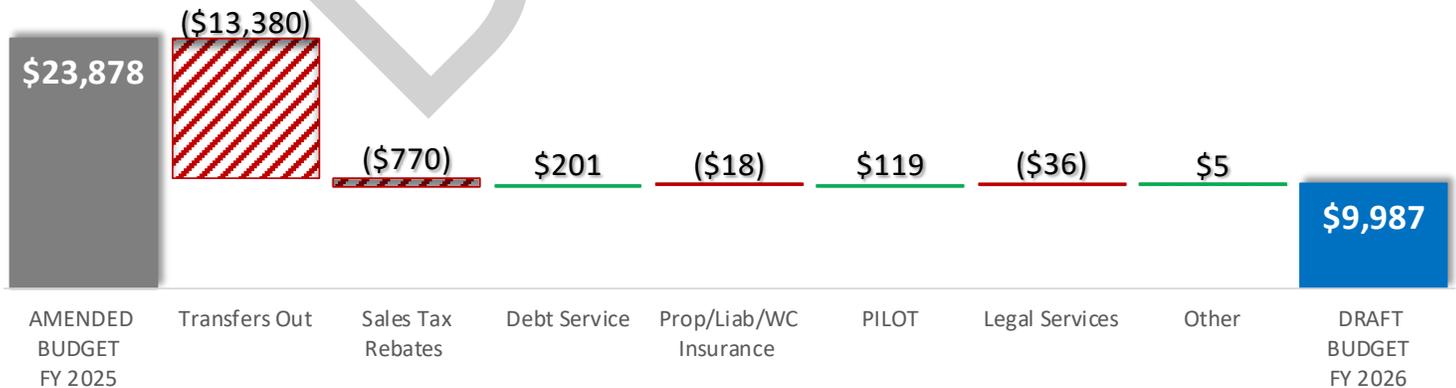
The General Purpose Department accounts for the expenses related to debt payments, liability insurance, transfers of funds, contingencies, and other general expenses not included in the various department budgets.

FINANCIAL SUMMARY

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
PSEBA & OPEB	\$ 93,550	\$ 72,569	\$ 126,150	\$ 115,288	\$ 119,229	\$ (6,921)	-5.5%
Liability Insurance	793,795	913,303	942,614	941,220	924,348	(18,266)	-1.9%
Debt Service*	591,733	597,416	519,487	520,436	720,026	200,539	38.6%
Legal Services	297,776	334,387	435,000	304,789	399,500	(35,500)	-8.2%
PILOT - TIF Payments	607,833	705,425	835,443	823,586	954,852	119,409	14.3%
Economic Incentives	6,207,956	5,147,060	6,090,000	5,100,000	5,320,000	(770,000)	-12.6%
Transfers Out	2,200,000	2,150,000	14,779,000	14,779,000	1,398,926	(13,380,074)	-90.5%
Contingency	215	-	150,000	-	150,000	-	0.0%
Total	\$10,792,858	\$ 9,920,160	\$23,877,694	\$22,584,319	\$ 9,986,881	\$(13,890,813)	-58.2%

* For further information, a Debt summary is reported in the Financial Summaries section.

Budget Change Highlights (in thousands)





FY 2026 ANNUAL BUDGET

EXPENDITURES AND OTHER FINANCING USES – ACCOUNT LEVEL

GENERAL FUND

(GENERAL PURPOSE)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
DEPARTMENT: GENERAL PURPOSE					
PSEBA & OTHER POST EMPLOYMENT BENEFITS					
0109109-460140- COBRA & RETIREE REIMBURSEMENTS	\$ (452,748)	\$ (434,545)	\$ -	\$ -	\$ -
0109109-510080- HEALTH INSURANCE	504,542	463,432	117,813	109,411	110,829
0109109-510081- DENTAL INSURANCE	41,027	43,175	337	377	400
0109109-510082- VISION INSURANCE	729	507	-	-	-
0109109-510110- UNEMPLOYMENT COMPENSATION	-	-	8,000	5,500	8,000
TOTAL PSEBA & OTHER POST EMPLOYMENT BENEFITS	\$ 93,550	\$ 72,569	\$ 126,150	\$ 115,288	\$ 119,229
LIABILITY INSURANCE					
0109109-520721- INSURANCE-GEN/LIAB/AUTO	\$ 793,795	\$ 913,303	\$ 429,315	\$ 451,750	\$ 495,519
0109109-520722- INSURANCE-WORKERS COMP	-	-	511,799	487,970	427,329
0109109-520723- INSURANCE-SURETY BONDS	-	-	1,500	1,500	1,500
TOTAL LIABILITY INSURANCE	\$ 793,795	\$ 913,303	\$ 942,614	\$ 941,220	\$ 924,348
DEBT SERVICE					
0109109-570010- PRINCIPAL PAYMENT	\$ 460,000	\$ 475,000	\$ 410,000	\$ 410,000	\$ 620,000
0109109-570020- INTEREST PAYMENT	129,955	120,203	107,487	108,373	97,963
0109109-570325- FISCAL AGENT FEES	1,778	2,213	2,000	2,063	2,063
TOTAL DEBT SERVICE	\$ 591,733	\$ 597,416	\$ 519,487	\$ 520,436	\$ 720,026
OTHER					
0109109-520510- LEGAL SERVICES	\$ 297,776	\$ 334,387	\$ 435,000	\$ 304,789	\$ 399,500
0109109-529910- PAYMENT IN LIEU OF TAXES	607,833	705,425	835,443	823,586	954,852
0109109-529911- NON-EXEMPT PROPERTY TAXES	-	-	-	1,700	1,700
0109109-570200- SALES TAX REBATE	6,207,956	5,147,060	6,090,000	5,100,000	5,320,000
0109999-580030- CONTINGENCY	-	-	-	-	150,000
0109109-580030- CONTINGENCY	215	-	150,000	-	-
TOTAL OTHER	\$ 7,113,780	\$ 6,186,872	\$ 7,510,443	\$ 6,230,075	\$ 6,826,052
TRANSFERS OUT					
0109109-580045- TRANSFER TO GOLF FD	\$ -	\$ -	\$ 760,000	\$ 760,000	\$ 75,000
0109109-580046- TRANSFER TO METRA	-	-	70,000	70,000	65,000
0109109-580080- TRANSFER TO DISPATCH FUND	-	650,000	800,000	800,000	258,926
0109109-580095- TRANSFER TO CAPITAL FD	2,200,000	1,500,000	1,800,000	1,800,000	1,000,000
<i>- One-Time Capital Funding Transfers -</i>					
0109109-580090- CAPITAL FUNDING TRANSFER	-	-	9,237,000	9,237,000	-
0109109-580091- VERF FUNDING TRANSFER	-	-	2,112,000	2,112,000	-
TOTAL TRANSFERS OUT	\$ 2,200,000	\$ 2,150,000	\$ 14,779,000	\$ 14,779,000	\$ 1,398,926
TOTAL DEPARTMENT: GENERAL PURPOSE	\$ 10,792,858	\$ 9,920,160	\$ 23,877,694	\$ 22,586,019	\$ 9,988,581

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**.



FY 2026 ANNUAL BUDGET

GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

GENERAL FUND

(GENERAL PURPOSE)

DRAFT
BUDGET
FY 2026

DEPARTMENT: GENERAL PURPOSE

PSEBA & OTHER POST EMPLOYMENT BENEFITS

0109109-510080- HEALTH INSURANCE	\$ 110,829
PSEBA HEALTH INSURANCE	110,829
0109109-510081- DENTAL INSURANCE	\$ 400
OTHER EMPLOYER COVERED DENTAL INSURANCE	400
0109109-510110- UNEMPLOYMENT COMPENSATION	\$ 8,000
UNEMPLOYMENT COMPENSATION (SELF-INSURED)	8,000
TOTAL PSEBA & OTHER POST EMPLOYMENT BENEFITS	\$ 119,229

LIABILITY INSURANCE

0109109-520721- INSURANCE-GEN/LIAB/AUTO	\$ 495,519
AD&D ACCIDENT MEDICAL	885
CYBER	9,520
GENERAL, LAW ENFORCEMENT, AUTO, PUBLIC OFFICIALS, PROPERTY, INLAND MARINE, EQUIP, SALES TAX INTERRUPT, CRIME, EXCESS POLLUTION LIABILITY (STORAGE TANK)	478,807 6,307
0109109-520722- INSURANCE-WORKERS COMP	\$ 427,329
WORKERS COMPENSATION INSURANCE	427,329
0109109-520723- INSURANCE-SURETY BONDS	\$ 1,500
PUBLIC OFFICIALS BONDS	1,500
TOTAL LIABILITY INSURANCE	\$ 924,348

DEBT SERVICE

0109109-570010- PRINCIPAL PAYMENT	\$ 620,000
SERIES 2012B PRINCIPAL (REFUNDING OF 2006 COMMUNICATIONS BOND)	155,000
SERIES 2014 (POLICE STATION & COM CTR REMODEL)	380,000
SERIES 2015A PRINCIPAL (LAND CONTRIBUTION & STARCOM NETWORK)	85,000
0109109-570020- INTEREST PAYMENT	\$ 97,963
SERIES 2012B INTEREST (REFUNDING OF 2006 ALT REV COMM CTR BOND)	3,720
SERIES 2014 BOND INTEREST (POLICE STATION & COM CTR REMODEL)	68,218
SERIES 2015A BOND INTEREST (STARCOM & LAND CONTRIB)	26,025
0109109-570325- FISCAL AGENT FEES	\$ 2,063
PAYING AGENT FEES FOR BOND ISSUES	2,063
TOTAL DEBT SERVICE	\$ 720,026



FY 2026 ANNUAL BUDGET

GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

GENERAL FUND

(GENERAL PURPOSE)

DRAFT
BUDGET
FY 2026

		DRAFT BUDGET FY 2026
OTHER		
0109109-520510-	LEGAL SERVICES	\$ 399,500
	ADMINISTRATIVE ADJUDICATION (JUDGE TONIGAN)	7,500
	GOVERNMENT AFFAIRS ATTORNEY (MORRILL & ASSOCIATES)	67,000
	LABOR ATTORNEY (STORINO RAMELLO & DURKIN)	40,000
	SPECIAL LITIGATION (HUNT & ASSOCIATES)	10,000
	VILLAGE ATTORNEY (KLEIN THORPE & JENKINS)	200,000
	VILLAGE PROSECUTOR (WINER & WINER)	75,000
0109109-529910-	PAYMENT IN LIEU OF TAXES	\$ 954,852
	HAWTHORN MALL TIF PAYMENT - 10% OF TIF INCREMENTAL TAX RECEIPTS	229,414
	MELLODY FARM TIF PAYMENT - 10% OF TIF INCREMENTAL TAX	477,600
	TOWN CENTER TIF PAYMENT - 10% OF TIF INCREMENTAL TAX RECEIPTS	247,838
0109109-529911-	NON-EXEMPT PROPERTY TAXES	\$ 1,700
	NON-EXEMPT PROPERTY TAXES	1,700
0109109-570200-	SALES TAX REBATE	\$ 5,320,000
	CDW	5,100,000
	HAWTHORN	150,000
	KIMCO	70,000
0109999-580030-	CONTINGENCY	\$ 150,000
	NO DETAIL REPORTED	
TOTAL OTHER		\$ 6,826,052
TRANSFERS OUT		
0109109-580045-	TRANSFER TO GOLF FD	\$ 75,000
	NO DETAIL REPORTED	
0109109-580046-	TRANSFER TO METRA	\$ 65,000
	NO DETAIL REPORTED	
0109109-580080-	TRANSFER TO DISPATCH FUND	\$ 258,926
	TRANSFER TO COVER REVENUE DEFICIENCIES	258,926
0109109-580095-	TRANSFER TO CAPITAL FD	\$ 1,000,000
	TRANSFER TO CAPITAL FUND	1,000,000
TOTAL TRANSFERS OUT		\$ 1,398,926
TOTAL DEPARTMENT: GENERAL PURPOSE		\$ 9,988,581



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

FUND 02	CAPITAL FUND
Authorized Full – Time Staff	None

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.

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FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

CAPITAL FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
INTERGOVERNMENTAL	\$ 221,732	\$ 227,984	\$ 241,098	\$ 272,312	\$ 2,060,522
LEASE AND RENTAL INCOME	106,666	106,666	106,666	106,666	106,700
INVESTMENT INCOME	13,431	115,577	50,000	169,275	269,541
OTHER INCOME	-	-	-	-	100,000
TOTAL REVENUES	\$ 341,829	\$ 450,227	\$ 397,764	\$ 548,253	\$ 2,536,763
EXPENDITURES					
CAPITAL OUTLAY					
STREETS AND ROADS	392,783	947,972	2,619,000	2,254,500	2,834,000
VILLAGE FACILITIES	567,750	527,420	1,450,000	1,193,560	1,100,000
OPEN SPACES AND STORMWATER	285,230	62,482	770,000	512,000	2,279,000
OTHER ONE-TIME PROJECTS	221,758	150,000	460,500	456,100	131,500
CONTINGENCY	-	-	100,000	-	100,000
TOTAL EXPENDITURES	\$ 1,467,521	\$ 1,687,874	\$ 5,399,500	\$ 4,416,160	\$ 6,444,500
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,125,692)	\$ (1,237,647)	\$ (5,001,736)	\$ (3,867,907)	\$ (3,907,737)
OTHER FINANCING SOURCES					
TRANSFERS IN					
GF: CAPITAL PROJECTS CONTRIBUTION	\$ 2,200,000	\$ 1,500,000	\$ 11,037,000	\$ 11,037,000	\$ 1,000,000
GF: BUILDINGS & GROUNDS CONTRIBUTION	-	-	600,000	600,000	1,050,000
MFT: STREETS & ROADS CONTRIBUTION	-	-	-	-	1,400,000
MFT: REBUILD ILLINOIS CONTRIBUTION	-	-	1,529,000	1,529,000	-
TOTAL OTHER FINANCING SOURCES	\$ 2,200,000	\$ 1,500,000	\$ 13,166,000	\$ 13,166,000	\$ 3,450,000
NET CHANGE IN FUND BALANCE	\$ 1,074,308	\$ 262,353	\$ 8,164,264	\$ 9,298,093	\$ (457,737)
FUND BALANCE - BEGINNING	1,331,792	2,406,100	2,668,453	2,668,453	11,966,546
FUND BALANCE - ENDING	\$ 2,406,100	\$ 2,668,453	\$ 10,832,717	\$ 11,966,546	\$ 11,508,809



FY 2026 ANNUAL BUDGET

REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

CAPITAL FUND		ACTUAL	ACTUAL	AMENDED	PROJECTED	DRAFT
		FY 2023	FY 2024	BUDGET	ACTUAL	BUDGET
				FY 2025	FY 2025	FY 2026
REVENUES						
02-410090-	ROAD AND BRIDGE TAX	\$ 221,732	\$ 227,984	\$ 241,098	\$ 240,312	\$ 260,522
02-420100-	GRANT REVENUE	-	-	-	32,000	1,800,000
02-470835-	VHAC TURF LOAN	106,666	106,666	106,666	106,666	106,700
02-470905-	MISCELLANEOUS REIMBURSABLES	-	-	-	-	100,000
02-480750-	INTEREST INCOME	13,431	115,577	50,000	158,775	247,541
02-480757-	GAIN/LOSS ON SALE OF INVESTMT	-	-	-	500	2,000
02-480758-	CHG IN MARKET VALUE	-	-	-	10,000	20,000
TOTAL REVENUES		\$ 341,829	\$ 450,227	\$ 397,764	\$ 548,253	\$ 2,536,763
OTHER FINANCING SOURCES (OFS)						
02-499971-	GF-CAPITAL CONTRIBUTIONS	\$ 2,200,000	\$ 1,500,000	\$ 1,800,000	\$ 1,800,000	\$ 1,000,000
	GF-ONE-TIME CAPITAL FUNDING	-	-	9,237,000	9,237,000	-
02-499972-	MFT-STREET & ROADS CONTRIB	-	-	-	-	1,400,000
02-499973-	MFT-REBUILD ILLINOIS CONTRIB	-	-	1,529,000	1,529,000	-
0206046-499970-	PW CAMPUS CONTRIBUTIONS	-	-	175,000	175,000	275,000
0206048-499970-	PD CAMPUS CONTRIBUTIONS	-	-	175,000	175,000	275,000
0206049-499970-	VILLAGE HALL CONTRIBUTIONS	-	-	175,000	175,000	400,000
0206081-499970-	ARBORTHEATER CONTRIBUTIONS	-	-	20,000	20,000	45,000
0206110-499970-	VHAC CONTRIBUTIONS	-	-	50,000	50,000	50,000
0206091-499970-	PHILLIPS RD BLDG CONTRIBUTIONS	-	-	5,000	5,000	5,000
TOTAL OTHER FINANCING SOURCES		\$ 2,200,000	\$ 1,500,000	\$ 13,166,000	\$ 13,166,000	\$ 3,450,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 2,541,829	\$ 1,950,227	\$ 13,563,764	\$ 13,714,253	\$ 5,986,763



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

CAPITAL FUND		ACTUAL	ACTUAL	AMENDED	PROJECTED	DRAFT
		FY 2023	FY 2024	BUDGET	ACTUAL	BUDGET
				FY 2025	FY 2025	FY 2026
EXPENDITURES						
CAPITAL OUTLAY						
STREETS AND ROADS						
0218151-550055- STREETS AND ROW						
RE001	ROAD REHABILITATION	\$ -	\$ -	\$ 1,529,000	\$ 1,334,500	\$ 1,400,000
RE002	ANNUAL SIDEWALK PROGRAM	-	-	160,000	160,000	160,000
RE003	GENERAL PHASE 1 DESIGN STUDIES	-	-	20,000	20,000	20,000
20001	LAKEVIEW PKYW/RT 60 EXPANSION	-	-	-	88,000	-
25002	BIKE AND PEDESTRIAN MASTER PLN	-	-	75,000	25,000	75,000
25003	WDR GOLF CART UNDERPASS EVAL	-	-	-	-	50,000
25004	ADA TRANSITION PLAN	-	-	25,000	-	25,000
25005	BICYCLE WAY FINDING	-	-	10,000	5,000	-
26031	FAIRWAY AND COUGAR IMPROVEMENT	-	-	-	-	400,000
0209096-550050-	STREET CONSTRUCTION	117,150	162,465	-	-	-
TOTAL STREETS AND ROW		117,150	162,465	1,819,000	1,632,500	2,130,000
0218151-550056- TRAFFIC SIGNALS & STREETLIGHTS						
RE010	STREETLIGHT LED FIXTURES	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 250,000
25008	INTERSECTION IMPROV-CDW, RT.60	-	-	175,000	75,000	-
26033	DEERPATH AND RT 60 TRAFFIC SIG	-	-	-	-	20,000
26034	RT 60 PED IMPROVEMENTS	-	-	-	-	50,000
0209087-550050-	STREET CONSTRUCTION	30,277	138,196	-	-	-
0209087-550060-	ENGINEERING/ARCH OF PI	5,529	-	-	-	-
TOTAL TRAFFIC SIGNALS & STREETLIGHTS		35,806	138,196	375,000	275,000	320,000
0218151-550065- PREVENTATIVE MAINTENANCE						
RE004	RECLAIMITE/CRF	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 70,000
RE005	CRACKSEALING	-	-	25,000	25,000	25,000
RE006	PAVEMENT MARKING	-	-	55,000	55,000	55,000
RE007	PAVEMENT PATCHING-ASPHALT	-	-	150,000	150,000	120,000
RE009	SIDEWALK CUTTING/GRINDING	-	-	25,000	25,000	25,000
RE012	STORM SEWER CLEANING & REPAIR	-	-	-	-	64,000
25006	PORT CLINTON RD BRIDGE PATCH	-	-	60,000	14,000	-
25007	BRICK PAVER REPAIR	-	-	60,000	38,000	25,000
0209059-550050-	STREET CONSTRUCTION	239,827	647,311	-	-	-
TOTAL PREVENTATIVE MAINTENANCE		239,827	647,311	425,000	347,000	384,000
TOTAL STREETS AND ROADS		\$ 392,783	\$ 947,972	\$ 2,619,000	\$ 2,254,500	\$ 2,834,000



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

CAPITAL FUND

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
VILLAGE FACILITIES					
0218150-550075- FACILITY IMPROVEMENTS					
<i>- Village-Wide -</i>					
25016			80,000	-	-
<i>- Police Campus -</i>					
25012			150,000	30,000	150,000
0209097-550040-	15,200	198,224	-	-	-
<i>- Public Works Campus -</i>					
25013			50,000	-	50,000
25014			150,000	106,000	-
<i>- Vernon Hills Athletic Complex (VHAC) -</i>					
25015			350,000	618,560	-
<i>- Village Hall -</i>					
25017			75,000	86,000	-
26027			-	-	150,000
TOTAL FACILITY IMPROVEMENTS	15,200	198,224	855,000	840,560	350,000

DRAFT



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

CAPITAL FUND		ACTUAL	ACTUAL	AMENDED	PROJECTED	DRAFT
		FY 2023	FY 2024	BUDGET	ACTUAL	BUDGET
				FY 2025	FY 2025	FY 2026
0218150-550076- FACILITY MAJOR R/R						
<i>- Arbortheater -</i>						
26024	RETAINING WALL CONDITION STUDY	\$ -	\$ -	\$ -	\$ -	\$ 40,000
0209081-550030-	ACQUIS/CONSRUC STRUCTURE	42,030	-	-	-	-
<i>- Police Campus -</i>						
25018	STORAGE RM RENOVATION-COM CTR	-	-	25,000	-	-
25019	WINDOW TINTING	-	-	12,000	-	-
25020	ROLL CALL RM EXTERIOR DOOR	-	-	25,000	-	-
25021	EVIDENCE PROCESSING STORAGE	-	-	40,000	-	-
25022	CELLBLOCK SUPERVISION AND OPER	-	-	160,000	175,000	-
26030	PD NETWORK CABLING REWORK	-	-	-	-	20,000
0209115-550040-	REMODELING/RENOVATION	-	23,550	-	-	-
0209115-550070-	FIXED EQUIPMENT	76,000	287,000	-	-	-
0209097-550070-	FIXED EQUIPMENT	40,166	-	-	-	-
<i>- Public Works Campus -</i>						
25023	FLOOR DRAINS R&R (FLEET STOR)	-	-	75,000	-	-
25024	LOCKER RM RENOVATION	-	-	110,000	50,000	150,000
26019	OVERHEAD DOOR REPLACEMENT	-	-	-	-	40,000
26020	ELECTRIC PANEL UPGRADES	-	-	-	-	20,000
0209046-550040-	REMODELING/RENOVATION	36,816	-	-	-	-
<i>- Phillips Rd Building -</i>						
0209091-550040-	REMODELING/RENOVATION	116,358	1,525	-	-	-
<i>- Vernon Hills Athletic Complex (VHAC) -</i>						
25025	SAFETY NETTING REPLACEMENT	-	-	100,000	80,000	-
25026	BACKSTOP AND SITE FENCING REPL	-	-	18,000	18,000	-
0209114-550030-	ACQUIS/CONSRUC STRUCTURE	28,140	563	-	-	-
<i>- Village Hall -</i>						
25027	VH DUCT INSULATION REPLACE	-	-	30,000	30,000	-
26008	VH ROOF REPLACE	-	-	-	-	-
26009	VH SIDING REPLACE	-	-	-	-	350,000
26017	BACKFLOW PREVENTER REPLACEMENT	-	-	-	-	15,000
26018	MONUMENT SIGN REPLACE	-	-	-	-	15,000
26029	BACKUP GENERATOR (VIL HALL)	-	-	-	-	100,000
0209049-550030-	ACQUIS/CONSRUC STRUCTURE	90,730	-	-	-	-
<i>- Golf Course -</i>						
0209083-550030-	ACQUIS/CONSRUC STRUCTURE	122,310	16,558	-	-	-
TOTAL FACILITY MAJOR R/R		552,550	329,196	595,000	353,000	750,000
TOTAL VILLAGE FACILITIES		\$ 567,750	\$ 527,420	\$ 1,450,000	\$ 1,193,560	\$ 1,100,000



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

CAPITAL FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
OPEN LANDS AND STORMWATER						
0218150-550071- OPEN SPACE/STORMWATER IMPROV						
RE011	LOCAL DRAINAGE IMPROVEMENTS	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
25009	HARVEY LAKE MASTER PLAN	-	-	120,000	20,000	81,000
25010	SEAVEY DITCH RESTORATION	-	-	250,000	250,000	1,928,000
25011	CENT. CROSSINGS POND RETAINING	-	-	350,000	192,000	-
26014	VILLAGE ENTRY MONUMENT REPLACE	-	-	-	-	80,000
26016	LAKE CHARLES DAM RESTORATION	-	-	-	-	140,000
0209111-550030-	ACQUIS/CONSRUC STRUCTURE	285,230	62,482	-	-	-
TOTAL OPEN SPACE/STORMWATER IMPROV		285,230	62,482	770,000	512,000	2,279,000
OTHER ONE-TIME PROJECTS						
0218150-550095- OTHER PROJECTS						
25033	CENTURY PARK PLAZA (VIL/PARK)	\$ -	\$ -	\$ 32,500	\$ 36,100	\$ -
25034	BUSINESS LICENSE MODULE SETUP	-	-	28,000	20,000	8,000
25035	TURTLE CREEK SPLSH PK DONATION	-	-	400,000	400,000	-
26011	TYLER PERMIT/CODE ENFORCE SET	-	-	-	-	24,000
26012	ZONING CODE UPDATES	-	-	-	-	35,000
26025	ELECTRONIC PAY/RESIDENT ACCESS	-	-	-	-	12,500
26026	TYLER CASHIERING MODULE SETUP	-	-	-	-	27,000
26032	VILLAGE STRATEGIC PLAN	-	-	-	-	25,000
0209005-540050-	INFORMATION TECH EQUIPMENT	196,449	150,000	-	-	-
0209109-520990-	CONTRACT SVC NOT ELSE CLASS	3,448	-	-	-	-
0209109-550040-	REMODELING/RENOVATION	21,861	-	-	-	-
TOTAL OTHER PROJECTS		221,758	150,000	460,500	456,100	131,500
TOTAL CAPITAL OUTLAY		1,467,521	1,687,874	5,299,500	4,416,160	6,344,500
CONTINGENCY						
0218999-580030-	CONTINGENCY	-	-	100,000	-	100,000
TOTAL CONTINGENCY		\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
TOTAL EXPENDITURES		\$ 1,467,521	\$ 1,687,874	\$ 5,399,500	\$ 4,416,160	\$ 6,444,500

FUND 21	VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)
Authorized 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.

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FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
INVESTMENT INCOME	\$ 577	\$ 111,841	\$ 50,000	\$ 127,759	\$ 124,603
TOTAL REVENUES	577	111,841	50,000	127,759	124,603
EXPENDITURES					
FLEET REPLACEMENT	193,598	69,638	1,023,000	1,047,778	708,930
EQUIPMENT REPLACEMENT	-	-	543,800	394,936	229,240
DEPRECIATION	62,923	146,257	-	-	-
CONTINGENCY	-	-	75,000	-	100,000
TOTAL EXPENDITURES	256,521	215,895	1,641,800	1,442,714	1,038,170
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(255,944)	(104,054)	(1,591,800)	(1,314,955)	(913,567)
OTHER FINANCING SOURCES (OFS)					
DEPARTMENT CONTRIBUTIONS	402,690	402,690	439,571	417,690	991,000
ONE-TIME VERF FUNDING TRANSFER	-	-	2,112,000	2,112,000	-
TRANSFER FROM DUI FUND	-	-	65,000	65,000	76,175
TOTAL OTHER FINANCING SOURCES (OFS)	402,690	402,690	2,616,571	2,594,690	1,067,175
NET CHANGE IN FUND BALANCE	146,746	298,636	1,024,771	1,279,735	153,608
NET POSITION - BEGINNING	2,813,256	2,960,002	3,258,638	3,258,638	3,330,024
BEG. BALANCE ADJ TO FUND BALANCE			(680,171)	(1,208,349)	
NET POSITION/FUND BALANCE - ENDING	\$ 2,960,002	\$ 3,258,638	\$ 3,603,238	\$ 3,330,024	\$ 3,483,632



FY 2026 ANNUAL BUDGET

REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
21-480750- INTEREST INCOME	\$ 577	\$ 111,841	\$ 50,000	\$ 124,259	\$ 115,603
21-480757- GAIN/LOSS ON SALE OF INVESTMT	-	-	-	1,000	4,000
21-480758- CHG IN MARKET VALUE	-	-	-	2,500	5,000
TOTAL REVENUES	\$ 577	\$ 111,841	\$ 50,000	\$ 127,759	\$ 124,603
OTHER FINANCING SOURCES (OFS)					
2101001-499970- ADMINISTRATION CONTRIBUTIONS	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 20,000
2102040-499970- PUBLIC WORKS CONTRIB	281,709	281,709	281,709	281,709	450,000
2103030-499970- POLICE CONTRIB	116,000	116,000	116,000	116,000	475,000
2103038-499970- DISPATCH CONTRIBUTIONS	-	-	21,881	-	-
2104006-499970- COM DEV CONTRIB	4,981	4,981	4,981	4,981	46,000
2109109-499970- GENERAL PURPOSE CONTRIB	-	-	2,112,000	2,112,000	-
2103030-499986- TRANSFER FROM DUI FUND	-	-	65,000	65,000	76,175
TOTAL OTHER FINANCING SOURCES	\$ 402,690	\$ 402,690	\$ 2,616,571	\$ 2,594,690	\$ 1,067,175
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 403,267	\$ 514,531	\$ 2,666,571	\$ 2,722,449	\$ 1,191,778

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FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
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EXPENSES

CAPITAL OUTLAY

FLEET REPLACEMENT

2104006-540025- FLEET REPLACE-ADMIN/CD											
BD002	ELECTRIC VEHICLE	\$	-	\$	-	\$	50,000	\$	50,000	\$	-
TOTAL FLEET REPLACE-ADMIN/CD			-		-		50,000		50,000		-
2102040-540025- FLEET REPLACE-PW											
PW002	2-YARD DUMP TRUCK W/MOD'S	\$	-	\$	-	\$	131,000	\$	131,000	\$	-
PW016	5-YARD DUMP TRUCK W/MOD'S		-		-		137,000		137,000		-
PW018	5-YARD DUMP TRUCK W/WING W/MOD		-		-		-		-		350,000
PW019	5-YARD DUMP TRUCK W/MOD'S		-		-		137,000		137,000		-
PW024	COMPACT TRACTOR		-		-		163,000		163,000		-
PW037	4X2 UTILITY CART		-		-		30,000		32,072		-
PW043	MECHANIC 3/4-TON PICKUP W/MOD'		-		-		-		-		60,000
PW047	2-YARD DUMP TRUCK W/MOD'S		-		-		130,000		130,000		-
2102040-540030-	NON PASSENGER MOTOR VEHIC		142,438		66,205		-		-		-
TOTAL FLEET REPLACE-PW			142,438		66,205		728,000		730,072		410,000
2103030-540025- FLEET REPLACE-PD											
PD100	2025 CHEVY TAHOE	\$	-	\$	-	\$	65,000	\$	65,000	\$	76,175
PD103	2024 CHEVY TAHOE		-		-		65,000		70,000		-
PD111	2021 CHEVY TAHOE		-		-		-		6,200		-
PD115	2024 CHEVY TAHOE		-		-		57,500		57,500		-
PD120	2023 FORD EXPLORER		-		-		-		17,006		-
PD122	2025 FORD EXPLORER HYBRID		-		-		-		-		68,790
PD123	2025 CHEVY TAHOE W/DRONE		-		-		-		-		85,175
PD130	2025 FORD EXPLORER HYBRID		-		-		-		-		68,790
PD151	2024 CHRYSLER PACIFICA		-		-		-		52,000		-
PD156	2018 FORD FUSION		-		-		57,500		-		-
2103030-540020-	PASSENGER AUTOMOBILES		41,099		-		-		-		-
2103030-540070-	EQUIPMENT NOT ELSE CLASS		10,061		3,433		-		-		-
TOTAL FLEET REPLACE-PD			51,160		3,433		245,000		267,706		298,930
TOTAL FLEET REPLACEMENT		\$	193,598	\$	69,638	\$	1,023,000	\$	1,047,778	\$	708,930



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EQUIPMENT REPAIR AND REPLACEMENT					
2101001-540045- EQUIP R/R - ADMIN					
AD001	COMPUTER REPLACEMENTS-ADM	\$ -	\$ -	\$ 10,300	\$ 10,300
AD002	VH COPIER-MANAGER'S OFFICE	-	-	12,000	-
TOTAL EQUIP R/R - ADMIN		-	-	22,300	10,300
2102040-540045- EQUIP R/R - PW					
PW028	BRUSH CHIPPER	\$ -	\$ -	\$ 90,000	\$ -
PW029	TRAILER	-	-	-	15,000
PW033	PORTABLE AIR COMPRESSOR	-	-	20,000	-
PW061	EQUIPMENT TRAILER	-	-	8,000	9,115
PW062	HEAVEY TRUCK ARIAL LIFT	-	-	60,000	60,000
PW063	INFIELD GROOMER EQUIPMENT	-	-	35,000	32,129
PW064	SEWER TELEVISIONING CAMERA	-	-	11,000	7,592
PW200	COMPUTER REPLACEMENTS-PW	-	-	10,000	10,000
PW203	ARTIFICIAL HOLIDAY TREE	-	-	-	20,000
PW204	FLEET AIR COMPRESSOR	-	-	-	15,000
TOTAL EQUIP R/R - PW		-	-	234,000	236,836
2103030-540045- EQUIP R/R - POLICE					
PD200	COMPUTER REPLACEMENTS-PD	\$ -	\$ -	\$ 30,300	\$ 54,300
PD207	SQUAD COMPUTER REPLACEMENTS-PD	-	-	37,400	48,000
PD201	PD COPIER-MAIN OFFICE	-	-	12,000	10,000
PD202	PD COPIER-RECORDS	-	-	10,000	10,000
PD206	DRONE W/ACCESSORIES (PD)	-	-	15,000	15,000
PD212	EC/IR BREATH ANALYSIS MACHINE	-	-	-	11,000
PD218	IN-SQUAD PRINTERS (18)	-	-	-	18,540
TOTAL EQUIP R/R - POLICE		-	-	104,700	113,000
2104006-540045- EQUIP R/R - COM DEV					
CD001	COMPUTER REPLACEMENTS-CD	\$ -	\$ -	\$ 12,800	\$ 12,800
CD005	IPLANTABLE WORKSTATION	-	-	-	13,300
TOTAL EQUIP R/R - COM DEV		-	-	12,800	26,100
2101004-540045- EQUIP R/R - IT INFRASTRUCTURE					
IT001	CORE SWITCH-VILLAGE HALL	\$ -	\$ -	\$ -	\$ 10,000
IT002	CORE SWITCH-POLICE STATION	-	-	45,000	-
IT003	CORE SWITCH-COM CTR	-	-	45,000	35,000
IT007	CCTV CAMERA SYSTEM	-	-	80,000	-
IT011	BACKUP NETWORK AREA STORAGE(2)	-	-	-	14,000
TOTAL EQUIP R/R - IT INFRASTRUCTURE		-	-	170,000	49,000
TOTAL EQUIPMENT REPAIR AND REPLACEMENT		\$ -	\$ -	\$ 543,800	\$ 394,936
TOTAL CAPITAL OUTLAY		\$ 193,598	\$ 69,638	\$ 1,566,800	\$ 1,442,714
OTHER					
21-560375-	EQUIPMENT DEPRECIATION EXP	62,923	146,257	-	-
2120999-580030-	CONTINGENCY	-	-	75,000	100,000
TOTAL OTHER		62,923	146,257	75,000	100,000
TOTAL EXPENDITURES		\$ 256,521	\$ 215,895	\$ 1,641,800	\$ 1,442,714
					\$ 1,038,170

FUND 08	DISPATCH CENTER FUND
Authorized Full – Time Staff	13

MISSION STATEMENT

The Vernon Hills Dispatch Center receives calls, 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 telecommunicators, two managers, and five part-time tele-communicators employed at the Consolidated Communication Center (Dispatch).



FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

DISPATCH CENTER FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
INTERGOVERNMENTAL	\$ 488,290	\$ 718,236	\$ 1,025,000	\$ 1,128,294	\$ 509,000
CHARGES FOR SERVICES	965,058	1,046,879	531,800	441,243	245,703
INVESTMENT INCOME	177	2,878	-	150	100
TOTAL REVENUES	1,453,525	1,767,993	1,556,800	1,569,687	754,803
EXPENDITURES					
PERSONNEL	1,598,795	1,661,636	1,832,450	1,736,062	1,160,761
CONTRACTUAL SERVICES	650,694	624,852	524,332	517,565	264,457
COMMODITIES	31,299	22,899	7,700	4,250	3,100
EQUIPMENT	-	-	76,740	57,481	38,370
CAPITAL OUTLAY	-	387,920	21,881	-	-
CONTINGENCY	-	-	20,000	-	-
TOTAL EXPENDITURES	2,280,788	2,697,307	2,483,103	2,315,358	1,466,688
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(827,263)	(929,314)	(926,303)	(745,671)	(711,885)
OTHER FINANCING SOURCE					
TRANSFERS IN	-	650,000	800,000	800,000	258,926
TOTAL OTHER FINANCING SOURCE	-	650,000	800,000	800,000	258,926
NET CHANGE IN FUND BALANCE	(827,263)	(279,314)	(126,303)	54,329	(452,959)
FUND BALANCE - BEGINNING	1,505,207	677,944	398,630	398,630	452,959
FUND BALANCE - ENDING	\$ 677,944	\$ 398,630	\$ 272,327	\$ 452,959	\$ -



FY 2026 ANNUAL BUDGET

REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

DISPATCH CENTER FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES						
INTERGOVERNMENTAL						
08-440280-	911 SURCHARGE - VERNON HILLS	\$ 488,290	\$ 718,236	\$ 528,000	\$ 528,222	\$ 261,000
08-440282-	911 SURCHARGE - LIBERTYVILLE	-	-	497,000	512,772	248,000
08-440281-	NEXT GEN 911 REFUND	-	-	-	87,300	-
TOTAL INTERGOVERNMENTAL		488,290	718,236	1,025,000	1,128,294	509,000
CHARGES FOR SERVICES						
08-440650-	DISPATCH OPERATING FEE	965,058	994,009	531,800	441,243	245,703
TOTAL CHARGES FOR SERVICES		965,058	994,009	531,800	441,243	245,703
OTHER INCOME						
08-470900-	OTHER REVENUE	-	52,870	-	-	-
TOTAL OTHER INCOME		-	52,870	-	-	-
INVESTMENT INCOME						
08-480750-	INTEREST INCOME	177	2,878	-	150	100
TOTAL INVESTMENT INCOME		177	2,878	-	150	100
TOTAL REVENUES		1,453,525	1,767,993	1,556,800	1,569,687	754,803
OTHER FINANCING SOURCES (OFS)						
TRANSFERS IN						
08-499994-	TRANSFER FROM GENERAL FUND	-	650,000	800,000	800,000	258,926
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 1,453,525	\$ 2,417,993	\$ 2,356,800	\$ 2,369,687	\$ 1,013,729

DISPATCH CENTER FUND

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENDITURES					
PERSONNEL					
0803038-500010- SALARIES - COM CTR FT	\$ 1,074,646	\$ 1,054,662	\$ 1,166,067	\$ 1,063,638	\$ 817,693
0803038-500020- SALARIES - COM CTR OVERTIME	118,055	153,145	120,478	144,277	73,778
0803038-500030- SALARIES - COM CTR PT/SNL	5,908	33,580	23,349	47,172	11,041
0803038-500110- CAREER DEVELOPMENT PAY	-	-	10,000	10,000	3,000
0803038-500120- LONGEVITY	1,800	1,200	1,200	1,200	1,300
0803038-500142- UNIFORM ALLOWANCE	5,587	6,330	7,600	7,600	7,200
0803038-500151- VACATION LEAVE PAYOUT	-	-	2,153	2,200	1,991
0803038-500152- COMP TIME PAYOUT	-	-	15,701	25,000	14,952
0803038-500153- FLOATING HOLIDAY PAYOUT	-	-	-	1,078	332
0803038-510050- FICA CONTRIBUTIONS	87,029	85,579	98,404	94,599	48,523
0803038-510060- IMRF CONTRIBUTION	119,897	101,048	105,648	102,713	47,760
0803038-510080- HEALTH INSURANCE	166,109	198,805	249,791	206,584	117,480
0803038-510081- DENTAL INSURANCE	11,702	13,153	15,913	14,324	7,723
0803038-510082- VISION INSURANCE	6,385	6,259	2,045	1,919	1,023
0803038-510083- LIFE INSURANCE	-	-	5,702	5,359	2,581
0803038-510085- EMPLOYEE WELLNESS	-	-	399	399	384
0803038-520420- TRAINING & CONFERENCES	1,677	7,875	8,000	8,000	4,000
TOTAL PERSONNEL	\$ 1,598,795	\$ 1,661,636	\$ 1,832,450	\$ 1,736,062	\$ 1,160,761
CONTRACTUAL SERVICES					
0803038-520100- PHONE/INTERNET/CABLE	\$ 47,345	\$ 53,471	\$ 10,558	\$ 9,241	\$ 7,420
0803038-520105- MOBILE PHONE SERVICE	-	-	900	817	900
0803038-520200- MAINT/LEASE CONTRACT-PHONES	-	-	14,000	14,000	-
0803038-520210- MAINT/LEASE CONTRACT-IT EQUIP	41,934	43,518	43,470	42,000	-
0803038-520220- MAINT/LEASE CONTRACT-SOFTWARE	171,944	179,991	55,889	56,000	32,912
0803038-520320- SOFTWARE LICENSE/SUBSCRIPTIONS	-	-	605	605	610
0803038-520330- EQUIP REPAIR & MAINT	-	-	7,200	5,000	7,200
0803038-520400- SUBSCRIPTIONS	18,569	19,498	-	-	-
0803038-520521- IT SERVICES	-	-	34,929	36,553	34,391
0803038-520525- SHARED IT SYSTEMS	-	-	17,582	15,000	13,854
0803038-520530- MEDICAL SERVICES	-	-	1,350	500	-
0803038-520599- OTHER SERVICES	370,902	328,374	-	-	-
0803038-520625- REVENUE SHARE - CFD	-	-	337,849	337,849	167,170
TOTAL CONTRACTUAL SERVICES	\$ 650,694	\$ 624,852	\$ 524,332	\$ 517,565	\$ 264,457
COMMODITIES					
0803038-530010- OFFICE SUPPLIES & EQUIP	\$ 3,173	\$ 2,499	\$ 2,500	\$ 1,500	\$ 1,000
0803038-530012- IT SUPPLIES & EQUIP	28,126	20,400	3,000	1,500	1,000
0803038-530050- OPERATING SUPPLIES & EQUIP	-	-	2,200	1,250	1,100
TOTAL COMMODITIES	\$ 31,299	\$ 22,899	\$ 7,700	\$ 4,250	\$ 3,100



FY 2026 ANNUAL BUDGET

EXPENDITURES – ACCOUNT LEVEL

DISPATCH CENTER FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
BUILDING & GROUNDS					
0803038-520050- ELECTRIC POWER	\$ -	\$ -	\$ 2,500	\$ 1,610	\$ 1,250
0803038-520060- NATURAL GAS POWER	-	-	4,000	2,394	2,000
0803038-520070- WATER & SEWER	-	-	3,800	1,280	1,900
0803038-520600- BLDG & GRNDS MAINT SERVICES	-	-	38,440	40,828	19,220
0803038-530070- BLDG & GROUNDS MAINT SUPPLIES	-	-	28,000	11,369	14,000
TOTAL BUILDING & GROUNDS	\$ -	\$ -	\$ 76,740	\$ 57,481	\$ 38,370
CAPITAL OUTLAY					
0803038-550070- FIXED EQUIPMENT	\$ -	\$ 387,920	\$ -	\$ -	\$ -
0803038-580096- EQUIP REPLACE CONTRIB	-	-	21,881	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 387,920	\$ 21,881	\$ -	\$ -
CONTINGENCY					
0803999-580030- CONTINGENCY	\$ -	\$ -	\$ 20,000	\$ -	\$ -
TOTAL CONTINGENCY	\$ -	\$ -	\$ 20,000	\$ -	\$ -
TOTAL DISPATCH CENTER FUND	\$ 2,280,788	\$ 2,697,307	\$ 2,483,103	\$ 2,315,358	\$ 1,466,688

DRAFT

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**.



DISPATCH CENTER FUND

DRAFT BUDGET FY 2026

EXPENDITURES

PERSONNEL

0803038-500010-	SALARIES - COM CTR FT		\$ 817,693
	10% SHIFT DIFFERENTIAL (3,096 HOURS)	11,424	
	13 FT EMPLOYEES FOR 6 MONTHS	584,988	
	STAY BONUS	221,281	
0803038-500020-	SALARIES - COM CTR OVERTIME		\$ 73,778
	OT TO COVER COMMUNICATIONS (1140 HOURS @ \$64.72/HR)	73,778	
0803038-500030-	SALARIES - COM CTR PT/SNL		\$ 11,041
	PT TELECOMMUNICATORS (275 HOURS)	11,041	
0803038-500110-	CAREER DEVELOPMENT PAY		\$ 3,000
	CAREER DEVELOPMENT - NON DEPT HEAD	3,000	
0803038-500120-	LONGEVITY		\$ 1,300
	2 EMPLOYEES	1,300	
0803038-500142-	UNIFORM ALLOWANCE		\$ 7,200
	13 FT & 4 PT TELECOMMUNICATORS @ 400	7,200	
0803038-500151-	VACATION LEAVE PAYOUT		\$ 1,991
	VACATION LEAVE PAYOUT	1,991	
0803038-500152-	COMP TIME PAYOUT		\$ 14,952
	EMPLOYEE COMP TIME PAYOUT	14,952	
0803038-500153-	FLOATING HOLIDAY PAYOUT		\$ 332
	NO DETAIL REPORTED		
0803038-510050-	FICA CONTRIBUTIONS		\$ 48,523
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	48,523	
0803038-510060-	IMRF CONTRIBUTION		\$ 47,760
	EMPLOYER IMRF CONTRIBUTION	47,760	
0803038-510080-	HEALTH INSURANCE		\$ 117,480
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	117,480	
0803038-510081-	DENTAL INSURANCE		\$ 7,723
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	7,723	
0803038-510082-	VISION INSURANCE		\$ 1,023
	EMPLOYER VISION INSURANCE CONTRIBUTION	1,023	

DISPATCH CENTER FUND

**DRAFT
BUDGET
FY 2026**

0803038-510083-	LIFE INSURANCE		\$	2,581
	EMPLOYER LIFE INSURANCE CONTRIBUTION	2,581		
0803038-510085-	EMPLOYEE WELLNESS		\$	384
	NWMC EMPLOYEE ASSISTANCE PROGRAM (EAP)*	384		
0803038-520420-	TRAINING & CONFERENCES		\$	4,000
	NEW WORLD, IPSTA	4,000		
TOTAL PERSONNEL			\$	1,160,761
CONTRACTUAL SERVICES				
0803038-520100-	PHONE/INTERNET/CABLE		\$	7,420
	INTERNET SERVICE PROVIDER/INTERNET ACCESS (ABG)*	4,457		
	REVOLVING FUND - LEADS T1 LINE*	2,963		
0803038-520105-	MOBILE PHONE SERVICE		\$	900
	MOBILE PHONE & DATA SERVICE (VERIZON) - 2 DEVICES	900		
0803038-520220-	MAINT/LEASE CONTRACT-SOFTWARE		\$	32,912
	ANNUAL HOSTING (INTIME)*	223		
	CONNECTCTY EMERGENCY NOTIFICATION PROGRAM (ACTIVE INTERNET TECH)	18,291		
	CORE SCHEDULING & TIMECARDS (INTIME)*	1,337		
	PAYROLL INTEGRATION (INTIME)*	371		
	REMOTE ACCESS (REPAIRS) VPN PHONE SUPPORT	90		
	VIPER E911 SYSTEM MAINTENANCE	12,600		
0803038-520320-	SOFTWARE LICENSE/SUBSCRIPTIONS		\$	610
	SOCIAL MEDIA ARCHIVING (CIVICPLUS)*	520		
	VPN CONNECTION FOR ETSB FOR CFD SUPPORT	90		
0803038-520330-	EQUIP REPAIR & MAINT		\$	7,200
	STARCOM 21 RADIO PROGRAMMING	7,200		
0803038-520521-	IT SERVICES		\$	34,391
	ENGINEER LEVEL IT SUPPORT*	15,450		
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK)*	18,941		



DISPATCH CENTER FUND

**DRAFT
BUDGET
FY 2026**

0803038-520525-	SHARED IT SYSTEMS		\$ 13,854
	ANTIVIRUS END-USER*	758	
	ANTIVIRUS SERVERS*	682	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	847	
	EMNET (COMLABS)*	424	
	KNOWBE4 SPAM TRAINING - 3 YR SUBSCRIPTION*	470	
	MALWAREBYTES ANTI-MALWARE SOFTWARE*	2,786	
	MICROSOFT OFFICE 365 - G1 LICENSES*	1,161	
	MICROSOFT OFFICE 365 - G3 LICENSES*	1,634	
	OFFICE 365 - P1 LICENSES*	1,238	
	OFFICE 365 EMAIL FILTER, ARCHIVE, AND BACKUP (BARRACUDA)*	1,393	
	PROTECH UPS BATTERY BACKUP SYSTEM MAINTENANCE*	433	
	VEEAM BACKUP SUBSCRIPTION*	542	
	VMWARE SUPPORT & LICENSES 5 YR*	1,486	
0803038-520625-	REVENUE SHARE - CFD		\$ 167,170
	REIMBURSEMENT TO CFD FOR LIBERTYVILLE FIRE DISPATCH STAFFING (23,314.98 X 12 MONTHS)	139,890	
	SPLIT OF SHARED E911 REVENUE TO CFD (11% OF ACTUAL REVENUE)	27,280	
	TOTAL CONTRACTUAL SERVICES		\$ 264,457
	COMMODITIES		
0803038-530010-	OFFICE SUPPLIES & EQUIP		\$ 1,000
	CONTINGENCY	500	
	REPLACEMENT CHAIRS (24/7), ETC	500	
0803038-530012-	IT SUPPLIES & EQUIP		\$ 1,000
	HEADSETS	500	
	UNSCHEDULED COMPUTERS , MONITORS & EQUIP REPLACEMENT	500	
0803038-530050-	OPERATING SUPPLIES & EQUIP		\$ 1,100
	NEW TC UNIFORMS (CONTINGENCY 1 @ \$1100)	1,100	
	TOTAL COMMODITIES		\$ 3,100



DISPATCH CENTER FUND

DRAFT
BUDGET
FY 2026

BUILDING & GROUNDS

0803038-520050-	ELECTRIC POWER ELECTRIC POWER	\$ 1,250
		1,250
0803038-520060-	NATURAL GAS POWER NATURAL GAS-POLICE COMMUNICATIONS BUILDING (NOT FRANCHISED)	\$ 2,000
		2,000
0803038-520070-	WATER & SEWER WATER AND SEWER	\$ 1,900
		1,900
0803038-520600-	BLDG & GRNDS MAINT SERVICES	\$ 19,220
	ANNUAL GENERATOR LOAD TESTING	650
	BACKFLOW TESTING AND PLUMBING	500
	BRICK SEALING AND TUCKPOINTING	1,000
	CONTINENTAL EXECUTIVE PARKE ASSOCIATION MAINTENANCE CHARGE	920
	ELECTRICAL CONTRACTOR	1,500
	FIRE EXTINGUISHER ANNUAL INSPECTIONS AND REPAIR	100
	FIRE MARSHALL BOILER INSPECTION	175
	FIRE SPRINKLER 5 YR NFPA25 CODE INSPECTION (2025-\$2,100)	1,050
	FIRE SPRINKLER ANNUAL INSPECTION	725
	GENERAL REPAIRS	250
	GENERATOR REPAIRS	250
	HVAC CONTROLS	1,500
	JANITORIAL SERVICES	5,500
	LOCKSMITH	500
	PAINTING AND STAINING	4,000
	ROOF MAINTENANCE	600
0803038-530070-	BLDG & GROUNDS MAINT SUPPLIES	\$ 14,000
	BULBS	500
	CALCIUM CHLORIDE FOR SIDEWALKS	1,250
	CLEANING SUPPLIES	1,250
	CUSTODIAL SUPPLIES INCLUDING PAPER PRODUCTS	1,250
	DOOR LOCKS AND CLOSURES	1,000
	ELECTRICAL AND LIGHTING SUPPLIES	1,500
	HVAC REPAIRS	5,000
	PAINTING SUPPLIES AND HARDWARE	500
	PLUMBING SUPPLIES	1,000
	SUMMER AND FALL ANNUAL FLOWERS	500
	WATER FILTERS	250

TOTAL BUILDING & GROUNDS **\$ 38,370**

TOTAL DISPATCH CENTER FUND **\$ 1,466,688**

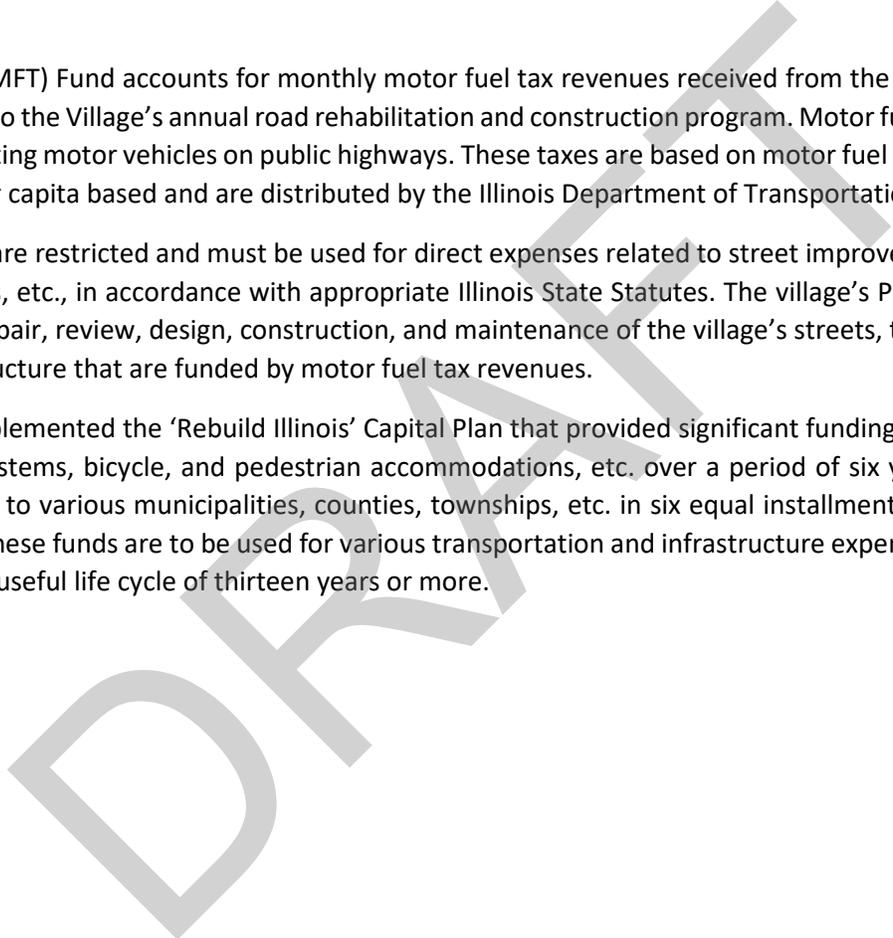
FUND 03	MOTOR FUEL TAX FUND
Authorized Full – Time Staff	None

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 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

MOTOR FUEL TAX FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
INTERGOVERNMENTAL	\$ 1,736,365	\$ 1,304,570	\$ 1,230,661	\$ 1,810,792	\$ 1,761,270
INVESTMENT INCOME	98,253	142,437	25,000	141,551	53,892
TOTAL REVENUES	1,834,618	1,447,007	1,255,661	1,952,343	1,815,162
EXPENDITURES					
CAPITAL OUTLAY	1,736,141	2,924,554	-	-	-
CONTINGENCY	-	-	25,000	-	25,000
TOTAL EXPENDITURES	1,736,141	2,924,554	25,000	-	25,000
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	98,477	(1,477,547)	1,230,661	1,952,343	1,790,162
OTHER FINANCING (USE)					
TRANSFER TO CAPITAL FUND	-	-	(1,529,000)	(1,529,000)	(1,400,000)
TOTAL OTHER FINANCING (USE)	-	-	(1,529,000)	(1,529,000)	(1,400,000)
NET CHANGE IN FUND BALANCE	98,477	(1,477,547)	(298,339)	423,343	390,162
FUND BALANCE - BEGINNING	2,296,971	2,395,448	917,901	917,901	1,341,244
FUND BALANCE - ENDING	\$ 2,395,448	\$ 917,901	\$ 619,562	\$ 1,341,244	\$ 1,731,406



FY 2026 ANNUAL BUDGET

REVENUES AND EXPENDITURES – ACCOUNT LEVEL

MOTOR FUEL TAX FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
03-410210- MOTOR FUEL TAX	\$ 1,072,465	\$ 609,371	\$ 604,931	\$ 603,588	\$ 579,155
03-410211- MFT-HIGH GROWTH CITIES	64,962	98,759	60,000	98,759	60,000
03-410212- TRANSPORTATION RENEWAL FUND	-	569,876	565,730	607,884	622,115
03-420100- GRANT REVENUE	598,938	26,564	-	500,561	500,000
03-480750- INTEREST INCOME	98,253	142,437	25,000	141,551	53,892
TOTAL REVENUES	\$ 1,834,618	\$ 1,447,007	\$ 1,255,661	\$ 1,952,343	\$ 1,815,162
EXPENDITURES					
CAPITAL OUTLAY					
0309109-550050- STREET CONSTRUCTION	1,092,998	-	-	-	-
0309088-550050- STREET CONSTRUCTION	15,400	2,280,586	-	-	-
0309088-550060- ENGINEERING/ARCH OF PI	245,284	643,968	-	-	-
0309088-550010- LAND ROW EASEMT AQ APPR	382,459	-	-	-	-
TOTAL CAPITAL OUTLAY	1,736,141	2,924,554	-	-	-
CAPITAL CONTRIBUTIONS					
0302040-580093- STREETS & ROADS CONTRIB	-	-	-	-	1,400,000
0302040-580094- REBUILD ILLINOIS CONTRIB	-	-	1,529,000	1,529,000	-
TOTAL CAPITAL CONTRIBUTIONS	-	-	1,529,000	1,529,000	1,400,000
CONTINGENCY					
0302999-580030- CONTINGENCY	-	-	25,000	-	25,000
TOTAL CONTINGENCY	-	-	25,000	-	25,000
TOTAL EXPENDITURES	\$ 1,736,141	\$ 2,924,554	\$ 1,554,000	\$ 1,529,000	\$ 1,425,000

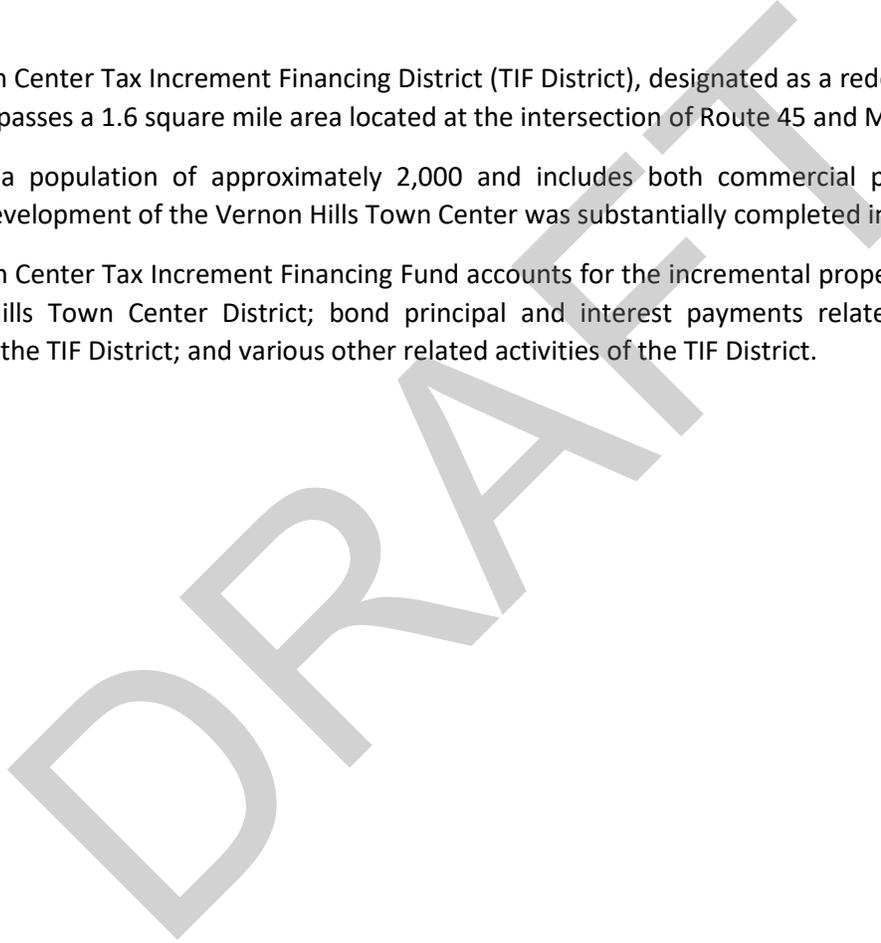
FUND 12	TOWN CENTER TIF FUND
Authorized Full – Time Staff	None

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 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

TOWN CENTER TIF FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
LOCAL TAXES	\$ 2,130,160	\$ 2,247,733	\$ 2,373,400	\$ 2,174,878	\$ 2,478,376
PAYMENT IN LIEU OF TAXES	213,016	224,773	237,340	217,488	247,838
INVESTMENT INCOME	145,416	246,434	150,000	268,548	148,552
TOTAL REVENUES	2,488,592	2,718,940	2,760,740	2,660,914	2,874,766
EXPENDITURES					
CONTRACTUAL SERVICES	1,604	1,030	2,625	17,985	17,886
CAPITAL OUTLAY	-	205,033	50,000	13,658	-
DEBT SERVICE	1,577,648	1,579,468	1,590,029	1,589,206	1,592,663
CONTINGENCY	-	-	50,000	-	50,000
TOTAL EXPENDITURES	1,579,252	1,785,531	1,692,654	1,620,849	1,660,549
NET CHANGE IN FUND BALANCE	909,340	933,409	1,068,086	1,040,065	1,214,217
FUND BALANCE - BEGINNING	2,179,493	3,088,833	4,022,242	4,022,242	5,062,307
FUND BALANCE - ENDING	\$ 3,088,833	\$ 4,022,242	\$ 5,090,328	\$ 5,062,307	\$ 6,276,524

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FY 2026 ANNUAL BUDGET

REVENUES AND EXPENDITURES – ACCOUNT LEVEL

TOWN CENTER TIF FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
12-410095- TIF TAX RECEIPTS	\$ 2,130,160	\$ 2,247,733	\$ 2,373,400	\$ 2,174,878	\$ 2,478,376
12-410096- PAYMENT IN LIEU OF TAXES	213,016	224,773	237,340	217,488	247,838
12-480750- INTEREST INCOME	145,416	246,434	150,000	268,548	148,552
TOTAL REVENUES	2,488,592	2,718,940	2,760,740	2,660,914	2,874,766
EXPENDITURES					
CONTRACTUAL SERVICES					
1234006-520020- POSTAL CHARGES	-	-	300	-	-
1234006-520406- ORGANIZATIONAL MEMBERSHIPS	425	285	425	285	285
1234006-520500- AUDIT SERVICES	-	-	1,200	1,200	1,101
1234006-520510- LEGAL SERVICES	-	-	700	1,500	1,500
1234006-520599- OTHER SERVICES	1,179	745	-	15,000	15,000
TOTAL CONTRACTUAL SERVICES	1,604	1,030	2,625	17,985	17,886
CAPITAL OUTLAY					
1234006-550085- TIF PROJECTS					
25032 VHTC PAVING	-	-	\$ 50,000	\$ 13,658	-
1209109-550040- REMODELING/RENOVATION	-	205,033	-	-	-
TOTAL CAPITAL OUTLAY	-	205,033	50,000	13,658	-
DEBT SERVICE					
1234006-570010- PRINCIPAL PAYMENT	1,415,000	1,445,000	1,485,000	1,485,000	1,520,000
1234006-570020- INTEREST PAYMENT	161,320	132,750	103,029	102,143	70,600
1234006-570325- FISCAL AGENT FEES	1,328	1,718	2,000	2,063	2,063
TOTAL DEBT SERVICE	1,577,648	1,579,468	1,590,029	1,589,206	1,592,663
OTHER					
1234999-580030- CONTINGENCY	-	-	50,000	-	50,000
TOTAL OTHER	-	-	50,000	-	50,000
TOTAL EXPENDITURES	\$ 1,579,252	\$ 1,785,531	\$ 1,692,654	\$ 1,620,849	\$ 1,660,549

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**.



FY 2026 ANNUAL BUDGET

TOWN CENTER TIF FUND – ACCOUNT DETAIL

TOWN CENTER TIF FUND

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BUDGET
FY 2026

EXPENDITURES

CONTRACTUAL SERVICES

1234006-520406-	ORGANIZATIONAL MEMBERSHIPS		\$	285
	TIF ASSOCIATION MEMBERSHIP DUES	285		
1234006-520500-	AUDIT SERVICES		\$	1,101
	ANNUAL TIF REPORT AND AUDIT	1,101		
1234006-520510-	LEGAL SERVICES		\$	1,500
	NO DETAIL REPORTED			
1234006-520599-	OTHER SERVICES		\$	15,000
	NO DETAIL REPORTED			
TOTAL CONTRACTUAL SERVICES				17,886

DEBT SERVICE

1234006-570010-	PRINCIPAL PAYMENT		\$	1,520,000
	SERIES 2012A PRINCIPAL (REFUNDING OF 2007 TIF REVENUE BOND)	1,000,000		
	SERIES 2015B PRINCIPAL (SECOND REFUNDING OF 2007 ALT REVENUE BONDS)	520,000		
1234006-570020-	INTEREST PAYMENT		\$	70,600
	SERIES 2012A BOND INTEREST	45,000		
	SERIES 2015B BOND INTEREST	25,600		
1234006-570325-	FISCAL AGENT FEES		\$	2,063
	NO DETAIL REPORTED			
TOTAL DEBT SERVICE				1,592,663

OTHER

1234999-580030-	CONTINGENCY		\$	50,000
	NO DETAIL REPORTED			
TOTAL EXPENDITURES				1,660,549

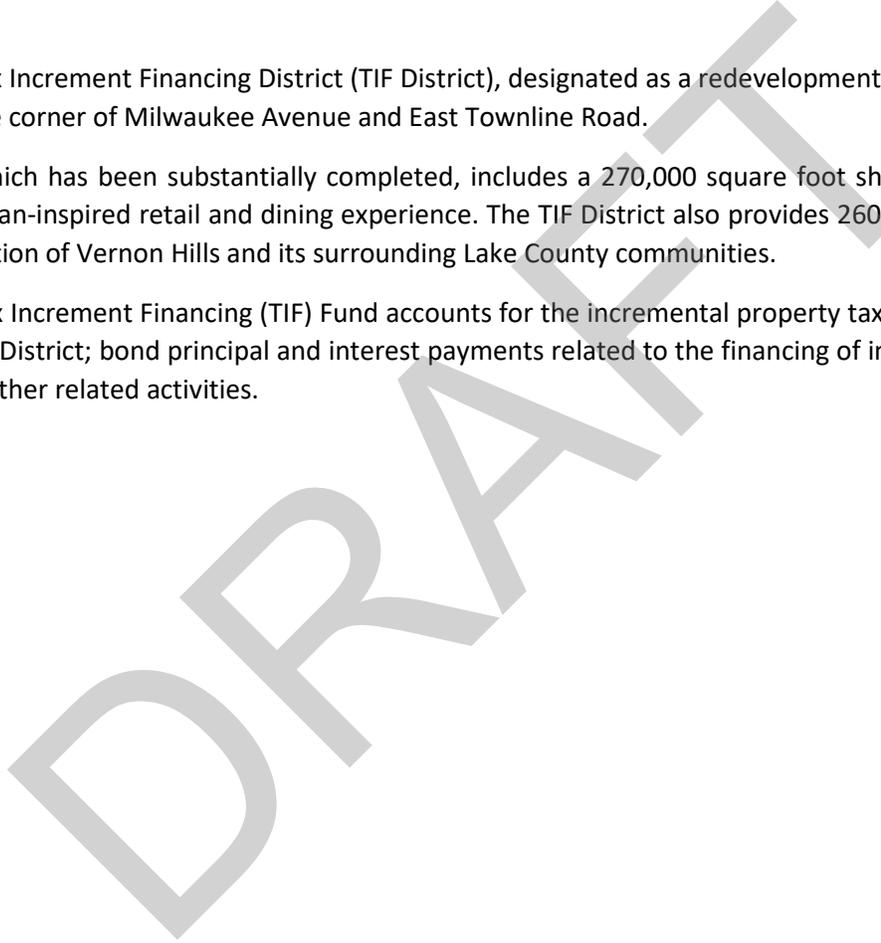
FUND 11	MELLODY FARM TIF FUND (Milwaukee Ave-Townline Rd)
Authorized Full – Time Staff	None

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 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

MELLODY FARM TIF FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
LOCAL TAXES	\$ 3,910,343	\$ 4,082,362	\$ 4,321,455	\$ 4,421,925	\$ 4,775,999
PAYMENT IN LIEU OF TAXES	391,034	408,236	432,146	442,193	477,600
INVESTMENT INCOME	219,624	495,388	300,000	626,995	330,121
TOTAL REVENUES	\$ 4,521,001	\$ 4,985,986	\$ 5,053,601	\$ 5,491,113	\$ 5,583,720
EXPENDITURES					
CONTRACTUAL SERVICES	24,451	45,415	32,075	53,715	51,386
CAPITAL OUTLAY	16,291	-	-	-	-
DEBT SERVICE	1,594,210	1,591,138	1,595,935	1,595,510	1,592,565
OTHER	113,784	116,130	103,548	100,532	103,500
CONTINGENCY	-	-	-	-	50,000
TOTAL EXPENDITURES	\$ 1,748,736	\$ 1,752,683	\$ 1,731,558	\$ 1,749,757	\$ 1,797,451
NET CHANGE IN FUND BALANCE	\$ 2,772,265	\$ 3,233,303	\$ 3,322,043	\$ 3,741,356	\$ 3,786,269
FUND BALANCE - BEGINNING	3,560,152	6,332,417	9,565,720	9,565,720	13,307,076
FUND BALANCE - ENDING	\$ 6,332,417	\$ 9,565,720	\$ 12,887,763	\$ 13,307,076	\$ 17,093,345

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FY 2026 ANNUAL BUDGET

REVENUES AND EXPENDITURES – ACCOUNT LEVEL

MELLODY FARM TIF FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES						
11-410095-	TIF TAX RECEIPTS	\$ 3,910,343	\$ 4,082,362	\$ 4,321,455	\$ 4,421,925	\$ 4,775,999
11-410096-	PAYMENT IN LIEU OF TAXES	391,034	408,236	432,146	442,193	477,600
11-480750-	INTEREST INCOME	219,624	495,388	300,000	626,995	330,121
TOTAL REVENUES		4,521,001	4,985,986	5,053,601	5,491,113	5,583,720
EXPENDITURES						
CONTRACTUAL SERVICES						
1134006-520020-	POSTAL CHARGES	-	-	450	-	-
1134006-520406-	ORGANIZATIONAL MEMBERSHIPS	425	285	425	285	285
1134006-520500-	AUDIT SERVICES	-	-	1,200	1,200	1,101
1134006-520510-	LEGAL SERVICES	24,026	45,130	30,000	52,230	50,000
1134006-520599-	OTHER SERVICES	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		24,451	45,415	32,075	53,715	51,386
CAPITAL OUTLAY						
1134006-550085- TIF PROJECTS						
1109109-550010-	LAND, ROW, EASEMT AQ/APPR	16,291	-	-	-	-
TOTAL CAPITAL OUTLAY		16,291	-	-	-	-
DEBT SERVICE						
1134006-570010-	PRINCIPAL PAYMENT	985,000	1,005,000	1,035,000	1,035,000	1,060,000
1134006-570020-	INTEREST PAYMENT	608,460	585,313	559,685	559,685	531,740
1134006-570325-	FISCAL AGENT FEES	750	825	1,250	825	825
TOTAL DEBT SERVICE		1,594,210	1,591,138	1,595,935	1,595,510	1,592,565
OTHER						
1134006-530990-	OTHER PAYMENTS	113,784	116,130	103,548	100,532	103,500
1134999-580030-	CONTINGENCY	-	-	-	-	50,000
TOTAL OTHER		113,784	116,130	103,548	100,532	153,500
TOTAL EXPENDITURES		\$ 1,748,736	\$ 1,752,683	\$ 1,731,558	\$ 1,749,757	\$ 1,797,451

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**.



MELODY FARM TIF FUND

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EXPENDITURES

CONTRACTUAL SERVICES

1134006-520406-	ORGANIZATIONAL MEMBERSHIPS TIF ASSOCIATION MEMBERSHIP DUES	\$ 285	285	\$ 285
1134006-520500-	AUDIT SERVICES ANNUAL TIF REPORT AND AUDIT	\$ 1,101	1,101	\$ 1,101
1134006-520510-	LEGAL SERVICES NO DETAIL REPORTED	\$ 50,000		\$ 50,000

TOTAL CONTRACTUAL SERVICES

\$ 51,386

DEBT SERVICE

1134006-570010-	PRINCIPAL PAYMENT SERIES 2017 BOND PRINCIPAL	\$ 1,060,000	1,060,000	\$ 1,060,000
1134006-570020-	INTEREST PAYMENT SERIES 2017 BOND INTEREST	\$ 531,740	531,740	\$ 531,740
1134006-570325-	FISCAL AGENT FEES NO DETAIL REPORTED	\$ 825		\$ 825

TOTAL DEBT SERVICE

\$ 1,592,565

OTHER

1134006-530990-	OTHER PAYMENTS HAWTHORN SCHOOL DISTRICT 73 ANNUAL ENROLLMENT REIMBURSEMENT (TIF ACT)	\$ 103,500	103,500	\$ 103,500
1134999-580030-	CONTINGENCY NO DETAIL REPORTED	\$ 50,000		\$ 50,000

TOTAL OTHER

\$ 153,500

TOTAL EXPENDITURES

\$ 1,797,451

FUND 24	HAWTHORN MALL TIF FUND
Authorized Full – Time Staff	None

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 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

HAWTHORN MALL TIF FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
LOCAL TAXES	\$ 37,825	\$ 724,158	\$ 1,659,565	\$ 1,639,047	\$ 2,294,138
PAYMENT IN LIEU OF TAXES	3,783	72,416	165,957	163,905	229,414
INVESTMENT INCOME	1	10,314	75,000	64,440	49,449
TOTAL REVENUES	\$ 41,609	\$ 806,888	\$ 1,900,522	\$ 1,867,392	\$ 2,573,001
EXPENDITURES					
CONTRACTUAL SERVICES	83,693	19,102	2,161,625	136,480	2,536,386
OTHER	-	-	120,234	295,000	595,476
TOTAL EXPENDITURES	\$ 83,693	\$ 19,102	\$ 2,281,859	\$ 431,480	\$ 3,131,862
NET CHANGE IN FUND BALANCE	\$ (42,084)	\$ 787,786	\$ (381,337)	\$ 1,435,912	\$ (558,861)
FUND BALANCE - BEGINNING	(10,921)	(53,005)	734,781	734,781	2,170,693
FUND BALANCE - ENDING	\$ (53,005)	\$ 734,781	\$ 353,444	\$ 2,170,693	\$ 1,611,832

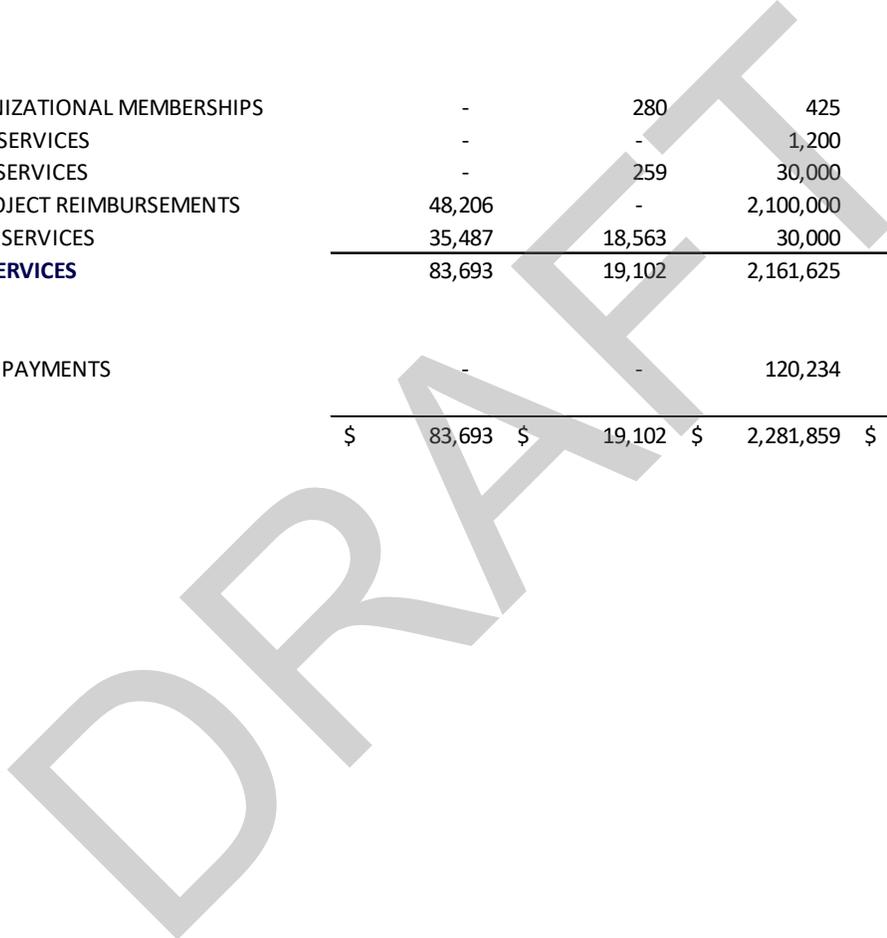
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FY 2026 ANNUAL BUDGET

REVENUES AND EXPENDITURES – ACCOUNT LEVEL

HAWTHORN MALL TIF FUND	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES					
24-410095- TIF TAX RECEIPTS	\$ 37,825	\$ 724,158	\$ 1,659,565	\$ 1,639,047	\$ 2,294,138
24-410096- PAYMENT IN LIEU OF TAXES	3,783	72,416	165,957	163,905	229,414
24-480750- INTEREST INCOME	1	10,314	75,000	64,440	49,449
TOTAL REVENUES	41,609	806,888	1,900,522	1,867,392	2,573,001
EXPENDITURES					
CONTRACTUAL SERVICES					
2434006-520406- ORGANIZATIONAL MEMBERSHIPS	-	280	425	280	285
2434006-520500- AUDIT SERVICES	-	-	1,200	1,200	1,101
2434006-520510- LEGAL SERVICES	-	259	30,000	20,000	20,000
2434006-520540- TIF PROJECT REIMBURSEMENTS	48,206	-	2,100,000	100,000	2,500,000
2434006-520599- OTHER SERVICES	35,487	18,563	30,000	15,000	15,000
TOTAL CONTRACTUAL SERVICES	83,693	19,102	2,161,625	136,480	2,536,386
OTHER					
2434006-530990- OTHER PAYMENTS	-	-	120,234	295,000	595,476
TOTAL EXPENDITURES	\$ 83,693	\$ 19,102	\$ 2,281,859	\$ 431,480	\$ 3,131,862



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**.



FY 2026 ANNUAL BUDGET

HAWTHORN MALL TIF FUND – ACCOUNT DETAIL

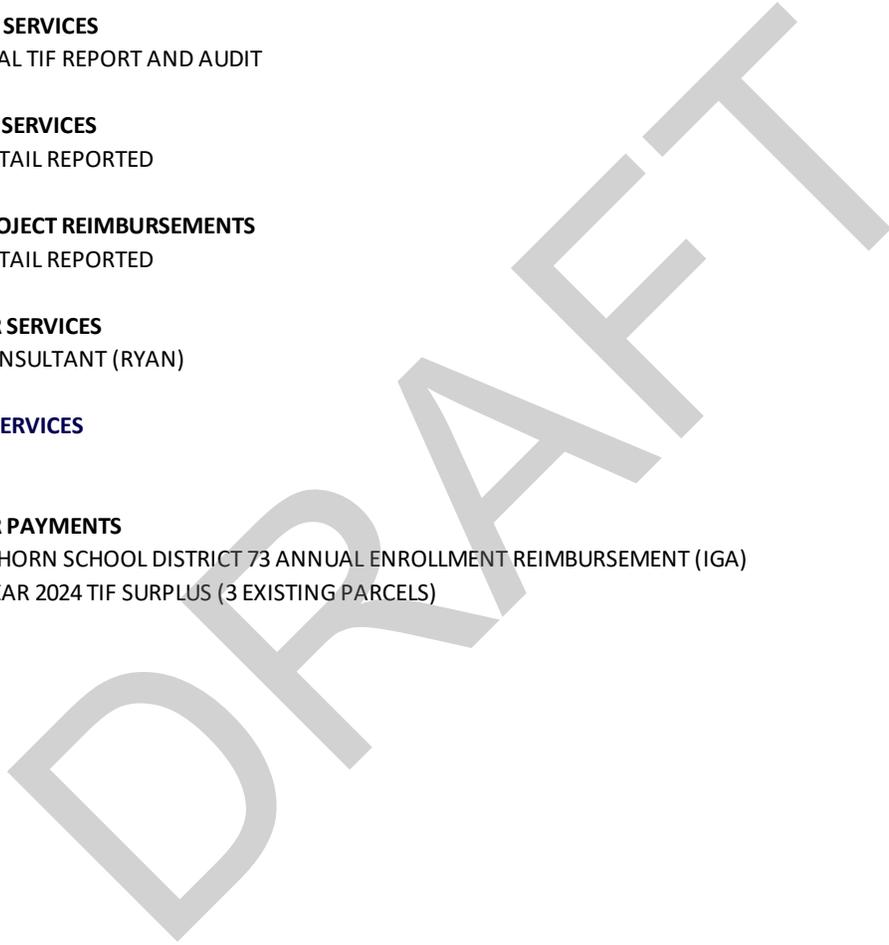
HAWTHORN MALL TIF FUND

DRAFT
BUDGET
FY 2026

EXPENDITURES

CONTRACTUAL SERVICES

2434006-520406-	ORGANIZATIONAL MEMBERSHIPS		\$	285
	TIF ASSOCIATION MEMBERSHIP DUES	285		
2434006-520500-	AUDIT SERVICES		\$	1,101
	ANNUAL TIF REPORT AND AUDIT	1,101		
2434006-520510-	LEGAL SERVICES		\$	20,000
	NO DETAIL REPORTED			
2434006-520540-	TIF PROJECT REIMBURSEMENTS		\$	2,500,000
	NO DETAIL REPORTED			
2434006-520599-	OTHER SERVICES		\$	15,000
	TIF CONSULTANT (RYAN)	15,000		
TOTAL CONTRACTUAL SERVICES			\$	2,536,386
OTHER				
2434006-530990-	OTHER PAYMENTS		\$	595,476
	HAWTHORN SCHOOL DISTRICT 73 ANNUAL ENROLLMENT REIMBURSEMENT (IGA)	560,000		
	TAX YEAR 2024 TIF SURPLUS (3 EXISTING PARCELS)	35,476		
TOTAL OTHER			\$	595,476
TOTAL EXPENDITURES			\$	3,131,862



FUND 17	DUI FUND
Authorized Full – Time Staff	None

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.

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FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

DUI FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES						
17-450610-	TRAFFIC FINES	\$ 13,860	\$ 12,055	\$ 10,000	\$ 12,000	\$ 13,000
17-480750-	INTEREST INCOME	32	5,721	-	4,350	1,745
TOTAL REVENUES		13,892	17,776	10,000	16,350	14,745
EXPENDITURES						
1703039-530012-	IT SUPPLIES & EQUIP	750	23,231	-	-	-
1703999-580030-	CONTINGENCY	-	-	45,000	-	20,000
TOTAL EXPENDITURES		750	23,231	45,000	-	20,000
EXCESS OR (DEFICIENCY) OF						
REVENUES OVER EXPENDITURES		13,142	(5,455)	(35,000)	16,350	(5,255)
OTHER FINANCING (USE)						
1703039-580097-	TRANSFER TO VERF	-	-	(65,000)	(65,000)	(76,175)
NET CHANGE IN FUND BALANCE		13,142	(5,455)	(100,000)	(48,650)	(81,430)
FUND BALANCE - BEGINNING		123,885	137,027	131,572	131,572	82,922
FUND BALANCE - ENDING		\$ 137,027	\$ 131,572	\$ 31,572	\$ 82,922	\$ 1,492

DRAFT

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**.



DUI FUND

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FY 2026

EXPENDITURES & OTHER FINANCING USES

TRANSFERS OUT

1703039-580097- TRANSFER TO VERF PATROL VEHICLE \$ 76,175
76,175

TOTAL TRANSFERS OUT

\$ 76,175

CONTINGENCY

1703999-580030- CONTINGENCY USE OF AVAILABLE FUND BALANCE OR UNPLANNED REVENUES \$ 20,000
20,000

TOTAL CONTINGENCY

\$ 20,000

TOTAL DUI FUND

\$ 96,175

DRAFT

FUND 18	DRUG FORFEITURE FUND
Authorized Full – Time Staff	None

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.

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FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

DRUG FORFEITURE FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES						
18-470800-	SALES OF FORFEITED PROPERTY	\$ 9,047	\$ -	\$ 1,000	\$ -	\$ -
18-480750-	INTEREST INCOME	-	29	-	15	110
TOTAL REVENUES		<u>9,047</u>	<u>29</u>	<u>1,000</u>	<u>15</u>	<u>110</u>
EXPENDITURES						
1803039-530013-	UNIFORM SUPPLIES & EQUIP	9,047	-	-	-	-
1803999-580030-	CONTINGENCY	-	-	10,000	-	2,500
TOTAL EXPENDITURES		<u>9,047</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>2,500</u>
NET CHANGE IN FUND BALANCE		-	29	(9,000)	15	(2,390)
FUND BALANCE - BEGINNING		1,000	1,000	1,029	1,029	1,044
FUND BALANCE - ENDING		<u>\$ 1,000</u>	<u>\$ 1,029</u>	<u>\$ (7,971)</u>	<u>\$ 1,044</u>	<u>\$ (1,346)</u>

DRAFT

FUND 58	STATE SEIZURE FUND
Authorized Full – Time Staff	None

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.

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FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

STATE SEIZURE FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUES						
58-470800-	SALE OF SEIZED PROPERTY	\$ 8,509	\$ 1,209	\$ -	\$ 525	\$ -
58-470900-	OTHER REVENUE	-	-	-	-	-
58-480750-	INTEREST INCOME	1	24	-	12	82
TOTAL REVENUES		8,510	1,233	-	537	82
EXPENDITURES						
5803039-520599-	OTHER SERVICES	-	1,666	-	2,205	2,000
5803039-530050-	OPERATING SUPPLIES & EQUIP	26,000	-	-	-	-
5803999-580030-	CONTINGENCY	-	-	10,000	-	2,500
TOTAL EXPENDITURES		26,000	1,666	10,000	2,205	4,500
NET CHANGE IN FUND BALANCE		(17,490)	(433)	(10,000)	(1,668)	(4,418)
FUND BALANCE - BEGINNING		26,080	8,590	8,157	8,157	6,489
FUND BALANCE - ENDING		\$ 8,590	\$ 8,157	\$ (1,843)	\$ 6,489	\$ 2,071

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- Golf Course Fund
- Metra Parking Fund

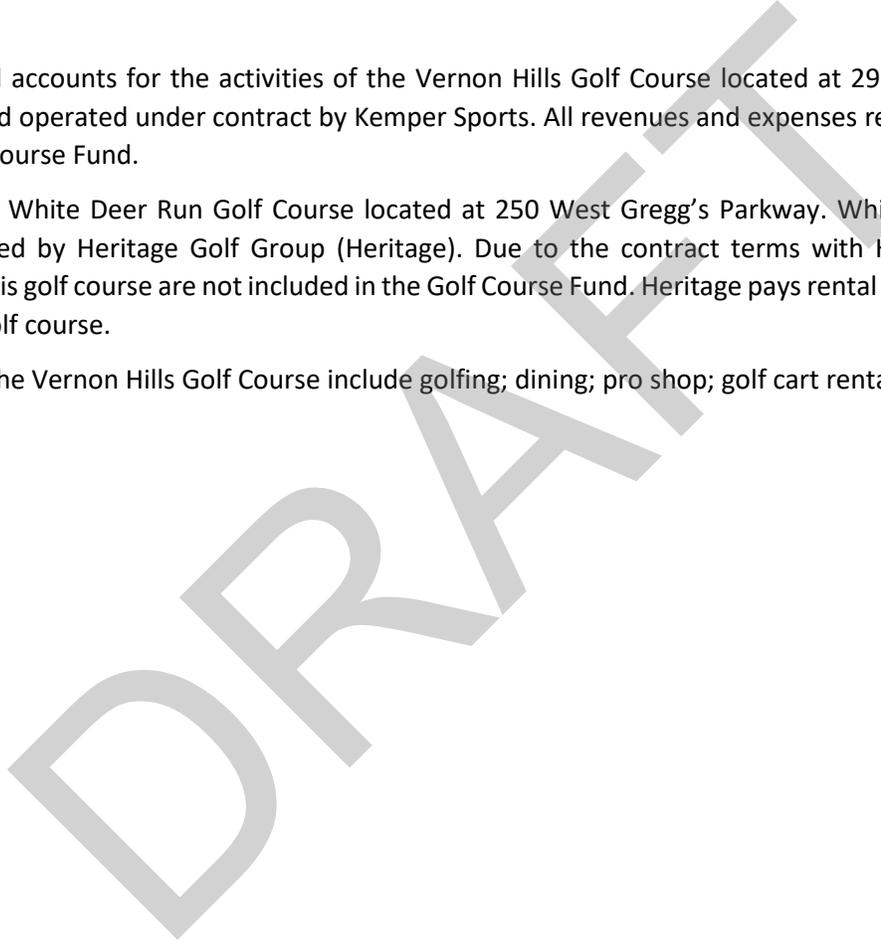
FUND 14	GOLF COURSE FUND
Authorized Full – Time Staff	None (Management Contract)

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 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

GOLF COURSE FUND

[ENTERPRISE FUND - ACCRUAL ACCOUNTING]

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
OPERATING REVENUE					
COURSE FEES	\$ 364,183	\$ 424,537	\$ 447,744	\$ 453,615	\$ 471,100
MERCHANDISE SALES	11,911	17,123	18,050	15,952	18,100
FOOD & BEVERAGE SALES	56,925	77,040	89,291	62,369	68,400
OTHER OPERATING	12,451	7,834	11,050	7,500	14,300
TOTAL OPERATING REVENUE	445,470	526,534	566,135	539,436	571,900
OPERATING EXPENSE					
PERSONNEL	\$ -	\$ -	\$ 28,886	\$ 26,643	\$ 30,295
CONTRACTUAL SERVICES	349,604	409,037	430,130	408,975	452,138
COMMODITIES	9,223	-	12,150	7,200	14,400
BUILDINGS & GROUNDS	76,580	118,111	87,470	80,080	83,301
COST OF GOODS SOLD	32,295	47,554	39,161	29,048	32,989
TOTAL OPERATING EXPENSE	467,702	574,702	597,797	551,946	613,123
OPERATING (LOSS) BEFORE DEPRECIATION	(22,232)	(48,168)	(31,662)	(12,510)	(41,223)
DEPRECIATION	5,057	24,396	47,715	48,000	50,000
OPERATING (LOSS)	(27,289)	(72,564)	(79,377)	(60,510)	(91,223)
NON-OPERATING REVENUE					
INVESTMENT INCOME	45	280	-	100	100
GENERAL FUND SUBSIDY	-	-	760,000	760,000	75,000
OTHER NON-OPERATING	-	79,400	-	17,500	6,000
TOTAL NON-OPERATING REVENUE	45	79,680	760,000	777,600	81,100
CHANGES IN NET POSITION	(27,244)	7,116	680,623	717,090	(10,123)
NET POSITION - BEGINNING	317,030	289,786	296,902	296,902	1,013,992
NET POSITION - ENDING	\$ 289,786	\$ 296,902	\$ 977,525	\$ 1,013,992	\$ 1,003,869

SUPPLEMENTAL INFORMATION

CAPITAL SPENDING

EQUIP R/R - GOLF	\$ 80,000	\$ 83,893	\$ -
FACILITY IMPROVEMENTS	343,000	340,000	-
FACILITY MAJOR R/R	73,000	54,475	25,000
TOTAL CAPITAL SPENDING	\$ 496,000	\$ 478,368	\$ 25,000

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	\$ 700	\$ 700	\$ 287,422
RECEIPTS FROM OPERATIONS	566,135	539,436	571,900
RECEIPTS FROM OTHER	760,000	777,600	81,100
(PAYMENTS) FOR OPERATIONS	(597,797)	(551,946)	(613,123)
(PAYMENTS) FOR CAPITAL SPENDING	(496,000)	(478,368)	(25,000)
NET (USE)/SOURCE	232,338	286,722	14,877
ENDING CASH	\$ 233,038	\$ 287,422	\$ 302,299



FY 2026 ANNUAL BUDGET

REVENUES – ACCOUNT LEVEL

GOLF COURSE FUND		ACTUAL	ACTUAL	AMENDED	PROJECTED	DRAFT
		FY 2023	FY 2024	BUDGET	ACTUAL	BUDGET
				FY 2025	FY 2025	FY 2026
REVENUE						
14-440310-	GREEN FEES	\$ 239,619	\$ 292,074	\$ 289,084	\$ 299,267	\$ 309,900
14-440315-	SEASON PASSES	43,585	38,855	63,450	71,240	77,300
14-440320-	CART RENTAL	80,979	93,608	95,210	83,108	83,900
14-440331-	MERCHANDISE SALES	11,911	17,123	18,050	15,952	18,100
14-440332-	FOOD SALES	9,746	11,544	22,323	15,000	22,800
14-440333-	BEVERAGE SALES	5,727	7,041	8,929	6,369	9,100
14-440334-	LIQUOR SALES	41,452	58,455	58,039	41,000	36,500
14-470900-	OTHER OPERATING	12,451	7,834	11,050	7,500	14,300
14-480750-	INTEREST INCOME	45	280	-	100	100
14-499994-	GENERAL FUND SUBSIDY	-	-	760,000	760,000	75,000
14-470910-	OTHER NONOPERATING	-	79,400	-	17,500	6,000
TOTAL REVENUE		\$ 445,515	\$ 606,214	\$ 1,326,135	\$ 1,317,036	\$ 653,000

DRAFT

GOLF COURSE FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
EXPENSE						
PERSONNEL						
1430060-500010-	SALARIES - FT	\$ -	\$ -	\$ 20,919	\$ 19,934	\$ 21,938
1430060-500030-	SALARIES - PT/SNL	-	-	-	-	-
1430060-500120-	LONGEVITY	-	-	52	-	52
1430060-510050-	FICA CONTRIBUTIONS	-	-	1,657	1,435	1,665
1430060-510060-	IMRF CONTRIBUTION	-	-	1,844	1,568	1,705
1430060-510080-	HEALTH INSURANCE	-	-	4,015	3,364	4,530
1430060-510081-	DENTAL INSURANCE	-	-	275	216	290
1430060-510082-	VISION INSURANCE	-	-	31	34	31
1430060-510083-	LIFE INSURANCE	-	-	93	92	84
TOTAL PERSONNEL		\$ -	\$ -	\$ 28,886	\$ 26,643	\$ 30,295
CONTRACTUAL SERVICES						
1430060-520020-	POSTAL CHARGES	\$ 943	\$ 993	\$ 825	\$ 750	\$ 880
1430060-520100-	PHONE/INTERNET/CABLE	3,014	2,703	5,970	6,148	6,180
1430060-520150-	EQUIPMENT RENTAL	1,619	2,060	2,057	2,300	2,145
1430060-520200-	MAINT/LEASE CONTRACT-PHONES	-	-	-	-	-
1430060-520330-	EQUIP REPAIR & MAINT	8,598	14,969	12,430	13,000	18,000
1430060-520460-	TRAVEL	18	557	700	500	700
1430060-520505-	OUTSOURCED STAFFING	265,546	312,940	328,044	299,483	332,480
1430060-520506-	MANAGEMENT FEE	46,818	47,754	47,754	48,709	49,684
1430060-520591-	CC PROCESSING FEES	11,209	15,407	14,615	19,785	18,000
1430060-520710-	ADVERTIZING/PROMOTIONS	-	1,695	6,600	4,500	7,000
1430060-520721-	INSURANCE-LIABILITY	8,049	7,744	8,500	8,800	10,969
1430060-520599-	OTHER SERVICES	3,790	2,215	2,635	5,000	6,100
TOTAL CONTRACTUAL SERVICES		\$ 349,604	\$ 409,037	\$ 430,130	\$ 408,975	\$ 452,138
COMMODITIES						
1430060-530050-	OPERATING SUPPLIES & EQUIP	\$ 6,437	\$ -	\$ 6,350	\$ 2,500	\$ 9,000
1430060-530531-	PRO SHOP SUPPLIES	-	-	1,200	1,200	1,400
1430060-530532-	BAR & GRILL SUPPLIES	2,786	-	4,600	3,500	4,000
TOTAL COMMODITIES		\$ 9,223	\$ -	\$ 12,150	\$ 7,200	\$ 14,400
BUILDINGS & GROUNDS						
1430060-520050-	ELECTRIC POWER	\$ 34,252	\$ 38,446	\$ 32,393	\$ 26,535	\$ 24,000
1430060-520060-	NATURAL GAS POWER	-	-	6,499	3,569	8,000
1430060-520070-	WATER & SEWER	-	-	1,178	1,398	5,001
1430060-520600-	BLDG & GRNDS MAINT SERVICES	20,701	32,308	20,250	15,679	12,000
1430060-530070-	BLDG & GROUNDS MAINT SUPPLIES	21,627	47,357	27,150	32,899	34,300
TOTAL BUILDINGS & GROUNDS		\$ 76,580	\$ 118,111	\$ 87,470	\$ 80,080	\$ 83,301
COST OF GOODS SOLD						
1430060-590181-	COST OF MERCHANDISE SOLD	\$ 5,399	\$ 13,351	\$ 9,025	\$ 3,828	\$ 9,025
1430060-590182-	COST OF FOOD SOLD	5,685	4,606	10,045	3,600	10,270
1430060-590183-	COST OF BEVERAGES SOLD	2,678	4,203	2,679	2,620	2,739
1430060-590184-	COST OF LIQUOR SOLD	18,533	25,394	17,412	19,000	10,955
TOTAL COST OF GOODS SOLD		\$ 32,295	\$ 47,554	\$ 39,161	\$ 29,048	\$ 32,989



FY 2026 ANNUAL BUDGET

EXPENSES – ACCOUNT LEVEL

GOLF COURSE FUND

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
OTHER					
1430060-595899- DEPRECIATION EXPENSE	\$ 5,057	\$ 24,396	\$ 47,715	\$ 48,000	\$ 50,000
TOTAL OTHER	\$ 5,057	\$ 24,396	\$ 47,715	\$ 48,000	\$ 50,000
TOTAL EXPENSE	\$ 472,759	\$ 599,098	\$ 645,512	\$ 599,946	\$ 663,123

CAPITAL SPENDING

CAPITAL OUTLAY

VEHICLE AND EQUIPMENT REPLACEMENT

1430060-540045- EQUIP R/R - GOLF

GF001	ROUGH MOWER	\$ -	\$ -	\$ 80,000	\$ 73,084	\$ -
GF007	DEBRIS BLOWER	-	-	-	10,809	-
TOTAL EQUIP R/R - GOLF		-	-	80,000	83,893	-

CAPITAL PROJECTS

1430060-550075- FACILITY IMPROVEMENTS

25031	PUTTING GREEN	\$ -	\$ -	\$ 343,000	\$ 340,000	\$ -
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1430060-550076- FACILITY MAJOR R/R

25028	SPLIT RAIL FENCE REPLACE	-	-	28,000	12,960	-
25029	IRRIGATION UPGRADES	-	-	25,000	22,247	-
25030	SPRINKLER REPLACE	-	-	20,000	19,268	-
26010	PATIO CANOPY	-	-	-	-	15,000
26022	PATIO FURNITURE	-	-	-	-	10,000
TOTAL FACILITY MAJOR R/R		-	-	73,000	54,475	25,000

TOTAL CAPITAL PROJECTS		\$ -	\$ -	\$ 416,000	\$ 394,475	\$ 25,000
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TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 496,000	\$ 478,368	\$ 25,000
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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**.



GOLF COURSE FUND

DRAFT
BUDGET
FY 2026

EXPENSES

PERSONNEL

1430060-500010-	SALARIES - FT		\$	21,938
	440 PW CREW HOURS	21,938		
1430060-500120-	LONGEVITY		\$	52
	SPLIT PW EMPLOYEES	52		
1430060-510050-	FICA CONTRIBUTIONS		\$	1,665
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	1,665		
1430060-510060-	IMRF CONTRIBUTION		\$	1,705
	EMPLOYER IMRF CONTRIBUTION	1,705		
1430060-510080-	HEALTH INSURANCE		\$	4,530
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	4,530		
1430060-510081-	DENTAL INSURANCE		\$	290
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	290		
1430060-510082-	VISION INSURANCE		\$	31
	EMPLOYER VISION INSURANCE CONTRIBUTION	31		
1430060-510083-	LIFE INSURANCE		\$	84
	EMPLOYER LIFE INSURANCE CONTRIBUTION	84		
TOTAL PERSONNEL			\$	30,295

CONTRACTUAL SERVICES

1430060-520020-	POSTAL CHARGES		\$	880
	ADMIN POSTAGE/ SHIPPING	880		
1430060-520100-	PHONE/INTERNET/CABLE		\$	6,180
	PHONE, CABLE, & INTERNET BUNDLE (COMCAST)	6,180		
1430060-520150-	EQUIPMENT RENTAL		\$	2,145
	C&G EQUIPMENT RENTAL	2,145		
1430060-520330-	EQUIP REPAIR & MAINT		\$	18,000
	C&G REPAIR/MTNC EQUIPMENT	14,020		
	CARTS REPAIR/MTNC EQUIPMENT	1,100		
	F&B REPAIR/ MTNC EQUIPMENT	2,880		
1430060-520460-	TRAVEL		\$	700
	ADMIN TRAVEL	700		

GOLF COURSE FUND		DRAFT BUDGET FY 2026
1430060-520505-	OUTSOURCED STAFFING	\$ 332,480
	KEMPER STAFF WAGES & BENEFITS	332,480
1430060-520506-	MANAGEMENT FEE	\$ 49,684
	ADMIN MANAGEMENT FEE	49,684
1430060-520591-	CC PROCESSING FEES	\$ 18,000
	CREDIT CARD PROCESSING FEES	18,000
1430060-520710-	ADVERTIZING/PROMOTIONS	\$ 7,000
	ADMIN ADVERTISING	7,000
1430060-520721-	INSURANCE-LIABILITY	\$ 10,969
	ADMIN INSURANCE	10,969
1430060-520599-	OTHER SERVICES	\$ 6,100
	ADMIN FOOD LICENSE	535
	ADMIN O/S OTHER	5,565
TOTAL CONTRACTUAL SERVICES		\$ 452,138
COMMODITIES		
1430060-530050-	OPERATING SUPPLIES & EQUIP	\$ 9,000
	ADMIN SUPPLIES	8,650
	PRO SHOP RENTAL CLUB EXPENSES	350
1430060-530531-	PRO SHOP SUPPLIES	\$ 1,400
	PRO SHOP SUPPLIES	1,400
1430060-530532-	BAR & GRILL SUPPLIES	\$ 4,000
	F&B LAUNDRY/ LINENS	1,000
	F&B SUPPLIES	3,000
TOTAL COMMODITIES		\$ 14,400



FY 2026 ANNUAL BUDGET

GOLF COURSE FUND – ACCOUNT DETAIL

GOLF COURSE FUND

DRAFT
BUDGET
FY 2026

BUILDINGS & GROUNDS

1430060-520050-	ELECTRIC POWER		\$ 24,000
	ADMIN ELECTRIC POWER	24,000	
1430060-520060-	NATURAL GAS POWER		\$ 8,000
	ADMIN NATURAL GAS	8,000	
1430060-520070-	WATER & SEWER		\$ 5,001
	ADMIN WATER & SEWER	5,001	
1430060-520600-	BLDG & GRNDS MAINT SERVICES		\$ 12,000
	ADMIN REPAIR/ MTNC BLDG	3,200	
	JANITORIAL SERVICES	8,800	
1430060-530070-	BLDG & GROUNDS MAINT SUPPLIES		\$ 34,300
	C&G CHEMICALS	3,700	
	C&G FERTILIZER	5,500	
	C&G GAS/ OIL	8,650	
	C&G IRRIGATION	1,500	
	C&G SAND/ TOPDRESS	2,000	
	C&G SUPPLIES	1,950	
	PUBLIC WORKS MAINTENANCE SUPPLIES	11,000	

TOTAL BUILDINGS & GROUNDS

\$ 83,301

COST OF GOODS SOLD

1430060-590181-	COST OF MERCHANDISE SOLD		\$ 9,025
	MERCHANDISE COGS	9,025	
1430060-590182-	COST OF FOOD SOLD		\$ 10,270
	FOOD COGS	10,270	
1430060-590183-	COST OF BEVERAGES SOLD		\$ 2,739
	BEVERAGE COGS	2,739	
1430060-590184-	COST OF LIQUOR SOLD		\$ 10,955
	LIQUOR COGS	10,955	

TOTAL COST OF GOODS SOLD

\$ 32,989

OTHER

1430060-595899-	DEPRECIATION EXPENSE		\$ 50,000
	NO DETAIL REPORTED		

TOTAL OTHER

\$ 50,000

TOTAL EXPENSES

\$ 663,123

FUND / DEPT 09	METRA PARKING FUND
Authorized Full – Time Staff	None

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 spaces (110 per day, based on 260 weekdays per year) are available annually at a daily rate of \$1.75. There are also approximately 150 spaces available to bi-monthly passholders at a rate of \$55 for two months.

DRAFT



FY 2026 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

METRA PARKING FUND

[ENTERPRISE FUND - ACCRUAL ACCOUNTING]

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
OPERATING REVENUE					
PARKING FEES	\$ 23,406	\$ 34,907	\$ 36,200	\$ 36,251	\$ 36,300
OPERATING EXPENSE					
PERSONNEL	-	-	5,883	5,915	6,092
CONTRACTUAL SERVICES	4,073	5,204	7,400	6,184	6,093
BUILDINGS & GROUNDS	49,950	62,256	81,250	75,250	77,900
CONTINGENCY	-	-	10,000	-	10,000
TOTAL OPERATING EXPENSE	54,023	67,460	104,533	87,349	100,085
OPERATING (LOSS) BEFORE DEPRECIATION	(30,617)	(32,553)	(68,333)	(51,098)	(63,785)
DEPRECIATION	-	-	96,018	96,018	96,018
OPERATING (LOSS)	(30,617)	(32,553)	(164,351)	(147,116)	(159,803)
NON-OPERATING REVENUE					
INVESTMENT INCOME	2,801	2,260	2,000	150	100
GENERAL FUND SUBSIDY	-	-	70,000	70,000	65,000
TOTAL NON-OPERATING REVENUE	2,801	2,260	72,000	70,150	65,100
CHANGES IN NET POSITION	(27,816)	(30,293)	(92,351)	(76,966)	(94,703)
FUND BALANCE - BEGINNING	70,193	42,377	12,084	12,084	726,274
BEG. BALANCE ADJ: ADD CAPITAL ASSET BALANCE, NET			791,156	791,156	
FUND BALANCE/NET POSITION - ENDING	\$ 42,377	\$ 12,084	\$ 710,889	\$ 726,274	\$ 631,571

SUPPLEMENTAL INFORMATION

CAPITAL SPENDING

NO PLANNED CAPITAL SPENDING			\$ -	\$ -	\$ -
TOTAL CAPITAL SPENDING			\$ -	\$ -	\$ -

ANTICIPATED CASH FLOW

BEGINNING CASH			\$ (6,208)	\$ 14,378	\$ 33,430
RECEIPTS FROM OPERATIONS			36,200	36,251	36,300
RECEIPTS FROM OTHER			72,000	70,150	65,100
(PAYMENTS) FOR OPERATIONS			(94,533)	(87,349)	(90,085)
(PAYMENTS) FOR CAPITAL SPENDING			-	-	-
NET (USE)/SOURCE			13,667	19,052	11,315
ENDING CASH			\$ 7,459	\$ 33,430	\$ 44,745



FY 2025 ANNUAL BUDGET

REVENUES AND EXPENSES – ACCOUNT LEVEL

METRA PARKING FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
REVENUE						
09-440901-	DAILY PARKING FEES	\$ 19,777	\$ 30,405	\$ 31,200	\$ 31,251	\$ 31,300
09-440902-	PARKING PASS FEES	3,629	4,502	5,000	5,000	5,000
09-480750-	INTEREST INCOME	2,801	2,260	2,000	150	100
09-499994-	GENERAL FUND SUBSIDY	-	-	70,000	70,000	65,000
TOTAL REVENUE		\$ 26,207	\$ 37,167	\$ 108,200	\$ 106,401	\$ 101,400
EXPENSE						
PERSONNEL						
0931085-500010-	SALARIES - FT	\$ -	\$ -	\$ 4,228	\$ 4,099	\$ 4,376
0931085-500120-	LONGEVITY	-	-	14	14	14
0931085-510050-	FICA CONTRIBUTIONS	-	-	331	450	333
0931085-510060-	IMRF CONTRIBUTION	-	-	368	368	340
0931085-510080-	HEALTH INSURANCE	-	-	861	902	947
0931085-510081-	DENTAL INSURANCE	-	-	56	57	59
0931085-510082-	VISION INSURANCE	-	-	7	7	7
0931085-510083-	LIFE INSURANCE	-	-	18	18	16
TOTAL PERSONNEL		\$ -	\$ -	\$ 5,883	\$ 5,915	\$ 6,092
CONTRACTUAL SERVICES						
0931085-520100-	PHONE/INTERNET/CABLE	\$ 900	\$ 888	\$ 3,400	\$ 1,138	\$ 900
0931085-520105-	MOBILE PHONE SERVICE	-	-	-	445	443
0931085-520590-	BANKING SERVICE FEES	-	-	4,000	4,601	4,750
0931085-520599-	OTHER SERVICES	3,173	4,316	-	-	-
TOTAL CONTRACTUAL SERVICES		\$ 4,073	\$ 5,204	\$ 7,400	\$ 6,184	\$ 6,093
BUILDINGS & GROUNDS						
0931085-520050-	ELECTRIC POWER	\$ 14,086	\$ 14,280	\$ 14,000	\$ 8,000	\$ 9,000
0931085-520060-	NATURAL GAS POWER	-	-	-	-	-
0931085-520070-	WATER & SEWER	-	-	250	250	500
0931085-520600-	BLDG & GRNDS MAINT SERVICES	22,231	18,516	24,000	24,000	25,400
0931085-520630-	STREET MAINT SERVICES	10,555	24,463	38,000	38,000	38,000
0931085-530070-	BLDG & GROUNDS MAINT SUPPLIES	3,078	4,997	5,000	5,000	5,000
TOTAL BUILDINGS & GROUNDS		\$ 49,950	\$ 62,256	\$ 81,250	\$ 75,250	\$ 77,900
OTHER						
0931085-595899-	DEPRECIATION EXPENSE	\$ -	\$ -	\$ 96,018	\$ 96,018	\$ 96,018
0931999-580030-	CONTINGENCY	-	-	10,000	-	10,000
TOTAL OTHER		\$ -	\$ -	\$ 106,018	\$ 96,018	\$ 106,018
TOTAL EXPENSE		\$ 54,023	\$ 67,460	\$ 200,551	\$ 183,367	\$ 196,103

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**.



FY 2026 ANNUAL BUDGET

METRA PARKING FUND – ACCOUNT DETAIL

METRA PARKING FUND

DRAFT
BUDGET
FY 2026

EXPENDITURES

PERSONNEL

0931085-500010-	SALARIES - FT 84 PW CREW HOURS	4,376	\$ 4,376
0931085-500120-	LONGEVITY SPLIT PW EMPLOYEES	14	\$ 14
0931085-510050-	FICA CONTRIBUTIONS EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	333	\$ 333
0931085-510060-	IMRF CONTRIBUTION EMPLOYER IMRF CONTRIBUTION	340	\$ 340
0931085-510080-	HEALTH INSURANCE EMPLOYER MEDICAL INSURANCE CONTRIBUTION	947	\$ 947
0931085-510081-	DENTAL INSURANCE EMPLOYER DENTAL INSURANCE CONTRIBUTION	59	\$ 59
0931085-510082-	VISION INSURANCE EMPLOYER VISION INSURANCE CONTRIBUTION	7	\$ 7
0931085-510083-	LIFE INSURANCE EMPLOYER LIFE INSURANCE CONTRIBUTION	16	\$ 16
TOTAL PERSONNEL			\$ 6,092
CONTRACTUAL SERVICES			
0931085-520100-	PHONE/INTERNET/CABLE PHONE SERVICE (PTS)	900	\$ 900
0931085-520105-	MOBILE PHONE SERVICE NO DETAIL REPORTED		\$ 443
0931085-520590-	BANKING SERVICE FEES CREDIT CARD/MOBILE PAY FEES	4,750	\$ 4,750
TOTAL CONTRACTUAL SERVICES			\$ 6,093



FY 2026 ANNUAL BUDGET

METRA PARKING FUND – ACCOUNT DETAIL

METRA PARKING FUND

DRAFT
BUDGET
FY 2026

BUILDINGS & GROUNDS

0931085-520050-	ELECTRIC POWER ELECTRIC POWER	9,000	\$ 9,000
0931085-520070-	WATER & SEWER WATER AND SEWER	500	\$ 500
0931085-520600-	BLDG & GRNDS MAINT SERVICES BUILDING REPAIRS CLEANING METRA STATION (5 DAYS/WEEK) DOOR AND LOCK MAINTENANCE ELECTRONIC FARE BOX REPAIRS FIRE ALARM SERVICE PORTALETTS	6,500 5,500 4,600 5,000 1,500 2,300	\$ 25,400
0931085-520630-	STREET MAINT SERVICES CONTRACTUAL SNOW PLOWING	38,000	\$ 38,000
0931085-530070-	BLDG & GROUNDS MAINT SUPPLIES BUILDING REPAIR SUPPLIES CLEANING SUPPLIES SNOW AND ICE REMOVAL	1,500 1,000 2,500	\$ 5,000
TOTAL BUILDINGS & GROUNDS			\$ 77,900
OTHER			
0931085-595899-	DEPRECIATION EXPENSE METRA - OVERFLOW LOT (LAST YEAR OF DEPRECIATION) METRA STATION METRA STATION WASH ROOMS AND OTHER UPGRADES 2006-2009	71,256 24,474 288	\$ 96,018
0931999-580030-	CONTINGENCY NO DETAIL REPORTED		\$ 10,000
TOTAL OTHER			\$ 106,018
TOTAL METRA PARKING FUND			\$ 196,103



- Police Pension Fund

FUND / DEPT 90	POLICE PENSION FUND
Authorized Full – Time Staff	None

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 2026 ANNUAL BUDGET

ADDITIONS, DEDUCTIONS AND CHANGE IN NET POSITION

POLICE PENSION FUND

[FIDUCIARY FUND]

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
ADDITIONS					
CONTRIBUTIONS	\$ 3,396,419	\$ 3,714,154	\$ -	\$ 3,467,892	\$ 3,632,100
NET INVESTMENT INCOME	116,741	5,732,482	-	5,409,408	5,128,600
TOTAL ADDITIONS	3,513,160	9,446,636	-	8,877,300	8,760,700
DEDUCTIONS					
ADMINISTRATION	48,420	43,320	-	46,523	47,245
BENEFITS	3,654,627	3,877,178	-	3,943,402	4,203,708
TOTAL DEDUCTIONS	3,703,047	3,920,498	-	3,989,925	4,250,953
CHANGE IN NET POSITION	(189,887)	5,526,138	-	4,887,375	4,509,747
FIDUCIARY NET POSITION - BEGINNING	62,175,412	61,985,525	67,511,663	67,511,663	72,399,038
FIDUCIARY NET POSITION - ENDING	\$ 61,985,525	\$ 67,511,663	\$ 67,511,663	\$ 72,399,038	\$ 76,908,785

SUPPLEMENTAL INFORMATION

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
PENSION PERFORMANCE INDICATORS (in Millions)					
FAIR VALUE OF ASSETS	\$ 50.61	\$ 65.74	\$ 62.19	\$ 61.99	\$ 67.51
PENSION LIABILITY	79.72	84.43	84.84	90.79	94.97
UNFUNDED LIABILITY	29.11	18.69	22.65	28.80	27.46
VILLAGE CONTRIBUTION	2.06	2.62	3.04	2.80	2.92
PERCENT FUNDED	63.48%	77.86%	73.30%	68.28%	71.09%
RATE OF RETURN, NET INVESTMENT EXPENSE*	0.47%	1.00%	-5.88%	0.20%	9.30%

* The reported rate of return, net investment expense is calculated using the money-weighted rate of return. This method factors the size and timing of deposits and withdrawals in and out of the Fund throughout the year.



FY 2026 ANNUAL BUDGET

ADDITIONS AND DEDUCTIONS – ACCOUNT LEVEL

POLICE PENSION FUND		ACTUAL FY 2023	ACTUAL FY 2024	AMENDED BUDGET FY 2025	PROJECTED ACTUAL FY 2025	DRAFT BUDGET FY 2026
<u>ADDITIONS</u>						
CONTRIBUTIONS						
90-491910-	EMPLOYER CONTRIBUTION	\$ 2,800,000	\$ 2,924,464	\$ -	\$ 2,954,000	\$ 3,090,200
90-491911-	MEMBER CONTRIBUTION	596,419	789,690	-	513,892	541,900
TOTAL CONTRIBUTIONS		3,396,419	3,714,154	-	3,467,892	3,632,100
NET INVESTMENT INCOME						
90-489900-	CHANGE IN FAIR VALUE	(584,085)	5,215,626	-	4,900,000	4,576,000
90-489750-	INTEREST AND DIVIDENDS	837,764	555,777	-	553,001	599,900
9090900-520550-	INVESTMENT EXPENSE	(136,938)	(38,921)	-	(43,593)	(47,300)
TOTAL NET INVESTMENT INCOME		116,741	5,732,482	-	5,409,408	5,128,600
TOTAL ADDITIONS		\$ 3,513,160	\$ 9,446,636	\$ -	\$ 8,877,300	\$ 8,760,700
<u>DEDUCTIONS</u>						
ADMINISTRATION						
9090900-520500-	PROFESSIONAL SERVICES	\$ 48,420	\$ 43,320	\$ -	\$ 46,523	\$ 47,245
TOTAL ADMINISTRATION		\$ 48,420	\$ 43,320	\$ -	\$ 46,523	\$ 47,245
BENEFITS AND REFUNDS						
9090900-500910-	SERVICE PENSION	\$ 3,183,645	\$ 3,345,730	\$ -	\$ 3,475,007	\$ 3,709,907
9090900-500920-	SURVIVING SPOUSE PENSION	97,980	97,980	-	97,980	117,829
9090900-500915-	DUTY DISABILITY PENSION	369,242	369,946	-	370,415	375,972
9090900-500980-	PENSION CONTRIBUTION REFUND	3,760	63,522	-	-	-
TOTAL BENEFITS AND REFUNDS		\$ 3,654,627	\$ 3,877,178	\$ -	\$ 3,943,402	\$ 4,203,708
TOTAL DEDUCTIONS		\$ 3,703,047	\$ 3,920,498	\$ -	\$ 3,989,925	\$ 4,250,953

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									
			Public Admin	Police- Works	Comm. General	Comm. Develop	B&G Arbor	Metra	Dispatch	TCTIF	MFTIF	Mall TIF
			0101001	0102040	0103030	0104006	0106110	0931085	0803038	1234006	1134006	2434006
NWMC Employee Assist Program	510085	3,100	177	620	1,712	207	-	-	384	-	-	-
Postage Machine Refills	520020	1,600	800	-	-	800	-	-	-	-	-	-
Phone - Fiber Rental Fee (connects building)	520100	8,000	1,334	2,666	2,666	1,334	-	-	-	-	-	-
Phone Service - 40440	520100	3,000	196	685	1,891	228	-	-	-	-	-	-
Phone Service - 40441	520100	3,000	196	685	1,891	228	-	-	-	-	-	-
Phone Service - 40478	520100	6,000	391	1,370	3,782	457	-	-	-	-	-	-
Phone Service - 40442	520100	7,200	469	1,644	4,539	548	-	-	-	-	-	-
IP/ISP Service/Internet Access	520100	36,000	2,056	7,200	19,886	2,401	-	-	4,457	-	-	-
Revolving Fund LEADS T1 Line	520100	11,850	-	-	8,888	-	-	-	2,963	-	-	-
Mobile Phone & Data Service - ADM/CD	520105	6,900	3,795	-	-	3,105	-	-	-	-	-	-
Mobile Phone & Data Service - PD/CD	520105	30,000	-	-	28,500	600	-	-	900	-	-	-
Mobile Phone & Data Service - PD Squads	520105	9,300	-	-	8,415	-	443	443	-	-	-	-
Annual Mitel (Phone) Enhanced Maint	520200	4,550	297	1,039	2,868	346	-	-	-	-	-	-
Annual Mitel (Phone) Software Maint	520200	6,900	450	1,575	4,350	525	-	-	-	-	-	-
Postage Machine Lease - VH	520210	1,600	800	-	-	800	-	-	-	-	-	-
Certified Mail Printer Lease - VH	520210	2,216	1,108	-	-	1,108	-	-	-	-	-	-
Copier Maint Agreement (6 Copiers)	520210	25,000	5,512	1,287	14,165	4,037	-	-	-	-	-	-
MiTel Softphone implementation (5 Users)	520220	3,285	821	821	821	821	-	-	-	-	-	-
Tyler MUNIS 3 YR SSL Certificate	520220	-	-	-	-	-	-	-	-	-	-	-
Tyler MUNIS Annual Software Maintenance	520220	50,349	36,971	3,680	3,680	6,017	-	-	-	-	-	-
Laserfiche Annual Maint/Support	520220	7,500	5,250	750	750	750	-	-	-	-	-	-
Customer Management Program	520220	3,605	235	823	2,273	274	-	-	-	-	-	-
Annual Software Maint - Core Scheduling &	520220	10,800	617	2,160	5,966	720	-	-	1,337	-	-	-
Annual Software Maint -Payroll Integration	520220	3,000	171	600	1,657	200	-	-	371	-	-	-
Annual Software Maint -Annual Hosting	520220	1,800	103	360	994	120	-	-	223	-	-	-
Annual Software Maint -SMS	520220	1,200	-	3	1,183	13	-	-	-	-	-	-
Applicant Tracking System	520320	6,425	419	1,467	4,050	489	-	-	-	-	-	-
Social Media Archiving Subscription	520320	4,200	240	840	2,320	280	-	-	520	-	-	-
eGold Fax	520320	1,020	510	-	510	-	-	-	-	-	-	-
Amazon Prime Business Membership	520406	1,299	65	104	1,104	26	-	-	-	-	-	-
Audit Services	520500	45,850	42,546	-	-	-	-	-	-	1,101	1,101	1,101
IT Services - Engineer Level Support 180 dec	520521	124,800	7,126	24,960	68,940	8,324	-	-	15,450	-	-	-
IT Services - Monthly IT Support 4 hours/Da	520521	153,000	8,736	30,600	84,517	10,205	-	-	18,941	-	-	-



FY 2026 ANNUAL BUDGET

COST ALLOCATION SUMMARY

Service Provided / Equipment Under \$10k	Account Object	Unallocated Budget Cost	Allocated Cost by Org Code										
			Public		Police-	Comm.	B&G		Metra	Dispatch	TCTIF	MFTIF	Mall TIF
			Admin	Works	General	Develop	Arbor						
0101001	0102040	0103030	0104006	0106110	0931085	0803038	1234006	1134006	2434006				
Annual Website Support/Hosting	520525	10,455	2,614	2,614	2,614	2,614	-	-	-	-	-	-	-
Adobe Pro Annual Subscriptions @ \$285	520525	8,550	2,651	1,197	3,506	1,197	-	-	-	-	-	-	-
Adobe Creative Cloud Annual Subscriptions	520525	570	37	130	359	43	-	-	-	-	-	-	-
Server Maintenance Agreement (3 Servers)	520525	3,379	220	771	2,130	257	-	-	-	-	-	-	-
Box Cloud Storage Subscription (15 @ \$300)	520525	4,500	293	1,027	2,837	342	-	-	-	-	-	-	-
SyncroMSP (Remote Access Management)	520525	6,444	420	1,471	4,062	490	-	-	-	-	-	-	-
Windows Server Upgrades (6 @ \$1,200)	520525	7,200	469	1,644	4,539	548	-	-	-	-	-	-	-
ProTech UPS Battery Backup System Mainte	520525	3,500	200	700	1,933	233	-	-	433	-	-	-	-
KnowBe4 Spam Training - 3YR Subscription	520525	3,800	217	760	2,099	253	-	-	470	-	-	-	-
VEEAM Backup Subscription 35 devices @1:	520525	4,375	250	875	2,417	292	-	-	542	-	-	-	-
Antivirus Server 34 Devices @ 13.50/Mo	520525	5,508	315	1,102	3,043	367	-	-	682	-	-	-	-
Antivirus End-User Device EUD 170 Devices	520525	6,120	349	1,224	3,381	408	-	-	758	-	-	-	-
DUO Multi-Factor Authentication Advantage	520525	6,840	391	1,368	3,778	456	-	-	847	-	-	-	-
Microsoft Office 365 - G1 @ \$125ea	520525	9,375	535	1,875	5,179	625	-	-	1,161	-	-	-	-
Microsoft Office 365 - P1 @ \$80ea	520525	10,000	571	2,000	5,524	667	-	-	1,238	-	-	-	-
Office 365 email filter, archive and backup	520525	11,250	642	2,250	6,215	750	-	-	1,393	-	-	-	-
5yr VMWare Support & License FY21-25	520525	12,000	685	2,400	6,629	800	-	-	1,486	-	-	-	-
Microsoft Office 365 - G3 @ \$264ea	520525	13,200	754	2,640	7,292	880	-	-	1,634	-	-	-	-
Malwarebytes EDR Anti-Malware Software	520525	22,500	1,285	4,500	12,429	1,501	-	-	2,786	-	-	-	-
EMNET	520525	848	-	-	424	-	-	-	424	-	-	-	-

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- [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"> 1) The excess of an entity’s liabilities over its assets (see Fund Balance). 2) The excess of expenditures or expenses over revenues during a single accounting period.
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"> 1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy, or obsolescence. 2) A portion of the capital asset’s cost charged as an expense during a particular period.
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 their 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 Administration 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 to 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	<p>Income earned by the Village. The following are the significant revenues and the basis upon which the revenues are determined:</p> <p><u>Amusement Tax</u> – 4% tax imposed on the gross receipts of movies.</p> <p><u>Cable TV Franchise Tax</u> - Revenue generated from a 5.0% tax and an additional 1% tax on gross revenues for PEG access fees.</p> <p><u>Electric Utility Tax</u> – 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.</p> <p><u>Food and Beverage Tax</u> – The Village imposes a 1.0% tax on the purchase of prepared food and beverage, and packaged liquor at retail.</p> <p><u>Hotel / Motel Tax</u> - Revenue generated from a 5% tax assessed on the rental of a hotel or motel room for 30 days or less.</p> <p><u>Income Tax</u> - 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.</p>

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. The 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.

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