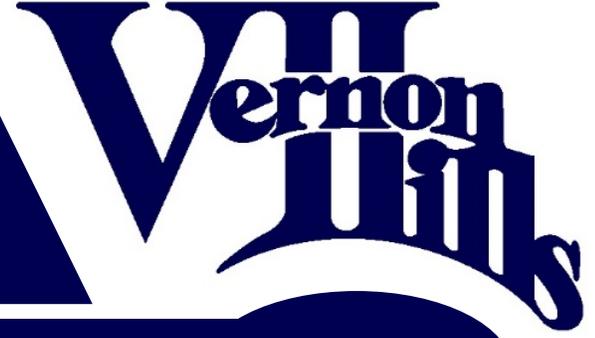


FISCAL YEAR

2027

Village of



DRAFT

**PROPOSED/DRAFT**

**ANNUAL BUDGET**

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



# VILLAGE OF VERNON HILLS

Lake County, Illinois

Fiscal Year 2027

## 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](http://www.vernonhills.org)



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# VILLAGE OF VERNON HILLS

## ELECTED OFFICIALS

THOM KOCH, JR., PRESIDENT

MICHAEL MARQUARDT, TRUSTEE

DAVID OPPENHEIM, MD, TRUSTEE

CRAIG TAKAOKA, TRUSTEE

NANCY FORSTER, TRUSTEE

MICHAEL SCHENK, TRUSTEE

MONICA L. LUNDEEN, TRUSTEE

## EXECUTIVE STAFF

KEVIN TIMONY, VILLAGE MANAGER / VILLAGE CLERK

KATE BUGGY, ASSISTANT VILLAGE MANAGER / DEPUTY VILLAGE CLERK

CHRIS VENATTA, DIRECTOR OF PUBLIC WORKS / VILLAGE ENGINEER

PATRICK L. KREIS, CHIEF OF POLICE

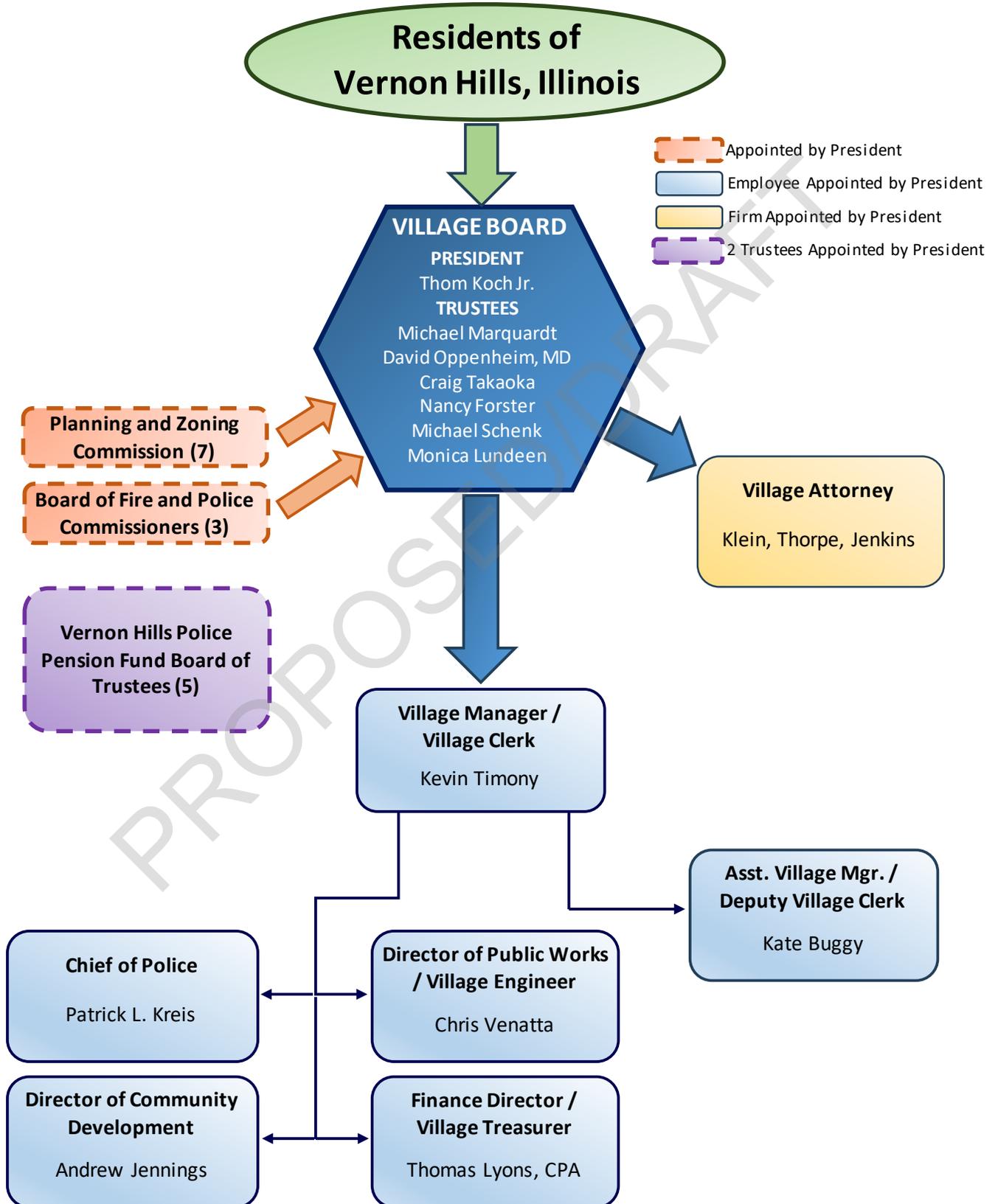
ANDREW JENNINGS, DIRECTOR OF COMMUNITY DEVELOPMENT

THOMAS LYONS, CPA, DIRECTOR OF FINANCE / TREASURER

JAMES V. FEROLLO, VILLAGE ATTORNEY

# ORGANIZATIONAL CHART

Version: February 2026





- 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 governmental units (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 the general, special revenue, capital project, enterprise, and pension trust fund types.

For budgetary purposes, certain interfund contributions—such as departmental contributions to the Vehicle Equipment Replacement Fund (VERF) and the Capital Fund—are presented as expenditures within the operating departments of the General Fund. This presentation is intended to reflect the full cost of departmental operations for management and transparency purposes. Under GAAP financial reporting standards, these transactions are classified as other financing uses (transfers out) rather than operating expenditures. The Village reconciles this presentation difference in its Annual Comprehensive Financial Report (ACFR) to ensure full compliance with GAAP reporting requirements.

### **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.

Notwithstanding the foregoing, the Police Pension Fund is governed separately under Article 3 of the Illinois Pension Code and is administered by the Police Pension Board of Trustees. The Village's adoption of its annual budget does not establish or limit the expenditure authority of the Police Pension Fund. The Pension Board operates under its own statutory authority with respect to benefit determinations and administrative expenditures, and investment authority is exercised by the Illinois Police Officers' Pension Investment Fund (IPOPFI) pursuant to State law.

The inclusion of Police Pension Fund financial information within the Village's annual budget document is provided for transparency and financial coordination purposes. The Village's legal spending authority under the Budget Officer statute applies to Village-controlled funds and operations and does not supersede the statutory authority of the Police Pension Board.

### **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 with 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 input into the capital improvement plan, as applicable. In December or 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 February and 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.

PROPOSED/DRAFT

### BUDGET TIMELINE

October 31, 2025	Finance creates new budget year in Tyler Enterprise (formerly known as Munis) and opens the budget to departments for preliminary input.
November 3, 2025	Finance provides <i>Budget Kickoff Materials</i> to Department Heads outlining initial budget expectations.
November 3, 2025	Finance reviews and updates the active chart of accounts, departments and divisions. Updates are provided to operating departments for input, as necessary.
November 21, 2025	All personnel changes, new requests, and justifications due to Village Manager.
November 21, 2025	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 9, 2025	Staff present draft <i>5-Year Capital Improvement Plan</i> to Village Board for discussion.
December 19, 2025	Department preliminary operating budgets are completed in Tyler Enterprise.
January 2026	Departments meet with Village Manager and Finance Director to review department working budgets.
February 2026	Final draft of <i>5-Year Capital Improvement Plan</i> is completed.
February 12, 2026	Draft Golf Course Fund budget distributed to Village Board.
February 17, 2026	Committee of the Whole - Budget Workshop: Presentation and Discussion - Golf Course Fund.
February 20-23, 2026	Draft budget distributed to Departments, Village Board, and is posted on Village website for public viewing.
February 23 - 27, 2026	Budget review meetings with staff and individual board members, as needed.
March 2, 2026	Published legal notice of the public hearing in the Daily Herald for the draft budget.
March 13, 2026	Committee of the Whole - Budget Workshop: Presentation and Discussion - All other Funds.
March 16, 2026	<i>Public Hearing</i> held for the draft FY2026 budget.
<b>April 7, 2026</b>	<b>FY2027 Budget adopted by the Village Board.</b>



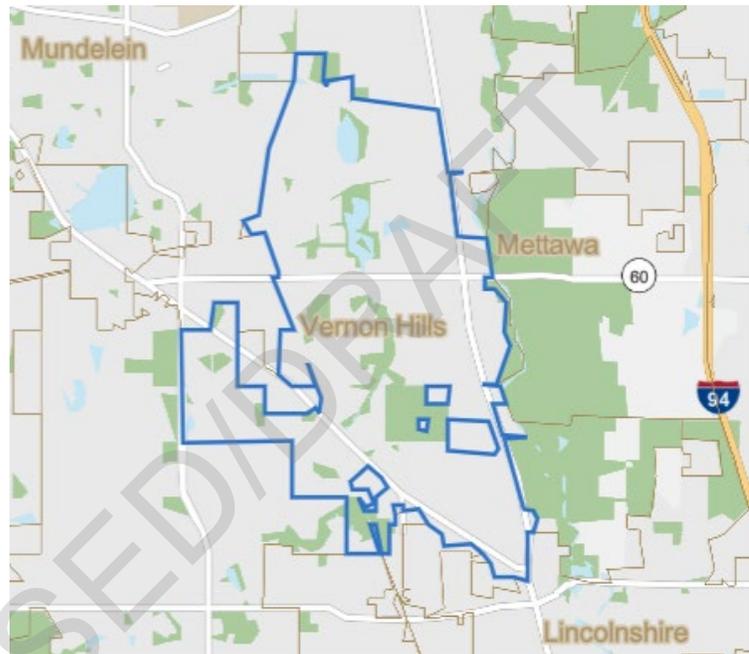
- Geographic Location
- History of Vernon Hills
- Demographics

## GEOGRAPHIC LOCATION

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



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



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

## HISTORY OF VERNON HILLS

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

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



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



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

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

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

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

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



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



*Robert Ziegler served as police and fire marshall.*



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

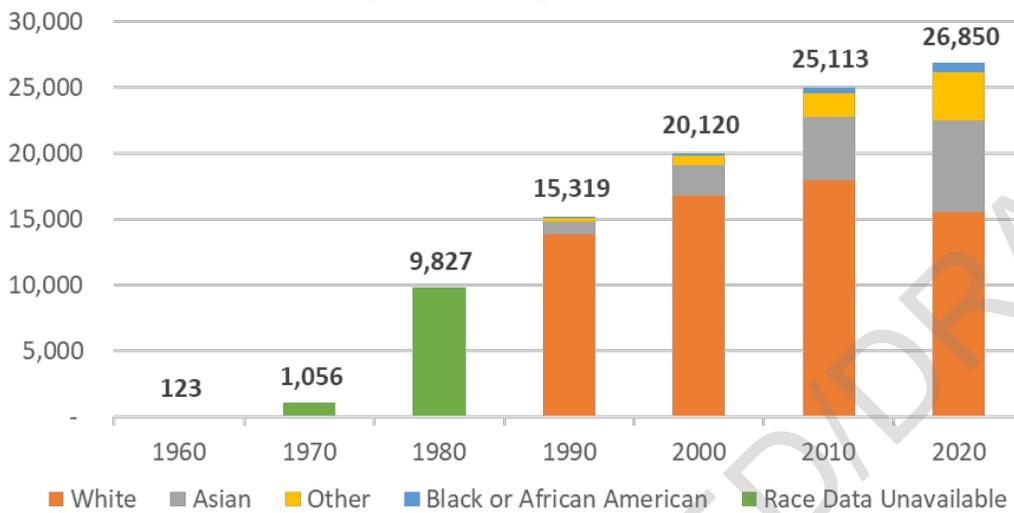
By 1980, the census reported a total of 9,827 people living in Vernon Hills. Today, Vernon Hills is a consolidation of virtuous transportation and demographics along with effective planning that has made Vernon Hills one of the most desired areas of development in the Chicago metropolitan area. With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

### DEMOGRAPHICS

The following demographics information has been publicly reported by the United States Census Bureau’s decennial census and the American Community Survey (ACS) based on 2023 estimates.

#### POPULATION

Vernon Hills Population (by Race) – Decennial Census



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

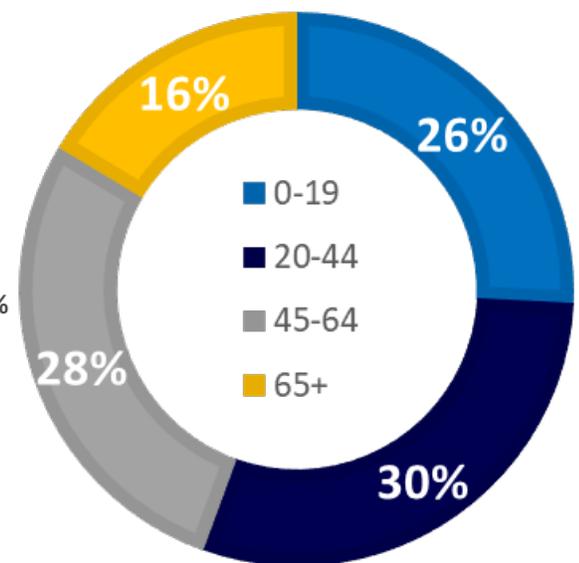
**Median Age (in Years):**  
**41.3 / 39.6**  
Village / Illinois

Vernon Hills Population Diversity

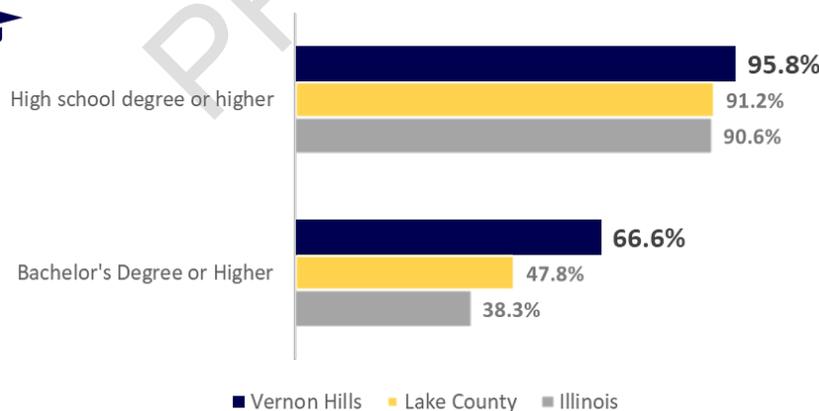
**Languages Spoken at Home Other than English:**  
**41.0% / 32.4%**  
Village / Lake County

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

Population by Age Group

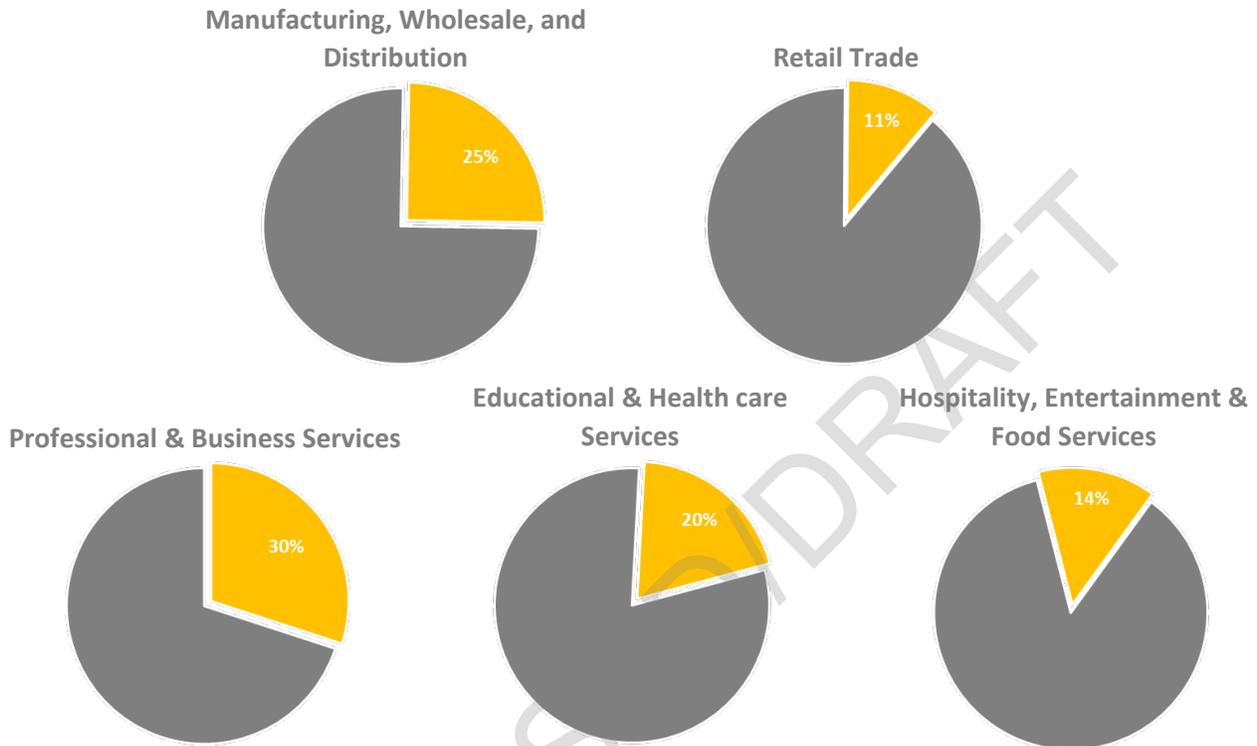


#### EDUCATIONAL ATTAINMENT



**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<sup>2/19/2025</sup>:**

**65.6% / 62.1%**  
Village / Illinois

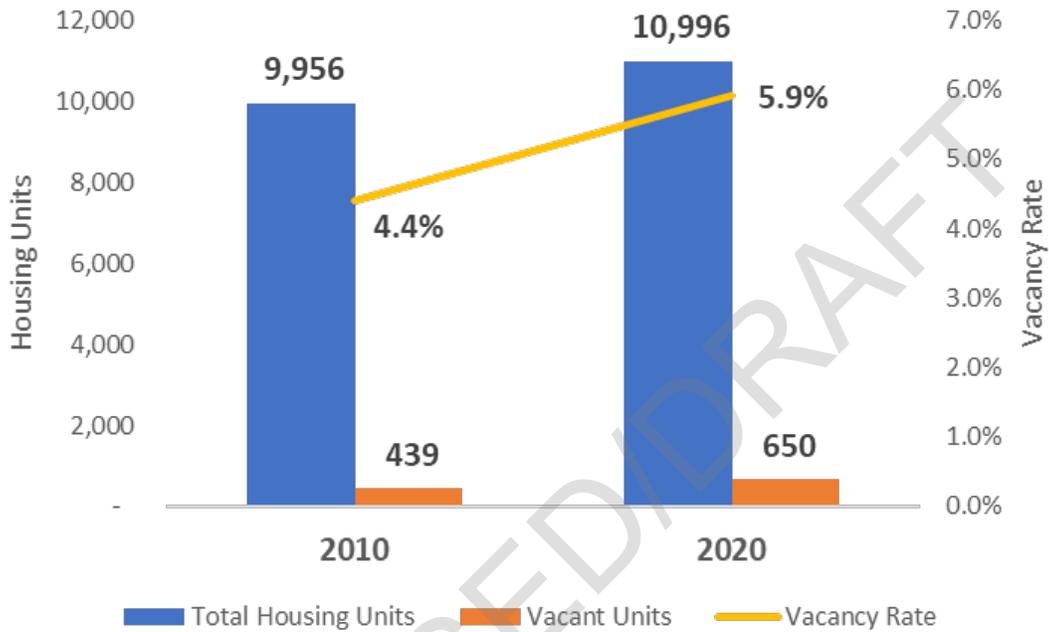
PRINCIPAL EMPLOYERS	EMPLOYEES
CDW, LLC	1,800
Hawthorn School District 73	600
Mitsubishi Electric Automation, Inc.	425
Walmart, Inc.	398
Rust-Oleum Corp.	350
Antylia Scientific (FKA Cole-Palmer)	300
Target	300
ZF Services, N.A. LLC	250
Mercer	250
Wurth Baer Supply Company	250

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 Gross Rent:

**\$1,855 / \$1,406**

Village / Lake County



Homeownership Rate:

**66.3% / 76.8%**

Village / Lake County

Median Home Values

Village

**\$384,800**

Lake County

**\$340,400**

Illinois

**\$263,300**



- Fund Accounting Overview
- Summary of Projected FY26 Results
  - Annual Budget Summary
  - 
  - 
  - Personnel 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 – 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 – This fund is used to account for the financing of improvements in the Village’s Town Center Tax Increment Financing Redevelopment Project Area. Financing is being provided by increment revenues from real property taxes and payments from the Village’s General Fund as required by state statutes if a municipality does not levy a property tax.

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

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

*Special Revenue Funds: (Continued)*

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

Restricted Police Fund – This fund is designated to account for revenue generated from DUI fines and penalties, drug-related forfeitures, and state seizures. The use of accumulated monies in this fund is strictly limited by law and is intended to support law enforcement activities directly related to the enforcement and prevention of driving under the influence (DUI) offenses as well as assisting in the enforcement of controlled substances laws and relevant Illinois state statutes pertaining to seizures. Expenditures from the fund must align with these specific purposes and cannot be used for unrelated law enforcement or municipal operations.

**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 in trust for the benefit of outside parties, including other governments). The Village reports a pension trust fund to account for the activities of the Police Pension Fund. Although presented within the Village’s financial reporting framework, the assets of the Police Pension Fund are held in trust and administered in accordance with Article 3 of the Illinois Pension Code. The Village adopts an annual budget for the following fiduciary fund:

*Pension Trust Fund:*

Police Pension Fund – This fund accounts for the accumulation of resources held in trust to pay retirement and disability benefits to the Village’s sworn police personnel. The Fund is administered by the Police Pension Board of Trustees, and investment authority is exercised by the Illinois Police Officers’ Pension Investment Fund (IPOPIF) pursuant to State law.

### SUMMARY OF PROJECTED FY26 RESULTS

#### REVENUE AND OTHER FINANCING SOURCES

REVENUE	AMENDED	PROJECTED	\$ OVER/	% OVER/
FUND	ACTUAL	BUDGET	(UNDER)	(UNDER)
	FY 2025	FY 2026	BUDGET	BUDGET
<b>Governmental Funds</b>				
General Fund	\$ 39,184,748	\$ 38,066,239	\$ 42,083,419	\$ 4,017,180 10.6% <sup>1</sup>
Capital Fund	670,587	2,553,233	3,008,980	455,747 17.8% <sup>2</sup>
Vehicle & Equipment Replacement Fund	146,118	128,038	146,500	18,462 14.4%
Dispatch Center Fund	1,552,062	754,803	638,230	(116,573) -15.4% <sup>3</sup>
Motor Fuel Tax Fund	2,443,605	1,815,162	1,475,616	(339,546) -18.7% <sup>4</sup>
Town Center TIF Fund	2,643,447	2,874,766	2,911,316	36,550 1.3%
Mellody Farm TIF Fund	5,490,842	5,583,720	5,361,545	(222,175) -4.0%
Hawthorn Mall TIF Fund	1,868,216	2,573,001	2,458,193	(114,808) -4.5%
Restricted Police Fund	25,388	14,937	16,177	1,240 8.3%
<b>Total Governmental Fund Revenue</b>	<b>54,025,013</b>	<b>54,363,899</b>	<b>58,099,976</b>	<b>3,736,077 6.9%</b>
<b>Proprietary Funds</b>				
Golf Course Fund	1,308,471	669,254	658,423	(10,831) -1.6%
Metra Parking Fund	38,557	36,400	39,447	3,047 8.4%
<b>Total Proprietary Fund Revenue</b>	<b>1,347,027</b>	<b>705,654</b>	<b>697,870</b>	<b>(7,784) -1.1%</b>

<sup>1</sup> Realized more sales tax revenue and investment income than planned; received \$1.7 million from Cuneo escrow proceeds that was unbudgeted.

<sup>2</sup> Due to higher than anticipated investment income.

<sup>3</sup> Village of Libertyville separated from dispatch service four months earlier than anticipated resulting in lower charges for services revenue.

<sup>4</sup> Grant revenue budgeted was recognized in the prior year resulting in less grant revenue in FY26.

OTHER FINANCING SOURCES	AMENDED	PROJECTED	\$ OVER/	% OVER/
FUND	ACTUAL	BUDGET	(UNDER)	(UNDER)
	FY 2025	FY 2026	BUDGET	BUDGET
<b>Governmental Funds</b>				
Capital Fund	\$ 12,935,616	\$ 3,450,000	\$ 3,450,000	\$ - 0.0%
Vehicle & Equipment Replacement Fund	2,594,690	1,067,175	1,067,175	- 0.0%
Dispatch Center Fund	700,000	271,909	359,580	87,671 32.2% <sup>1</sup>
<b>Total Other Financing Sources</b>	<b>16,230,306</b>	<b>4,789,084</b>	<b>4,876,755</b>	<b>87,671 1.8%</b>

<sup>1</sup> Actual transfer to match the need to zero and ultimately close out the fund.

### EXPENDITURE, EXPENSE, AND OTHER FINANCING USES

EXPENDITURE/EXPENSE	ACTUAL	AMENDED	PROJECTED	\$ OVER/	% OVER/
FUND	FY 2025	BUDGET	ACTUAL	(UNDER)	(UNDER)
		FY 2026	FY 2026	BUDGET	BUDGET
<b>Governmental Funds - Expenditure</b>					
General Fund	\$ 31,314,823	\$ 35,619,892	\$ 34,461,474	\$ (1,158,418)	-3.3% <sup>1</sup>
Capital Fund	3,933,366	7,089,500	6,281,228	(808,272)	-11.4% <sup>2</sup>
Vehicle & Equipment Replacement Fund	1,433,927	1,038,170	538,522	(499,648)	-48.1% <sup>3</sup>
Dispatch Center Fund	2,292,830	1,479,673	1,355,673	(124,000)	-8.4%
Motor Fuel Tax Fund	-	25,000	-	(25,000)	-100.0% <sup>4</sup>
Town Center TIF Fund	1,618,866	1,660,549	1,595,406	(65,143)	-3.9%
Melody Farm TIF Fund	1,732,381	1,797,451	1,798,263	812	0.0%
Hawthorn Mall TIF Fund	57,379	3,131,862	687,731	(2,444,131)	-78.0% <sup>5</sup>
Restricted Police Fund	2,205	27,000	2,000	(25,000)	-92.6% <sup>4</sup>
<b>Total Governmental Fund Expenditure</b>	<b>42,385,778</b>	<b>51,869,097</b>	<b>46,720,297</b>	<b>(5,148,800)</b>	<b>-9.9%</b>
<b>Proprietary Funds - Expense</b>					
Golf Course Fund	636,783	664,581	719,719	55,138	8.3% <sup>6</sup>
Metra Parking Fund	186,529	196,103	110,887	(85,216)	-43.5% <sup>7</sup>
<b>Total Proprietary Expense</b>	<b>823,312</b>	<b>860,684</b>	<b>830,606</b>	<b>(30,078)</b>	<b>-3.5%</b>

Note: expenditures include capital spending and debt principal payments and expenses do not.

<sup>1</sup> Lower than budgeted expenditures due to longer periods before vacant positions are filled; LakeComm dispatch services budgeted for full year but only operational for six months.

<sup>2</sup> Fairway and Cougar Improvements and Village Hall siding projects deferred to future year.

<sup>3</sup> 5-yard dump truck purchase deferred to future year.

<sup>4</sup> Budgeted contingency not spent.

<sup>5</sup> Remaining estimated TIF fund balance budgeted for developer incentive but incentive thresholds not yet met.

<sup>6</sup> Majority of budget overage due to higher outsourced staffing cost related to interim cost of filling course manager vacancy.

<sup>7</sup> Recognized significantly less depreciation expense versus budget.

OTHER FINANCING USES	ACTUAL	AMENDED	PROJECTED	\$ OVER/	% OVER/
FUND	FY 2025	BUDGET	ACTUAL	(UNDER)	(UNDER)
		FY 2026	FY 2026	BUDGET	BUDGET
<b>Governmental Funds - Expenditure</b>					
General Fund	\$ 14,679,000	\$ 1,411,909	\$ 1,499,580	\$ 87,671	6.2% <sup>1</sup>
Motor Fuel Tax Fund	1,298,616	1,400,000	1,400,000	-	0.0%
Restricted Police Fund	65,000	76,175	76,175	-	0.0%
<b>Total Governmental Fund Expenditure</b>	<b>\$ 16,042,616</b>	<b>\$ 2,888,084</b>	<b>\$ 2,975,755</b>	<b>\$ 87,671</b>	<b>3.0%</b>

<sup>1</sup> Actual transfer to close out Dispatch Center Fund exceeded budget.

**CAPITAL SPENDING**

In the Village’s Proprietary Funds (enterprise funds), capital spending is not reported as an expense in the period incurred. Instead, capital outlays are recorded as capital assets on the Statement of Net Position and recognized as expense over time through depreciation. Accordingly, budget versus actual comparisons for capital spending in these funds reflect additions to capital assets and a use of cash during the fiscal year, rather than expenses.

This treatment differs from Governmental Funds, where capital outlays are reported as expenditures in the period the financial resources are spent, consistent with the modified accrual basis of accounting. In governmental funds, the full cost of capital purchases is recognized as a current-year expenditure and directly impacts the operating results for that fiscal year.

The following budget versus actual capital spending schedules for the two enterprise funds should therefore be interpreted as capital asset additions and related cash outflows, not current-period expenses.

<b>CAPITAL SPENDING</b>					
<b>FUND</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>\$ OVER/ (UNDER) BUDGET</b>	<b>% OVER/ (UNDER) BUDGET</b>
<b>Proprietary Funds</b>					
Golf Course Fund	478,656	25,000	25,000	-	0.0%
Metra Parking Fund	-	-	-	-	n/a
<b>Total Capital Spending</b>	<b>478,656</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.0%</b>

PROPOSED DRAFT

## ANNUAL BUDGET SUMMARY

### REVENUE AND OTHER FINANCING SOURCES

GOVERNMENTAL FUNDS REVENUE AND OTHER FINANCING SOURCES	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	PERCENT CHANGE IN BUDGET
<b>Revenue</b>					
Local Taxes	8,412,172	8,180,358	8,382,084	8,566,549	4.7%
Intergovernmental	36,890,224	38,387,686	39,254,886	38,335,717	-0.1%
Licenses, Permits, and Fees	1,608,421	2,106,400	1,674,489	2,617,800	24.3% <sup>1</sup>
Charges for Services	905,071	679,603	480,076	405,000	-40.4% <sup>2</sup>
Fines and Forfeitures	219,550	452,300	356,000	270,500	-40.2% <sup>3</sup>
Investment Income	4,185,600	2,724,600	4,164,613	3,169,749	16.3%
Lease and Rental Income	458,785	437,100	546,346	594,800	36.1% <sup>4</sup>
Payment in Lieu of Taxes	820,500	954,852	883,229	975,762	2.2%
Other Income	524,689	441,000	2,358,253	385,500	-12.6%
<b>Total Revenues</b>	<b>54,025,012</b>	<b>54,363,899</b>	<b>58,099,976</b>	<b>55,321,377</b>	<b>1.8%</b>
<b>Other Financing Sources</b>					
Transfers In	3,863,616	2,748,084	2,835,755	2,900,000	5.5%
Department Contributions	1,017,690	2,041,000	2,041,000	1,955,000	-4.2%
One-Time Capital Funding Transfer In	11,349,000	-	-	-	n/a
<b>Total Other Financing Sources</b>	<b>16,230,306</b>	<b>4,789,084</b>	<b>4,876,755</b>	<b>4,855,000</b>	<b>1.4%</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>70,255,319</b>	<b>59,152,983</b>	<b>62,976,731</b>	<b>60,176,377</b>	<b>1.7%</b>

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

<sup>1</sup> A few large developments anticipated in FY27 increasing permit revenue.

<sup>2</sup> Dispatch Center ceased operation in FY26; no revenue budgeted in the fund for FY27 including charges for dispatch services.

<sup>3</sup> Revenue from forfeitred completion bonds was abnormally high in FY26 as there was a backlog of completion bonds to be forfeited; FY27 budget has drop from the highs in FY26.

<sup>4</sup> FY27 budget includes new cell tower lease revenue as well as increased license fees from VHAC's turf fields recently negotiated contract.

PROPRIETARY FUNDS REVENUE	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	PERCENT CHANGE IN BUDGET
<b>Operating Revenue</b>					
Golf Course Fees	440,222	489,138	460,279	447,599	-8.5%
Food and Beverage Sales	66,899	68,466	80,090	106,112	55.0% <sup>1</sup>
Parking Fees	38,418	36,300	39,347	40,000	10.2%
Other Operating	41,078	30,550	27,338	26,168	-14.3%
<b>Total Operating Revenue</b>	<b>586,618</b>	<b>624,454</b>	<b>607,054</b>	<b>619,879</b>	<b>-0.7%</b>
<b>Nonoperating Revenue</b>					
General Fund Operating Subsidy	830,000	140,000	140,000	265,000	89.3% <sup>2</sup>
Investment Income	410	200	395	400	100.0%
Other Nonoperating	-	6,000	15,421	15,100	151.7%
<b>Total Nonoperating Revenue</b>	<b>830,410</b>	<b>146,200</b>	<b>155,816</b>	<b>280,500</b>	<b>91.9%</b>
<b>Total Operating and Nonoperating Revenue</b>	<b>1,417,027</b>	<b>770,654</b>	<b>762,870</b>	<b>900,379</b>	<b>16.8%</b>

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

<sup>1</sup> Additional events and use of the clubhouse anticipated to increase in with expanded programming in FY27.

<sup>2</sup> Increased subsidy to the golf course fund to cover operating loss.

PROPOSED DRAFT

### EXPENDITURE, EXPENSE, AND OTHER FINANCING USES

GOVERNMENTAL FUNDS EXPENDITURE AND OTHER FINANCING USES	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	PERCENT CHANGE IN BUDGET
<b>Expenditure</b>					
Salaries and Wages	\$ 12,547,893	\$ 13,175,501	\$ 12,359,377	\$ 12,681,775	-3.7% <sup>1</sup>
FICA and Pensions	3,965,670	4,123,711	4,048,169	3,377,217	-18.1% <sup>2</sup>
Health and Life Insurance	2,152,993	2,353,223	2,201,170	2,259,608	-4.0%
Other Personnel	509,913	637,036	645,327	572,307	-10.2%
Contractual Services	3,979,097	5,620,191	5,156,900	5,528,998	-1.6%
Commodities	789,930	911,556	819,471	979,096	7.4%
Buildings and Grounds	989,904	1,181,738	1,104,019	1,309,935	10.8%
Economic Incentives	5,785,826	5,320,000	6,046,553	5,903,000	11.0% <sup>3</sup>
Capital Outlay	5,380,952	7,927,670	6,819,750	13,577,863	71.3% <sup>4</sup>
TIF Project Reimbursements	-	2,500,000	-	6,500,000	160.0% <sup>5</sup>
Debt Service	3,740,028	3,905,254	3,905,703	3,762,258	-3.7%
VERF Contributions	417,690	991,000	991,000	970,000	-2.1%
B&G Major Repair/Replace Contributions	600,000	1,050,000	1,050,000	995,000	-5.2%
Miscellaneous	1,525,882	1,672,217	1,572,858	9,500,422	468.1% <sup>6</sup>
Contingency	-	500,000	-	435,000	-13.0%
<b>Total Expenditures</b>	<b>\$ 42,385,778</b>	<b>\$ 51,869,097</b>	<b>\$ 46,720,297</b>	<b>\$ 68,352,479</b>	<b>31.8%</b>
<b>Other Financing Uses</b>					
Transfers Out	\$ 3,863,616	\$ 2,748,084	\$ 2,835,755	\$ 2,900,000	5.5%
Operating Subsidies to Other Funds	830,000	140,000	140,000	265,000	89.3% <sup>7</sup>
One-Time Capital Funding Transfer Out	11,349,000	-	-	-	n/a
<b>Total Other Financing Uses</b>	<b>16,042,616</b>	<b>2,888,084</b>	<b>2,975,755</b>	<b>3,165,000</b>	<b>9.6%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 58,428,394</b>	<b>\$ 54,757,181</b>	<b>\$ 49,696,052</b>	<b>\$ 71,517,479</b>	<b>30.6%</b>

<sup>1</sup> Six months of Dispatch Center expenditures budgeted in FY26; Dispatch Center ceased operations in FY26 and is no longer being budgeted. Dispatch services are now provided by LakeComm.

<sup>2</sup> Required contribution to the Police Pension Fund reduced by \$674,000 due to rate of return assumption change from 6.0% to 6.5%.

<sup>3</sup> Anticipated increases in sales tax revenue is expected to increase the amount of sales tax rebates paid as they are paid on a percentage of sales tax generated.

<sup>4</sup> Caputal outliay in excess of \$8.0 million planned for major police station renovation in FY27.

<sup>5</sup> TIF Project reimbursements increased in FY27 with the accumulating fund balance in the Hawthorn Mall TIF Fund; reimbursements are budgeted in anticipation of completion of redevelopment milestones.

<sup>6</sup> FY27 Budget includes estimated payout of Town Center TIF Fund surplus at closrue of the TIF Fund.

<sup>7</sup> Increased subsidy to the golf course fund to cover operating loss.

PROPRIETARY FUNDS EXPENSE AND CAPITAL SPENDING	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	PERCENT CHANGE IN BUDGET
<b>Expense</b>					
Salaries and Wages	\$ 24,771	\$ 26,380	\$ 24,483	\$ 29,956	13.6% <sup>1</sup>
FICA and Pensions	3,870	4,043	3,580	4,699	16.2% <sup>1</sup>
Health and Life Insurance	5,289	5,964	5,514	6,074	1.8%
Other Personnel	-	-	-	189	n/a
Contractual Services	436,667	458,231	490,977	530,646	15.8% <sup>2</sup>
Commodities	5,159	14,400	20,128	19,222	33.5%
Buildings and Grounds	154,013	162,659	153,387	171,224	5.3%
Depreciation	149,930	146,018	78,800	78,800	-46.0% <sup>3</sup>
Miscellaneous	43,614	32,989	53,737	54,051	63.8% <sup>4</sup>
Contingency	-	10,000	-	10,000	0.0%
<b>Total Expenditures</b>	<b>\$ 823,312</b>	<b>\$ 860,684</b>	<b>\$ 830,606</b>	<b>\$ 904,861</b>	<b>5.1%</b>
<b>Capital Spending</b>					
Equipment Replacement	83,893	-	-	12,000	n/a
Capital Projects	394,763	25,000	25,000	-	-100.0%
<b>Total Other Financing Uses</b>	<b>478,656</b>	<b>25,000</b>	<b>25,000</b>	<b>12,000</b>	<b>-52.0%</b>
<b>Total Expense and Capital Spending</b>	<b>\$ 1,301,968</b>	<b>\$ 885,684</b>	<b>\$ 855,606</b>	<b>\$ 916,861</b>	<b>3.5%</b>

<sup>1</sup> In addition to COLA adjustments, Village staff hours allocated to the Golf Course Fund increased resulting in higher wages and related costs.

<sup>2</sup> Outsourced staffing increased approximately \$70,000 over FY26.

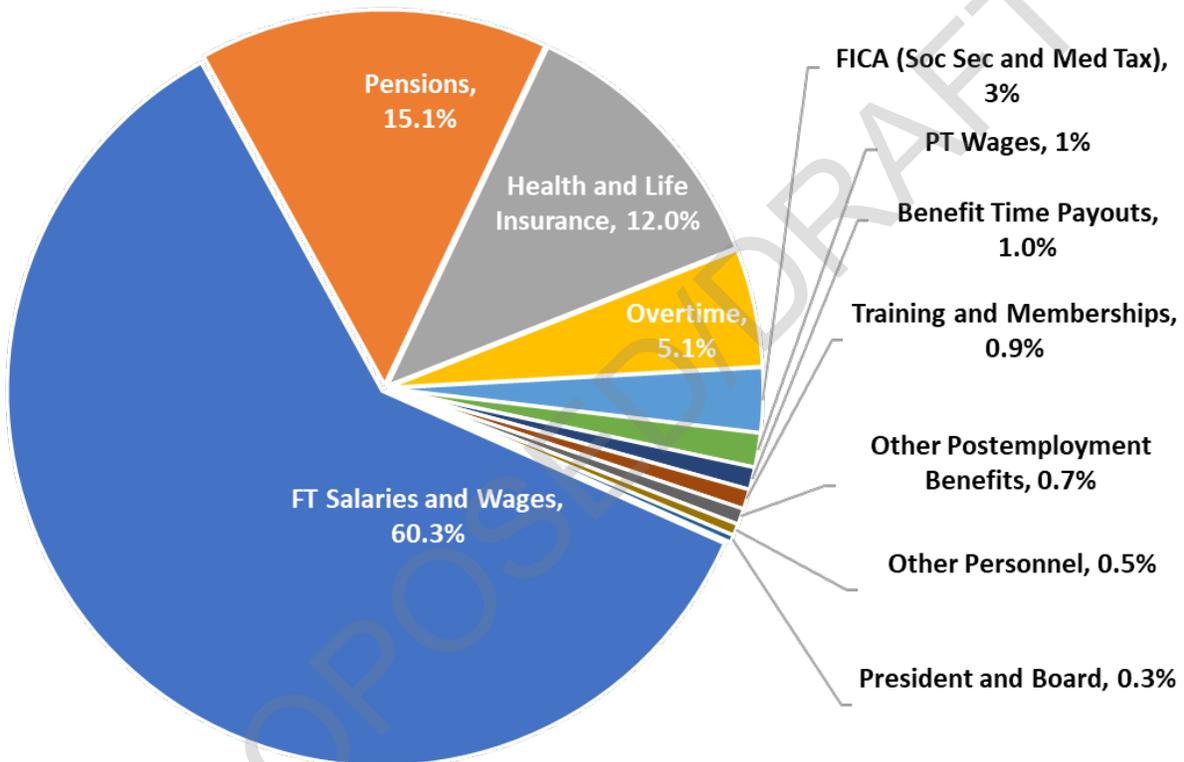
<sup>3</sup> Depreciation lower in FY27 as Metra Parking Overflow Lot was fully depreciated as of FY26.

<sup>4</sup> FY27 budget includes increased food and beverage revenue from the golf course resulting in higher cost of goods sold for food and beverage items.

## PERSONNEL SUMMARY

Village operations are labor-intensive, resulting in personnel costs representing the largest recurring expenditure in the budget. Salaries, wages, and associated benefits therefore comprise a significant share of total operating expenses.

The pie chart below illustrates the composition of personnel-related costs across all Village operations, including wages, health insurance, pension contributions, payroll taxes, and other benefits. While more than 90% of these expenses are allocated to the General Fund, personnel costs are also budgeted within other operating funds, including the Golf Course Fund and the Metra Parking Fund.



### VILLAGE-WIDE - PERSONNEL BREAKDOWN

<u>DRAFT BUDGET</u>	<u>FY27</u>
FT Salaries and Wages	\$ 11,418,502
Pensions	2,851,438
Health and Life Insurance	2,265,682
Overtime	964,988
FICA (Soc Sec and Med Tax)	526,616
PT Wages	277,241
Benefit Time Payouts	181,257
Training and Memberships	161,123
Other Postemployment Benefits	130,182
Other Personnel	94,934
President and Board	59,862
	<u>\$ 18,931,825</u>

The FY2027 budget reflects a net reduction of 8.7 FTEs compared to the prior year, driven primarily by the closure of the Dispatch Center. The closure resulted in a reduction of 6.6 FTEs in FY2027 (reflecting 13.3 FTEs budgeted for only six months in FY2026).

In Public Works, FY2026 included a temporary increase to 1.7 FTEs for Senior Engineering Technicians to manage a retirement transition and onboarding process. In FY2027, the retired Senior Engineering Technician was replaced with an Assistant Village Engineer (1.0 FTE), reducing the Senior Engineering Technician position to 0 FTE. Additionally, Public Works added one Maintenance Worker to support maintenance of the newly acquired Cuneo Mansion & Gardens. Part-time hours across departments were reduced by 1.8 FTEs in FY2027.

Within the Police Department, the FY2027 budget eliminates the full-time IT Coordinator position following the retirement of the IT Coordinator in FY2026, reducing staffing by 1.0 FTE. In FY2026, officer staffing included a planned overlap to accommodate retirements and onboarding of replacement officers; because this overlap is not occurring in FY2027, FTEs were reduced by 0.3. Partially offsetting these reductions, a part-time Records Clerk position will transition to full-time status in FY2027, increasing FTEs by 0.4.

The following tables present FTE counts by department, fund, and position for FY2027, along with comparative FTE data for the prior two fiscal years by department and position.

### FULL-TIME EQUIVALENTS (FTE) TREND BY DEPARTMENT

Summary by Department	FY 2025		FY 2026		FY 2027		FY26 to FY27
	FT	PT	FT	PT	FT	PT	Change
<b>Department</b>							
Administration	6	0	6	0	6	0	-
Community Development	6	0.5	7	0	7	0	-
Public Works	18	3.9	18	4	18	2.4	(1.2)
Fleet	3	0	3	0	3	0	-
Police	55	2.0	56	2	56	1.4	(0.9)
Dispatch	13	0.3	7	0.1	0	0	(6.6)
<b>Total</b>	<b>101</b>	<b>6.7</b>	<b>96</b>	<b>6.1</b>	<b>90.0</b>	<b>3.8</b>	<b>(8.7)</b>
<b>Totals FTEs</b>	<b>107.7</b>		<b>102.5</b>		<b>93.8</b>		<b>-8.7</b>

### FULL-TIME EQUIVALENTS (FTE) FY2027 BY FUND

Department	General Fund	Golf Course Fund	Metra Parking Fund	Total
Administration	6	0	0	6
Community Development	7	0	0	7
Public Works	20.1	0.24	0.04	20.4
Fleet	3	0	0	3
Police	57.4	0	0	57.4
Dispatch	0	0	0	0.0
<b>Total FTEs</b>	<b>93.5</b>	<b>0.2</b>	<b>0.04</b>	<b>93.8</b>
<b>% Total</b>	<b>99.7%</b>	<b>0.3%</b>	<b>0.04%</b>	<b>100%</b>

**FULL-TIME EQUIVALENTS (FTE) TREND BY POSITION**

Department / Position Title	Position Grade	FY 2025		FY 2026		FY 2027		FY26 to FY27 Change
		FT	PT	FT	PT	FT	PT	
<b>Administration</b>								
Village Manager	Grade 13	1	0	1	0	1	0	-
Asst Village Manager	Grade 12	1	0	1	0	1	0	-
Finance Director/Treasurer	Grade 12	1	0	1	0	1	0	-
HR Specialist	Grade 7	1	0	1	0	1	0	-
Cable Coordinator	Grade 7	1	0	1	0	1	0	-
Executive Secretary	Grade 4	1	0	1	0	1	0	-
Total		6	0	6	0	6	0	-
<b>Total Administration FTEs</b>		<b>6.0</b>		<b>6.0</b>		<b>6.0</b>		<b>No Change</b>
<b>Community Development</b>								
Director of Community Development	Grade 12	1	0	1	0	1	0	-
Senior Building Inspector	Grade 9	1	0	1	0	1	0	-
Building Inspector/Plan Reviewer	Grade 8	0	0	1	0	1	0	-
Building Inspector	Grade 7	1	0	0	0	0	0	-
Property Maint/Building Inspector	Grade 7	0	0	1	0	1	0	-
Admin Assistant II	Grade 2	3	0	3	0	3	0	-
Code Enforcement Officer	Grade P-7	0	0.5	0	0	0	0	-
Total		6	0.5	7	0.0	7	0	-
<b>Total Community Development FTEs</b>		<b>6.5</b>		<b>7.0</b>		<b>7.0</b>		<b>No Change</b>

(Continued)



# FY 2027 ANNUAL BUDGET

## FINANCIAL SUMMARIES

Department / Position Title	Position Grade	FY 2025		FY 2026		FY 2027		FY26 to FY27 Change
		FT	PT	FT	PT	FT	PT	
<b>Public Works</b>								
Director of Public Works/Vil. Engineer	Grade 12	1	0	1	0	1	0	-
Assistant Village Engineer	Grade 9	0	0	0	0	1	0	1.0
Assistant to the Director	Grade 7	1	0	1	0	1	0	-
Public Works Crew Leader	Grade 9	3	0	3	0	3	0	-
Senior Engineering Technician	Grade 9	1	0	1.7	0	0	0	(1.7)
Engineering Technician	Grade 8	1	0	1	0	1	0	-
Public Works Maintenance II	Grade 5	7	0	7	0	6	0	(1.0)
Public Works Maintenance I	Grade 2	3	0	3	0	5	0	2.0
Admin Assistant II	Grade 2	1	0	0	0	0	0	-
Maintenance Worker	Grade P-4	0	0.7	0	0	0	1	0.7
Records Clerk II	Grade P-3	0	0	0	0.5	0	0	(0.5)
SNL Laborer	Grade P-1	0	2.2	0	2.5	0	0.7	(1.8)
SNL Maintenance Worker	Grade P-2	0	1	0	1	0	1	-
<b>Total</b>		<b>18</b>	<b>3.9</b>	<b>17.7</b>	<b>4</b>	<b>18</b>	<b>2</b>	<b>(1.2)</b>
<b>Total Public Works FTEs</b>		<b>21.9</b>		<b>21.6</b>		<b>20.4</b>		<b>-1.2</b>
<b>Fleet</b>								
Public Works Crew Leader	Grade 9	1	0	1	0	1	0	-
Mechanic	Grade 6	2	0	2	0	2	0	-
<b>Total</b>		<b>3</b>	<b>0.0</b>	<b>3</b>	<b>0.0</b>	<b>3.0</b>	<b>0</b>	<b>-</b>
<b>Total Fleet FTEs</b>		<b>3.0</b>		<b>3.0</b>		<b>3.0</b>		<b>No Change</b>

(Continued)



# FY 2027 ANNUAL BUDGET

## FINANCIAL SUMMARIES

Department / Position Title	Position Grade	FY 2025		FY 2026		FY 2027		FY26 to FY27 Change
		FT	PT	FT	PT	FT	PT	
<b>Police</b>								
Chief of Police	Grade 12	1	0	1	0	1	0	-
Deputy Chief	Grade 11	2	0	2	0	2	0	-
Police Commander	Grade 10	5	0	5	0	5	0	-
IT Coordinator	Grade 9	1	0	1	0	0	0	(1.0)
Supports Services Manager	Grade 8	1	0	1	0	1	0	-
Police Social Worker	Grade 7	0	0	1	0	1	0	-
Executive Secretary	Grade 4	0	0	1	0	1	0	-
Admin Assistant III	Grade 3	2	0	1	0	1	0	-
Admin Assistant II	Grade 2	1	0	1	0	1	0	-
Community Service Officer	Grade 2	4	0	4	0	4	0	-
Records Clerk II	Grade 2/P-3	2	0.6	2	0.6	2	0.0	(0.6)
Records Clerk I	Grade 1/P-3	0	0	0	0	1	0	1.0
Secretary to the BOFPC	Grade P-6	0	0.05	0	0.05	0	0.05	-
Crime Prevention Officer	Grade P-7	0	0.6	0	0.6	0	0.6	-
Investigations Analyst	Grade P-7	0	0.7	0	0.7	0	0.7	-
Police Sergeant	FOP-Sergeant	4	0	4	0	4	0	-
Police Officer	FOP-Officer	32	0	32.3	0	32	0	(0.3)
Total		55	2.0	56	2.0	56	1.4	(0.9)
<b>Total Police FTEs</b>		<b>57.0</b>		<b>58.3</b>		<b>57.4</b>		<b>-0.9</b>
<b>Dispatch</b>								
Telecommunications Manager	Grade 9	2	0	1	0	0	0	(1.0)
Telecommunicator	FOP-Telecom	11	0	6	0	0.0	0.0	(5.5)
Dispatcher	Grade P-5	0	0.3	0	0.1	0	0.0	(0.1)
Total		13	0.3	7	0.1	0.0	0.0	(6.6)
<b>Total Dispatch FTEs</b>		<b>13.3</b>		<b>6.6</b>		<b>0.0</b>		<b>-6.6</b>
Total		101	6.7	96	6.1	90.0	3.8	(8.7)
<b>Total Village FTEs</b>		<b>107.7</b>		<b>102.5</b>		<b>93.8</b>		<b>-8.7</b>

**DEBT SUMMARY**

DEBT DESCRIPTION	PURPOSE	PRINCIPAL		FY 2027 DEBT SERVICE PAYMENTS			MATURITY DATE
		ORIGINAL ISSUE AMOUNT	OUTSTANDING AS OF MAY 1, 2026	PRINCIPAL	INTEREST	TOTAL	
<b>SELF-SUPPORTING DEBT</b>							
<b>- General Obligation Bonds -</b>							
G.O. Bonds, Series 2012A	Town Center TIF	7,850,000	1,000,000	1,000,000	22,500	1,022,500	12/30/2026
G.O. Refunding Bonds, Series 2015B	Town Center TIF	5,255,000	530,000	530,000	13,250	543,250	12/30/2026
G.O. Bonds, Series 2017	Mellody Farm TIF	20,190,000	14,195,000	1,090,000	501,530	1,591,530	3/30/2037
		<b>33,295,000</b>	<b>15,725,000</b>	<b>2,620,000</b>	<b>537,280</b>	<b>3,157,280</b>	
<b>DEBT REQUIRING VILLAGE RESOURCES</b>							
<b>- General Obligation Bonds -</b>							
G.O. Bonds, Series 2014	Police Station	3,520,000	1,695,000	190,000	52,700	242,700	3/30/2034
G.O. Bonds, Series 2014	Com. Center	1,115,000	205,000	205,000	5,638	210,638	3/30/2027
G.O. Bonds, Series 2015A	Radios & Donation	2,005,000	765,000	85,000	26,025	111,025	3/30/2034
<b>- Installment Contracts -</b>							
Taser 10 Package	Police Operations	193,460	106,519	35,444	3,220	38,664	4/1/2029
<b>- Operating Lease -</b>							
ALPR Cameras	Police Operations	127,399	76,326	25,429	2,071	27,500	2/1/2029
<b>- Subscription Contracts -</b>							
Draft One Report Writing System	Police Operations	157,900	110,352	50,745	4,414	55,159	5/1/2028
Fleet 3 Camera System	Police Operations	128,266	43,574	21,364	1,725	23,089	9/1/2028
Body Worn Camera and Taser System	Police Operations	133,364	27,687	27,687	1,096	28,783	1/1/2028
		<b>7,380,389</b>	<b>3,029,458</b>	<b>640,669</b>	<b>96,889</b>	<b>737,558</b>	
<b>TOTAL</b>		<b>\$ 40,675,389</b>	<b>\$ 18,754,458</b>	<b>\$ 3,260,669</b>	<b>\$ 634,169</b>	<b>\$ 3,894,838</b>	

Note: General Obligation Bonds, Series 2012B matured and paid off in FY26.

**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 and reported in conformity with generally accepted accounting principles (GAAP), except for the presentation of the VERF and capital contributions from the General Fund departments to the VERF and Capital Funds.
- 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

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

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

<b>GENERAL FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
LOCAL TAXES	\$ 7,867,608	\$ 8,412,172	\$ 8,180,358	\$ 8,382,084	\$ 8,566,549
INTERGOVERNMENTAL	23,442,211	25,016,879	24,508,381	26,482,858	26,976,935
LICENSES, PERMITS, AND FEES	2,074,944	1,608,421	2,106,400	1,674,489	2,617,800
CHARGES FOR SERVICES	429,644	428,131	433,900	396,900	405,000
FINES AND FORFEITURES	156,779	198,361	439,300	340,000	258,500
INVESTMENT INCOME	1,946,939	2,643,976	1,726,500	2,175,255	1,657,500
LEASE AND RENTAL INCOME	304,582	352,119	330,400	373,580	411,500
OTHER INCOME	525,724	524,689	341,000	2,258,253	385,500
<b>TOTAL REVENUES</b>	<b>36,748,431</b>	<b>39,184,748</b>	<b>38,066,239</b>	<b>42,083,419</b>	<b>41,279,284</b>
<b>EXPENDITURES</b>					
ADMINISTRATION	2,335,324	1,871,895	2,007,306	2,028,912	2,081,454
PUBLIC WORKS	4,290,959	4,124,833	5,025,147	4,539,181	4,904,322
POLICE	12,352,684	13,089,923	15,245,857	14,271,486	15,086,810
COMMUNITY DEVELOPMENT	862,881	960,001	1,241,668	1,164,468	1,337,885
FLEET MAINTENANCE	158,226	657,210	703,584	685,724	727,439
BUILDINGS AND GROUNDS	922,753	1,530,033	2,193,368	2,129,142	2,314,935
PRESIDENT AND BOARD	101,455	124,599	138,512	135,602	138,512
EVENTS	379,342	485,302	474,795	448,669	551,920
GENERAL PURPOSE	7,770,160	8,471,027	8,589,655	9,058,290	9,118,504
<b>TOTAL EXPENDITURES</b>	<b>29,173,784</b>	<b>31,314,823</b>	<b>35,619,892</b>	<b>34,461,474</b>	<b>36,261,781</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>7,574,647</b>	<b>7,869,925</b>	<b>2,446,347</b>	<b>7,621,945</b>	<b>5,017,503</b>
<b>OTHER FINANCING USES</b>					
OP SUBSIDIES TO OTHER FUNDS	-	(830,000)	(140,000)	(140,000)	(265,000)
TRANSFER TO DISPATCH FUND	(650,000)	(700,000)	(271,909)	(359,580)	-
TRANSFER TO CAPITAL FUND	(1,500,000)	(1,800,000)	(1,000,000)	(1,000,000)	(1,500,000)
<b>TOTAL OTHER FINANCING USES</b>	<b>(2,150,000)</b>	<b>(3,330,000)</b>	<b>(1,411,909)</b>	<b>(1,499,580)</b>	<b>(1,765,000)</b>
<b>NET CHANGE IN FUND BALANCE BEFORE ONE-TIME CAPITAL FUNDING TRANSFERS</b>	<b>5,424,647</b>	<b>4,539,925</b>	<b>1,034,438</b>	<b>6,122,365</b>	<b>3,252,503</b>
<b>ONE-TIME CAPITAL FUNDING TRANSFERS</b>					
ONE-TIME CAPITAL FUNDING TRANSFER	-	(9,237,000)	-	-	-
ONE-TIME VERF FUNDING TRANSFER	-	(2,112,000)	-	-	-
<b>TOTAL ONE-TIME CAPITAL FUNDING TRANSFERS</b>	<b>-</b>	<b>(11,349,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,424,647</b>	<b>(6,809,075)</b>	<b>1,034,438</b>	<b>6,122,365</b>	<b>3,252,503</b>
<b>FUND BALANCE - BEGINNING</b>	<b>42,816,229</b>	<b>48,240,876</b>	<b>40,158,987</b>	<b>41,431,801</b>	<b>47,554,166</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 48,240,876</b>	<b>\$ 41,431,801</b>	<b>\$ 41,193,425</b>	<b>\$ 47,554,166</b>	<b>\$ 50,806,669</b>



# FY 2027 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

<b>GENERAL FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>PROJECTED</b>	<b>DRAFT</b>
		<b>FY 2024</b>	<b>FY 2025</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>REVENUES</b>						
<b>LOCAL TAXES</b>						
01-410002-	Home Rule Sales Tax	\$ 3,844,695	\$ 4,206,551	\$ 4,100,000	\$ 4,120,748	\$ 4,244,000
01-410020-	Electric Utility Tax	1,170,705	1,218,864	1,220,785	1,232,553	1,244,879
01-410040-	Telecommunications Tax	604,642	627,987	549,418	589,095	594,986
01-410060-	Amusement Tax	217,717	222,938	227,277	242,101	244,522
01-410320-	Hotel Motel Tax	273,514	307,714	286,878	320,952	324,162
01-410350-	Food & Beverage Tax	1,756,335	1,828,117	1,796,000	1,876,635	1,914,000
<b>TOTAL LOCAL TAXES</b>		<b>\$ 7,867,608</b>	<b>\$ 8,412,172</b>	<b>\$ 8,180,358</b>	<b>\$ 8,382,084</b>	<b>\$ 8,566,549</b>
<b>INTERGOVERNMENTAL</b>						
01-410001-	Sales Taxes	\$ 17,754,401	\$ 19,506,083	\$ 19,050,000	\$ 21,248,000	\$ 21,900,000
01-410003-	Use Taxes	1,012,709	701,699	526,260	238,965	71,690
01-410005-	Cannabis Use Tax	42,657	42,015	44,571	41,349	41,349
01-410010-	Income Tax	4,395,735	4,666,648	4,786,550	4,850,721	4,869,516
01-410080-	Replacement Tax	10,173	7,182	7,500	7,500	7,500
01-410081-	Gambling Tax	-	-	-	-	-
01-420100-	Grant Revenue	226,536	93,253	93,500	96,323	86,880
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 23,442,211</b>	<b>\$ 25,016,879</b>	<b>\$ 24,508,381</b>	<b>\$ 26,482,858</b>	<b>\$ 26,976,935</b>
<b>LICENSES, PERMITS, AND FEES</b>						
01-440550-	Cable Franchise Fee	\$ 295,181	\$ 260,191	\$ 248,900	\$ 233,794	\$ 222,100
01-440555-	Video Service Franchise	50,415	39,292	36,300	33,546	31,900
01-440560-	Telephone Franchise Fee	11,503	11,503	11,500	11,503	11,500
01-440950-	NSF Admn Fees	280	125	100	150	-
01-470910-	Other Fees	-	-	-	-	100
<b>- Community Development -</b>						
01-430130-	Business Licenses	116,466	164,860	130,000	65,000	130,000
01-430140-	Liquor Licenses	73,050	143,350	95,000	15,000	110,000
01-430145-	Solicitor Licenses	2,000	2,400	2,000	2,800	2,400
01-430185-	Commercial Constr - New	346,659	87,548	511,000	553,346	804,000
01-430179-	Commercial Constr - Other	564,931	220,646	186,000	150,000	150,000
01-430188-	Residential Constr - New	45,424	33,198	42,000	42,000	42,000
01-430189-	Residential Constr - Other	100,381	365,498	252,000	255,000	250,000
01-430170-	Plan Review Fee	188,662	72,245	155,000	90,000	236,000
01-430172-	Zoning Variation Fee	13,255	9,675	5,000	7,500	-
01-430174-	Special Use Request Fee	850	4,750	1,500	1,500	-
01-430182-	Temporary Occupancy Fee	1,150	1,250	2,000	1,000	-
01-430152-	Outdoor Seating & Merch Dist	-	-	500	-	-
01-430660-	Subdivision Eng Rev/Insp Fee	198,838	113,224	364,400	150,000	556,000
01-430183-	Misc Inspection Fee	-	210	500	-	-
01-430184-	Reinspection Fee	710	150	500	300	-
01-430192-	Sign Fee	10,590	9,526	11,700	8,550	-
01-430193-	Bldng Services & Admn Fee	21,428	28,918	20,000	20,000	20,000
01-430190-	Elevator Certs & Inspections	9,316	15,481	11,000	7,500	10,000
01-430198-	Elevator Permit Fees	-	-	500	-	-
01-440220-	Cultural/Community Fees	1,500	2,500	1,000	3,000	2,000
01-430910-	Other Com Dev Fees	-	-	-	-	19,300



# FY 2027 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

<b>GENERAL FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>- Public Safety -</b>						
01-440610-	Parking Permit Fees	2,700	1,310	1,500	1,500	-
01-440620-	Police Report Fees	4,830	4,170	4,500	4,500	4,500
01-440625-	Sex Offender Registration Fee	375	(90)	500	500	-
01-440626-	Finger Print Fees	570	390	500	500	-
01-440630-	Administrative Hearing Fee	425	525	500	500	-
01-440670-	Tow and Impound Fees	13,355	15,395	10,000	15,000	13,000
01-440672-	Impounding Fees	100	180	500	500	-
01-440910-	Other Police Fees	-	-	-	-	3,000
<b>TOTAL LICENSES, PERMITS, AND FEES</b>		<b>\$ 2,074,944</b>	<b>\$ 1,608,421</b>	<b>\$ 2,106,400</b>	<b>\$ 1,674,489</b>	<b>\$ 2,617,800</b>
<b>CHARGES FOR SERVICES</b>						
01-440479-	Park District Police Contrib	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
01-440660-	Police Service Fees - SRO	173,192	178,388	185,400	185,400	191,000
01-440699-	Police Detail Revenue	206,889	202,054	198,500	164,000	164,000
01-440712-	Fleet Parts & Labor	9,563	7,689	10,000	7,500	10,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 429,644</b>	<b>\$ 428,131</b>	<b>\$ 433,900</b>	<b>\$ 396,900</b>	<b>\$ 405,000</b>
<b>FINES AND FORFEITURES</b>						
01-430195-	Forfeited Completion Bond	\$ 5,040	\$ -	\$ 292,000	\$ 175,000	\$ 100,000
01-450610-	Traffic Fines	108,172	163,365	115,000	125,000	125,000
01-450620-	Parking Fines	34,073	23,653	25,000	27,500	25,000
01-450625-	Adjudication Fines	5,394	7,143	5,000	5,000	5,000
01-450630-	False Alarm Fines	4,100	3,700	2,000	7,500	3,500
01-450635-	Other Fines	-	500	300	-	-
<b>TOTAL FINES AND FORFEITURES</b>		<b>\$ 156,779</b>	<b>\$ 198,361</b>	<b>\$ 439,300</b>	<b>\$ 340,000</b>	<b>\$ 258,500</b>
<b>INVESTMENT INCOME</b>						
01-480750-	Interest Income	\$ 2,094,040	\$ 1,922,801	\$ 1,424,000	\$ 1,873,584	\$ 1,355,000
01-480757-	Gain/Loss on Sale of Investmt	754	59,583	50,000	51,671	50,000
01-480758-	Chg in Market Value	(147,855)	661,592	252,500	250,000	252,500
<b>TOTAL INVESTMENT INCOME</b>		<b>\$ 1,946,939</b>	<b>\$ 2,643,976</b>	<b>\$ 1,726,500</b>	<b>\$ 2,175,255</b>	<b>\$ 1,657,500</b>
<b>LEASE AND RENTAL INCOME</b>						
01-470840-	White Deer Lease	\$ 21,037	\$ 21,361	\$ 21,700	\$ 21,700	\$ 22,000
01-440580-	Cell Tower Rental Fees	209,556	220,398	227,500	227,500	278,200
01-440825-	VHAC Concession/Use Fees	5,500	37,804	12,000	64,900	66,800
01-440827-	VHAC Lighting Fees	49,889	53,356	50,000	40,280	25,300
01-440872-	Genealogical Society Rent	1,200	1,200	1,200	1,200	1,200
01-440875-	Police Annex Rent	17,400	18,000	18,000	18,000	18,000
<b>TOTAL LEASE AND RENTAL INCOME</b>		<b>\$ 304,582</b>	<b>\$ 352,119</b>	<b>\$ 330,400</b>	<b>\$ 373,580</b>	<b>\$ 411,500</b>



# FY 2027 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

<b>GENERAL FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>OTHER INCOME</b>						
01-440822-	Fuel Sales	\$ 130,242	\$ 112,285	\$ 120,000	\$ 117,078	\$ 120,000
01-440850-	Recycling Fees	6,338	826	500	1,400	500
01-440860-	Senior Art Program Reim	10,000	10,000	10,000	10,000	10,000
01-460150-	Property & Liab Ins Reimb	54,067	32,481	500	10,000	10,000
01-470800-	Sales of Surplus Property	36,825	88,278	10,000	83,000	25,000
01-470900-	Miscellaneous Revenue	25,284	4,321	5,000	1,807,275	7,500
01-470905-	Miscellaneous Reimbursables	72,085	39,604	10,000	22,000	10,000
<i>- Vernon Hills Days -</i>						
0110075-440806-	Donations	24,000	24,500	10,000	23,500	18,500
0110075-440816-	Event Sales	166,883	212,394	175,000	184,000	184,000
<b>TOTAL OTHER INCOME</b>		<b>\$ 525,724</b>	<b>\$ 524,689</b>	<b>\$ 341,000</b>	<b>\$ 2,258,253</b>	<b>\$ 385,500</b>
<b>TOTAL REVENUES</b>		<b>\$ 36,748,431</b>	<b>\$ 39,184,748</b>	<b>\$ 38,066,239</b>	<b>\$ 42,083,419</b>	<b>\$ 41,279,284</b>

PROPOSED/DRAFT

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

### PURPOSE

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

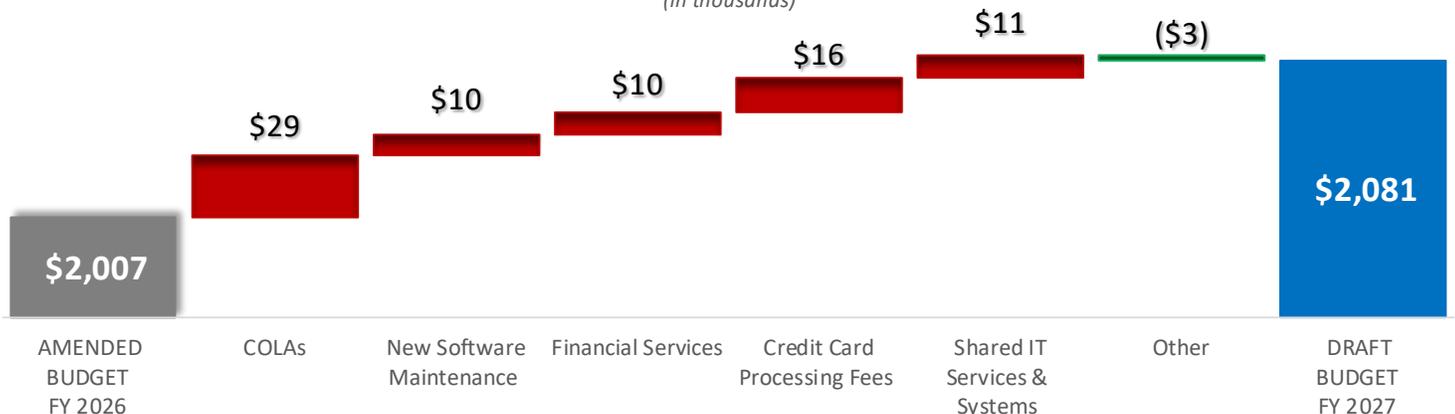
The Finance function provides support services to all village departments. The primary responsibilities of finance are preparing budgets; preparing for and managing audits; reporting on the financial activities of the village; purchasing; paying vendors; administering payroll; and managing cash and investments, 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 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 1,120,094	\$ 1,188,020	\$ 1,254,870	\$ 1,263,354	\$ 1,294,616	\$ 39,746	3.2%
Contractual Services	1,085,021	655,762	702,349	723,658	739,041	36,692	5.2%
Commodities	130,209	13,114	30,087	21,900	32,797	2,710	9.0%
VERF Contributions	-	15,000	20,000	20,000	15,000	(5,000)	-25.0%
<b>Total</b>	<b>\$ 2,335,324</b>	<b>\$ 1,871,895</b>	<b>\$ 2,007,306</b>	<b>\$ 2,028,912</b>	<b>\$ 2,081,454</b>	<b>\$ 74,148</b>	<b>3.7%</b>

### Budget Change Highlights *(in thousands)*





# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(ADMINISTRATION)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>DEPARTMENT: ADMINISTRATION</b>					
<b>PERSONNEL</b>					
0101001-500010- Salaries - Admin FT	827,286	887,018	933,221	929,162	967,895
0101001-500020- Salaries - Admin Overtime	7,273	7,509	8,525	7,500	9,478
0101001-500030- Salaries - Admin PT/SNL	2,981	1,069	-	-	-
0101001-500070- Deferred Comp Contrib	16,520	8,456	9,987	6,327	-
0101001-500100- Fitness Premium	-	-	400	-	-
0101001-500110- Career Development Pay	10,121	6,797	7,296	9,593	7,648
0101001-500120- Longevity	1,400	1,400	1,400	1,400	1,400
0101001-500140- Vehicle Allowance	17,160	17,160	17,160	17,160	17,520
0101001-500142- Uniform Allowance	300	218	600	900	600
0101001-500150- Sick Leave Payout	1,674	1,330	1,724	350	1,369
0101001-500151- Vacation Leave Payout	-	-	2,467	-	2,651
0101001-500152- Comp Time Payout	-	4,371	1,324	10,000	3,462
0101001-510050- FICA Contributions	60,735	65,212	67,747	67,151	70,901
0101001-510060- IMRF Contribution	65,193	63,597	65,548	64,234	70,488
0101001-510080- Health Insurance	96,819	104,141	106,030	126,291	109,160
0101001-510081- Dental Insurance	6,113	6,130	6,437	5,955	5,578
0101001-510082- Vision Insurance	3,413	778	811	641	525
0101001-510083- Life Insurance	-	2,526	2,383	1,901	1,273
0101001-510085- Employee Wellness	-	2,517	2,677	1,000	7,000
0101001-520405- Dues & Memberships	-	3,077	5,712	5,500	5,777
0101001-520420- Training & Conferences	3,106	4,714	13,421	8,289	11,891
<b>TOTAL PERSONNEL</b>	\$ 1,120,094	\$ 1,188,020	\$ 1,254,870	\$ 1,263,354	\$ 1,294,616
<b>CONTRACTUAL SERVICES</b>					
0101001-520020- Postal Charges	525	911	6,550	2,500	3,850
0101001-520100- Phone/Internet/Cable	87,795	8,976	5,542	5,181	5,173
0101001-520105- Mobile Phone Service	-	3,534	3,795	3,754	3,795
0101001-520200- Maint/Lease Contract-Phones	-	200	747	747	688
0101001-520210- Maint/Lease Contract-It Equip	-	14,003	8,320	7,106	8,258
0101001-520220- Maint/Lease Contract-Software	380,374	45,895	44,168	49,716	54,081
0101001-520320- Software License/Subscriptions	-	5,475	7,176	10,000	7,776
0101001-520330- Equip Repair & Maint	41,806	5,637	5,400	4,681	7,400
0101001-520400- Subscriptions	64,923	4,447	2,350	2,350	2,350
0101001-520406- Organizational Memberships	-	53,052	59,756	59,756	58,661
0101001-520460- Travel - Non Training	-	53	200	-	200
0101001-520500- Audit & Actuary Services	380,425	29,603	44,946	35,000	41,200
0101001-520511- Financial Services	-	336,816	346,914	346,500	357,321
0101001-520515- Communications Services	-	36,625	44,000	40,000	44,000
0101001-520521- IT Services	-	15,350	15,862	17,669	24,585
0101001-520525- Shared IT Systems	-	12,591	13,148	13,148	15,478
0101001-520530- Medical Services	5,399	516	600	300	600
0101001-520590- Banking Service Fees	-	9,395	8,700	11,000	24,950
0101001-520599- Other Services	79,748	16,882	17,600	46,000	18,100
0101001-520710- Public Notice & Promotions	19,644	22,485	30,575	32,250	24,575
0101001-520761- Senior Citizen Transportation	8,509	12,401	6,000	6,000	6,000
0101001-520762- Senior Citizen Programing	15,873	20,914	30,000	30,000	30,000
<b>TOTAL CONTRACTUAL SERVICES</b>	\$ 1,085,021	\$ 655,762	\$ 702,349	\$ 723,658	\$ 739,041



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

#### (ADMINISTRATION)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>COMMODITIES</b>					
0101001-530010- Office Supplies & Equip	6,594	2,731	9,450	4,000	11,950
0101001-530011- Food & Other Supplies	4,070	3,939	5,750	5,750	5,750
0101001-530012- IT Supplies & Equip	110,860	2,309	5,037	7,500	5,247
0101001-530020- Printing	4,134	3,812	5,100	3,150	5,100
0101001-530050- Operating Supplies & Equip	4,551	322	4,750	1,500	4,750
<b>TOTAL COMMODITIES</b>	\$ 130,209	\$ 13,114	\$ 30,087	\$ 21,900	\$ 32,797
<b>VERF CONTRIBUTIONS</b>					
0101001-580096- Equip Replace Contrib	-	15,000	20,000	20,000	15,000
<b>TOTAL VERF CONTRIBUTIONS</b>	\$ -	\$ 15,000	\$ 20,000	\$ 20,000	\$ 15,000
<b>TOTAL DEPARTMENT: ADMINISTRATION</b>	<b>\$ 2,335,324</b>	<b>\$ 1,871,895</b>	<b>\$ 2,007,306</b>	<b>\$ 2,028,912</b>	<b>\$ 2,081,454</b>

PROPOSED/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 2027 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

DRAFT  
BUDGET  
FY 2027

#### EXPENDITURES

#### DEPARTMENT: ADMINISTRATION

##### PERSONNEL

0101001-500010-	SALARIES - ADMIN FT 6 FT EMPLOYEES	967,895	\$	967,895
0101001-500020-	SALARIES - ADMIN OVERTIME OVERTIME (125 HOURS @ \$75.82/HR)	9,478	\$	9,478
0101001-500110-	CAREER DEVELOPMENT PAY 2 DEPARTMENT HEADS - 2% OF BASE SALARY	7,648	\$	7,648
0101001-500120-	LONGEVITY 2 EMPLOYEES	1,400	\$	1,400
0101001-500140-	VEHICLE ALLOWANCE VILLAGE MANAGER, ASST VILLAGE MANAGER, FINANCE DIRECTOR	17,520	\$	17,520
0101001-500142-	UNIFORM ALLOWANCE CLOTHING ALLOWANCE	600	\$	600
0101001-500150-	SICK LEAVE PAYOUT 59 HOURS @ \$23.41/HR (50% PAYOUT RATE)	1,369	\$	1,369
0101001-500151-	VACATION LEAVE PAYOUT 48 HOURS @ \$55.22/HR	2,651	\$	2,651
0101001-500152-	COMP TIME PAYOUT 63 HOURS @ \$55.22/HR	3,462	\$	3,462
0101001-510050-	FICA CONTRIBUTIONS EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	70,901	\$	70,901
0101001-510060-	IMRF CONTRIBUTION EMPLOYER IMRF CONTRIBUTION	70,488	\$	70,488
0101001-510080-	HEALTH INSURANCE EMPLOYER MEDICAL INSURANCE CONTRIBUTION	109,160	\$	109,160
0101001-510081-	DENTAL INSURANCE EMPLOYER DENTAL INSURANCE CONTRIBUTION	5,578	\$	5,578
0101001-510082-	VISION INSURANCE EMPLOYER VISION INSURANCE CONTRIBUTION	525	\$	525



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

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<b>0101001-510083-</b>	<b>LIFE INSURANCE</b>		<b>\$</b>	<b>1,273</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	1,273		
<b>0101001-510085-</b>	<b>EMPLOYEE WELLNESS</b>		<b>\$</b>	<b>7,000</b>
	EMPLOYEE FITNESS ROOM EQUIPMENT (VILLAGE HALL)*	2,000		
	FLU SHOTS, WELLNESS INITIATIVES	5,000		
<b>0101001-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b>		<b>\$</b>	<b>5,777</b>
	AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)	365		
	ICMA MEMBERSHIP	1,400		
	IGFOA MEMBERSHIP	450		
	ILCMA MEMBERSHIP	1,200		
	ILLINOIS CPA SOCIETY	370		
	ILLINOIS NATIONAL ASSOCIATION OF TELECOMMUNICATIONS OFFICERS AND ADVISORS M	75		
	IPELRA ANNUAL MEMBERSHIP	460		
	MUNICIPAL CLERKS OF LAKE COUNTY	40		
	NATIONAL PELRA MEMBERSHIP (2 @ \$255)	510		
	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		
<b>0101001-520420-</b>	<b>TRAINING &amp; CONFERENCES</b>		<b>\$</b>	<b>11,891</b>
	AIRFARE FOR TRAINING & CONFERENCES	550		
	ICMA CONFERENCE	1,500		
	ICPA ANNUAL CONFERENCE FEE	425		
	IGFOA ANNUAL CONFERENCE	400		
	IGFOA CONFERENCE - LODGING	400		
	IGFOA CONFERENCE - TRANSPORTATION	250		
	ILCMA (SUMMER CONFERENCE) - LODGING	300		
	ILCMA (SUMMER CONFERENCE) FEE	250		
	ILLINOIS SHRM CONFERENCE	675		
	IPELRA QUARTERLY EMPLOYMENT LAW SEMINAR	796		
	IPELRA/NPELRA ANNUAL CONFERENCE	1,600		
	MEAL PER DIEM	1,495		
	MEALS FOR SEMINARS	250		
	MILEAGE/TRANSPORTATION FOR TRAINING & CONFERENCES	250		
	OTHER TRAINING & CONFERENCES	2,000		
	OTHER VIRTUAL TRAINING/WEBCASTS	750		
<b>TOTAL PERSONNEL</b>			<b>\$</b>	<b>1,294,616</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

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#### CONTRACTUAL SERVICES

<b>0101001-520020- POSTAL CHARGES</b>		<b>\$ 3,850</b>
FEDEX/COURIER CHARGES	1,000	
GENERAL POSTAGE	1,000	
MISCELLANEOUS SHIPPING CHARGES	250	
POSTAGE MACHINE REFILLS*	1,600	
<b>0101001-520100- PHONE/INTERNET/CABLE</b>		<b>\$ 5,173</b>
CABLE TV SERVICE (COMCAST) - VILLAGE HALL	258	
FIBER RENTAL FEE (BETWEEN BUILDINGS)*	1,334	
ISP SERVICE/INTERNET ACCESS*	2,401	
PHONE SERVICE (DLS) - VILLAGE HALL*	1,180	
<b>0101001-520105- MOBILE PHONE SERVICE</b>		<b>\$ 3,795</b>
MOBILE PHONE & DATA SERVICE (VERIZON) - 6 EMP*	3,795	
<b>0101001-520200- MAINT/LEASE CONTRACT-PHONES</b>		<b>\$ 688</b>
ANNUAL MITEL PHONE SOFTWARE MAINTENANCE*	460	
ANNUAL PHONE MAINTENANCE AGREEMENT (TIG)*	228	
<b>0101001-520210- MAINT/LEASE CONTRACT-IT EQUIP</b>		<b>\$ 8,258</b>
CCTV MAINTENANCE AGREEMENT (GRIFFON SYSTEMS)*	600	
CERTIFIED MAIL PRINTER LEASE (QUADIENT)*	1,108	
COPIER MAINT AGREEMENT (IMPACT)*	4,850	
MICROFICHE ANNUAL MAINTENANCE (NAVARIANT)	900	
POSTAGE MACHINE LEASE (PITNEY BOWES)*	800	
<b>0101001-520220- MAINT/LEASE CONTRACT-SOFTWARE</b>		<b>\$ 54,081</b>
3YR SSL CERTIFICATE (TYLER MUNIS)*	587	
ANNUAL HOSTING (INTIME)*	120	
CORE SCHEDULING & TIMECARDS (INTIME)*	720	
CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	240	
EMERGENCY NOTIFICATION PROGRAM (BLACKBOARD CONNECT)*	5,500	
LASERFICHE (TKB ASSOCIATES) MAINTENANCE AGREEMENT*	4,125	
MUNIS (TYLER) ANNUAL MAINTENANCE AGREEMENT*	42,589	
PAYROLL INTEGRATION (INTIME)*	200	
<b>0101001-520320- SOFTWARE LICENSE/SUBSCRIPTIONS</b>		<b>\$ 7,776</b>
ANNUAL ONLINE CODE SUPPORT (CIVICPLUS)	3,605	
APPLICANT TRACKING SYSTEM (NEOGOV)*	441	
CANVA	120	
CHATGPT SUBSCRIPTION (OPEN AI)	1,800	
DIGITAL SIGNAGE SUBSCRIPTION (SKYWALKER HOLDCO)	650	
EGOLDFAX ADD-ON (IMPACT)	510	
SOCIAL MEDIA RECORDS ARCHIVING SUBSCRIPTION (CIVICPLUS)	300	
WONDERSHARE	250	
YODECK	100	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

DRAFT  
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<b>0101001-520330- EQUIP REPAIR &amp; MAINT</b>		<b>\$ 7,400</b>
OTHER EQUIPMENT MAINT/REPAIR	7,000	
PHONES REPAIR/REPLACEMENT	400	
<b>0101001-520400- SUBSCRIPTIONS</b>		<b>\$ 2,350</b>
CHICAGO TRIBUNE PRINT & DIGITAL	1,800	
DAILY HERALD/PADDOCK PUBLICATIONS	550	
<b>0101001-520406- ORGANIZATIONAL MEMBERSHIPS</b>		<b>\$ 58,661</b>
AMAZON BUSINESS PRIME MEMBERSHIP*	65	
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	15,651	
LAKE COUNTY MUNICIPAL LEAGUE	2,650	
LAKE COUNTY PARTNERS	5,000	
LAKE COUNTY TRANSPORTATION ALLIANCE	875	
METRO MAYORS CAUCUS	1,200	
NWMC MEMBERSHIP	14,000	
SWALCO MEMBERSHIP CONTRIBUTION	13,745	
TRAFFIC MANAGEMENT ASSOCIATION OF LAKE COUNTY	350	
<b>0101001-520460- TRAVEL - NON TRAINING</b>		<b>\$ 200</b>
MISCELLANEOUS TRAVEL REIMBURSEMENTS	200	
<b>0101001-520500- AUDIT &amp; ACTUARY SERVICES</b>		<b>\$ 41,200</b>
ACTUARY SERVICES - GASB 75 REPORT - OTHER POST EMPLOYMENT BENEFITS (OPEB) - ROLL	800	
ANNUAL AUDIT SERVICES (SELDEN FOX)*	40,400	
<b>0101001-520511- FINANCIAL SERVICES</b>		<b>\$ 357,321</b>
FINANCIAL SERVICES CONTRACT (L&A)	357,321	
<b>0101001-520515- COMMUNICATIONS SERVICES</b>		<b>\$ 44,000</b>
COMMUNICATIONS CONSULTANT (LYNN BRANDL)	40,000	
PRODUCTION ASSISTANCE	4,000	
<b>0101001-520521- IT SERVICES</b>		<b>\$ 24,585</b>
ENGINEER LEVEL IT SUPPORT*	14,220	
IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK)*	10,365	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

DRAFT  
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<b>0101001-520525-</b>	<b>SHARED IT SYSTEMS</b>	<b>\$</b>	<b>15,478</b>
	ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTIONS*	154	
	ADOBE PRO ANNUAL SUBSCRIPTIONS*	2,624	
	ADOBE STANDARD ANNUAL SUBSCRIPTIONS*	23	
	ANNUAL WEBSITE SUPPORT/HOSTING (CIVIC PLUS)*	3,219	
	ANTIVIRUS END-USER*	408	
	ANTIVIRUS SERVERS*	367	
	AVTECH ROOM ALERT - SERVER ROOM MONITORING	250	
	BOX CLOUD STORAGE SOLUTION*	300	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	120	
	KNOWBE4 COMPLIANCE PLUS 1YR SUBSCRIPTION*	59	
	KNOWBE4 SPAM TRAINING*	422	
	MALWAREBYTES ANTI-MALWARE SOFTWARE*	1,501	
	MICROSOFT OFFICE 365 - G1 SUBSCRIPTION*	407	
	MICROSOFT OFFICE 365 - G3 SUBSCRIPTIONS*	1,307	
	MICROSOFT OFFICE 365 - P1 SUBSCRIPTIONS*	552	
	OFFICE 365 EMAIL FILTER, ARCHIVE, AND BACKUP*	750	
	PROTECH UPS BATTERY BACKUP SYSTEM MAINTENANCE*	233	
	REMOTE ACCESS LICENSES (SYNCROMSP)*	430	
	VEEAM BACKUP SUBSCRIPTION*	400	
	WIFI 7 EQUIPMENT UPGRADE*	434	
	ZERO TRUST ADVANCED THREAT PROTECTION*	1,518	
<b>0101001-520530-</b>	<b>MEDICAL SERVICES</b>	<b>\$</b>	<b>600</b>
	FITNESS ASSESSMENTS	150	
	PRE-EMPLOYMENT DRUG TESTING (NON-SWORN)	150	
	PRE-EMPLOYMENT PHYSICAL (NON-SWORN)	300	
<b>0101001-520590-</b>	<b>BANKING SERVICE FEES</b>	<b>\$</b>	<b>24,950</b>
	BANKING FEES (FIRST AMERICAN BANK)	3,300	
	CREDIT CARD PROCESSING FEES	20,000	
	CUSTODIAN FEES (US BANK)	1,650	
<b>0101001-520599-</b>	<b>OTHER SERVICES</b>	<b>\$</b>	<b>18,100</b>
	CABLE STUDIO MUSIC LICENSE	500	
	DIVERSITY & INCLUSION CONSULTANT	8,000	
	DOCUMENT SHREDDING SERVICES	1,000	
	JOB POSTINGS	400	
	MUSIC LICENSING FEES	1,200	
	SKUNK REMOVAL REIMBURSEMENT PROGRAM	5,000	
	THIRD PARTY BACKGROUND CHECK FOR NEW HIRES	2,000	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

DRAFT  
BUDGET  
FY 2027

<b>0101001-520710- PUBLIC NOTICE &amp; PROMOTIONS</b>		<b>\$ 24,575</b>
DAILY HERALD LAKE COUNTY RESIDENTS GUIDE	1,575	
GLMV CHAMBER DIRECTORY	950	
GLMV COMMUNITY GUIDE	600	
LCICVB BROCHURE	7,500	
MILITARY BANNER PROGRAM (20 @ \$300)	6,000	
MISCELLANEOUS ADVERTISING (HOLIDAY TOURISM)	4,500	
REQUIRED LEGAL PUBLICATIONS (ANNUAL TREASURER'S REPORT, BUDGET HEARING NOTICE)	950	
SOCIAL MEDIA PROMOTION	1,000	
VILLAGE PROMOTIONAL ITEMS	1,500	
<b>0101001-520761- SENIOR CITIZEN TRANSPORTATION</b>		<b>\$ 6,000</b>
CABCONNECT/SENIOR TRANSPORTATION	6,000	
<b>0101001-520762- SENIOR CITIZEN PROGRAMING</b>		<b>\$ 30,000</b>
ORD 98-13 CULTURE, PROGRAMS, EVENTS, ENTERTAINMENT (\$2500 PER MONTH)	30,000	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 739,041</b>
<b>COMMODITIES</b>		
<b>0101001-530010- OFFICE SUPPLIES &amp; EQUIP</b>		<b>\$ 11,950</b>
BOOKS	250	
OFFICE FURNITURE & EQUIPMENT	1,200	
OFFICE SUPPLIES	6,000	
REPLACEMENT CHAIRS	1,000	
VH LOBBY FURNITURE REFRESH (FY27) (CD/ADM)*	3,500	
<b>0101001-530011- FOOD &amp; OTHER SUPPLIES</b>		<b>\$ 5,750</b>
COFFEE SUPPLIES, REFRESHMENTS, ETC	3,000	
EMPLOYEE APPRECIATION LUNCH	2,500	
FOOD FOR MEETINGS	250	
<b>0101001-530012- IT SUPPLIES &amp; EQUIP</b>		<b>\$ 5,247</b>
PORTABLE UPS BATTERY/REPLACEMENTS	210	
PRTINER TONER	2,537	
UNSCHEDULED COMPUTER REPLACEMENT	1,500	
UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT REPLACEMENT	500	
UNSCHEDULED PRINTER REPLACEMENT	500	
<b>0101001-530020- PRINTING</b>		<b>\$ 5,100</b>
ANNUAL BUDGET BOOK	650	
AP & PR CHECK STOCK	1,650	
CUSTOMIZED SECURITY ENVELOPES	600	
LETTERHEAD & ENVELOPES	1,000	
METRA PASSES	1,200	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

DRAFT  
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<b>0101001-530050- OPERATING SUPPLIES &amp; EQUIP</b>		<b>\$ 4,750</b>
CAMERA/MICROPHONE BATTERIES	800	
DVD'S & OTHER STORAGE MEDIA	1,250	
MISCELLANEOUS SUPPLIES	1,000	
REPLACEMENT MICROPHONES	1,200	
VIDEO & AUDIO CABLES	500	
<b>TOTAL COMMODITIES</b>		<b>\$ 32,797</b>
<b>VERF CONTRIBUTIONS</b>		
<b>0101001-580096- EQUIP REPLACE CONTRIB</b>		<b>\$ 15,000</b>
NO DETAIL REPORTED		
<b>TOTAL VERF CONTRIBUTIONS</b>		<b>\$ 15,000</b>
<b>TOTAL DEPARTMENT: ADMINISTRATION</b>		<b>\$ 2,081,454</b>

PROPOSED/DRAFT

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

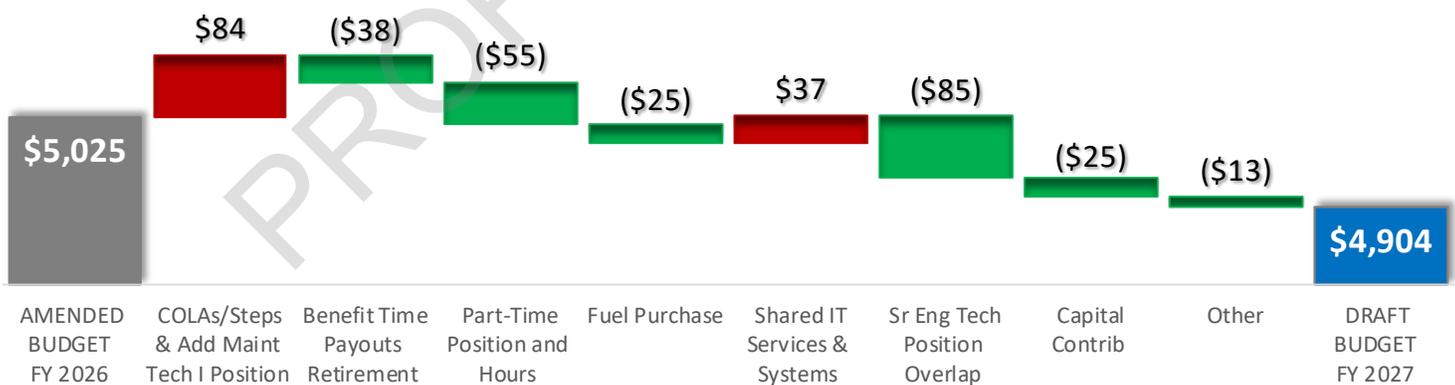
### PURPOSE

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

### FINANCIAL SUMMARY

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 2,968,869	\$ 2,684,997	\$ 3,102,999	\$ 2,749,169	\$ 2,994,206	\$ (108,793)	-3.5%
Contractual Services	563,184	654,264	819,722	734,059	866,840	47,118	5.7%
Commodities	477,197	503,863	652,426	605,953	618,276	(34,150)	-5.2%
VERF Contributions	281,709	281,709	450,000	450,000	425,000	(25,000)	-5.6%
<b>Total</b>	<b>\$ 4,290,959</b>	<b>\$ 4,124,833</b>	<b>\$ 5,025,147</b>	<b>\$ 4,539,181</b>	<b>\$ 4,904,322</b>	<b>\$ (120,825)</b>	<b>-2.4%</b>

### Budget Change Highlights *(in thousands)*





# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(PUBLIC WORKS)

ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
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#### EXPENDITURES

#### DEPARTMENT: PUBLIC WORKS

#### PERSONNEL

0102040-500010- Salaries - PW FT	1,990,613	1,738,907	1,933,459	1,758,528	1,928,262
0102040-500020- Salaries - PW Overtime	75,593	86,607	106,332	99,894	99,973
0102040-500030- Salaries - PW PT/SNL	86,057	88,782	187,717	105,323	132,510
0102040-500100- Fitness Premium	2,800	1,371	1,200	1,200	2,000
0102040-500110- Career Development Pay	6,504	3,610	5,801	3,801	5,915
0102040-500120- Longevity	5,600	4,200	4,834	4,200	3,437
0102040-500140- Vehicle Allowance	5,760	5,760	5,760	5,760	5,760
0102040-500141- Tool Allowance	4,218	1,154	1,000	1,000	1,000
0102040-500142- Uniform Allowance	16,230	9,288	9,658	9,700	11,336
0102040-500150- Sick Leave Payout	10,340	35,567	36,666	36,000	17,947
0102040-500151- Vacation Leave Payout	-	20,081	24,011	24,000	5,259
0102040-500152- Comp Time Payout	-	9,839	13,213	15,500	12,127
0102040-500153- Floating Holiday Payout	-	951	-	154	973
0102040-510050- FICA Contributions	159,400	141,574	169,961	147,615	164,973
0102040-510060- IMRF Contribution	177,007	143,699	157,893	144,049	166,356
0102040-510080- Health Insurance	383,509	352,141	394,867	351,321	391,470
0102040-510081- Dental Insurance	25,677	22,944	24,414	20,920	21,145
0102040-510082- Vision Insurance	11,123	2,771	2,618	2,181	1,893
0102040-510083- Life Insurance	-	7,061	6,915	4,973	3,760
0102040-510085- Employee Wellness	-	-	620	-	-
0102040-510115- Tuition Reimbursement	-	-	3,000	-	3,000
0102040-520405- Dues & Memberships	390	2,923	1,910	1,900	3,960
0102040-520420- Training & Conferences	8,048	5,765	11,150	11,150	11,150
<b>TOTAL PERSONNEL</b>	<b>\$ 2,968,869</b>	<b>\$ 2,684,997</b>	<b>\$ 3,102,999</b>	<b>\$ 2,749,169</b>	<b>\$ 2,994,206</b>

#### CONTRACTUAL SERVICES

0102040-520020- Postal Charges	-	774	850	750	850
0102040-520050- Electric Power-Street Lighting	119,086	104,528	98,650	93,897	98,650
0102040-520090- Traffic Signal Maint	88,662	100,283	119,000	118,788	119,000
0102040-520100- Phone/Internet/Cable	15,500	15,332	16,150	16,000	16,323
0102040-520105- Mobile Phone Service	-	10,636	11,400	11,400	11,400
0102040-520150- Equipment Rental	5,935	5,526	12,000	8,000	10,000
0102040-520200- Maint/Lease Contract-Phones	-	700	2,614	2,000	2,408
0102040-520210- Maint/Lease Contract-It Equip	-	4,343	5,987	4,500	8,920
0102040-520220- Maint/Lease Contract-Software	3,540	4,742	9,697	9,500	15,907
0102040-520320- Software License/Subscriptions	-	870	5,307	7,300	8,194
0102040-520330- Equip Repair & Maint	664	1,531	4,100	2,500	4,100
0102040-520400- Subscriptions	11,724	-	-	-	-
0102040-520406- Organizational Memberships	-	4,555	10,259	11,000	10,259
0102040-520520- Engineering Services	21,757	5,524	42,500	37,000	42,500
0102040-520521- IT Services	-	53,743	55,560	46,335	85,995
0102040-520522- GIS Services	-	35,263	45,000	47,900	48,000
0102040-520525- Shared IT Systems	-	21,905	30,548	25,364	37,234
0102040-520530- Medical Services	-	4,472	4,100	4,000	4,100



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

#### (PUBLIC WORKS)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
0102040-520599- Other Services	11,562	-	-	-	1,000
0102040-520610- Mosquito Abatement	59,566	61,055	65,000	62,825	69,000
0102040-520620- Street Lighting Services	13,764	15,456	28,000	15,000	20,000
0102040-520630- Street Maint Services	211,424	203,026	253,000	210,000	253,000
0102040-520710- Public Notice & Promotions	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 563,184</b>	<b>\$ 654,264</b>	<b>\$ 819,722</b>	<b>\$ 734,059</b>	<b>\$ 866,840</b>
<b>COMMODITIES</b>					
0102040-530010- Office Supplies & Equip	7,029	8,016	12,650	7,500	10,650
0102040-530011- Food & Other Supplies	4,797	5,344	8,300	7,000	7,300
0102040-530012- IT Supplies & Equip	-	69	15,476	18,000	13,826
0102040-530020- Printing	-	-	-	-	-
0102040-530050- Operating Supplies & Equip	32,274	27,040	26,300	19,500	26,300
0102040-530090- Street Maint Supplies	38,021	48,625	57,500	50,000	57,500
0102040-530095- Snow Removal Supplies	46,625	72,688	139,000	139,000	148,500
0102040-530100- Street Lighting Supplies	74,039	70,150	84,500	70,000	70,500
0102040-530140- Fuel & Lubrication	274,412	271,929	308,700	294,953	283,700
<b>TOTAL COMMODITIES</b>	<b>\$ 477,197</b>	<b>\$ 503,863</b>	<b>\$ 652,426</b>	<b>\$ 605,953</b>	<b>\$ 618,276</b>
<b>VERF CONTRIBUTIONS</b>					
0102040-580096- Equip Replace Contrib	281,709	281,709	450,000	450,000	425,000
<b>TOTAL VERF CONTRIBUTIONS</b>	<b>\$ 281,709</b>	<b>\$ 281,709</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 425,000</b>
<b>TOTAL DEPARTMENT: PUBLIC WORKS</b>	<b>\$ 4,290,959</b>	<b>\$ 4,124,833</b>	<b>\$ 5,025,147</b>	<b>\$ 4,539,181</b>	<b>\$ 4,904,322</b>

PROPOSED DRAFT

# **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**.

PROPOSED DRAFT



### GENERAL FUND

(PUBLIC WORKS)

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#### DEPARTMENT: PUBLIC WORKS

##### PERSONNEL

<b>0102040-500010-</b>	<b>SALARIES - PW FT</b>		<b>\$ 1,928,262</b>
	17.72 FTE	1,928,262	
<b>0102040-500020-</b>	<b>SALARIES - PW OVERTIME</b>		<b>\$ 99,973</b>
	ON CALL STIPENDS (\$500 x 14)	7,000	
	OVERTIME (745 HOURS @ \$77.13/HR)	57,493	
	SNOW & ICE CONTROL OPERATIONS (460 HOURS * \$77.13/HR)	35,480	
<b>0102040-500030-</b>	<b>SALARIES - PW PT/SNL</b>		<b>\$ 132,510</b>
	PT MAINTENANCE WORKER (1508 HOURS)	48,641	
	PT SEASONAL LABORERS (1500 HOURS)	30,915	
	PT SEASONAL MAINTENANCE WORKERS (2000 HOURS)	52,954	
<b>0102040-500100-</b>	<b>FITNESS PREMIUM</b>		<b>\$ 2,000</b>
	WELLNESS INCENTIVE	2,000	
<b>0102040-500110-</b>	<b>CAREER DEVELOPMENT PAY</b>		<b>\$ 5,915</b>
	1 DEPARTMENT HEAD - 2% OF BASE SALARY	3,915	
	CAREER DEVELOPMENT - NON DEPT HEAD	2,000	
<b>0102040-500120-</b>	<b>LONGEVITY</b>		<b>\$ 3,437</b>
	5 EMPLOYEES*	3,437	
<b>0102040-500140-</b>	<b>VEHICLE ALLOWANCE</b>		<b>\$ 5,760</b>
	PW DIRECTOR/VILLAGE ENGINEER	5,760	
<b>0102040-500141-</b>	<b>TOOL ALLOWANCE</b>		<b>\$ 1,000</b>
	HVAC TOOL ALLOWANCE TO UPGRADE AND REPLACE BROKEN AND WORN TOOLS	1,000	
<b>0102040-500142-</b>	<b>UNIFORM ALLOWANCE</b>		<b>\$ 11,336</b>
	SEASONAL EMPLOYEE OUTERWEAR: BOOTS, GLOVES, VESTS, SAFETY GLASSES, JACKETS, SWEATSHIRTS (4 @ \$200 EACH)	800	
	UNIFORM ALLOWANCE INCLUDING OUTERWEAR & JEANS/PANTS (16 FT & PW DIRECTOR)*	10,536	
<b>0102040-500150-</b>	<b>SICK LEAVE PAYOUT</b>		<b>\$ 17,947</b>
	586 HOURS (50% PAYOUT RATE)	17,947	
<b>0102040-500151-</b>	<b>VACATION LEAVE PAYOUT</b>		<b>\$ 5,259</b>
	100 HOURS	5,259	
<b>0102040-500152-</b>	<b>COMP TIME PAYOUT</b>		<b>\$ 12,127</b>
	224 HOURS	12,127	



**GENERAL FUND**

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<b>0102040-500153-</b>	<b>FLOATING HOLIDAY PAYOUT</b> NO DETAIL REPORTED	\$	<b>973</b>
<b>0102040-510050-</b>	<b>FICA CONTRIBUTIONS</b> EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	\$	<b>164,973</b>
		164,973	
<b>0102040-510060-</b>	<b>IMRF CONTRIBUTION</b> EMPLOYER IMRF CONTRIBUTION	\$	<b>166,356</b>
		166,356	
<b>0102040-510080-</b>	<b>HEALTH INSURANCE</b> EMPLOYER MEDICAL INSURANCE CONTRIBUTION	\$	<b>391,470</b>
		391,470	
<b>0102040-510081-</b>	<b>DENTAL INSURANCE</b> EMPLOYER DENTAL INSURANCE CONTRIBUTION	\$	<b>21,145</b>
		21,145	
<b>0102040-510082-</b>	<b>VISION INSURANCE</b> EMPLOYER VISION INSURANCE CONTRIBUTION	\$	<b>1,893</b>
		1,893	
<b>0102040-510083-</b>	<b>LIFE INSURANCE</b> EMPLOYER LIFE INSURANCE CONTRIBUTION	\$	<b>3,760</b>
		3,760	
<b>0102040-510085-</b>	<b>EMPLOYEE WELLNESS</b> NO DETAIL REPORTED	\$	<b>-</b>
<b>0102040-510115-</b>	<b>TUITION REIMBURSEMENT</b> CLC CLASSES FOR BUILDING MAINTENANCE DIVISION CLC CLASSES FOR ENGINEERING, STREETS, AND GROUNDS DIVISION CLC CLASSES FOR FORESTRY	\$	<b>3,000</b>
		1,000	
		1,000	
		1,000	
<b>0102040-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b> AMERICAN SOCIETY OF CIVIL ENGINEERS-ENGINEERING ILL ASS'N OF FLOOD PLAIN MANAGERS-ENGINEERING INTERNATIONAL SOCIETY OF ARBORICULTURE (4) ISA RECERTIFICATION FEE (KEN 2026/SOTO 2026/JOSH 2028/EDGAR 2026) PEST CONTROL APPLICATOR LICENSES	\$	<b>3,960</b>
		280	
		180	
		1,500	
		1,000	
		1,000	
<b>0102040-520420-</b>	<b>TRAINING &amp; CONFERENCES</b> ACI/ASCE/APWA/IDOT/WAFSCM/IAEP COURSES - ENGINEERING BOILER & CONTROLS TRAINING ILLINOIS ARBORIST CONFERENCE (5) LEADERSHIP CLASSES (IPELRA, CAROL KELLER, IPSI) LODGING-ILLINOIS ARBORIST CONFERENCE (3 ROOMS) MEAL PER DIEM-IDOT/APWA/ASCE/ WAFSCM MEETINGS AND MEALS MEAL PER DIEM-ILLINOIS ARBORIST CONFERENCE (5)- TWO DAYS @ 45/DAY MEAL PER DIEM-LOCAL LUNCH MEETINGS AND TRAVEL MEALS NIPSTA TRAINING TOLLS, MILEAGE, AND PARKING FOR DEPARTMENT	\$	<b>11,150</b>
		500	
		2,000	
		2,100	
		2,000	
		1,000	
		200	
		650	
		1,000	
		1,000	
		700	

**TOTAL PERSONNEL**

**\$ 2,994,206**



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#### CONTRACTUAL SERVICES

<b>0102040-520020- POSTAL CHARGES</b>	<b>\$</b>	<b>850</b>
POSTAGE METER POSTAGE	650	
UPS SHIPPING CHARGES	200	
<b>0102040-520050- ELECTRIC POWER-STREET LIGHTING</b>	<b>\$</b>	<b>98,650</b>
1257 N STREAMWOOD (LT CONTRLR)(COM ED ACCT # 4200362222/ METER # 272661432)	5,150	
ATRIUM DRIVE	200	
STREET LIGHTING @ WOODBINE CR- 0 SW MILWAUKEE AVE(AEP ACCT # 3013128814)	800	
STREET LIGHTING- 0 LAKEVIEW/25 , 75 RT 45, 37 MONTAUK(AEP ACCT # )	90,500	
STREET LIGHTING-0 S RT 45, BUTTERFIELD RD (AEP ACCT # 3013128825)	2,000	
<b>0102040-520090- TRAFFIC SIGNAL MAINT</b>	<b>\$</b>	<b>119,000</b>
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	
<b>0102040-520100- PHONE/INTERNET/CABLE</b>	<b>\$</b>	<b>16,323</b>
ALARM SERVICE - 7 PHILLIP RD	1,000	
CABLE TV SERVICE (COMCAST)	128	
FIBER RENTAL FEE-BETWEEN BUILDINGS (ABN)*	2,666	
ISP/INTERNET ACCESS (ABG)*	8,399	
PHONE SERVICE (DLS)*	4,130	
<b>0102040-520105- MOBILE PHONE SERVICE</b>	<b>\$</b>	<b>11,400</b>
MOBILE PHONE & DATA SERVICE (VERIZON) - 25 DEVICES	11,400	
<b>0102040-520150- EQUIPMENT RENTAL</b>	<b>\$</b>	<b>10,000</b>
FORESTRY EQUIPMENT RENTALS (FORESTRY CUTTER)	3,000	
PROPANE OXYGEN AND ACETYLENE CYLINDER ANNUAL LEASE	2,000	
REFILL GAS CYLINDERS	1,000	
STREET & GROUND EQUIPMENT ATTACHMENTS	4,000	
<b>0102040-520200- MAINT/LEASE CONTRACT-PHONES</b>	<b>\$</b>	<b>2,408</b>
ANNUAL PHONE MAINTENANCE AGREEMENT (TIG)*	798	
PHONE SOFTWARE MAINTENANCE (MITEL)*	1,610	
<b>0102040-520210- MAINT/LEASE CONTRACT-IT EQUIP</b>	<b>\$</b>	<b>8,920</b>
2-WAY RADIO SUBSCRIPTION (MOTOROLA)	2,500	
CCTV MAINTENANCE AGREEMENT - 5 YR (AVIGILON)*	2,100	
COPIER MAINT AGREEMENT(IMPACT)*	1,132	
PLOTTER MAINTENANCE AGREEMENT (IMAGING ESSENTIALS)*	931	
PLOTTER MAINTENANCE AGREEMENT (IMAGING ESSENTIALS)*	1,057	
POSTAGE MACHINE LEASE (PITNEY BOWES)	1,200	

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<b>0102040-520220-</b>	<b>MAINT/LEASE CONTRACT-SOFTWARE</b>	<b>\$</b>	<b>15,907</b>
	ANNUAL HOSTING (INTIME)*	420	
	CORE SCHEDULING & TIMECARDS (INTIME)*	2,520	
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	841	
	EMERGENCY NOTIFICATION PROGRAM (BLACKBOARD CONNECT)*	5,500	
	LASERFICHE ANNUAL MAINT/SUPPORT (TKB ASSOCIATES)*	1,125	
	MUNIS ANNUAL SOFTWARE MAINTENANCE (TYLER TECH)*	4,240	
	PAYROLL INTEGRATION (INTIME)*	700	
	SMS (INTIME)*	3	
	SSL CERTIFICATE (TYLER) 3 YR*	58	
	TIME CLOCK (INTIME)	500	
<b>0102040-520320-</b>	<b>SOFTWARE LICENSE/SUBSCRIPTIONS</b>	<b>\$</b>	<b>8,194</b>
	APPLICANT TRACKING SYSTEM (NEOGOV)*	1,544	
	ESRI SUBSCRIPTION	2,000	
	JULIE SOFTWARE	2,600	
	SIGN SHOP SOFTWARE SUBSCRIPTION	1,000	
	SOCIAL MEDIA ARCHIVING (CIVICPLUS)*	1,050	
<b>0102040-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>	<b>\$</b>	<b>4,100</b>
	HOIST REPAIRS AND MACHINERY REPAIRS	1,500	
	JLG AERIAL WORK PLATFORM ANNUAL INSPECTION	500	
	PHONE MAINT/REPAIR	1,000	
	PLOTTER MAINTENANCE	1,100	
<b>0102040-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>	<b>\$</b>	<b>10,259</b>
	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	
<b>0102040-520520-</b>	<b>ENGINEERING SERVICES</b>	<b>\$</b>	<b>42,500</b>
	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	
<b>0102040-520521-</b>	<b>IT SERVICES</b>	<b>\$</b>	<b>85,995</b>
	ENGINEER LEVEL IT SUPPORT (ABN)*	49,740	
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK) (ABN)*	36,255	
<b>0102040-520522-</b>	<b>GIS SERVICES</b>	<b>\$</b>	<b>48,000</b>
	GIS Consultant - Gewalt Hamilton	48,000	



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<b>0102040-520525- SHARED IT SYSTEMS</b>		<b>\$ 37,234</b>
ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTIONS	540	
ADOBE PRO ANNUAL SUBSCRIPTIONS*	1,185	
ADOBE STANDARD ANNUAL SUBSCRIPTION*	80	
ANTIVIRUS END-USER LICENSES (ABG)*	1,428	
ANTIVIRUS SERVER LICENSES (ABG)*	1,285	
BOX CLOUD STORAGE ENTERPRISE SUBSCRIPTION (BOX)*	1,050	
DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE LICENSES (ABG)*	420	
KNOWBE4 COMPLIANCE PLUS 1 YR	205	
KNOWBE4 SPAM TRAINING - 3YR SUBSCRIPTION*	1,476	
MALWAREBYTES ANTI-MALWARE SOFTWARE (ABN)*	5,249	
MICROSOFT OFFICE 365 - G1 LICENSES (MICROSOFT)*	1,423	
MICROSOFT OFFICE 365 - G3 LICENSES (MICROSOFT)*	4,573	
OFFICE 365 - P1 LICENSES (MICROSOFT)*	1,932	
OFFICE 365 EMAIL FILTER, ARCHIVE, AND BACKUP*	2,625	
PROTECH UPS BATTERY BACK SYSTEM MAINTENANCE (FACILITY IT GROUP)*	817	
REMOTE ACCESS LICENSES (SYNCROMSP)*	1,503	
VEEAM BACKUP SUBSCRIPTION (ABG)*	1,400	
WEBSITE SUPPORT/HOSTING (CIVICPLUS)*	3,219	
WIFI 7 IT INFRASTRUCTURE UPGRADE	1,516	
ZERO TRUST ADVANCED THREAT PROTECTION SYSTEM*	5,308	
<b>0102040-520530- MEDICAL SERVICES</b>		<b>\$ 4,100</b>
12 RANDOM DRUG TESTS AND 6 SEASONAL/NEW HIRES	2,000	
FITNESS ASSESSMENTS	150	
PRE-EMPLOYMENT DRUG TESTING	750	
PRE-EMPLOYMENT PHYSICAL	1,200	
<b>0102040-520599- OTHER SERVICES</b>		<b>\$ 1,000</b>
SHREDDING SERVICES	1,000	
<b>0102040-520610- MOSQUITO ABATEMENT</b>		<b>\$ 69,000</b>
BASE PROGRAM WITH 4 ULV ADULT SPRAYINGS-CLARKE	66,000	
SPECIAL EVENT SPRAYS (14)	3,000	
<b>0102040-520620- STREET LIGHTING SERVICES</b>		<b>\$ 20,000</b>
CONTROLLER REPAIR/TEMPORARY REPLACEMENT CONTROLLER (2)	6,000	
DIRECTIONAL BORING	8,000	
REPAIRS TO STREET LIGHTS-WIRING AND CONDUIT REPLACEMENT	2,000	
REPLACE LIGHT POLE BASES	4,000	
<b>0102040-520630- STREET MAINT SERVICES</b>		<b>\$ 253,000</b>
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	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 866,840</b>



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**COMMODITIES**

<b>0102040-530010- OFFICE SUPPLIES &amp; EQUIP</b>		<b>\$ 10,650</b>
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	
<b>0102040-530011- FOOD &amp; OTHER SUPPLIES</b>		<b>\$ 7,300</b>
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	
SNOW PLOW MEALS	600	
VILLAGE-WIDE EMPLOYEE LUNCHEON	3,000	
<b>0102040-530012- IT SUPPLIES &amp; EQUIP</b>		<b>\$ 13,826</b>
MOBILE PHONE REPLACEMENTS AND SUPPLIES	500	
PORTABLE UPS REPLACEMENT BATTERIES	350	
PRINTER TONER*	2,326	
REPLACEMENT PRINTERS	650	
TWO-WAY RADIOS	6,000	
UNSCHEDULED COMPUTER REPLACEMENT	2,500	
UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT	750	
UNSCHEDULED PRINTER REPLACEMENT	750	
<b>0102040-530050- OPERATING SUPPLIES &amp; EQUIP</b>		<b>\$ 26,300</b>
GENERAL PURPOSE TOOLS- ELECTRICAL/BUILDING DIVISION	6,000	
GENERAL PURPOSE TOOLS-ENGINEERING	1,500	
GENERAL PURPOSE TOOLS-FORESTRY	3,000	
GENERAL PURPOSE TOOLS-GROUNDS	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	



### GENERAL FUND

(PUBLIC WORKS)

DRAFT  
BUDGET  
FY 2027

<b>0102040-530090- STREET MAINT SUPPLIES</b>	<b>\$ 57,500</b>
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
<b>0102040-530095- SNOW REMOVAL SUPPLIES</b>	<b>\$ 148,500</b>
BET JUICE (5000 GALLONS AT \$1.70/GALLON)	10,000
LIQUID CALCIUM CHLORIDE (4,500 GALLONS AT \$.75/GALLON)	3,500
MAILBOXES AND POST REPLACEMENT	3,000
SALT FOR SNOW AND ICE CONTROL (1,400 TONS AT AN ESTIMATED \$93.60/TON)	132,000
<b>0102040-530100- STREET LIGHTING SUPPLIES</b>	<b>\$ 70,500</b>
CONTROLLER PARTS-CONTACTS, RELAYS AND CIRCUIT BREAKERS	4,000
ELECTRICAL SUPPLIES	11,500
LIGHT BULBS	22,000
LIGHT POLE AND BASE REPLACEMENTS	15,000
LOCATE PAINT AND SUPPLIES	1,000
POLE PAINTING SUPPLIES	2,000
REPLACEMENT FLAGS, BANNERS AND BRACKETS	2,000
STREET LIGHT FIXTURE REPLACEMENTS	13,000
<b>0102040-530140- FUEL &amp; LUBRICATION</b>	<b>\$ 283,700</b>
20,000 GALLONS DIESEL FUEL @ \$4.00/GAL	80,000
60,000 GALLONS UNLEADED GASOLINE @ \$3.25/GAL	195,000
OILS AND GREASE	8,000
OPIS PRICING FEE	700
<b>TOTAL COMMODITIES</b>	<b>\$ 618,276</b>
<b>VERF CONTRIBUTIONS</b>	
<b>0102040-580096- EQUIP REPLACE CONTRIB</b>	<b>\$ 425,000</b>
NO DETAIL REPORTED	
<b>TOTAL VERF CONTRIBUTIONS</b>	<b>\$ 425,000</b>
<b>TOTAL DEPARTMENT: PUBLIC WORKS</b>	<b>\$ 4,904,322</b>

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

**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.

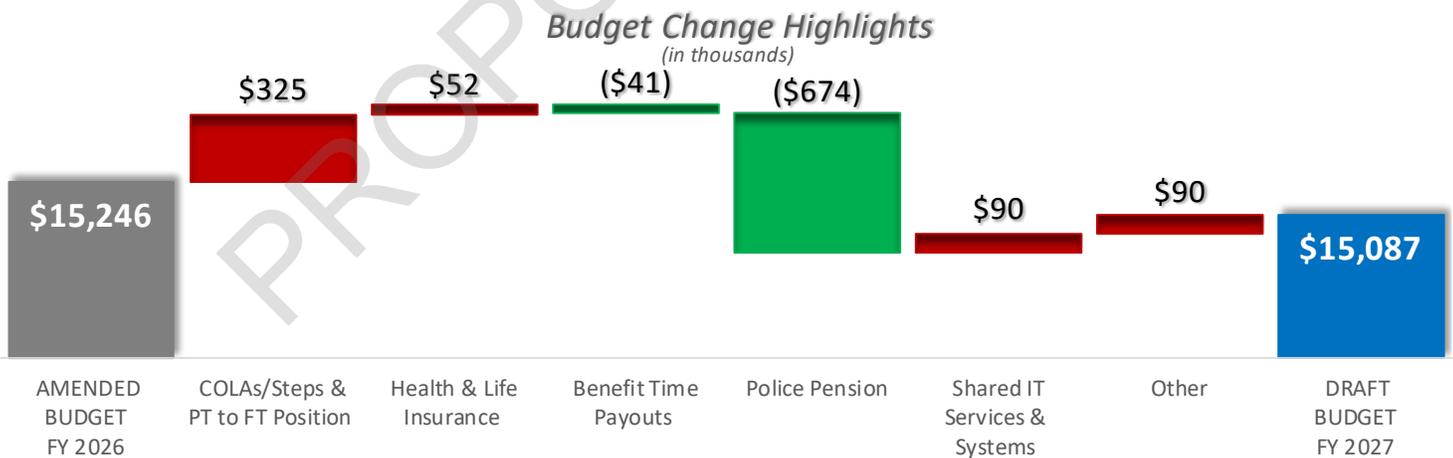
The role of the Police Investigations Division is to detect and apprehend offenders who commit crimes in Vernon Hills. The division is led by a Commander and includes eight additional officers who perform follow-up investigations and serve as school resource officers and tactical officers. An administrative 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 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 11,537,064	\$ 12,032,720	\$ 12,972,727	\$ 12,455,067	\$ 12,731,856	\$ (240,871)	-1.9%
Contractual Services	510,603	664,653	1,602,687	1,181,843	1,535,576	(67,111)	-4.2%
Commodities	189,017	188,931	195,443	159,576	188,762	(6,681)	-3.4%
Debt Service	-	87,620	-	-	145,616	145,616	n/a
VERF Contributions	116,000	116,000	475,000	475,000	485,000	10,000	2.1%
<b>Total</b>	<b>\$12,352,684</b>	<b>\$13,089,923</b>	<b>\$15,245,857</b>	<b>\$14,271,486</b>	<b>\$15,086,810</b>	<b>\$ (159,047)</b>	<b>-1.0%</b>





# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
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#### EXPENDITURES

DEPARTMENT: POLICE

DIVISION: POLICE GENERAL

#### PERSONNEL

0103030-510085- Employee Wellness	-	12,511	23,796	23,800	22,084
0103030-510115- Tuition Reimbursement	10,500	7,762	20,000	10,000	10,000
0103030-510070- Police Pension Contribution	2,924,465	2,953,844	3,090,223	3,090,200	2,416,153
0103030-520405- Dues & Memberships	-	2,110	3,250	3,250	3,250
0103030-520420- Training & Conferences	112,885	86,897	86,085	90,000	105,120
<b>TOTAL PERSONNEL</b>	<b>\$ 3,047,850</b>	<b>\$ 3,063,123</b>	<b>\$ 3,223,354</b>	<b>\$ 3,217,250</b>	<b>\$ 2,556,607</b>

#### CONTRACTUAL SERVICES

0103030-520020- Postal Charges	3,494	2,500	2,500	2,000	2,500
0103030-520100- Phone/Internet/Cable	-	46,914	45,103	39,803	49,573
0103030-520105- Mobile Phone Service	-	37,250	36,915	39,522	38,306
0103030-520106- Radio Service	-	30,728	33,046	33,046	35,276
0103030-520200- Maint/Lease Contract-Phones	-	1,833	7,218	7,000	6,422
0103030-520210- Maint/Lease Contract-It Equip	-	23,317	18,365	18,996	22,306
0103030-520220- Maint/Lease Contract-Software	9,600	51,984	90,234	70,000	71,209
0103030-520320- Software License/Subscriptions	51,871	57,153	189,815	190,000	84,324
0103030-520330- Equip Repair & Maint	16,487	2,226	8,200	7,500	8,200
0103030-520400- Subscriptions	74,699	1,584	-	-	-
0103030-520406- Organizational Memberships	1,839	2,295	1,604	1,604	2,104
0103030-520460- Travel - Non Training	572	-	-	-	-
0103030-520521- IT Services	-	140,776	153,457	139,389	229,343
0103030-520525- Shared IT Systems	-	54,043	80,390	65,000	94,493
0103030-520530- Medical Services	879	2,809	1,600	1,600	1,600
0103030-520535- Social Services	-	39,500	20,000	20,000	-
0103030-520545- Lakecom Dispatch	-	-	680,000	338,576	707,200
0103030-520599- Other Services	321,371	7,011	18,300	7,236	16,730
0103030-520850- Fire & Police Commission	21,849	19,442	24,400	15,000	15,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 502,661</b>	<b>\$ 521,365</b>	<b>\$ 1,411,147</b>	<b>\$ 996,272</b>	<b>\$ 1,385,086</b>

#### COMMODITIES

0103030-530010- Office Supplies & Equip	23,842	8,600	13,000	8,000	13,000
0103030-530011- Food & Other Supplies	3,033	8,669	11,000	7,326	11,000
0103030-530012- IT Supplies & Equip	11,937	8,435	9,873	10,000	14,130
0103030-530020- Printing	6,546	4,230	4,800	2,500	2,000
0103030-530050- Operating Supplies & Equip	14,733	275	500	500	500
<b>TOTAL COMMODITIES</b>	<b>\$ 60,091</b>	<b>\$ 30,210</b>	<b>\$ 39,173</b>	<b>\$ 28,326</b>	<b>\$ 40,630</b>

#### DEBT SERVICE

- Subscription-Based I.T. Arrangements -

0103030-570011- Principal Payment-Sbita	-	45,387	-	-	106,951
0103030-570021- Interest Payments-Sbita	-	6,484	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ 51,872</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,951</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>VERF CONTRIBUTIONS</b>					
0103030-580096- Equip Replace Contrib	116,000	116,000	475,000	475,000	485,000
<b>TOTAL VERF CONTRIBUTIONS</b>	\$ 116,000	\$ 116,000	\$ 475,000	\$ 475,000	\$ 485,000
<b>TOTAL DIVISION: POLICE GENERAL</b>	<b>\$ 3,726,602</b>	<b>\$ 3,782,569</b>	<b>\$ 5,148,674</b>	<b>\$ 4,716,848</b>	<b>\$ 4,574,274</b>

### DIVISION: POLICE ADMIN & SUPPORT

#### PERSONNEL

0103031-500010- Salaries - PD Adm FT	786,625	1,020,696	1,183,662	1,097,178	1,156,681
0103031-500020- Overtime	1,588	6,136	6,836	6,900	8,445
0103031-500030- Salaries - PD Adm PT/SNL	76,789	118,137	176,066	154,025	144,731
0103031-500100- Fitness Premium	3,200	-	1,200	1,200	1,200
0103031-500110- Career Development Pay	46,167	16,436	16,181	17,257	22,806
0103031-500120- Longevity	1,500	2,350	2,350	2,400	1,650
0103031-500142- Uniform Allowance	3,879	6,460	6,100	6,000	5,700
0103031-500150- Sick Leave Payout	4,361	6,794	5,813	6,000	6,118
0103031-500151- Vacation Leave Payout	-	-	6,416	6,400	7,084
0103031-500152- Comp Time Payout	-	841	1,053	600	1,182
0103031-510050- FICA Contributions	41,526	60,397	79,883	69,776	74,087
0103031-510060- IMRF Contribution	43,030	59,787	75,835	65,349	72,897
0103031-510080- Health Insurance	140,885	224,521	280,588	254,747	296,123
0103031-510081- Dental Insurance	9,979	15,982	18,876	15,959	16,359
0103031-510082- Vision Insurance	3,677	1,621	1,903	1,431	1,393
0103031-510083- Life Insurance	-	3,648	3,971	2,791	2,122
<b>TOTAL PERSONNEL</b>	<b>\$ 1,163,206</b>	<b>\$ 1,543,806</b>	<b>\$ 1,866,733</b>	<b>\$ 1,708,013</b>	<b>\$ 1,818,578</b>

#### COMMODITIES

0103031-530170- Crime Prevention Supplies	296	7,451	7,500	7,500	8,500
0103031-530171- Prop & Evidence Supplies	-	523	1,000	750	1,000
<b>TOTAL COMMODITIES</b>	<b>\$ 296</b>	<b>\$ 7,974</b>	<b>\$ 8,500</b>	<b>\$ 8,250</b>	<b>\$ 9,500</b>

#### TOTAL DIVISION: POLICE ADMIN & SUPPORT

**\$ 1,163,502    \$ 1,551,781    \$ 1,875,233    \$ 1,716,263    \$ 1,828,078**



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
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#### DIVISION: POLICE OPERATIONS

##### PERSONNEL

0103032-500010- Salaries - PD Ops FT	5,397,985	5,365,213	5,641,661	5,343,457	6,023,664
0103032-500020- Salaries - PD Ops Overtime	527,851	559,671	545,247	557,592	602,928
0103032-500080- Salaries - PD Detail Overtime	179,961	193,662	200,709	200,000	223,481
0103032-500085- Salaries - PD Detail Grants	1,578	12,105	11,945	2,500	4,537
0103032-500100- Fitness Premium	800	2,000	2,400	2,000	4,800
0103032-500110- Career Development Pay	-	32,372	40,000	42,409	52,000
0103032-500120- Longevity	12,900	11,250	10,600	10,600	9,800
0103032-500130- Detective/Tac Pay	5,175	5,475	5,475	5,475	5,475
0103032-500135- Duty Stipends	-	8,200	8,200	8,200	8,200
0103032-500142- Uniform Allowance	70,443	36,636	39,800	39,000	38,100
0103032-500150- Sick Leave Payout	16,354	24,471	65,645	48,907	30,462
0103032-500151- Vacation Leave Payout	-	8,323	24,096	20,910	7,925
0103032-500152- Comp Time Payout	-	60,625	51,939	56,696	59,006
0103032-500153- Floating Holiday Payout	-	3,038	1,662	3,727	3,124
0103032-510050- FICA Contributions	117,479	108,786	114,894	107,100	122,360
0103032-510060- IMRF Contribution	46,432	28,775	26,938	27,164	29,030
0103032-510080- Health Insurance	863,240	882,559	1,005,739	978,321	1,063,146
0103032-510081- Dental Insurance	57,971	56,852	60,688	55,220	53,892
0103032-510082- Vision Insurance	27,839	6,651	6,637	5,872	4,980
0103032-510083- Life Insurance	-	19,127	18,365	14,654	9,761
<b>TOTAL PERSONNEL</b>	<b>\$ 7,326,008</b>	<b>\$ 7,425,790</b>	<b>\$ 7,882,640</b>	<b>\$ 7,529,804</b>	<b>\$ 8,356,671</b>

##### CONTRACTUAL SERVICES

0103032-520216- Maint/Lease Contract-Op Equip	-	81,650	120,200	119,000	83,000
0103032-520330- Equip Repair & Maint	-	4,173	10,400	7,500	7,050
0103032-520531- Lab Services	-	47,196	48,000	47,196	48,000
0103032-520532- Regional Support Services	-	9,875	10,740	9,875	10,240
0103032-520599- Other Services	7,942	394	2,200	2,000	2,200
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 7,942</b>	<b>\$ 143,288</b>	<b>\$ 191,540</b>	<b>\$ 185,571</b>	<b>\$ 150,490</b>

##### COMMODITIES

0103032-530013- Uniform Supplies & Equip	-	45,141	48,520	45,000	59,000
0103032-530041- Investigative Supplies & Equip	-	5,484	5,750	5,500	5,750
0103032-530050- Operating Supplies & Equip	15,026	41,205	46,250	25,000	23,250
0103032-530180- Weapons Supplies	69,960	35,780	36,900	37,000	38,682
0103032-530190- Animal Materials & Supplies	977	5,995	2,600	3,500	4,200
0103032-530210- Medical , Scientific & Lab Sup	42,667	17,144	7,750	7,000	7,750
<b>TOTAL COMMODITIES</b>	<b>\$ 128,630</b>	<b>\$ 150,747</b>	<b>\$ 147,770</b>	<b>\$ 123,000</b>	<b>\$ 138,632</b>

##### DEBT SERVICE

###### - *Installation Contracts* -

0103032-570012- Principal Payment-Ins Contract	-	29,813	-	-	38,665
0103032-570022- Interest Payment-Inst Contract	-	5,935	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ 35,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,665</b>

#### TOTAL DIVISION: POLICE OPERATIONS

<b>\$ 7,462,580</b>	<b>\$ 7,755,573</b>	<b>\$ 8,221,950</b>	<b>\$ 7,838,375</b>	<b>\$ 8,684,458</b>
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#### TOTAL DEPARTMENT: POLICE

<b>\$ 12,352,684</b>	<b>\$ 13,089,923</b>	<b>\$ 15,245,857</b>	<b>\$ 14,271,486</b>	<b>\$ 15,086,810</b>
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# **GENERAL FUND**

## **POLICE**

### **ACCOUNT DETAIL**

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

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

DRAFT  
BUDGET  
FY 2027

**DEPARTMENT: POLICE**

**DIVISION: POLICE GENERAL**

**PERSONNEL**

<b>0103030-510085-</b>	<b>EMPLOYEE WELLNESS</b>		<b>\$ 22,084</b>
	PEER SUPPORT	500	
	PELTON ANNUAL SUBSCRIPTION	1,584	
	THERAPY/WELLNESS K9	5,000	
	WELLNESS SUPPORT	15,000	
<b>0103030-510115-</b>	<b>TUITION REIMBURSEMENT</b>		<b>\$ 10,000</b>
	VILLAGE TUITION REIMBURSEMENT PROGRAM	10,000	
<b>0103030-510070-</b>	<b>POLICE PENSION CONTRIBUTION</b>		<b>\$ 2,416,153</b>
	ACTUARIAL RECOMMENDED CONTRIBUTION	2,416,153	
<b>0103030-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b>		<b>\$ 3,250</b>
	INDIVIDUAL MEMBERSHIPS (ILCPA, LCCPA, ITOA, IAPEM, ETC)	3,250	
<b>0103030-520420-</b>	<b>TRAINING &amp; CONFERENCES</b>		<b>\$ 105,120</b>
	ANNUAL EMPLOYEE RECOGNITION MEETING	5,000	
	COURTSMART	2,640	
	HOTEL & TRAVEL ACCOMODATIONS	12,000	
	MEALS & PER DIEMS	5,800	
	NEMERT MEMBERSHIP	4,500	
	POLICE LAW INSTITUTE	4,180	
	TRAINING & CONFERENCES FOR ALL DEPT MEMBERS	71,000	
<b>TOTAL PERSONNEL</b>			<b>\$ 2,556,607</b>
<b>CONTRACTUAL SERVICES</b>			
<b>0103030-520020-</b>	<b>POSTAL CHARGES</b>		<b>\$ 2,500</b>
	POSTAGE	2,500	
<b>0103030-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$ 49,573</b>
	CABLE TV SERVICE (COMCAST) - PD	1,644	
	FIBER RENTAL FEE (CONNECTS BUILDINGS)*	2,666	
	INTERNET SERVICE PROVIDER/INTERNET ACCESS (ABG)*	22,399	
	PHONE SERVICE (DLS)*	11,014	
	REVOLVING FUND LEADS T1 LINE	11,850	
<b>0103030-520105-</b>	<b>MOBILE PHONE SERVICE</b>		<b>\$ 38,306</b>
	MOBILE PHONE & DATA SERVICE - PD SQUADS, 20 DEVICES	8,306	
	MOBILE PHONE & DATA SERVICE (VERIZON) - 58 DEVICES	30,000	
<b>0103030-520106-</b>	<b>RADIO SERVICE</b>		<b>\$ 35,276</b>
	STARCOM 21 AIRTIME FEES (MOTOROLA)	35,276	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

DRAFT  
BUDGET  
FY 2027

<b>0103030-520200-</b>	<b>MAINT/LEASE CONTRACT-PHONES</b>		<b>\$ 6,422</b>
	ANNUAL MITEL (PHONE) SOFTWARE MAINTENANCE*	4,293	
	ANNUAL PHONE SYS ENHANCED MAINTENANCE (TIG)*	2,129	
<b>0103030-520210-</b>	<b>MAINT/LEASE CONTRACT-IT EQUIP</b>		<b>\$ 22,306</b>
	CCTV MAINTENANCE AGREEMENT 5YR (AVIGILON)*	5,600	
	COPIER MAINTENANCE AGREEMENT*	12,465	
	CRADLEPOINT (AXON)	1,991	
	POSTAGE MACHINE LEASE	2,250	
<b>0103030-520220-</b>	<b>MAINT/LEASE CONTRACT-SOFTWARE</b>		<b>\$ 71,209</b>
	ANNUAL HOSTING (INTIME)*	1,120	
	BLACKBOARD CONNECT (EMERGENCY NOTIFICATION SYSTEM)*	5,500	
	CHI-COMM - BDA MAINT	750	
	COM-TEC - DETENTION SYSTEM ANNUAL MAINTENANCE	5,000	
	CORE SCHEDULING & TIMECARDS (INTIME)*	6,720	
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	2,243	
	IDEMIA (AFIS) LIVESCAN MAINT AGREEMENT	6,500	
	INTIME COURT TRACKING SOFTWARE MAINT AGREEMENT	3,600	
	LASERFICHE ANNUAL MAINTENANCE (DIGITAL DOCUMENT STORAGE)*	1,125	
	MUNIS ANNUAL SOFTWARE MAINTENANCE (TYLER)*	4,240	
	PAYROLL INTEGRATION (INTIME)*	1,867	
	PORTER LEE - BEAST MAINT AGREEMENT	1,300	
	PUBLIC SAFETY SYSTEMS LAKE COUNTY - ENFORCEMENT MOBILE/RMS/BRAZOS	21,300	
	SMS (INTIME)*	1,183	
	TYLER - ENFORCEMENT MOBILE TOW/IMPOUND TASK	2,200	
	TYLER - INCODE SSMA	4,898	
	TYLER MUNIS 3YR SSL CERTIFICATE	58	
	WEATHER WARNING SYSTEM FOR TORNADO SIRENS	1,605	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

DRAFT  
BUDGET  
FY 2027

<b>0103030-520320-</b>	<b>SOFTWARE LICENSE/SUBSCRIPTIONS</b>		<b>\$ 84,324</b>
	AIRDATA - DRONE	4,040	
	APPLICANT TRACKING SYSTEM (NEOGOV)*	4,117	
	CRITICAL REACH SUPPORT	710	
	EGOLD FAX SOFTWARE (IMPACT)*	510	
	E-LINE-UP	750	
	ENSURITY TRACKER ANNUAL SOFTWARE SUBSCRIPTION	250	
	FRONTLINE TRAINING TRACKER	2,738	
	JAMF NOW (MOBILE DEVICE MANAGEMENT)	240	
	LEADS ONLINE - CELLHAWK	5,300	
	LEADS ONLINE - PAWN HISTORY	4,100	
	LEXIPOL	19,476	
	MAGENT FORENSICS - AXIOM	6,720	
	MAGNET FORENSICS - GRAYKEY LICENSE	12,410	
	MOTOROLA SOLUTIONS - VIGILENT	7,750	
	POWER DMS (ILEAP - ACCREDITATION SOFTWARE)	650	
	RESPOND PLUS (AXON)	8,323	
	SOCIAL MEDIA ARCHIVING SOLUTION (CIVICPLUS)*	2,800	
	THOMSON REUTERS WEST - CLEAR	3,280	
	ZOOM	160	
<b>0103030-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>		<b>\$ 8,200</b>
	FITNESS ROOM MAINTENANCE	1,500	
	IN CAR MOBILE LAPTOP REPAIR	2,500	
	PHONE MAINTENANCE/REPAIR	3,200	
	WARNING SIREN MAINT	1,000	
<b>0103030-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>		<b>\$ 2,104</b>
	AMAZON BUSINESS PRIME - MEDIUM*	1,104	
	DEPT MEMBERSHIPS (MOCIC, NATW, ILEAP ACCREDITATION)	1,000	
<b>0103030-520460-</b>	<b>TRAVEL - NON TRAINING</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0103030-520521-</b>	<b>IT SERVICES</b>		<b>\$ 229,343</b>
	ENGINEER LEVEL IT SUPPORT (ABN)*	132,653	
	MONTHLY IT SUPPORT (ABN) (4 HOURS/DAY 5 DAYS/WEEK)*	96,690	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

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<b>0103030-520525-</b>	<b>SHARED IT SYSTEMS</b>		<b>\$ 94,493</b>
	ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTION*	1,441	
	ADOBE PRO ANNUAL SUBSCRIPTION*	3,470	
	ADOBE STANDARD ANNUAL SUBSCRIPTION*	213	
	ANNUAL WEBSITE SUPPORT/HOSTING (CIVICPLUS)*	3,219	
	ANTIVIRUS END-USER LICENSES*	3,808	
	ANTIVIRUS SERVER LICENSES*	3,427	
	BOX CLOUD STORAGE ENTERPRISE SUBSCRIPTION*	2,800	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE*	1,120	
	KNOWBE4 COMPLIANCE PLUS - 1YR	548	
	KNOWBE4 SPAM TRAINING 3YR SUBSCRIPTION*	3,935	
	MALWAREBYTES EDR ANTI-MALWARE SOFTWARE SUBSCRIPTION*	14,000	
	MICROSOFT OFFICE 365 - G1 SUBSCRIPTIONS*	3,795	
	MICROSOFT OFFICE 365 - G3 SUBSCRIPTIONS*	12,195	
	MICROSOFT OFFICE 365 - P1 SUBSCRIPTIONS*	5,152	
	OFFICE 365 EMAIL FILTER, ARCHIVE AND BACKUP (BARACCUDA)*	7,000	
	PROTECH UPS BATTERY BACKUP SYSTEM MAINTENANCE*	2,178	
	REMOTE ACCESS LICENSES (SYNCRO MSP)*	4,009	
	SERVER ROOM TEMP/HUMIDITY MONITORING	250	
	VEEAM BACKUP SUBSCRIPTION*	3,733	
	WIFI 7 EQUIPMENT UPGRADE	4,044	
	ZERO TRUST ADVANCED THREAT PROTECTION*	14,156	
<b>0103030-520530-</b>	<b>MEDICAL SERVICES</b>		<b>\$ 1,600</b>
	FITNESS ASSESSMENTS	600	
	PRE-EMPLOYMENT PHYSICAL & DRUG TESTING (NON-SWORN)	1,000	
<b>0103030-520535-</b>	<b>SOCIAL SERVICES</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>0103030-520545-</b>	<b>LAKECOM DISPATCH</b>		<b>\$ 707,200</b>
	NO DETAIL REPORTED		
<b>0103030-520599-</b>	<b>OTHER SERVICES</b>		<b>\$ 16,730</b>
	CIVILIAN RECRUITMENT	500	
	COMMUNITY SURVEY	3,000	
	NIPAS LANGUAGE LINE	1,000	
	PD OREINTATION VIDEO / PHOTO UPDATES	2,000	
	SHREDDING	1,730	
	TOWS FOR INVESTIGATIVE CASES	2,000	
	UNIFORM CLEANING	6,500	
<b>0103030-520850-</b>	<b>FIRE &amp; POLICE COMMISSION</b>		<b>\$ 15,500</b>
	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	

**TOTAL CONTRACTUAL SERVICES**

**\$ 1,385,086**



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

DRAFT  
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**COMMODITIES**

<b>0103030-530010-</b>	<b>OFFICE SUPPLIES &amp; EQUIP</b>		<b>\$ 13,000</b>
	FURNISHING & CHAIR REPLACEMENTS	5,000	
	OFFICE SUPPLIES	8,000	
<b>0103030-530011-</b>	<b>FOOD &amp; OTHER SUPPLIES</b>		<b>\$ 11,000</b>
	COFFEE & SUPPLIES	3,500	
	MISC OPERATING FUNDS FOR DEPT FLOWERS, CARDS, RECOGNITIONS, ETC.	3,000	
	OPERATIONAL CANTEEN	3,500	
	VICTIM/WITNESS/COMMUNITY SERVICE FUND	1,000	
<b>0103030-530012-</b>	<b>IT SUPPLIES &amp; EQUIP</b>		<b>\$ 14,130</b>
	PORTABLE UPS BATTERY REPLACEMENTS	630	
	PRINTER TONER	7,500	
	UNSCHEDULED COMPUTER REPLACEMENT	3,000	
	UNSCHEDULED MONITORS AND COMPUTER EQUIPMENT REPLACEMENT	1,500	
	UNSCHEDULED PRINTER REPLACEMENT	1,500	
<b>0103030-530020-</b>	<b>PRINTING</b>		<b>\$ 2,000</b>
	MISC BROCHURES, PAMPHLETS, ETC.	2,000	
<b>0103030-530050-</b>	<b>OPERATING SUPPLIES &amp; EQUIP</b>		<b>\$ 500</b>
	REFERENCE MANUALS, PERIODICALS, VEHICLE CODES & CRIMINAL CODES	500	
<b>TOTAL COMMODITIES</b>			<b>\$ 40,630</b>
<b>DEBT SERVICE</b>			
<b>0103030-570011-</b>	<b>PRINCIPAL PAYMENT-SBITA</b>		<b>\$ 106,951</b>
	DRAFT ONE (AXON)	55,159	
	FLEET 3/EVIDENCE.COM (AXON)	51,792	
<b>0103030-570021-</b>	<b>INTEREST PAYMENTS-SBITA</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>TOTAL DEBT SERVICE</b>			<b>\$ 106,951</b>
<b>VERF CONTRIBUTIONS</b>			
<b>0103030-580096-</b>	<b>EQUIP REPLACE CONTRIB</b>		<b>\$ 485,000</b>
	NO DETAIL REPORTED		
<b>TOTAL VERF CONTRIBUTIONS</b>			<b>\$ 485,000</b>
<b>TOTAL DIVISION: POLICE GENERAL</b>			<b>\$ 4,574,274</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

DRAFT  
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**DIVISION: POLICE ADMIN & SUPPORT**

**PERSONNEL**

<b>0103031-500010-</b>	<b>SALARIES - PD ADM FT</b>		<b>\$</b>	<b>1,156,681</b>
	10 FT EMPLOYEES (2 SWORN)	1,156,681		
<b>0103031-500020-</b>	<b>OVERTIME</b>		<b>\$</b>	<b>8,445</b>
	RECORDS & SUPPORT PERSONNEL: 110 HOURS @ \$76.77/HR	8,445		
<b>0103031-500030-</b>	<b>SALARIES - PD ADM PT/SNL</b>		<b>\$</b>	<b>144,731</b>
	PT CRIME PREVENTION OFFICER (1300)	67,444		
	PT INVESTIGATIVE SUPPORT SPECIALIST (1500 HOURS)	72,600		
	SECRETARY TO THE BOPFC (100 HOURS)	4,687		
<b>0103031-500100-</b>	<b>FITNESS PREMIUM</b>		<b>\$</b>	<b>1,200</b>
	PHYSICAL FITNESS (WELLNESS) INCENTIVE	1,200		
<b>0103031-500110-</b>	<b>CAREER DEVELOPMENT PAY</b>		<b>\$</b>	<b>22,806</b>
	1 DEPARTMENT HEAD - 2% OF BASE SALARY	4,500		
	SWORN & CIVILIAN CAREER DEVELOPMENT PROGRAM - NON DEPT HEAD	18,306		
<b>0103031-500120-</b>	<b>LONGEVITY</b>		<b>\$</b>	<b>1,650</b>
	2 EMPLOYEES	1,650		
<b>0103031-500142-</b>	<b>UNIFORM ALLOWANCE</b>		<b>\$</b>	<b>5,700</b>
	2 OFFICERS @ 850	1,700		
	8 FT & 2 PT CIVILIAN @ 400	4,000		
<b>0103031-500150-</b>	<b>SICK LEAVE PAYOUT</b>		<b>\$</b>	<b>6,118</b>
	200 HOURS @ \$30.59/HR (50% PAYOUT RATE)	6,118		
<b>0103031-500151-</b>	<b>VACATION LEAVE PAYOUT</b>		<b>\$</b>	<b>7,084</b>
	144 HOURS @ \$49.19/HR	7,084		
<b>0103031-500152-</b>	<b>COMP TIME PAYOUT</b>		<b>\$</b>	<b>1,182</b>
	25 HOURS @ \$47.28/HR	1,182		
<b>0103031-510050-</b>	<b>FICA CONTRIBUTIONS</b>		<b>\$</b>	<b>74,087</b>
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	74,087		
<b>0103031-510060-</b>	<b>IMRF CONTRIBUTION</b>		<b>\$</b>	<b>72,897</b>
	EMPLOYER IMRF CONTRIBUTION	72,897		
<b>0103031-510080-</b>	<b>HEALTH INSURANCE</b>		<b>\$</b>	<b>296,123</b>
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	296,123		
<b>0103031-510081-</b>	<b>DENTAL INSURANCE</b>		<b>\$</b>	<b>16,359</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	16,359		



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

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<b>0103031-510082-</b>	<b>VISION INSURANCE</b>		\$	<b>1,393</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	1,393		
<b>0103031-510083-</b>	<b>LIFE INSURANCE</b>		\$	<b>2,122</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	2,122		
<b>TOTAL PERSONNEL</b>			\$	<b>1,818,578</b>
<b>COMMODITIES</b>				
<b>0103031-530170-</b>	<b>CRIME PREVENTION SUPPLIES</b>		\$	<b>8,500</b>
	CITIZENS POLICE ACADEMY SUPPLIES (HATS/SHIRTS ETC)	1,000		
	COPS & KIDS	1,500		
	CRIME PREVENTION HANDOUTS & EDUCATIONAL MATERIALS	4,000		
	CRIME PREVENTION PROGRAMS	1,000		
	MISC YOUTH PROGRAM EXPENSES	1,000		
<b>0103031-530171-</b>	<b>PROP &amp; EVIDENCE SUPPLIES</b>		\$	<b>1,000</b>
	PROPERTY & EVIDENCE SUPPLIES	1,000		
<b>TOTAL COMMODITIES</b>			\$	<b>9,500</b>
<b>TOTAL DIVISION: POLICE ADMIN &amp; SUPPORT</b>			\$	<b>1,828,078</b>
<b>DIVISION: POLICE OPERATIONS</b>				
<b>PERSONNEL</b>				
<b>0103032-500010-</b>	<b>SALARIES - PD OPS FT</b>		\$	<b>6,023,664</b>
	10% SHIFT DIFFERENTIAL-15,614 HOURS @ \$5.59	87,284		
	46 FT EMPLOYEES (42 SWORN)	5,936,380		
<b>0103032-500020-</b>	<b>SALARIES - PD OPS OVERTIME</b>		\$	<b>602,928</b>
	4TH OF JULY (220 HOURS @ \$90.63/HR)	19,938		
	BIKE PATROL (50 HOURS @ \$90.63/HR)	4,532		
	CHICAGO CUP (190 HOURS @ \$90.63/HR)	17,220		
	COURT (500 HOURS @ \$90.63/HR)	45,315		
	COVERAGE, CALLOUTS, AND SPECIAL ASSIGNMENTS (4,097 HOURS @ \$90.63/HR)	371,278		
	HOLIDAY SPECIAL ENFORCEMENT (80 HOURS @ \$90.63/HR)	7,250		
	LACROSSE - PIPE CITY (91 HOURS @ \$90.63/HR)	8,247		
	RIBFEST (195 HOURS @ \$90.63/HR)	17,673		
	TRAINING (750 HOURS @ \$90.63/HR)	67,973		
	VERNON HILLS DAYS (480 HOURS @ \$90.63/HR)	43,502		
<b>0103032-500080-</b>	<b>SALARIES - PD DETAIL OVERTIME</b>		\$	<b>223,481</b>
	POLICE DETAIL (2519 HOURS @ \$88.69/HR)	223,481		
<b>0103032-500085-</b>	<b>SALARIES - PD DETAIL GRANTS</b>		\$	<b>4,537</b>
	OT REIMBURSED BY GRANTS (50 HOURS @ \$90.74/HR)	4,537		



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

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0103032-500100-	<b>FITNESS PREMIUM</b> PHYSICAL FITNESS (WELLNESS) INCENTIVE	\$ 4,800	4,800
0103032-500110-	<b>CAREER DEVELOPMENT PAY</b> SWORN & CIVILIAN CAREER DEVELOPMENT PROGRAM - NON DEPT HEAD	\$ 52,000	52,000
0103032-500120-	<b>LONGEVITY</b> 11 EMPLOYEES	\$ 9,800	9,800
0103032-500130-	<b>DETECTIVE/TAC PAY</b> 365 DAYS X \$15/DAY	\$ 5,475	5,475
0103032-500135-	<b>DUTY STIPENDS</b> COMMANDER STIPENDS (24 * \$300) SRO ANNUAL STIPENDS - 2 @ \$500	\$ 8,200	7,200 1,000
0103032-500142-	<b>UNIFORM ALLOWANCE</b> 4 COMMUNITY SERVICE OFFICERS @ 600 42 OFFICERS @ 850	\$ 38,100	2,400 35,700
0103032-500150-	<b>SICK LEAVE PAYOUT</b> SICK LEAVE PAYOUT (50% PAYOUT RATE)	\$ 30,462	30,462
0103032-500151-	<b>VACATION LEAVE PAYOUT</b> VACATION LEAVE PAYOUT	\$ 7,925	7,925
0103032-500152-	<b>COMP TIME PAYOUT</b> COMP TIME PAYOUT	\$ 59,006	59,006
0103032-500153-	<b>FLOATING HOLIDAY PAYOUT</b> NO DETAIL REPORTED	\$ 3,124	
0103032-510050-	<b>FICA CONTRIBUTIONS</b> EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	\$ 122,360	122,360
0103032-510060-	<b>IMRF CONTRIBUTION</b> EMPLOYER IMRF CONTRIBUTION	\$ 29,030	29,030
0103032-510080-	<b>HEALTH INSURANCE</b> EMPLOYER MEDICAL INSURANCE CONTRIBUTION	\$ 1,063,146	1,063,146
0103032-510081-	<b>DENTAL INSURANCE</b> EMPLOYER DENTAL INSURANCE CONTRIBUTION	\$ 53,892	53,892
0103032-510082-	<b>VISION INSURANCE</b> EMPLOYER VISION INSURANCE CONTRIBUTION	\$ 4,980	4,980



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

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<b>0103032-510083- LIFE INSURANCE</b>		<b>\$ 9,761</b>
EMPLOYER LIFE INSURANCE CONTRIBUTION	9,761	
<b>TOTAL PERSONNEL</b>		<b>\$ 8,356,671</b>
<b>CONTRACTUAL SERVICES</b>		
<b>0103032-520216- MAINT/LEASE CONTRACT-OP EQUIP</b>		<b>\$ 83,000</b>
ALPR SYSTEMS & CAMERAS	32,000	
ALPR SYSTEMS & CAMERAS GRANT	51,000	
<b>0103032-520330- EQUIP REPAIR &amp; MAINT</b>		<b>\$ 7,050</b>
BIKE REPAIRS	1,250	
JUDGEMENTAL FIREARMS WEAPONS SYSTEM - ANNUAL SYSTEM FEE AND MAINT	1,500	
REPAIR/MAINTAIN RADIOS	1,000	
REPAIR/RECERTIFY POLICE RADAR UNITS	1,500	
SCALE RECERTIFICATION	1,800	
<b>0103032-520531- LAB SERVICES</b>		<b>\$ 48,000</b>
CRIME LAB LEASE AGREEMENT	3,000	
LAKE COUNTY STATE'S ATTORNEY FORENSIC LAB	5,000	
NORTHERN ILLINOIS CRIME LAB MEMBERSHIP	40,000	
<b>0103032-520532- REGIONAL SUPPORT SERVICES</b>		<b>\$ 10,240</b>
ILEAS ANNUAL ASSESSMENT	240	
LCMCTF ANNUAL ASSESSMENT	2,300	
MAJOR CRASH ASSISTANCE TEAM (MCAT)	500	
NIPAS, EST AND MOBILE FIELD FORCE ASSESSMENTS	7,200	
<b>0103032-520599- OTHER SERVICES</b>		<b>\$ 2,200</b>
CREDIT CHECKS	200	
INFORMANT FUNDS	1,000	
INVESTIGATIVE PROCESSING FEES ( SUBPOENAS)	1,000	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 150,490</b>
<b>COMMODITIES</b>		
<b>0103032-530013- UNIFORM SUPPLIES &amp; EQUIP</b>		<b>\$ 59,000</b>
ADDITIONAL UNIFORM ALLOWANCE FOR PLANNED RETIREMENT COVERAGE	1,700	
BADGES, PATCHES, MISC UNIFORM EQUIP	6,000	
NEW POLICE OFFICER UNIFORMS (CONTINGENCY) 2 @ 5,500	11,000	
NEW POLICE OFFICER UNIFORMS (TRANSITIONAL) 1 @ 5,500	5,500	
NIPAS / HONOR GUARD UNIFORM EQUIP	13,800	
POLICE EXPLORER UNIFORM EQUIP	1,200	
VEST SUBSIDY (9 @ 1,700)	15,300	
WINTER JACKET SUBSIDY (9 @ 500)	4,500	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

DRAFT  
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FY 2027

<b>0103032-530041-</b>	<b>INVESTIGATIVE SUPPLIES &amp; EQUIP</b>		<b>\$ 5,750</b>
	EVIDENCE DATA STORAGE	1,000	
	LCMCTF EQUIP	1,500	
	MISC TOOLS & MATERIALS	500	
	REPLACEMENT SURVEILLANCE EQUIP	2,000	
	SRO SCHOOL EXPENSES	750	
<b>0103032-530050-</b>	<b>OPERATING SUPPLIES &amp; EQUIP</b>		<b>\$ 23,250</b>
	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	
	RADIO PROGRAMMING EQUIP	400	
	SPEED CONTROL TOOLS - LIDAR/RADAR	3,000	
<b>0103032-530180-</b>	<b>WEAPONS SUPPLIES</b>		<b>\$ 38,682</b>
	BALLISTIC HELMETS XL (2 @ \$506)	1,012	
	BALLISTIC SHIELD	6,120	
	DUTY WEAPONS	1,000	
	MISC ACCESSORIES	5,850	
	NIPAS WEAPONS/ACCESSORIES	2,000	
	REPLACEMENT PARTS	2,000	
	TARGETS, EQUIP & AMMUNITION	19,500	
	WEAPONS REPAIR, REFINISHING & CLEANING	1,200	
<b>0103032-530190-</b>	<b>ANIMAL MATERIALS &amp; SUPPLIES</b>		<b>\$ 4,200</b>
	KENNEL EQUIP & SUPPLIES	1,000	
	STRAY ANIMAL IMPOUND FEES & EMERGENCY VET EXPENSES	3,200	
<b>0103032-530210-</b>	<b>MEDICAL , SCIENTIFIC &amp; LAB SUP</b>		<b>\$ 7,750</b>
	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	
<b>TOTAL COMMODITIES</b>			<b>\$ 138,632</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

DRAFT  
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FY 2027

(POLICE)

#### DEBT SERVICE

0103032-570012- PRINCIPAL PAYMENT-INS CONTRACT	\$	38,665
TASER 10 PACKAGE (AXON)	38,665	

TOTAL DEBT SERVICE	\$	38,665
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TOTAL DIVISION: POLICE OPERATIONS	\$	8,684,458
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TOTAL DEPARTMENT: POLICE	\$	15,086,810
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PROPOSED/DRAFT

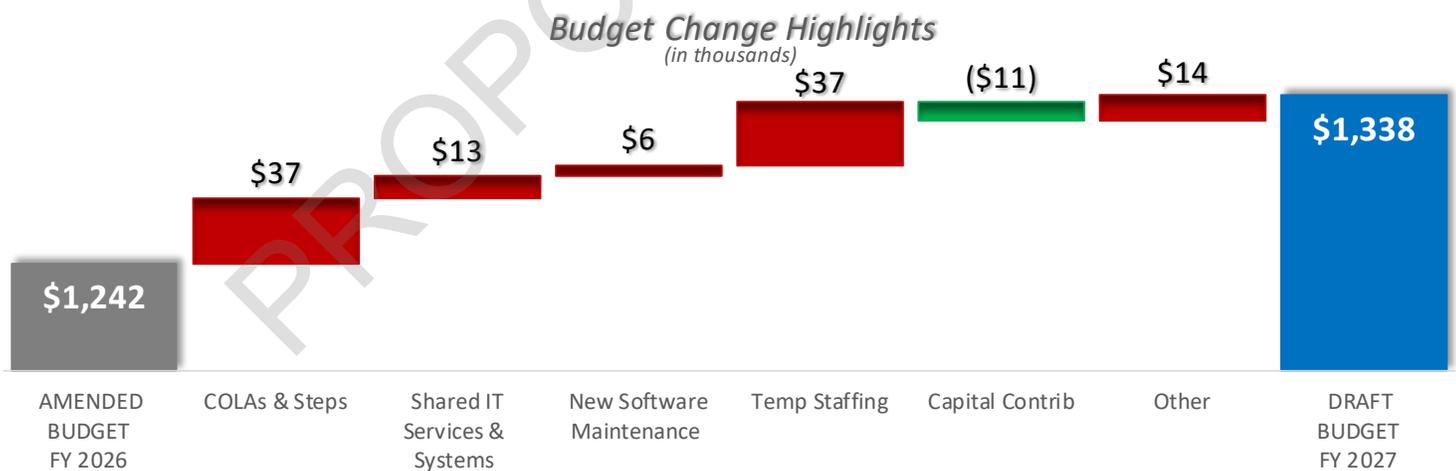
FUND / DEPT 01 / 04	<b>COMMUNITY DEVELOPMENT</b>
Authorized Full – Time Staff	<b>7</b>

### PURPOSE

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

### FINANCIAL SUMMARY

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ 777,827	\$ 871,199	\$ 1,095,019	\$ 1,029,972	\$ 1,146,491	\$ 51,472	4.7%
Contractual Services	73,062	72,129	89,549	77,396	144,284	54,735	61.1%
Commodities	7,011	11,693	11,100	11,100	12,110	1,010	9.1%
VERF Contributions	4,981	4,981	46,000	46,000	35,000	(11,000)	-23.9%
<b>Total</b>	<b>\$ 862,881</b>	<b>\$ 960,001</b>	<b>\$ 1,241,668</b>	<b>\$ 1,164,468</b>	<b>\$ 1,337,885</b>	<b>\$ 96,217</b>	<b>7.7%</b>





# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>DEPARTMENT: COMMUNITY DEVELOPMENT</b>					
<b>PERSONNEL</b>					
0104006-500010- Salaries - Com Dev FT	512,031	619,623	757,985	721,675	791,849
0104006-500020- Salaries - Com Dev Overtime	4,761	3,425	2,597	8,051	7,685
0104006-500030- Salaries - Com Dev PT/SNL	44,767	2,143	-	-	-
0104006-500100- Fitness Premium	400	800	800	800	1,200
0104006-500110- Career Development Pay	3,203	3,460	3,607	3,607	3,801
0104006-500120- Longevity	-	-	-	-	-
0104006-500140- Vehicle Allowance	5,760	5,760	5,760	5,760	5,760
0104006-500142- Uniform Allowance	984	725	1,900	1,900	1,900
0104006-500151- Vacation Leave Payout	-	-	1,740	-	1,731
0104006-500152- Comp Time Payout	-	57	1,867	250	1,858
0104006-510050- FICA Contributions	41,183	45,373	58,049	51,926	60,981
0104006-510060- IMRF Contribution	49,150	48,751	59,904	55,643	65,817
0104006-510080- Health Insurance	103,432	126,094	180,765	162,515	185,982
0104006-510081- Dental Insurance	7,805	8,908	11,519	9,266	9,099
0104006-510082- Vision Insurance	3,100	1,008	1,239	1,008	843
0104006-510083- Life Insurance	-	2,260	2,780	1,986	1,485
0104006-510085- Employee Wellness	-	-	207	-	2,000
0104006-520405- Dues & Memberships	-	1,376	1,400	1,400	1,600
0104006-520420- Training & Conferences	1,251	1,436	2,900	4,185	2,900
<b>TOTAL PERSONNEL</b>	<b>\$ 777,827</b>	<b>\$ 871,199</b>	<b>\$ 1,095,019</b>	<b>\$ 1,029,972</b>	<b>\$ 1,146,491</b>
<b>CONTRACTUAL SERVICES</b>					
0104006-520020- Postal Charges	-	800	800	1,635	1,600
0104006-520100- Phone/Internet/Cable	-	3,766	5,196	4,394	5,513
0104006-520105- Mobile Phone Service	-	3,503	3,705	3,379	3,105
0104006-520200- Maint/Lease Contract-Phones	-	200	871	421	803
0104006-520210- Maint/Lease Contract-It Equip	-	1,786	6,945	7,144	7,965
0104006-520220- Maint/Lease Contract-Software	8,987	14,945	8,915	8,915	15,158
0104006-520320- Software License/Subscriptions	-	248	2,652	2,652	2,748
0104006-520330- Equip Repair & Maint	-	763	2,000	750	400
0104006-520400- Subscriptions	1,897	-	-	-	-
0104006-520406- Organizational Memberships	-	80	448	448	1,698
0104006-520460- Travel - Non Training	31	-	300	-	300
0104006-520521- IT Services	-	15,350	18,529	14,658	28,677
0104006-520523- Inspections & Plan Reviews	-	12,613	17,000	12,000	14,500
0104006-520525- Shared IT Systems	-	9,011	12,723	11,000	15,352
0104006-520530- Medical Services	-	75	600	600	600
0104006-520599- Other Services	60,773	6,652	2,115	6,500	39,115
0104006-520710- Public Notice & Promotions	1,374	149	200	200	200
0104006-520850- Planning & Zoning Commission	-	2,189	6,550	2,700	6,550
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 73,062</b>	<b>\$ 72,129</b>	<b>\$ 89,549</b>	<b>\$ 77,396</b>	<b>\$ 144,284</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>COMMODITIES</b>					
0104006-530010- Office Supplies & Equip	3,880	734	1,900	1,900	5,400
0104006-530011- Food & Other Supplies	-	610	400	400	400
0104006-530012- IT Supplies & Equip	-	8,139	6,000	6,000	3,510
0104006-530020- Printing	2,683	260	1,300	1,300	1,300
0104006-530050- Operating Supplies & Equip	448	1,949	1,500	1,500	1,500
<b>TOTAL COMMODITIES</b>	<b>\$ 7,011</b>	<b>\$ 11,693</b>	<b>\$ 11,100</b>	<b>\$ 11,100</b>	<b>\$ 12,110</b>
<b>VERF CONTRIBUTIONS</b>					
0104006-580096- Equip Replace Contrib	4,981	4,981	46,000	46,000	35,000
<b>TOTAL VERF CONTRIBUTIONS</b>	<b>\$ 4,981</b>	<b>\$ 4,981</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ 35,000</b>
<b>TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT</b>	<b>\$ 862,881</b>	<b>\$ 960,001</b>	<b>\$ 1,241,668</b>	<b>\$ 1,164,468</b>	<b>\$ 1,337,885</b>

PROPOSED/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**.

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT  
BUDGET  
FY 2027

#### DEPARTMENT: COMMUNITY DEVELOPMENT

##### PERSONNEL

0104006-500010-	<b>SALARIES - COM DEV FT</b> 7 FT EMPLOYEES	791,849	\$ 791,849
0104006-500020-	<b>SALARIES - COM DEV OVERTIME</b> COMMISSION MEETINGS, INSPECTOR CALL OUTS, SPECIAL EVENTS (100 HOURS @ \$76.85/HR)	7,685	\$ 7,685
0104006-500100-	<b>FITNESS PREMIUM</b> WELLNESS INCENTIVE	1,200	\$ 1,200
0104006-500110-	<b>CAREER DEVELOPMENT PAY</b> 1 DEPARTMENT HEAD - 2% OF BASE SALARY	3,801	\$ 3,801
0104006-500140-	<b>VEHICLE ALLOWANCE</b> CD DIRECTOR	5,760	\$ 5,760
0104006-500142-	<b>UNIFORM ALLOWANCE</b> 3 BUILDING INSPECTORS @ \$500 4 FT EMPLOYEES @ \$100	1,500 400	\$ 1,900
0104006-500151-	<b>VACATION LEAVE PAYOUT</b> 48 HOURS @ \$36.06/HR	1,731	\$ 1,731
0104006-500152-	<b>COMP TIME PAYOUT</b> 50 HOURS @ \$37.16/HR	1,858	\$ 1,858
0104006-510050-	<b>FICA CONTRIBUTIONS</b> EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	60,981	\$ 60,981
0104006-510060-	<b>IMRF CONTRIBUTION</b> EMPLOYER IMRF CONTRIBUTION	65,817	\$ 65,817
0104006-510080-	<b>HEALTH INSURANCE</b> EMPLOYER MEDICAL INSURANCE CONTRIBUTION	185,982	\$ 185,982
0104006-510081-	<b>DENTAL INSURANCE</b> EMPLOYER DENTAL INSURANCE CONTRIBUTION	9,099	\$ 9,099
0104006-510082-	<b>VISION INSURANCE</b> EMPLOYER VISION INSURANCE CONTRIBUTION	843	\$ 843
0104006-510083-	<b>LIFE INSURANCE</b> EMPLOYER LIFE INSURANCE CONTRIBUTION	1,485	\$ 1,485



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT  
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<b>0104006-510085-</b>	<b>EMPLOYEE WELLNESS</b>		<b>\$</b>	<b>2,000</b>
	EMPLOYEE FITNESS ROOM EQUIPMENT (VILLAGE HALL)*	2,000		
<b>0104006-520405-</b>	<b>DUES &amp; MEMBERSHIPS</b>		<b>\$</b>	<b>1,600</b>
	AMERICAN PLANNING ASSOCIATION	960		
	ICC certification renewal	300		
	ILL Plumbing Association	50		
	Int'l Assoc. of Electrical Inspectors	50		
	Notary Public (DUES FOR 3 EMPLOYEES)	120		
	Peer Organization Dues (ABCIL, etc.)	120		
<b>0104006-520420-</b>	<b>TRAINING &amp; CONFERENCES</b>		<b>\$</b>	<b>2,900</b>
	IL Planning Conference	800		
	Inspector Certification Exams	600		
	Misc. professional development conferences	1,500		
<b>TOTAL PERSONNEL</b>			<b>\$</b>	<b>1,146,491</b>
<b>CONTRACTUAL CHARGES</b>				
<b>0104006-520020-</b>	<b>POSTAL CHARGES</b>		<b>\$</b>	<b>1,600</b>
	POSTAGE MACHINE REFILLS*	1,600		
<b>0104006-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$</b>	<b>5,513</b>
	FIBER RENTAL - CONNECTS BUILDINGS (ABN)*	1,334		
	ISP/INTERNET ACCESS (ABG)*	2,801		
	PHONE SERVICE (DLS)*	1,378		
<b>0104006-520105-</b>	<b>MOBILE PHONE SERVICE</b>		<b>\$</b>	<b>3,105</b>
	MOBILE PHONE & DATA SERVICE - 6 DEVICES*	3,105		
<b>0104006-520200-</b>	<b>MAINT/LEASE CONTRACT-PHONES</b>		<b>\$</b>	<b>803</b>
	ANNUAL PHONE MAINTENANCE (TIG)*	266		
	ANNUAL PHONE SOFTWARE MAINTENANCE (MITEL)*	537		
<b>0104006-520210-</b>	<b>MAINT/LEASE CONTRACT-IT EQUIP</b>		<b>\$</b>	<b>7,965</b>
	CCTV MAINTENANCE AGREEMENT 5YR (GRIFFON SYSTEMS/AVIGILON)*	700		
	CERTIFIED MAIL PRINTER LEASE (QUADIENT)*	1,108		
	COPIER MAINTENANCE AGREEMENT (IMPACT)*	3,552		
	PLOTTER/LARGE FORMAT SCANNER ANNUAL MAINTENANCE AGREEMENT (IMAGING ESSEN)	1,805		
	POSTAGE MACHINE LEASE (QUADIENT)*	800		



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT  
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<b>0104006-520220-</b>	<b>MAINT/LEASE CONTRACT-SOFTWARE</b>		<b>\$ 15,158</b>
	3YR SSL CERTIFICATE (TYLER MUNIS)*	96	
	ANNUAL HOSTING (INTIME)*	140	
	CORE SCHEDULING & TIMECARDS (INTIME)*	840	
	CUSTOMER MANAGEMENT PROGRAM (MUNISSION)*	280	
	EMERGENCY NOTIFICATION PROGRAM (BLACKBOARD CONNECT)*	5,500	
	LASERFICHE ANNUAL MAINT/SUPPORT (TKB ASSOCIATES)*	1,125	
	MUNIS ERP ANNUAL SOFTWARE MAINTENANCE (TYLER TECH)*	6,931	
	PAYROLL INTEGRATION (INTIME)*	233	
	SMS (INTIME)*	13	
<b>0104006-520320-</b>	<b>SOFTWARE LICENSE/SUBSCRIPTIONS</b>		<b>\$ 2,748</b>
	APPLICANT TRACKING APPLICATION (NEOGOV)*	515	
	BLUE BEAM LICENSES	990	
	ICC PREMIUM CODE ACCESS (\$74.40/MONTH FOR MEMBERS)	893	
	SOCIAL MEDIA ARCHIVE (CIVICPLUS)*	350	
<b>0104006-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>		<b>\$ 400</b>
	PHONE MAINT & REPAIR (TIG)	400	
<b>0104006-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>		<b>\$ 1,698</b>
	AMAZON BUSINESS PRIME MEMBERSHIP-MEDIUM*	26	
	Backflow Prevention Association	40	
	CHICAGO METROPOLITAN AGENCY FOR PLANNING (CMAP)	1,250	
	ICC GROUP MEMBERSHIP	272	
	Northwest BOCA	110	
<b>0104006-520460-</b>	<b>TRAVEL - NON TRAINING</b>		<b>\$ 300</b>
	Miscellaneous Transportation	300	
<b>0104006-520521-</b>	<b>IT SERVICES</b>		<b>\$ 28,677</b>
	ENGINEER LEVEL IT SUPPORT (ABN)*	16,587	
	MONTHLY IT SUPPORT (4 HOURS/DAY 5 DAYS/WEEK) (ABN)*	12,090	
<b>0104006-520523-</b>	<b>INSPECTIONS &amp; PLAN REVIEWS</b>		<b>\$ 14,500</b>
	Building Inspection & Plan Review (Contingency)	2,500	
	ELEVATOR INSPECTIONS (THOMPSON)	12,000	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT  
BUDGET  
FY 2027

<b>0104006-520525-</b>	<b>SHARED IT SYSTEMS</b>	<b>\$</b>	<b>15,352</b>
	ADOBE CREATIVE CLOUD ANNUAL SUBSCRIPTIONS (ADOBE)*	180	
	ADOBE PRO ANNUAL SUBSCRIPTIONS*	1,185	
	ADOBE STANDARD ANNUAL SUBSCRIPTIONS*	27	
	ANTIVIRUS END-USER LICENSES (ABG)*	476	
	ANTIVIRUS SERVER LICENSES (ABG)*	429	
	BOX CLOUD STORAGE SUBSCRIPTION (BOX)*	350	
	DUO MULTI-FACTOR AUTHENTICATION ADVANTAGE (ABG)*	140	
	KNOWBE4 COMPLIANCE PLUS 1YR SUBSCRIPTION	68	
	KNOWBE4 SPAM TRAINING - 3YR SUBSCRIPTION*	492	
	MALWAREBYTES EDR ANIT-MALWARE SOFTWARE (ABN)*	1,751	
	MICROSOFT OFFICE 365 - G1 LICENSES (MICROSOFT)*	475	
	MICROSOFT OFFICE 365 - G3 LICENSES (MICROSOFT)*	1,525	
	OFFICE 365 - P1 LICENSES (MICROSOFT)*	644	
	OFFICE 365 EMAIL FILTER, ARCHIVE AND BACKUP (BARRACUDA)*	875	
	PROTECH UPS BATTERY BACKUP SYSTEM MAINTENANCE (FACILITY IT GROUP)*	272	
	REMOTE ACCESS LICENSES (SYNCROMSP)*	501	
	VEEAM BACKUP SUBSCRIPTION (ABG)*	467	
	WEBSITE SUPPORT/HOSTING (CIVIC PLUS)*	3,219	
	WIFI 7 UPRGADE IT INFRASTRUCTURE EQUIP*	506	
	ZERO TRUST ADVANCED THREAT PROTECTION*	1,770	
<b>0104006-520530-</b>	<b>MEDICAL SERVICES</b>	<b>\$</b>	<b>600</b>
	FITNESS ASSESSMENT	150	
	PRE-EMPLOYMENT DRUG TESTING	150	
	PRE-EMPLOYMENT PHYSICAL	300	
<b>0104006-520599-</b>	<b>OTHER SERVICES</b>	<b>\$</b>	<b>39,115</b>
	ADMIN TEMP CONTRACTOR - 1000 HOURS @ \$37/HR	37,000	
	BACKGROUND CHECKS (LIQUOR/BUSINESS).	195	
	Emergency Housing (local hotel for temp. uninhabitable dwelling) 12 rooms, 2 nights, \$80 per night	1,920	
<b>0104006-520710-</b>	<b>PUBLIC NOTICE &amp; PROMOTIONS</b>	<b>\$</b>	<b>200</b>
	LEGAL NOTICES	200	
<b>0104006-520850-</b>	<b>PLANNING &amp; ZONING COMMISSION</b>	<b>\$</b>	<b>6,550</b>
	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	
<b>TOTAL CONTRACTUAL CHARGES</b>		<b>\$</b>	<b>144,284</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

DRAFT  
BUDGET  
FY 2027

**COMMODITIES**

<b>0104006-530010- OFFICE SUPPLIES &amp; EQUIP</b>	<b>\$</b>	<b>5,400</b>
Chairs	800	
Clear permit sleeves	200	
Office supplies	500	
Permit / project folders	400	
VH LOBBY FURNITURE REFRESH (FY27) (CD/ADM)*	3,500	
<b>0104006-530011- FOOD &amp; OTHER SUPPLIES</b>	<b>\$</b>	<b>400</b>
Food & Other Supplies	400	
<b>0104006-530012- IT SUPPLIES &amp; EQUIP</b>	<b>\$</b>	<b>3,510</b>
PORTABLE UPS BATTERIES/REPLACEMENTS	210	
PRINTER TONER	300	
Shared Use Computers	2,000	
Supplies for copier, plotter, etc.	1,000	
<b>0104006-530020- PRINTING</b>	<b>\$</b>	<b>1,300</b>
Business Cards	100	
Code enforcement stickers	200	
Inspection report forms	500	
Inspection stickers	500	
<b>0104006-530050- OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$</b>	<b>1,500</b>
Code books, misc.	1,000	
Small tools (outlet testers, measuring tape, etc.)	500	
<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>12,110</b>
<b>VERF CONTRIBUTIONS</b>		
<b>0104006-580096- EQUIP REPLACE CONTRIB</b>	<b>\$</b>	<b>35,000</b>
NO DETAIL REPORTED		
<b>TOTAL VERF CONTRIBUTIONS</b>	<b>\$</b>	<b>35,000</b>
<b>TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT</b>	<b>\$</b>	<b>1,337,885</b>

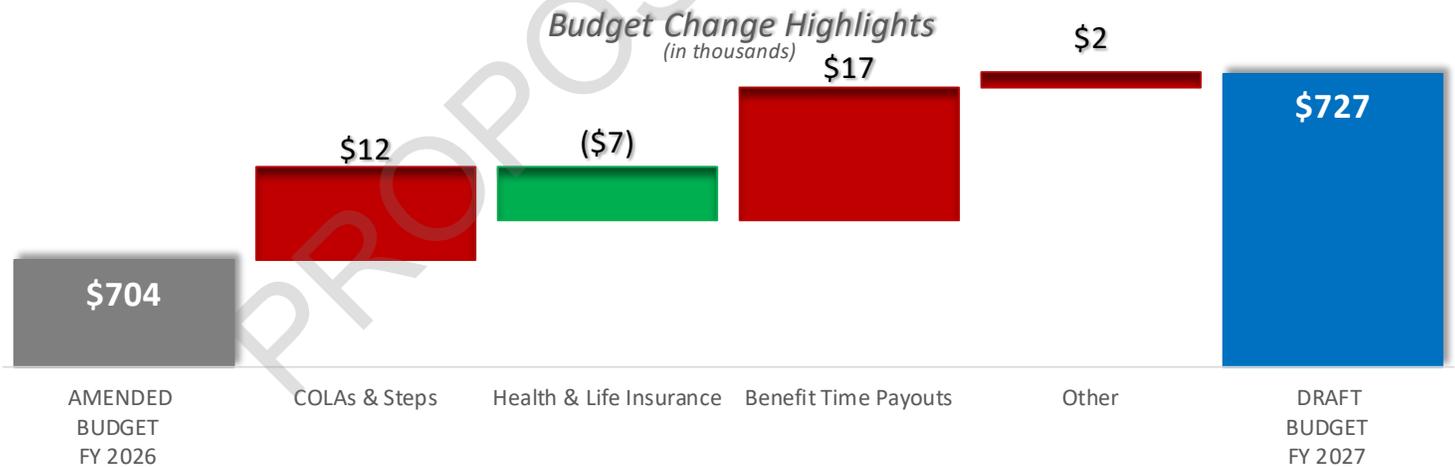
FUND / DEPT 01 / 05	FLEET MAINTENANCE
Authorized Full – Time Staff	<b>3</b>

### PURPOSE

The Fleet Maintenance department is responsible for overseeing the maintenance, repair, and replacement of all Village vehicles and equipment. This includes directly performing maintenance tasks on the fleet as well as overseeing the contracted repair work.

### FINANCIAL SUMMARY

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Personnel	\$ -	\$ 482,717	\$ 511,019	\$ 494,364	\$ 533,694	\$ 22,675	4.4%
Vehicle & Lrg Equip Maint.	134,450	151,191	165,120	163,460	163,370	(1,750)	-1.1%
Contractual Services	-	6,100	9,245	9,700	11,375	2,130	23.0%
Commodities	23,776	17,202	18,200	18,200	19,000	800	4.4%
<b>Total</b>	<b>\$ 158,226</b>	<b>\$ 657,210</b>	<b>\$ 703,584</b>	<b>\$ 685,724</b>	<b>\$ 727,439</b>	<b>\$ 23,855</b>	<b>3.4%</b>





# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

#### (FLEET MAINTENANCE)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>DEPARTMENT: FLEET MAINTENANCE</b>					
<b>PERSONNEL</b>					
0105117-500010- Salaries - Fleet FT	-	334,613	345,752	340,952	356,123
0105117-500020- Salaries - Fleet Overtime	-	6,508	10,179	7,853	8,461
0105117-500110- Career Development Pay	-	3,634	3,000	4,153	3,000
0105117-500120- Longevity	-	700	700	700	700
0105117-500141- Tool Allowance	-	2,794	3,000	3,000	3,000
0105117-500142- Uniform Allowance	-	635	1,575	1,575	2,025
0105117-500150- Sick Leave Payout	-	243	623	600	521
0105117-500151- Vacation Leave Payout	-	-	-	-	8,912
0105117-500152- Comp Time Payout	-	3,327	1,453	500	9,546
0105117-510050- FICA Contributions	-	25,203	27,347	25,507	28,615
0105117-510060- IMRF Contribution	-	26,855	28,044	26,265	30,697
0105117-510080- Health Insurance	-	72,562	80,431	75,359	75,254
0105117-510081- Dental Insurance	-	4,513	4,738	4,079	3,360
0105117-510082- Vision Insurance	-	288	511	428	368
0105117-510083- Life Insurance	-	842	1,191	918	637
0105117-520420- Training & Conferences	-	-	2,475	2,475	2,475
<b>TOTAL PERSONNEL</b>	-	482,717	511,019	494,364	533,694
<b>VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>					
0105041-520340- Vehicle Maint & Repair-Adm/Cd	2,683	2,399	4,675	5,310	4,675
0105042-520340- Vehicle Maint & Repair-Pd	66,182	62,732	54,795	55,000	54,795
0105045-520340- Vehicle Maint & Repair-Cfpd	-	2,458	10,000	7,500	10,000
0105043-520340- Vehicle Maint & Repair-Pw	39,702	37,330	56,100	56,100	58,100
0105044-520340- Lrg Equip Maint & Repair-Pw	25,883	46,272	39,550	39,550	35,800
<b>TOTAL VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>	134,450	151,191	165,120	163,460	163,370
<b>CONTRACTUAL SERVICES</b>					
0105117-520320- Software License/Subscriptions	-	6,100	6,170	6,550	8,300
0105117-520406- Organizational Memberships	-	-	3,075	3,150	3,075
<b>TOTAL CONTRACTUAL SERVICES</b>	-	6,100	9,245	9,700	11,375
<b>COMMODITIES</b>					
0105117-530050- Operating Supplies & Equip	7,144	-	3,200	3,200	2,000
0105117-530060- Vehicle & Eqp Mtnc Supplies	16,632	17,202	15,000	15,000	17,000
<b>TOTAL COMMODITIES</b>	23,776	17,202	18,200	18,200	19,000
<b>TOTAL DEPARTMENT: FLEET MAINTENANCE</b>	<b>\$ 158,226</b>	<b>\$ 657,210</b>	<b>\$ 703,584</b>	<b>\$ 685,724</b>	<b>\$ 727,439</b>

# **GENERAL FUND FLEET MAINTENANCE**

## **ACCOUNT DETAIL**

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



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

### GENERAL FUND

(FLEET MAINTENANCE)

DRAFT  
BUDGET  
FY 2027

#### DEPARTMENT: FLEET MAINTENANCE

##### PERSONNEL

<b>0105117-500010-</b>	<b>SALARIES - FLEET FT</b>		<b>\$</b>	<b>356,123</b>
	3 FT EMPLOYEES	356,123		
<b>0105117-500020-</b>	<b>SALARIES - FLEET OVERTIME</b>		<b>\$</b>	<b>8,461</b>
	ON CALL STIPENDS (3)	1,500		
	OVERTIME HOURS	6,961		
<b>0105117-500110-</b>	<b>CAREER DEVELOPMENT PAY</b>		<b>\$</b>	<b>3,000</b>
	CAREER DEVELOPMENT - NON DEPT HEAD	3,000		
<b>0105117-500120-</b>	<b>LONGEVITY</b>		<b>\$</b>	<b>700</b>
	1 EMPLOYEE	700		
<b>0105117-500141-</b>	<b>TOOL ALLOWANCE</b>		<b>\$</b>	<b>3,000</b>
	MECHANIC TOOL ALLOWANCE TO UPGRADE AND REPLACE BROKEN AND WORN TOOLS	3,000		
<b>0105117-500142-</b>	<b>UNIFORM ALLOWANCE</b>		<b>\$</b>	<b>2,025</b>
	3 EMPLOYEES @ \$675 EA	2,025		
<b>0105117-500150-</b>	<b>SICK LEAVE PAYOUT</b>		<b>\$</b>	<b>521</b>
	SICK LEAVE PAYOUT (50% PAYOUT RATE)	521		
<b>0105117-500151-</b>	<b>VACATION LEAVE PAYOUT</b>		<b>\$</b>	<b>8,912</b>
	VACATION TIME PAYOUT INCLUDING RETIREE PAYOUT	8,912		
<b>0105117-500152-</b>	<b>COMP TIME PAYOUT</b>		<b>\$</b>	<b>9,546</b>
	COMP TIME PAYOUT INLCUDING RETIREE PAYOUTT	9,546		
<b>0105117-510050-</b>	<b>FICA CONTRIBUTIONS</b>		<b>\$</b>	<b>28,615</b>
	NO DETAIL REPORTED			
<b>0105117-510060-</b>	<b>IMRF CONTRIBUTION</b>		<b>\$</b>	<b>30,697</b>
	NO DETAIL REPORTED			
<b>0105117-510080-</b>	<b>HEALTH INSURANCE</b>		<b>\$</b>	<b>75,254</b>
	NO DETAIL REPORTED			
<b>0105117-510081-</b>	<b>DENTAL INSURANCE</b>		<b>\$</b>	<b>3,360</b>
	NO DETAIL REPORTED			
<b>0105117-510082-</b>	<b>VISION INSURANCE</b>		<b>\$</b>	<b>368</b>
	NO DETAIL REPORTED			
<b>0105117-510083-</b>	<b>LIFE INSURANCE</b>		<b>\$</b>	<b>637</b>
	NO DETAIL REPORTED			



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

### GENERAL FUND

(FLEET MAINTENANCE)

DRAFT  
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<b>0105117-520420- TRAINING &amp; CONFERENCES</b>		<b>\$ 2,475</b>
MECHANIC ASE TESTING	1,000	
MECHANIC TRAINING & CLASSES	1,000	
MFMA MANUFACTURING PRESENTATIONS	325	
UST A/B/C OPERATOR RECERTS	150	
<b>TOTAL PERSONNEL</b>		<b>\$ 533,694</b>
<b>VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>		
<b>0105041-520340- VEHICLE MAINT &amp; REPAIR-ADM/CD</b>		<b>\$ 4,675</b>
ADMINISTRATION AND BUILDING DEPT VEHICLE REPAIRS BY OUTSIDE VENDORS	2,000	
CAR WASHES	350	
PARTS AND SUPPLIES FOR VILLAGE HALL AND BUILDING DEPARTMENT VEHICLES	2,000	
TITLE AND PLATES	325	
<b>0105042-520340- VEHICLE MAINT &amp; REPAIR-PD</b>		<b>\$ 54,795</b>
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 VEHICLES	1,395	
REPAIR OF POLICE DEPT RADIOS	500	
TITLE AND TRANSFER PLATES FOR NEW POLICE VEHICLES	1,200	
<b>0105045-520340- VEHICLE MAINT &amp; REPAIR-CFPD</b>		<b>\$ 10,000</b>
MAINTENANCE & REPAIR PARTS FOR CFPD VEHICLES	10,000	
<b>0105043-520340- VEHICLE MAINT &amp; REPAIR-PW</b>		<b>\$ 58,100</b>
CDL LICENSE RENEWALS (5) AT \$35 EACH	175	
Detailing of Trucks	2,000	
MAINTENANCE AND REPAIR PARTS FOR PUBLIC WORKS VEHICLES	35,000	
PW VEHICLE REPAIR BY OUTSIDE VENDORS	8,000	
PW5, 15, 50 AERIAL LIFT INSPECTIONS	3,000	
REPAIRS FOR PUBLIC WORKS VEHICLE RADIOS	500	
TIRES FOR LARGE TRUCK (1 SET)	3,600	
TITLE AND PLATES (2)	825	
TRUCK SAFETY INSPECTIONS- 32 VEHICLES PRIMARILY TWICE A YEAR AT \$36 EACH TIME	2,000	
USED TIRE DISPOSAL	800	
WASTE OIL, GASOLINE AND ANTIFREEZE PICKUP	2,200	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – FLEET MAINTENANCE – ACCOUNT DETAIL

### GENERAL FUND

(FLEET MAINTENANCE)

DRAFT  
BUDGET  
FY 2027

<b>0105044-520340- LRG EQUIP MAINT &amp; REPAIR-PW</b>	<b>\$ 35,800</b>
BARS, CHAINS AND OIL FOR SAWS	300
CHIPPER & FORESTRY EQUIPMENT	2,500
EQUIPMENT REPAIR PARTS AND SUPPLIES- PLOW PARTS	21,000
PLOW CARBIDE CUTTING EDGES	3,000
PUBLIC WORKS EQUIPMENT REPAIRS	5,000
SKID STEER TIRES (2 SETS)	2,000
SNOW BLOWERS (1)	1,000
VEHICLE WASH SYSTEM REPAIRS	1,000
<b>TOTAL VEHICLE AND LARGE EQUIPMENT MAINTENANCE</b>	<b>\$ 163,370</b>
<b>CONTRACTUAL SERVICES</b>	
<b>0105117-520320- SOFTWARE LICENSE/SUBSCRIPTIONS</b>	<b>\$ 8,300</b>
CUMMINS ENGINE LICENSES	1,700
FORD DIAGNOSTICS LICENSES	900
IWORQ FLEET SOFTWARE	4,500
MAC TOOLS SCANNER	1,200
<b>0105117-520406- ORGANIZATIONAL MEMBERSHIPS</b>	<b>\$ 3,075</b>
MUNICIPAL FLEET MANAGERS ASSOCIATION	75
SHOP KEY PRO (ONLINE SUBSCRIPTION)	3,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 11,375</b>
<b>COMMODITIES</b>	
<b>0105117-530050- OPERATING SUPPLIES &amp; EQUIP</b>	<b>\$ 2,000</b>
GENERAL PURPOSE TOOLS	2,000
<b>0105117-530060- VEHICLE &amp; EQP MTNC SUPPLIES</b>	<b>\$ 17,000</b>
AUTO CLEANING SUPPLIES	1,000
FASTENERS AND SMALL REPLACEMENT PARTS	16,000
<b>TOTAL COMMODITIES</b>	<b>\$ 19,000</b>
<b>TOTAL DEPARTMENT: FLEET MAINTENANCE</b>	<b>\$ 727,439</b>

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

### PURPOSE

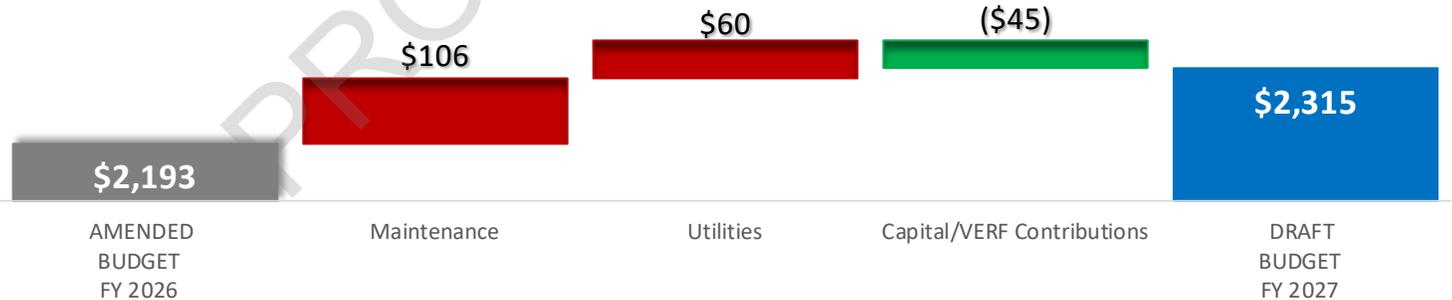
The Buildings and Grounds department captures all costs associated with operating and maintaining various Village Facilities, excluding Village staff time. The Village buildings and grounds accounted for are listed below in the Financial Summary.

### FINANCIAL SUMMARY

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Public Works Campus	\$ 79,995	\$ 274,757	\$ 371,700	\$ 358,401	\$ 404,900	\$ 33,200	8.9%
Police Campus	107,640	266,824	394,100	415,902	435,600	41,500	10.5%
Village Hall	56,510	281,672	481,788	481,429	439,788	(42,000)	-8.7%
Open Lands & Grounds	403,600	409,804	568,580	503,000	568,330	(250)	0.0%
Arboretheater	57,810	78,905	130,240	107,753	131,224	984	0.8%
VHAC	165,111	196,964	219,460	219,003	217,897	(1,563)	-0.7%
Phillip Rd Building	8,926	21,108	27,500	22,154	27,176	(324)	-1.2%
Cuneo Mansion & Gardens	-	-	-	21,500	90,020	90,020	n/a
Communication Center*	43,161	-	-	-	-	-	n/a
<b>Total</b>	<b>\$ 922,753</b>	<b>\$ 1,530,033</b>	<b>\$ 2,193,368</b>	<b>\$ 2,129,142</b>	<b>\$ 2,314,935</b>	<b>\$ 121,567</b>	<b>5.5%</b>

\* Included in Dispatch Center Fund beginning in FY 2025.

### Budget Change Highlights (in thousands)





# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(BUILDINGS AND GROUNDS)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>DEPARTMENT: BUILDINGS &amp; GROUNDS</b>					
<b>PUBLIC WORKS CAMPUS</b>					
0106046-520050- Electric Power	-	-	1,000	-	-
0106046-520060- Natural Gas Power	3,823	1,860	5,000	2,027	2,500
0106046-520070- Water & Sewer	5,476	3,580	6,000	2,274	6,000
0106046-520600- Bldg & Grnds Maint Services	39,447	55,785	47,600	42,000	59,300
0106046-530070- Bldg & Grnds Maint Supplies	31,249	38,532	37,100	37,100	37,100
0106046-580098- Major R/R Contrib	-	175,000	275,000	275,000	300,000
<b>TOTAL PUBLIC WORKS CAMPUS</b>	<b>\$ 79,995</b>	<b>\$ 274,757</b>	<b>\$ 371,700</b>	<b>\$ 358,401</b>	<b>\$ 404,900</b>
<b>POLICE CAMPUS</b>					
0106048-520050- Electric Power	-	-	1,000	1,000	2,000
0106048-520060- Natural Gas Power	-	-	-	750	3,000
0106048-520070- Water & Sewer	1,841	2,059	2,000	3,152	6,000
0106048-520600- Bldg & Grnds Maint Services	74,416	64,535	81,300	96,000	124,800
0106048-530070- Bldg & Grounds Maint Supplies	31,383	25,230	34,800	40,000	49,800
0106048-580098- Major R/R Contrib	-	175,000	275,000	275,000	250,000
<b>TOTAL POLICE CAMPUS</b>	<b>\$ 107,640</b>	<b>\$ 266,824</b>	<b>\$ 394,100</b>	<b>\$ 415,902</b>	<b>\$ 435,600</b>
<b>VILLAGE HALL</b>					
0106049-520050- Electric Power	-	105	3,000	3,000	5,000
0106049-520060- Natural Gas Power	-	1,311	-	-	-
0106049-520070- Water & Sewer	1,003	2,561	3,800	3,429	3,800
0106049-520600- Bldg & Grnds Maint Services	30,922	72,226	45,988	46,000	51,988
0106049-530070- Bldg & Grounds Maint Supplies	24,585	30,468	29,000	29,000	29,000
0106049-580098- Major R/R Contrib	-	175,000	400,000	400,000	350,000
<b>TOTAL VILLAGE HALL</b>	<b>\$ 56,510</b>	<b>\$ 281,672</b>	<b>\$ 481,788</b>	<b>\$ 481,429</b>	<b>\$ 439,788</b>
<b>OPEN LANDS AND GROUNDS</b>					
0106047-520050- Electric Power	-	15,901	10,250	20,000	20,000
0106047-520070- Water & Sewer	-	6,346	8,000	8,000	8,000
0106047-520600- Bldg & Grnds Maint Services	333,019	311,852	432,330	370,000	234,330
0106047-520606- Bldg & Grnds Environmental Srv	-	-	-	-	203,000
0106047-530070- Bldg & Grounds Maint Supplies	70,581	75,705	118,000	105,000	103,000
0106047-580098- Major R/R Contrib	-	-	-	-	-
<b>TOTAL OPEN LANDS AND GROUNDS</b>	<b>\$ 403,600</b>	<b>\$ 409,804</b>	<b>\$ 568,580</b>	<b>\$ 503,000</b>	<b>\$ 568,330</b>
<b>ARBORTHEATER</b>					
0106081-520050- Electric Power	-	-	1,000	-	-
0106081-520070- Water & Sewer	4,253	5,580	4,000	2,823	4,000
0106081-520100- Phone/Internet/Cable	-	2,864	3,180	3,386	3,180
0106081-520105- Mobile Phone Service	-	428	-	444	444
0106081-520600- Bldg & Grnds Maint Services	37,787	41,908	65,960	45,000	72,500
0106081-530070- Bldg & Grounds Maint Supplies	15,770	8,125	11,100	11,100	11,100
0106081-580098- Major R/R Contrib	-	20,000	45,000	45,000	40,000
<b>TOTAL ARBORTHEATER</b>	<b>\$ 57,810</b>	<b>\$ 78,905</b>	<b>\$ 130,240</b>	<b>\$ 107,753</b>	<b>\$ 131,224</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

#### (BUILDINGS AND GROUNDS)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>VERNON HILLS ATHLETIC COMPLEX (VHAC)</b>					
0106110-520050- Electric Power	27,705	30,081	26,000	35,009	35,000
0106110-520070- Water & Sewer	2,209	2,273	2,400	3,394	2,400
0106110-520105- Mobile Phone Service	-	-	-	-	437
0106110-520600- Bldg & Grnds Maint Services	91,048	86,064	90,460	80,000	81,460
0106110-530070- Bldg & Grounds Maint Supplies	44,149	28,547	50,600	50,600	48,600
0106110-580098- Major R/R Contrib	-	50,000	50,000	50,000	50,000
<b>TOTAL VERNON HILLS ATHLETIC COMPLEX (VHAC)</b>	<b>\$ 165,111</b>	<b>\$ 196,964</b>	<b>\$ 219,460</b>	<b>\$ 219,003</b>	<b>\$ 217,897</b>
<b>PHILLIP RD BUILDING</b>					
0106091-520050- Electric Power	-	1,702	2,500	1,913	2,500
0106091-520060- Natural Gas Power	-	1,875	3,000	626	3,000
0106091-520070- Water & Sewer	-	344	600	315	600
0106091-520100- Phone/Internet/Cable	-	-	-	-	1,776
0106091-520600- Bldg & Grnds Maint Services	7,587	10,794	12,800	12,800	12,800
0106091-530070- Bldg & Grounds Maint Supplies	1,339	1,393	3,600	1,500	1,500
0106091-580098- Major R/R Contrib	-	5,000	5,000	5,000	5,000
<b>TOTAL PHILLIP RD BUILDING</b>	<b>\$ 8,926</b>	<b>\$ 21,108</b>	<b>\$ 27,500</b>	<b>\$ 22,154</b>	<b>\$ 27,176</b>
<b>CUNEO MANSION &amp; GROUNDS</b>					
0106094-520050- Electric Power	-	-	-	3,000	15,000
0106094-520060- Natural Gas Power	-	-	-	1,500	7,500
0106094-520070- Water & Sewer	-	-	-	2,000	5,000
0106094-520100- Phone/Internet/Cable	-	-	-	-	5,520
0106094-520600- Bldg & Grnds Maint Services	-	-	-	10,000	23,000
0106094-530070- Bldg & Grounds Maint Supplies	-	-	-	5,000	24,000
0106094-580096- Equip Replace Contrib	-	-	-	-	10,000
0106094-580098- Major R/R Contrib	-	-	-	-	-
<b>TOTAL CUNEO MANSION &amp; GROUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,500</b>	<b>\$ 90,020</b>
<b>COMMUNICATIONS CENTER/DISPATCH</b>					
0102115-520050- Electric Power	2,744	-	-	-	-
0102115-520060- Natural Gas Power	1,804	-	-	-	-
0102115-520070- Water & Sewer	2,208	-	-	-	-
0102115-520600- Bldg & Ground Mtns Svc	19,849	-	-	-	-
0102115-530070- Bldg & Grounds Mtns Sup	16,556	-	-	-	-
<b>TOTAL COMMUNICATIONS CENTER/DISPATCH</b>	<b>\$ 43,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: BUILDINGS &amp; GROUNDS</b>	<b>\$ 922,753</b>	<b>\$ 1,530,033</b>	<b>\$ 2,193,368</b>	<b>\$ 2,129,142</b>	<b>\$ 2,314,935</b>

# **GENERAL FUND BUILDINGS AND GROUNDS**

## **ACCOUNT DETAIL**

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



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
FY 2027

#### DEPARTMENT: BUILDINGS AND GROUNDS

##### PUBLIC WORKS CAMPUS

<b>0106046-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$ 2,500</b>
	NATURAL GAS FOR EMERGENCY GENERATOR	2,500	
<b>0106046-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 6,000</b>
	WATER, SEWER AND IRRIGATION	6,000	
<b>0106046-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 59,300</b>
	BACKFLOW TESTING AND PLUMBING SERVICES	3,000	
	CO TESTING (2 YRS JAN 2026)	1,000	
	CONTRACTUAL WEIGHT ROOM MAINTENANCE	2,000	
	ELECTRICAL SERVICES	3,000	
	FIRE SYSTEM SERVICES	4,400	
	FUEL SYSTEM TESTING AND REPAIRS	2,400	
	GATE MAINTENANCE AND REPAIRS TO BACK GATE	1,000	
	HVAC CONTROLS	4,000	
	JANITORIAL SERVICES	12,000	
	LOAD TEST PUBLIC WORKS STANDBY GENERATOR	700	
	MISC HARDWARE	2,000	
	OVERHEAD DOOR INSPECTION AND REPAIRS	8,000	
	PEST CONTROL (ALL BUILDINGS)	5,000	
	ROOF MAINTENANCE AND REPAIRS	4,200	
	SECURITY ALARM SERVICES	600	
	TUCKPOINTING	6,000	
<b>0106046-530070-</b>	<b>BLDG &amp; GRNDS MAINT SUPPLIES</b>		<b>\$ 37,100</b>
	CALCIUM CHLORIDE FOR SIDEWALKS	500	
	CLEANING SUPPLIES	1,500	
	DOOR KEYS AND LOCKS	2,000	
	ELECTRICAL AND PLUMBING SUPPLIES	2,500	
	FLAGS: USA, STATE AND VILLAGE	400	
	FUEL DISPENSER, NOZZLES, HOSES AND BREAK-AWAYS	2,000	
	FURNACE FILTERS	2,200	
	HARDWARE	6,000	
	HVAC MECHANICAL SUPPLIES	10,000	
	LIGHTING SUPPLIES AND BULBS	2,000	
	PAINTING SUPPLIES AND HARDWARE	2,000	
	PAPER PRODUCTS	2,000	
	WASHBAY SUPPLIES, HOSES AND CONNECTORS	2,000	
	WATER FILTERS FOR LUNCHROOM FAUCET	2,000	
<b>0106046-580098-</b>	<b>MAJOR R/R CONTRIB</b>		<b>\$ 300,000</b>
	NO DETAIL REPORTED		
<b>TOTAL PUBLIC WORKS CAMPUS</b>			<b>\$ 404,900</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
FY 2027

#### POLICE CAMPUS

<b>0106048-520050-</b>	<b>ELECTRIC POWER</b>		<b>\$ 2,000</b>
	ELECTRIC POWER- 740 LAKEVIEW PKWY, UNIT B(ACCT # 2064523333/ METER # 230222663)	2,000	
<b>0106048-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$ 3,000</b>
	NATURAL GAS	3,000	
<b>0106048-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 6,000</b>
	WATER & SEWER	6,000	
<b>0106048-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 124,800</b>
	ANNUAL FIRE EXTINGUISHER INSPECTION AND REPAIRS	1,200	
	BACKFLOW PREVENTION AND PLUMBING SERVICES	4,000	
	BIOHAZARD CLEANUP	2,000	
	BRICK SEALING AND TUCKPOINTING	7,000	
	CONTINENTAL EXECUTIVE PARKE ASSOCIATION MAINTENANCE CHARGE	2,000	
	ELECTRICAL SERVICES	6,000	
	FIRE SPRINKLER, BOILER AND 5 YR NFPA25 CODE INSPECTIONS (2025-\$2,200)	6,000	
	FITNESS ROOM MAINTENANCE	1,500	
	GENERAL LOCKSMITH SERVICES	1,000	
	GENERAL REPAIRS	1,150	
	GENERATOR REPAIRS	1,000	
	HVAC CONTROLS	6,000	
	HVAC CONTROLS & REPAIRS	11,000	
	JANITORIAL CLEANING SERVICES	36,000	
	LOAD TEST STANDBY GENERATORS	2,200	
	LOCK SETS FOR DETENTION CENTER DOORS	7,250	
	OVERHEAD AND AUTOMATIC SWING DOOR MAINTENANCE AND LOCK SERVICES	4,000	
	PAINTING & STAINING	8,000	
	ROOF MAINTENANCE SERVICES	2,500	
	SHOOTING RANGE MAINTENANCE AND REPAIRS	15,000	
<b>0106048-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 49,800</b>
	BULBS	500	
	CALCIUM CHLORIDE FOR SIDEWALKS	3,250	
	CLEANING SUPPLIES	3,250	
	DOOR LOCKS AND CLOSERS	3,000	
	ELECTRICAL AND LIGHTING SUPPLIES	5,000	
	FLAGS-US, STATE, VILLAGE AND MIA	400	
	GENERAL HARDWARE	5,000	
	HVAC SUPPLIES	15,000	
	PAINTING SUPPLIES	2,500	
	PAPER PRODUCTS	5,000	
	PLUMBING SUPPLIES	4,000	
	SUMMER AND FALL ANNUAL FLOWERS	1,650	
	WATER FILTERS	1,250	



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

#### (BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
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0106048-580098-	MAJOR R/R CONTRIB NO DETAIL REPORTED		\$	250,000
	<b>TOTAL POLICE CAMPUS</b>		\$	<b>435,600</b>
<b>VILLAGE HALL</b>				
0106049-520050-	ELECTRIC POWER EV CHARGING STATION		\$	5,000
		5,000		
0106049-520070-	WATER & SEWER WATER AND SEWER		\$	3,800
		3,800		
0106049-520600-	BLDG & GRNDS MAINT SERVICES		\$	51,988
	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		
	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 NO DETAIL REPORTED		\$	350,000
	<b>TOTAL VILLAGE HALL</b>		\$	<b>439,788</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
FY 2027

#### OPEN LANDS AND GROUNDS

<b>0106047-520050- ELECTRIC POWER</b>	<b>\$ 20,000</b>
BUTTERFIELD & GOLF WELCOME SIGN- 0 SE BUTERFIELD RD(ACCT# 2819362222/ METER #273	750
LAKE CHARLES WELL@ 250 GREGG'S LANDING(ACCT # 4187908000/ METER #230146627)	18,750
RT 60 WELCOME SIGN- 948 TOWNLINE RD(ACCT # 8901531222/ UNMETERED)	500
<b>0106047-520070- WATER &amp; SEWER</b>	<b>\$ 8,000</b>
BUTTERFIELD RD-2 SYSTEMS	4,000
I-DOT ISLAND IRRIGATION-5 SYSTEMS	4,000
<b>0106047-520600- BLDG &amp; GRNDS MAINT SERVICES</b>	<b>\$ 234,330</b>
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
GENERAL MOWING OF VILLAGE PROPERTY	90,000
LARGE TREE REMOVAL & LOG DISPOSAL	14,500
SPECIALIZED MOWING OF VILLAGE FACILITIES	40,000
VILLAGE WIDE TREE TRIMMING AND PRUNING BY CONTRACTOR	60,000
<b>0106047-520606- BLDG &amp; GRNDS ENVIRONMENTAL SRV</b>	<b>\$ 203,000</b>
HARVEY LAKE STEWARDSHIP	31,000
INJECTION OF TREES FOR PEST AND DISEASE CONTROL	12,000
OPEN SPACE RESTORATION	10,000
OPEN SPACE STEWARDSHIP	81,000
POND ALGAE SERVICES	40,000
TURF BROADLEAF WEED APPLICATIONS & FERTILIZER TREATMENTS	23,000
VILLAGE NPDES PERMIT FEE AND SAMPLING	6,000
<b>0106047-530070- BLDG &amp; GROUNDS MAINT SUPPLIES</b>	<b>\$ 103,000</b>
ARBOR DAY SUPPLIES- TREES, SHRUBS, SAFETY MATERIAL	500
BUSHES/TREES FOR VILLAGE BUILDINGS AND PROPERTIES	1,000
FISH POND STOCKING (VHAC AND HARVEY LAKE)	1,000
HOLIDAY LIGHTS AND SUPPLIES INCLUDING VILLAGE BUILDINGS AND VILLAGE WIDE DISPLA'	10,000
LAWN IRRIGATION PARTS AND SUPPLIES	1,500
OPEN SPACE MAINTENANCE SUPPLIES	4,500
PARKWAY TREES FOR REPLACEMENT (200 TREES AT \$225 EACH)	45,000
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**

**\$ 568,330**



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
FY 2027

**ARBORTHEATER**

<b>0106081-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 4,000</b>
	POTABLE WATER AND SEWER	4,000	
<b>0106081-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$ 3,180</b>
	PHONE & INTERNET SERVICE (COMCAST) - ARBORTHEATER	3,180	
<b>0106081-520105-</b>	<b>MOBILE PHONE SERVICE</b>		<b>\$ 444</b>
	MOBILE DATA SERVICE (VERIZON)*	444	
<b>0106081-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 72,500</b>
	BACKFLOW PREVENTION AND PLUMBING	2,000	
	BRICK SEALING AND TUCKPOINTING	2,000	
	CLEANING OF WASHROOMS (7 DAYS PER WEEK) AND EMPTY TRASH (12 MONTHS)	6,000	
	FOUNTAIN, WATERFALL AND IRRIGATION MAINTENANCE SERVICES AND REPAIRS	25,000	
	LANDSCAPE MAINTENANCE CONTRACT	25,000	
	MULCH	10,000	
	PORTALET SERVICES	1,000	
	VIDEO SURVEILLANCE CAMERA MAINTENANCE	1,500	
<b>0106081-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 11,100</b>
	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	
<b>0106081-580098-</b>	<b>MAJOR R/R CONTRIB</b>		<b>\$ 40,000</b>
	NO DETAIL REPORTED		
<b>TOTAL ARBORTHEATER</b>			<b>\$ 131,224</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
FY 2027

**VERNON HILLS ATHLETIC COMPLEX (VHAC)**

<b>0106110-520050-</b>	<b>ELECTRIC POWER</b>	<b>\$</b>	<b>35,000</b>
	ELECTRIC FOR IRRIGATION & WELL- 311 NIKE PKWY (ACCT #7221210100/ METER #230229225)		10,000
	ELECTRIC FOR LIGHTING- 313 S. FAIRWAY DR		25,000
<b>0106110-520070-</b>	<b>WATER &amp; SEWER</b>	<b>\$</b>	<b>2,400</b>
	WATER AND SEWER		2,400
<b>0106110-520105-</b>	<b>MOBILE PHONE SERVICE</b>	<b>\$</b>	<b>437</b>
	MOBILE PHONE SERVICE (VERIZON)*		437
<b>0106110-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>	<b>\$</b>	<b>81,460</b>
	BACKFLOW PREVENTION AND PLUMBING		2,000
	BALLFIELD NETS AND REPAIR		3,000
	BRICK SEALING AND TUCKPOINTING		1,000
	DEEP TINE AERATION		7,000
	ELECTRICAL WORK-IRRIGATION, BUILDING LIGHTS AND SCOREBOARDS		500
	FIRE EXTINGUISHER SERVICES		250
	MUSCO 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
<b>0106110-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>	<b>\$</b>	<b>48,600</b>
	DUCKBILLS (LOCKS)		250
	EQUIPMENT RENTAL		1,000
	FERTILIZER AND HERBICIDE		15,000
	IRRIGATION PARTS		1,000
	LINE PAINT		1,000
	MISC SUPPLIES- PLUMBING, BULBS, PAINT		3,000
	MISC SUPPLIES-FIELD DRY, BASES, PLATES, VANDALISM, ETC.		3,850
	MULCH		3,500
	SCOREBOARD SUPPLIES		1,000
	SEED, SOD, LIMESTONE, AGGREGATE, SAND AND TURFACE		17,000
	SOCCER GOAL NETS		500
	TOOLS AND EQUIPMENT		1,500
<b>0106110-580098-</b>	<b>MAJOR R/R CONTRIB</b>	<b>\$</b>	<b>50,000</b>
	NO DETAIL REPORTED		
<b>TOTAL VERNON HILLS ATHLETIC COMPLEX (VHAC)</b>		<b>\$</b>	<b>217,897</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
FY 2027

**PHILLIP RD BUILDING**

<b>0106091-520050-</b>	<b>ELECTRIC POWER</b>		<b>\$ 2,500</b>
	ELECTRIC POWER-7 PHILLIP RDACCT # 5978222000/ METER #272564187	2,500	
<b>0106091-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$ 3,000</b>
	NATURAL GAS	3,000	
<b>0106091-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 600</b>
	WATER AND SEWER	600	
<b>0106091-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$ 1,776</b>
	INTERNET SERVICE (COMCAST)	1,776	
<b>0106091-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 12,800</b>
	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	
<b>0106091-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 1,500</b>
	CLEANING AND PAPER SUPPLIES	500	
	HVAC SUPPLIES	500	
	LIGHTING SUPPLIES AND BULBS	500	
<b>0106091-580098-</b>	<b>MAJOR R/R CONTRIB</b>		<b>\$ 5,000</b>
	NO DETAIL REPORTED		
<b>TOTAL PHILLIP RD BUILDING</b>			<b>\$ 27,176</b>

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – BUILDINGS AND GROUNDS – ACCOUNT DETAIL

### GENERAL FUND

(BUILDINGS & GROUNDS)

DRAFT  
BUDGET  
FY 2027

**CUNEO MANSION & GROUNDS**

<b>0106094-520050-</b>	<b>ELECTRIC POWER</b>		<b>\$ 15,000</b>
	ELECTRIC POWER	15,000	
<b>0106094-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$ 7,500</b>
	NATURAL GAS	7,500	
<b>0106094-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 5,000</b>
	WATER & SEWER	5,000	
<b>0106094-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$ 5,520</b>
	INTERNET SERVICE (COMCAST)	5,520	
<b>0106094-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 23,000</b>
	BACKFLOW PREVENTION AND PLUMBING	2,000	
	ELECTRICAL CONTRACTOR	3,000	
	ELEVATOR INSPECTION AND CONVEY	5,000	
	FIRE SYSTEM SERVICES	3,000	
	GENERATOR REPAIRS AND SERVICES	1,500	
	HVAC CONTROLS	4,000	
	LOCKSMITH	1,500	
	ROOF INSPECTIONS AND REPAIR SERVICES	3,000	
<b>0106094-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 24,000</b>
	CALCIUM CHLORIDE	1,000	
	CLEANING SUPPLIES	2,000	
	DOOR LOCKS AND CLOSERS	1,500	
	HVAC SUPPLIES	12,000	
	LIGHT BULBS AND ELECTRICAL SUPPLIES	2,500	
	MISC HARDWARE	2,000	
	PLUMBING SUPPLIES	3,000	
<b>0106094-580096-</b>	<b>EQUIP REPLACE CONTRIB</b>		<b>\$ 10,000</b>
	NO DETAIL REPORTED		
<b>0106094-580098-</b>	<b>MAJOR R/R CONTRIB</b>		<b>\$ -</b>
	NO DETAIL REPORTED		
<b>TOTAL CUNEO MANSION &amp; GROUNDS</b>			<b>\$ 90,020</b>
<b>TOTAL DEPARTMENT: BUILDINGS AND GROUNDS</b>			<b>\$ 2,314,935</b>

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

### PURPOSE

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

### FINANCIAL SUMMARY

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Village Board	\$ 56,025	\$ 54,946	\$ 59,862	\$ 56,902	\$ 59,862	\$ -	0.0%
Commodities	280	510	1,200	1,200	1,200	-	0.0%
Grants & Contributions	45,150	69,143	77,450	77,500	77,450	-	0.0%
<b>Total</b>	<b>\$ 101,455</b>	<b>\$ 124,599</b>	<b>\$ 138,512</b>	<b>\$ 135,602</b>	<b>\$ 138,512</b>	<b>\$ -</b>	<b>0.0%</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(PRESIDENT & BOARD)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>DEPARTMENT: PRESIDENT &amp; BOARD</b>					
<b>VILLAGE BOARD</b>					
0107105-500030- Board Compensation	51,000	51,000	51,000	51,000	51,000
0107105-510050- FICA Contributions	3,902	3,902	3,862	3,902	3,862
0107105-520420- Training & Conferences	1,123	45	5,000	2,000	5,000
<b>TOTAL VILLAGE BOARD</b>	<b>56,025</b>	<b>54,946</b>	<b>59,862</b>	<b>56,902</b>	<b>59,862</b>
<b>COMMODITIES</b>					
0107105-530011- Food & Other Supplies	280	510	1,200	1,200	1,200
<b>TOTAL COMMODITIES</b>	<b>280</b>	<b>510</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>GRANTS AND CONTRIBUTIONS</b>					
0107105-528010- Service Grants	39,500	61,000	67,000	68,000	67,000
0107105-530990- Other Contributions	5,650	8,143	10,450	9,500	10,450
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>45,150</b>	<b>69,143</b>	<b>77,450</b>	<b>77,500</b>	<b>77,450</b>
<b>TOTAL DEPARTMENT: PRESIDENT &amp; BOARD</b>	<b>\$ 101,455</b>	<b>\$ 124,599</b>	<b>\$ 138,512</b>	<b>\$ 135,602</b>	<b>\$ 138,512</b>

PROPOSED 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 2027 ANNUAL BUDGET

## GENERAL FUND – PRESIDENT & BOARD – ACCOUNT DETAIL

### GENERAL FUND

(PRESIDENT & BOARD)

DRAFT  
BUDGET  
FY 2027

#### DEPARTMENT: PRESIDENT & BOARD

##### VILLAGE BOARD

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

##### COMMODITIES

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

##### GRANTS AND CONTRIBUTIONS

<b>0107105-528010- SERVICE GRANTS</b>	<b>\$ 67,000</b>
A SAFE PLACE GRANT/CAP/SERENITY HOUSE/ YOUTH & FAMILY COUNSELING/PADS/UNIV	
IL LAKE CO/GIRLS SCOUTS/FRESH START/LAKE CO CTR INDEPENDENT	
LIVING/CASA/SENIOR ISSUES/ SPEC REC ASSOC LC	53,000
SOCIAL SERVICES GRANT - OMNI	14,000
<b>0107105-530990- OTHER CONTRIBUTIONS</b>	<b>\$ 10,450</b>
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
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>\$ 77,450</b>

#### 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 4<sup>th</sup>, as well as a donation to the Vernon Hills Park District Ribfest.

### FINANCIAL SUMMARY

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Vernon Hills Days	\$ 307,144	\$ 396,166	\$ 361,550	\$ 361,281	\$ 414,825	\$ 53,275	14.7%
Heier Veterans Fish Derby	4,474	5,314	6,000	4,975	6,000	-	0.0%
4th of July Events	47,282	54,260	57,350	51,015	71,700	14,350	25.0%
Pageant Events	2,939	4,080	5,195	1,806	5,195	-	0.0%
Arbortheater Concerts	6,503	7,499	14,400	11,500	14,400	-	0.0%
Little Bear Ribfest Donatio	11,000	11,000	11,000	11,000	11,000	-	0.0%
National Night Out	-	6,982	7,000	4,692	7,500	500	7.1%
Holiday Lighting	-	-	12,300	2,400	21,300	9,000	73.2%
<b>Total</b>	<b>\$ 379,342</b>	<b>\$ 485,302</b>	<b>\$ 474,795</b>	<b>\$ 448,669</b>	<b>\$ 551,920</b>	<b>\$ 77,125</b>	<b>16.2%</b>

### Budget Change Highlights (in thousands)





# FY 2027 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

### GENERAL FUND

(EVENTS)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>DEPARTMENT: EVENTS</b>					
<b>VERNON HILLS DAYS</b>					
0110075-520541- Entertainment	215,063	170,854	174,250	174,441	192,750
0110075-520542- Carnival	-	103,242	92,500	89,129	92,500
0110075-520605- Festival Grounds	53,399	63,145	51,550	49,252	67,550
0110075-520710- Promotional Marketing	23,954	36,300	21,125	32,539	41,400
0110075-530011- Food & Beverage	14,728	22,625	22,125	15,920	20,625
<b>TOTAL VERNON HILLS DAYS</b>	<b>\$ 307,144</b>	<b>\$ 396,166</b>	<b>\$ 361,550</b>	<b>\$ 361,281</b>	<b>\$ 414,825</b>
<b>OTHER EVENTS</b>					
0108014-520990- Heier Veterans Fishing Derby	4,474	5,314	6,000	4,975	6,000
0108026-520990- 4Th of July Events	47,282	54,260	57,350	51,015	71,700
0108027-520990- Pageant Events	2,939	4,080	5,195	1,806	5,195
0108081-520990- Arborthheater Events	6,503	7,499	14,400	11,500	14,400
0108101-520990- Little Bear Ribfest Donation	11,000	11,000	11,000	11,000	11,000
0108106-520990- National Night Out	-	6,982	7,000	4,692	7,500
0108107-520990- Holiday Lighting	-	-	12,300	2,400	21,300
<b>TOTAL OTHER EVENTS</b>	<b>\$ 72,198</b>	<b>\$ 89,135</b>	<b>\$ 113,245</b>	<b>\$ 87,388</b>	<b>\$ 137,095</b>
<b>TOTAL DEPARTMENT: EVENTS</b>	<b>\$ 379,342</b>	<b>\$ 485,302</b>	<b>\$ 474,795</b>	<b>\$ 448,669</b>	<b>\$ 551,920</b>

PROPOSED DRAFT

# **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 2027 ANNUAL BUDGET

## GENERAL FUND – EVENTS – ACCOUNT DETAIL

### GENERAL FUND

DRAFT  
BUDGET  
FY 2027

(EVENTS)

#### DEPARTMENT: EVENTS

##### VERNON HILLS DAYS

<b>0110075-520541-</b>	<b>ENTERTAINMENT</b>		<b>\$ 192,750</b>
	BACKLINE	5,000	
	CHILDREN'S ENTERTAINMENT	5,000	
	EVENTS	13,500	
	FIREWORKS	16,750	
	MUSICAL ACTS & PRODUCTION	150,000	
	OTHER ENTERTAINMENT COSTS	2,500	
<b>0110075-520542-</b>	<b>CARNIVAL</b>		<b>\$ 92,500</b>
	NO DETAIL REPORTED		
<b>0110075-520605-</b>	<b>FESTIVAL GROUNDS</b>		<b>\$ 67,550</b>
	CLEANING SERVICES	4,600	
	ELECTRICAL SERVICES & SUPPLIES	5,250	
	PORTABLE TOILETS	6,500	
	SECURITY & AUXILARY DEPUTIES	6,200	
	TENTS	32,500	
	TRAILERS	12,500	
<b>0110075-520710-</b>	<b>PROMOTIONAL MARKETING</b>		<b>\$ 41,400</b>
	5K RUN PROGRAM	4,000	
	ADVERTISING	13,450	
	CIVIC DONATIONS	5,750	
	FOOD ALLOWANCES	3,000	
	MISCELLANEOUS SUPPLIES	450	
	SPONSOR ADVERTIZING	11,000	
	STREET SIGNS SUPPLIES	750	
	VIP NIGHT SUPPLIES	3,000	
<b>0110075-530011-</b>	<b>FOOD &amp; BEVEAGE</b>		<b>\$ 20,625</b>
	BEVERAGS & SUPPLIES	17,500	
	CREDIT CARD PROCESSING	1,500	
	GREASE DISPOSAL	200	
	ICE & MISCELLANEOUS FOOD	1,250	
	LIQUOR LICENSE	175	
<b>TOTAL VERNON HILLS DAYS</b>			<b>\$ 414,825</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – EVENTS – ACCOUNT DETAIL

### GENERAL FUND

(EVENTS)

DRAFT  
BUDGET  
FY 2027

**OTHER EVENTS**

<b>0108014-520990-</b>	<b>HEIER VETERANS FISHING DERBY</b>	<b>\$ 6,000</b>
	FISH STOCKING	6,000
<b>0108026-520990-</b>	<b>4TH OF JULY EVENTS</b>	<b>\$ 71,700</b>
	250TH BIRTHDAY CELEBRATION (ONE-TIME)	5,000
	FIREWORKS	40,000
	GOLF CARTS	1,000
	HOTELS	1,000
	MISCELLANEOUS	500
	PARADE CANDY	3,000
	PARADE ENTERTAINMENT	17,000
	PARADE ROUTE SIGNAGE	1,500
	PORTABLE TOILETS	1,200
	PRINTING	1,000
	RADIOS	500
<b>0108027-520990-</b>	<b>PAGEANT EVENTS</b>	<b>\$ 5,195</b>
	AUDITORIUM	450
	CROWNS/SEPTARS/PINS	300
	DJ/EMCEE/LIGHTING COORDINATOR	400
	EOY PAGEANT GIFTS	500
	FLOWERS	500
	JUDGES MEALS	100
	LAKE COUNTY PAGEANT REGISTRATION	150
	PARADE CANDY	100
	PORTRAITS	500
	POSTERS & PROGRAMS	175
	STAGE DECORATIONS	500
	SUPPLIES	520
	TROPHIES & SASHES	600
	T-SHIRTS	400
<b>0108081-520990-</b>	<b>ARBORTHEATER EVENTS</b>	<b>\$ 14,400</b>
	ARBORTHEATER CONCERTS (6 CONCERTS)	12,000
	CULTURAL PARTNER BANNER	500
	MISCELLANEOUS	250
	PROMOTIONAL MATERIALS	1,150
	SIGNAGE	500
<b>0108101-520990-</b>	<b>LITTLE BEAR RIBFEST DONATION</b>	<b>\$ 11,000</b>
	AUXILIARY DEPUTIES	1,000
	PARK DIST. RIBFEST SPONSORSHIP	10,000



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – EVENTS – ACCOUNT DETAIL

### GENERAL FUND

(EVENTS)

DRAFT  
BUDGET  
FY 2027

0108106-520990- NATIONAL NIGHT OUT		\$	7,500
FOOD & ENTERTAINMENT	7,500		
0108107-520990- HOLIDAY LIGHTING		\$	21,300
FOOD TRUCK	1,250		
SANTA	350		
TREE & MENORAH LIGHTING	700		
TREE INSTALLATION, REMOVAL & STORAGE SERVICES	14,000		
WINTER EVENT	5,000		
<b>TOTAL OTHER EVENTS</b>		\$	<b>137,095</b>
<b>TOTAL DEPARTMENT: EVENTS</b>		\$	<b>551,920</b>

PROPOSED/DRAFT

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

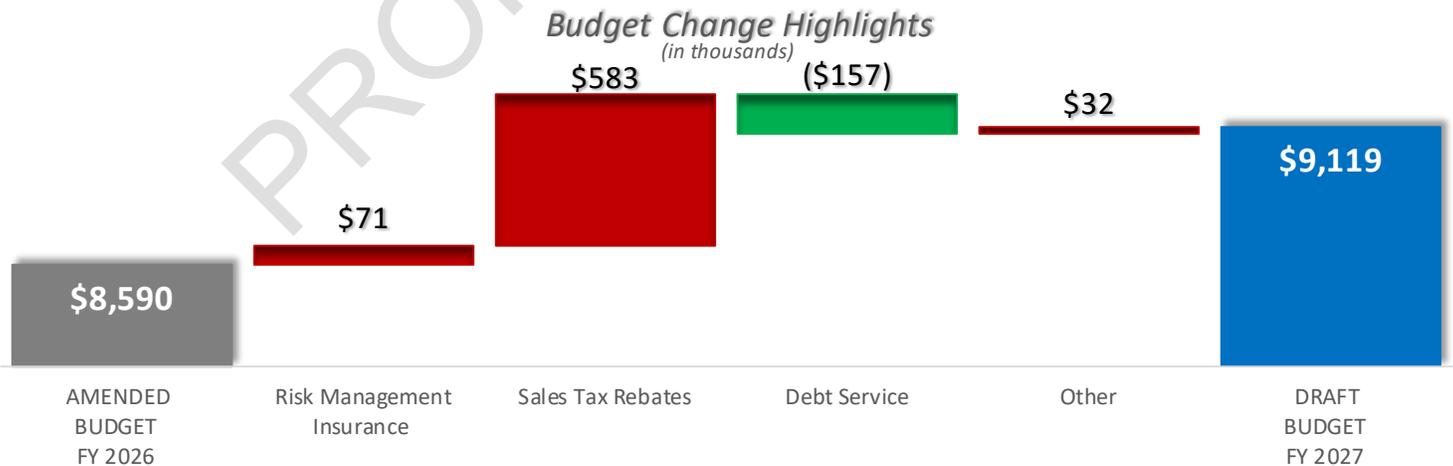
### PURPOSE

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 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
PSEBA & OPEB	\$ 72,569	\$ 102,859	\$ 119,229	\$ 116,878	\$ 130,182	\$ 10,953	9.2%
Risk Mgmt Insurance	913,303	923,774	924,348	910,246	995,196	70,848	7.7%
PILOT - TIF Payments	705,425	818,566	954,852	883,229	975,763	20,911	2.2%
Economic Incentives	5,147,060	5,785,826	5,320,000	6,046,553	5,903,000	583,000	11.0%
Debt Service*	597,416	520,660	720,026	720,213	563,163	(156,863)	-21.8%
Legal Services	334,387	315,962	399,500	375,000	399,500	-	0.0%
Other	-	3,379	1,700	6,171	1,700	-	0.0%
Contingency	-	-	150,000	-	150,000	-	0.0%
<b>Total</b>	<b>\$ 7,770,160</b>	<b>\$ 8,471,027</b>	<b>\$ 8,589,655</b>	<b>\$ 9,058,290</b>	<b>\$ 9,118,504</b>	<b>\$ 528,849</b>	<b>6.2%</b>

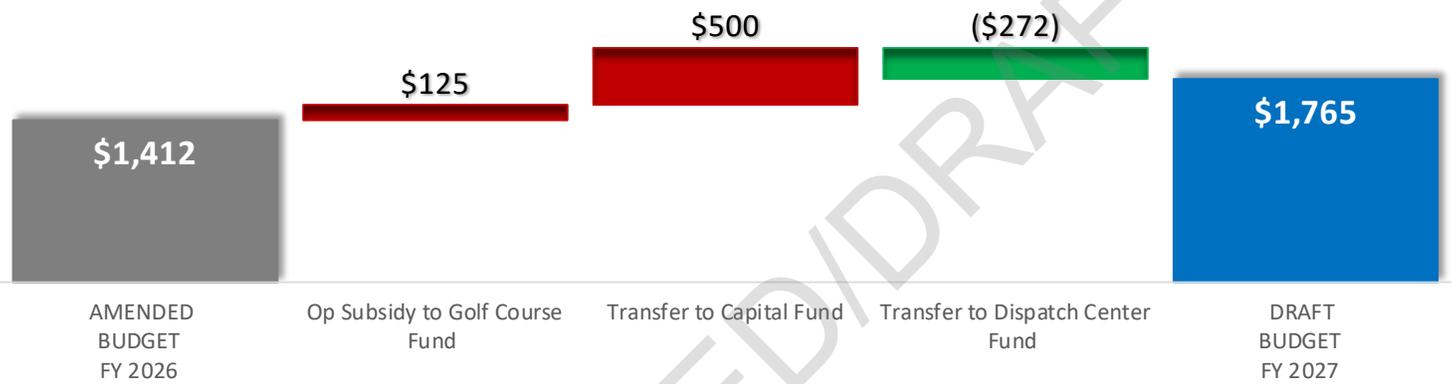
\* For further information, a Debt summary is reported in the Financial Summaries section.



### OTHER FINANCING SOURCES

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Operating Subsidies	\$ -	\$ 830,000	\$ 140,000	\$ 140,000	\$ 265,000	\$ 125,000	89.3%
Transfers Out	2,150,000	13,849,000	1,271,909	1,359,580	1,500,000	228,091	17.9%
<b>Total</b>	<b>\$ 2,150,000</b>	<b>\$14,679,000</b>	<b>\$ 1,411,909</b>	<b>\$ 1,499,580</b>	<b>\$ 1,765,000</b>	<b>\$ 353,091</b>	<b>25.0%</b>

*Budget Change Highlights*  
(in thousands)





# FY 2027 ANNUAL BUDGET

## EXPENDITURES AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(GENERAL PURPOSE)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>PSEBA &amp; OTHER POST EMPLOYMENT BENEFITS</b>					
0109109-460140- Cobra & Retiree Reim	(434,545)	-	-	-	-
0109109-510080- Health Insurance	463,432	102,367	110,829	110,000	121,835
0109109-510081- Dental Insurance	43,175	492	400	378	347
0109109-510082- Vision Insurance	507	-	-	-	-
0109109-510110- Unemployment Compensation	-	-	8,000	6,500	8,000
<b>TOTAL PSEBA &amp; OTHER POST EMPLOYMENT BENEFITS</b>	<b>\$ 72,569</b>	<b>\$ 102,859</b>	<b>\$ 119,229</b>	<b>\$ 116,878</b>	<b>\$ 130,182</b>
<b>RISK MANAGEMENT INSURANCE</b>					
0109109-520721- Insurance-Gen/Liab/Auto	913,303	442,428	495,519	498,827	563,790
0109109-520722- Insurance-Workers Comp	-	479,907	427,329	409,969	429,906
0109109-520723- Insurance-Surety Bonds	-	1,440	1,500	1,450	1,500
<b>TOTAL RISK MANAGEMENT INSURANCE</b>	<b>\$ 913,303</b>	<b>\$ 923,774</b>	<b>\$ 924,348</b>	<b>\$ 910,246</b>	<b>\$ 995,196</b>
<b>PAYMENT IN LIEU OF TAXES</b>					
0109109-529910- Payment in Lieu of Taxes	705,425	818,566	954,852	883,229	975,763
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>	<b>\$ 705,425</b>	<b>\$ 818,566</b>	<b>\$ 954,852</b>	<b>\$ 883,229</b>	<b>\$ 975,763</b>
<b>SALES TAX REBATES</b>					
0109109-570200- Sales Tax Rebate	5,147,060	5,785,826	5,320,000	6,046,553	5,903,000
<b>TOTAL SALES TAX REBATES</b>	<b>\$ 5,147,060</b>	<b>\$ 5,785,826</b>	<b>\$ 5,320,000</b>	<b>\$ 6,046,553</b>	<b>\$ 5,903,000</b>
<b>DEBT SERVICE</b>					
0109109-570010- Principal Payment	475,000	410,000	620,000	620,000	480,000
0109109-570020- Interest Payment	120,203	108,373	97,963	97,963	81,813
0109109-570325- Fiscal Agent Fees	2,213	2,288	2,063	2,250	1,350
<b>TOTAL DEBT SERVICE</b>	<b>\$ 597,416</b>	<b>\$ 520,660</b>	<b>\$ 720,026</b>	<b>\$ 720,213</b>	<b>\$ 563,163</b>
<b>OTHER</b>					
0109109-520510- Legal Services	334,387	315,962	399,500	375,000	399,500
0109109-529911- Non-Exempt Property Taxes	-	1,699	1,700	6,171	1,700
0109109-520599- Other Services	-	1,680	-	-	-
0109999-580030- Contingency	-	-	150,000	-	150,000
<b>TOTAL OTHER</b>	<b>\$ 334,387</b>	<b>\$ 319,342</b>	<b>\$ 551,200</b>	<b>\$ 381,171</b>	<b>\$ 551,200</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 7,770,160</b>	<b>\$ 8,471,027</b>	<b>\$ 8,589,655</b>	<b>\$ 9,058,290</b>	<b>\$ 9,118,504</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 29,173,784</b>	<b>\$ 31,314,823</b>	<b>\$ 35,619,892</b>	<b>\$ 34,461,474</b>	<b>\$ 36,261,781</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(GENERAL PURPOSE)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>OTHER FINANCING USES</b>					
<b>NONCAPITAL SUBSIDIES</b>					
0109109-580045- Op Subsidy to Golf FD	-	760,000	75,000	75,000	200,000
0109109-580046- Op Sub to Metra	-	70,000	65,000	65,000	65,000
<b>TOTAL NONCAPITAL SUBSIDIES</b>	\$ -	\$ 830,000	\$ 140,000	\$ 140,000	\$ 265,000
<b>TRANSFERS OUT</b>					
0109109-580080- Transfer to Dispatch Fund	650,000	700,000	271,909	359,580	-
0109109-580095- Transfer to Capital FD	1,500,000	1,800,000	1,000,000	1,000,000	1,500,000
<b>- One-Time Funding Transfers -</b>					
0109109-580090- Capital Funding Transfer	-	9,237,000	-	-	-
0109109-580091- VEF Funding Transfer	-	2,112,000	-	-	-
<b>TOTAL TRANSFERS OUT</b>	\$ 2,150,000	\$ 13,849,000	\$ 1,271,909	\$ 1,359,580	\$ 1,500,000
<b>TOTAL OTHER FINANCING USES</b>	\$ 2,150,000	\$ 14,679,000	\$ 1,411,909	\$ 1,499,580	\$ 1,765,000
<b>TOTAL GENERAL FUND EXP. AND OTHER FIN. USES</b>	\$ 31,323,784	\$ 45,993,823	\$ 37,031,801	\$ 35,961,054	\$ 38,026,781

PROPOSED DRAFT

# **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 2027 ANNUAL BUDGET

## GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

### GENERAL FUND

(GENERAL PURPOSE)

DRAFT  
BUDGET  
FY 2027

#### DEPARTMENT: GENERAL PURPOSE

##### PSEBA & OTHER POST EMPLOYMENT BENEFITS

<b>0109109-510080- HEALTH INSURANCE</b>	<b>\$ 121,835</b>
OTHER EMPLOYER COVERED HEALTH INSURANCE	4,645
PSEBA HEALTH INSURANCE	117,190
<b>0109109-510081- DENTAL INSURANCE</b>	<b>\$ 347</b>
OTHER EMPLOYER COVERED DENTAL INSURANCE	347
<b>0109109-510110- UNEMPLOYMENT COMPENSATION</b>	<b>\$ 8,000</b>
UNEMPLOYMENT COMPENSATION (SELF-INSURED)	8,000
<b>TOTAL PSEBA &amp; OTHER POST EMPLOYMENT BENEFITS</b>	<b>\$ 130,182</b>

##### RISK MANAGEMENT INSURANCE

<b>0109109-520721- INSURANCE-GEN/LIAB/AUTO</b>	<b>\$ 563,790</b>
AD&D ACCIDENT MEDICAL	885
CYBER	10,242
GENERAL, LAW ENFORCEMENT, AUTO, PUBLIC OFFICIALS, PROPERTY, INLAND MARINE, EQUIP, SALES TAX INTERRUPT, CRIME, EXCESS	548,055
POLLUTION LIABILITY (STORAGE TANK)	4,608
<b>0109109-520722- INSURANCE-WORKERS COMP</b>	<b>\$ 429,906</b>
WORKERS COMPENSATION INSURANCE	429,906
<b>0109109-520723- INSURANCE-SURETY BONDS</b>	<b>\$ 1,500</b>
PUBLIC OFFICIALS BONDS	1,500
<b>TOTAL RISK MANAGEMENT INSURANCE</b>	<b>\$ 995,196</b>

##### PAYMENT IN LIEU OF TAXES

<b>0109109-529910- PAYMENT IN LIEU OF TAXES</b>	<b>\$ 975,763</b>
HAWTHORN MALL TIF PAYMENT - 10% OF TIF INCREMENTAL TAX RECEIPTS	268,272
MELLODY FARM TIF PAYMENT - 10% OF TIF INCREMENTAL TAX	460,578
TOWN CENTER TIF PAYMENT - 10% OF TIF INCREMENTAL TAX RECEIPTS	246,913
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>	<b>\$ 975,763</b>

##### SALES TAX REBATES

<b>0109109-570200- SALES TAX REBATE</b>	<b>\$ 5,903,000</b>
CDW	5,768,000
HAWTHORN	50,000
KIMCO	85,000
<b>TOTAL SALES TAX REBATES</b>	<b>\$ 5,903,000</b>



# FY 2027 ANNUAL BUDGET

## GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

### GENERAL FUND

DRAFT  
BUDGET  
FY 2027

(GENERAL PURPOSE)

**DEBT SERVICE**

<b>0109109-570010-</b>	<b>PRINCIPAL PAYMENT</b>		<b>\$ 480,000</b>
	SERIES 2014 (POLICE STATION & COM CTR REMODEL)	395,000	
	SERIES 2015A PRINCIPAL (LAND CONTRIBUTION & STARCOM NETWORK)	85,000	

<b>0109109-570020-</b>	<b>INTEREST PAYMENT</b>		<b>\$ 81,813</b>
	SERIES 2014 BOND INTEREST (POLICE STATION & COM CTR REMODEL)	58,338	
	SERIES 2015A BOND INTEREST (STARCOM & LAND CONTRIB)	23,475	

<b>0109109-570325-</b>	<b>FISCAL AGENT FEES</b>		<b>\$ 1,350</b>
	PAYING AGENT FEES FOR BOND ISSUES	1,350	

<b>TOTAL DEBT SERVICE</b>			<b>\$ 563,163</b>
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**OTHER**

<b>0109109-520510-</b>	<b>LEGAL SERVICES</b>		<b>\$ 399,500</b>
	ADMINISTRATIVE ADJUDICATION (JUDGE TONIGAN)	7,500	
	GOVERNMENT AFFAIRS ATTORNEY (MORRILL & ASSOCIATES)	67,000	
	LABOR ATTORNEY (STORINO RAMELLO & DURKIN)	40,000	
	OTHER LEGAL SERVICES	10,000	
	VILLAGE ATTORNEY (KLEIN THORPE & JENKINS)	200,000	
	VILLAGE PROSECUTOR (WINER & WINER)	75,000	

<b>0109109-529911-</b>	<b>NON-EXEMPT PROPERTY TAXES</b>		<b>\$ 1,700</b>
	NON-EXEMPT PROPERTY TAXES	1,700	

<b>0109999-580030-</b>	<b>CONTINGENCY</b>		<b>\$ 150,000</b>
	NO DETAIL REPORTED		

<b>TOTAL OTHER</b>			<b>\$ 551,200</b>
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<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>			<b>\$ 9,118,504</b>
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- 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
  - Restricted Police Fund

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

**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.

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

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

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 227,984	\$ 271,645	\$ 2,060,522	\$ 2,050,714	\$ 264,775
LEASE AND RENTAL INCOME	106,666	106,666	106,700	172,766	183,300
INVESTMENT INCOME	115,577	292,276	286,011	685,500	471,022
OTHER INCOME	-	-	100,000	100,000	-
<b>TOTAL REVENUES</b>	<b>\$ 450,227</b>	<b>\$ 670,587</b>	<b>\$ 2,553,233</b>	<b>\$ 3,008,980</b>	<b>\$ 919,097</b>
<b>EXPENDITURES</b>					
<b>CAPITAL OUTLAY</b>					
STREETS AND ROADS	947,972	2,079,486	2,879,000	2,409,601	2,629,000
VILLAGE FACILITIES	527,420	1,058,446	1,700,000	1,339,715	9,250,844
OPEN LANDS AND STORMWATER	62,482	335,510	2,279,000	2,495,412	80,000
OTHER ONE-TIME PROJECTS	150,000	459,925	131,500	36,500	100,500
OTHER	-	-	-	-	1,155
CONTINGENCY	-	-	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,687,874</b>	<b>\$ 3,933,366</b>	<b>\$ 7,089,500</b>	<b>\$ 6,281,228</b>	<b>\$ 12,161,499</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,237,647)</b>	<b>\$ (3,262,779)</b>	<b>\$ (4,536,267)</b>	<b>\$ (3,272,248)</b>	<b>\$ (11,242,402)</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TRANSFERS IN</b>					
GF: CAPITAL PROJECTS CONTRIBUTION	\$ 1,500,000	\$ 11,037,000	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000
GF: BUILDINGS & GROUNDS CONTRIBUTION	-	600,000	1,050,000	1,050,000	995,000
MFT: STREETS & ROADS CONTRIBUTION	-	-	1,400,000	1,400,000	1,400,000
MFT: REBUILD ILLINOIS CONTRIBUTION	-	1,298,616	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,500,000</b>	<b>\$ 12,935,616</b>	<b>\$ 3,450,000</b>	<b>\$ 3,450,000</b>	<b>\$ 3,895,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 262,353</b>	<b>\$ 9,672,837</b>	<b>\$ (1,086,267)</b>	<b>\$ 177,752</b>	<b>\$ (7,347,402)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>2,406,101</b>	<b>2,668,454</b>	<b>12,016,546</b>	<b>12,341,291</b>	<b>12,519,043</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,668,454</b>	<b>\$ 12,341,291</b>	<b>\$ 10,930,279</b>	<b>\$ 12,519,043</b>	<b>\$ 5,171,641</b>



# FY 2027 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>PROJECTED</b>	<b>DRAFT</b>
		<b>FY 2024</b>	<b>FY 2025</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>REVENUES</b>						
02-410090-	Road and Bridge Tax	227,984	240,313	260,522	245,714	254,775
02-420100-	Grant Revenue	-	31,332	1,800,000	1,805,000	10,000
02-470835-	VHAC Turf License	106,666	106,666	106,700	172,766	183,300
02-470905-	Miscellaneous Reimbursables	-	-	100,000	100,000	-
02-480750-	Interest Income	115,577	266,385	264,011	675,000	449,022
02-480757-	Gain/Loss on Sale of Investmt	-	1,408	2,000	500	2,000
02-480758-	Chg in Market Value	-	24,483	20,000	10,000	20,000
<b>TOTAL REVENUES</b>		<b>\$ 450,227</b>	<b>\$ 670,587</b>	<b>\$ 2,553,233</b>	<b>\$ 3,008,980</b>	<b>\$ 919,097</b>
<b>OTHER FINANCING SOURCES</b>						
02-499971-	Gf-Capital Contributions	1,500,000	1,800,000	1,000,000	1,000,000	1,500,000
	Gf-One-Time Capital Funding	-	9,237,000	-	-	-
02-499972-	Mft-Street & Roads Contrib	-	-	1,400,000	1,400,000	1,400,000
02-499973-	Mft-Rebuild Illinois Contrib	-	1,298,616	-	-	-
0206046-499970-	PW Campus Contributions	-	175,000	275,000	275,000	300,000
0206048-499970-	PD Campus Contributions	-	175,000	275,000	275,000	250,000
0206049-499970-	Village Hall Contributions	-	175,000	400,000	400,000	350,000
0206081-499970-	Arbortheater Contributions	-	20,000	45,000	45,000	40,000
0206110-499970-	VHAC Contributions	-	50,000	50,000	50,000	50,000
0206091-499970-	Phillips Rd Bldg Contributions	-	5,000	5,000	5,000	5,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 1,500,000</b>	<b>\$ 12,935,616</b>	<b>\$ 3,450,000</b>	<b>\$ 3,450,000</b>	<b>\$ 3,895,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 1,950,227</b>	<b>\$ 13,606,203</b>	<b>\$ 6,003,233</b>	<b>\$ 6,458,980</b>	<b>\$ 4,814,097</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED</b>	<b>PROJECTED</b>	<b>DRAFT</b>
		<b>FY 2024</b>	<b>FY 2025</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>EXPENDITURES</b>						
<b>CAPITAL OUTLAY</b>						
<b>STREETS AND ROADS</b>						
<b>0218151-550055- STREETS AND ROW</b>						
RE001	Road Rehabilitation	-	1,324,228	1,400,000	1,410,000	1,420,000
RE002	Annual Sidewalk Program	-	159,992	160,000	154,274	160,000
RE003	General Phase 1 Design Studies	-	2,874	20,000	10,000	20,000
20001	Lakeview Pkwy/Rt 60 Expansion	-	16,811	-	-	-
25002	Bike and Pedestrian Master Pln	-	-	75,000	-	75,000
25003	WDR Golf Cart Underpass Eval	-	-	50,000	12,000	-
25004	ADA Transition Plan	-	-	25,000	-	25,000
25005	Bicycle Way Finding	-	-	-	-	-
26031	Fairway and Cougar Improvement	-	-	400,000	64,956	-
27009	Fairway Dr Phase 1 Report	-	-	-	-	60,000
27010	Museum Blvd & Ring Dr Inter.	-	-	-	-	250,000
0209096-550050-	Street Construction	162,465	-	-	-	-
<b>TOTAL STREETS AND ROW</b>		<b>162,465</b>	<b>1,503,905</b>	<b>2,130,000</b>	<b>1,651,230</b>	<b>2,010,000</b>
<b>0218151-550056- TRAFFIC SIGNALS &amp; STREETLIGHTS</b>						
RE010	Streetlight Led Fixtures	-	198,774	250,000	250,000	250,000
25008	Intersection Improv-Cdw, Rt.60	-	34,616	-	65,000	-
26033	Deerpath and Rt 60 Traffic Sig	-	-	20,000	20,000	-
26034	Rt 60 Ped Improvements	-	-	50,000	-	-
26035	CDW Way Traffic Signal Imprpov	-	-	45,000	45,000	-
0209087-550050-	Street Construction	138,196	-	-	-	-
0209087-550060-	Engineering/Arch of Pi	-	-	-	-	-
<b>TOTAL TRAFFIC SIGNALS &amp; STREETLIGHTS</b>		<b>138,196</b>	<b>233,390</b>	<b>365,000</b>	<b>380,000</b>	<b>250,000</b>
<b>0218151-550065- PREVENTATIVE MAINTENANCE</b>						
RE004	Reclaimite/Crf	-	39,289	70,000	66,560	70,000
RE005	Cracksealing	-	-	25,000	25,000	30,000
RE006	Pavement Marking	-	54,982	55,000	55,288	35,000
RE007	Pavement Patching-Asphalt	-	149,359	120,000	117,523	120,000
RE009	Sidewalk Cutting/Grinding	-	24,961	25,000	25,000	25,000
RE012	Storm Sewer Cleaning & Repair	-	-	64,000	64,000	64,000
25006	Port Clinton Rd Bridge Patch	-	13,506	-	-	-
25007	Brick Paver Repair	-	60,092	25,000	25,000	25,000
0209059-550050-	Street Construction	647,311	-	-	-	-
<b>TOTAL PREVENTATIVE MAINTENANCE</b>		<b>647,311</b>	<b>342,190</b>	<b>384,000</b>	<b>378,371</b>	<b>369,000</b>
<b>TOTAL STREETS AND ROADS</b>		<b>\$ 947,972</b>	<b>\$ 2,079,486</b>	<b>\$ 2,879,000</b>	<b>\$ 2,409,601</b>	<b>\$ 2,629,000</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>VILLAGE FACILITIES</b>						
<b>0218150-550075- FACILITY IMPROVEMENTS</b>						
<i>- Police Campus -</i>						
25012	Police Campus Improvements	-	26,730	700,000	750,000	8,165,844
0209097-550040-	Remodeling/Renovation	198,224	-	-	-	-
<i>- Public Works Campus -</i>						
25013	Storage Bin Design and Expansi	-	-	50,000	-	-
25014	Hvac Installation-Garage Offic	-	105,853	-	-	-
27016	Entry Security Improvements	-	-	-	-	30,000
<i>- Vernon Hills Athletic Complex (VHAC) -</i>						
25015	VHAC Parking Expansion	-	627,506	-	-	-
27017	Softball Batting Cages	-	-	-	-	15,000
<i>- Village Hall -</i>						
25017	Electric Veh Charging Station	-	83,267	-	-	-
26027	VH Entrance Walkway Renovation	-	-	150,000	115,000	-
<b>TOTAL FACILITY IMPROVEMENTS</b>		<b>198,224</b>	<b>843,356</b>	<b>900,000</b>	<b>865,000</b>	<b>8,210,844</b>
<b>0218150-550076- FACILITY MAJOR R/R</b>						
<i>- Arbortheater -</i>						
26024	Retaining Wall Condition Study	-	-	40,000	-	-
26036	Water Pump Replacements (2)	-	35,539	-	-	-
27001	Path Repairs	-	-	-	-	25,000
<i>- Cuneo Mansion &amp; Grounds -</i>						
27015	Property & Programming Study	-	-	-	-	75,000
<i>- Police Campus -</i>						
25022	Cellblock Supervision and Oper	-	81,896	-	-	-
26030	PD Network Cabling Rework	-	-	20,000	-	-
0209115-550040-	Remodeling/Renovation	23,550	-	-	-	-
0209115-550070-	Fixed Equipment	287,000	-	-	-	-
<i>- Public Works Campus -</i>						
25024	Locker Rm Renovation	-	-	200,000	255,000	325,000
26019	Overhead Door Replacement	-	-	40,000	33,435	-
26020	Electric Panel Upgrades	-	-	20,000	20,000	-
27003	Fuel System Replacement	-	-	-	-	200,000
27006	PW Network Cabling Rework	-	-	-	-	30,000
<i>- Phillips Rd Building -</i>						
0209091-550040-	Remodeling/Renovation	1,525	-	-	-	-
<i>- Vernon Hills Athletic Complex (VHAC) -</i>						
25025	Safety Netting Replacement	-	79,885	-	-	-
25026	Backstop and Site Fencing Repl	-	17,770	-	-	-
0209114-550030-	Acquis/Consruc Structure	563	-	-	-	-



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>- Village Hall -</b>						
25027	VH Duct Insulation Replace	-	-	-	-	35,000
26009	VH Siding Replace	-	-	350,000	64,000	350,000
26017	Backflow Preventer Replacement	-	-	15,000	-	-
26018	Monument Sign Replace	-	-	15,000	16,500	-
26029	Backup Generator (Vil Hall)	-	-	100,000	85,780	-
<b>- Golf Course -</b>						
0209083-550030-	Acquis/Consruc Structure	16,558	-	-	-	-
<b>TOTAL FACILITY MAJOR R/R</b>		<b>329,196</b>	<b>215,090</b>	<b>800,000</b>	<b>474,715</b>	<b>1,040,000</b>
<b>TOTAL VILLAGE FACILITIES</b>		<b>\$ 527,420</b>	<b>\$ 1,058,446</b>	<b>\$ 1,700,000</b>	<b>\$ 1,339,715</b>	<b>\$ 9,250,844</b>
<b>OPEN LANDS AND STORMWATER</b>						
<b>0218150-550071- OPEN SPACE/STORMWATER IMPROV</b>						
RE011	Local Drainage Improvements	-	15,834	50,000	10,000	50,000
25009	Harvey Lake Master Plan	-	16,663	81,000	84,312	-
25010	Seavey Ditch Restoration	-	111,911	1,928,000	2,181,100	10,000
25011	Cent. Crossings Pond Retaining	-	191,102	-	-	-
26014	Village Entry Monument Replace	-	-	80,000	80,000	-
26016	Lake Charles Dam Restoration	-	-	140,000	140,000	-
27011	Century Park Electrical Improv	-	-	-	-	20,000
0209111-550030-	Acquis/Consruc Structure	62,482	-	-	-	-
<b>TOTAL OPEN SPACE/STORMWATER IMPROV</b>		<b>62,482</b>	<b>335,510</b>	<b>2,279,000</b>	<b>2,495,412</b>	<b>80,000</b>
<b>OTHER ONE-TIME PROJECTS</b>						
<b>0218150-550095- OTHER PROJECTS</b>						
25033	Century Park Plaza (Vil/Park)	-	36,100	-	-	-
25034	Business License Module Setup	-	23,825	8,000	8,000	-
25035	Turtle Creek Splsh Pk Donation	-	400,000	-	-	-
26011	Tyler Permit/Code Enforce Set	-	-	24,000	-	26,000
26012	Zoning Code Updates	-	-	35,000	-	-
26025	Electronic Pay/Resident Access	-	-	12,500	8,500	4,500
26026	Tyler Cashiering Module Setup	-	-	27,000	20,000	5,000
26032	Village Strategic Plan	-	-	25,000	-	25,000
27008	Sign Code Updates	-	-	-	-	30,000
27014	Videotape Conversion Project	-	-	-	-	10,000
0209005-540050-	Information Tech Equipment	150,000	-	-	-	-
<b>TOTAL OTHER PROJECTS</b>		<b>150,000</b>	<b>459,925</b>	<b>131,500</b>	<b>36,500</b>	<b>100,500</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,687,874</b>	<b>3,933,366</b>	<b>6,989,500</b>	<b>6,281,228</b>	<b>12,060,344</b>
<b>OTHER</b>						
0209109-520590-	Banking Service Fees	-	-	-	-	1,155
0218999-580030-	Contingency	-	-	100,000	-	100,000
<b>TOTAL OTHER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 101,155</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,687,874</b>	<b>\$ 3,933,366</b>	<b>\$ 7,089,500</b>	<b>\$ 6,281,228</b>	<b>\$ 12,161,499</b>

FUND 21	<b>VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)</b>
Authorized Full – Time Staff	<b>None</b>

**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.

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

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

<b>VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
INVESTMENT INCOME	\$ 111,841	\$ 146,118	\$ 128,038	\$ 146,500	\$ 122,385
<b>TOTAL REVENUES</b>	<b>111,841</b>	<b>146,118</b>	<b>128,038</b>	<b>146,500</b>	<b>122,385</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY					
FLEET REPLACEMENT	69,638	1,060,181	708,930	356,961	888,448
EQUIPMENT REPLACEMENT	-	373,746	229,240	181,561	629,071
OTHER	-	-	-	-	495
DEPRECIATION	146,257	-	-	-	-
CONTINGENCY	-	-	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>215,895</b>	<b>1,433,927</b>	<b>1,038,170</b>	<b>538,522</b>	<b>1,618,014</b>
<b>EXCESS OR (DEFICIENCY) OF</b>					
<b>REVENUES OVER EXPENDITURES</b>	<b>(104,054)</b>	<b>(1,287,809)</b>	<b>(910,132)</b>	<b>(392,022)</b>	<b>(1,495,629)</b>
<b>OTHER FINANCING SOURCES</b>					
DEPARTMENT CONTRIBUTIONS	402,690	417,690	991,000	991,000	960,000
TRANSFER FROM GENERAL FUND	-	2,112,000	-	-	-
TRANSFER FROM DUI FUND	-	65,000	76,175	76,175	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>402,690</b>	<b>2,594,690</b>	<b>1,067,175</b>	<b>1,067,175</b>	<b>960,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>298,636</b>	<b>1,306,881</b>	<b>157,043</b>	<b>675,153</b>	<b>(535,629)</b>
<b>NET POSITION - BEGINNING</b>	<b>2,960,002</b>	<b>3,258,638</b>	<b>3,330,024</b>	<b>3,357,170</b>	<b>4,032,323</b>
<b>BEG. BALANCE ADJ TO FUND BALANCE</b>		<b>(1,208,349)</b>			
<b>NET POSITION/FUND BALANCE - ENDING</b>	<b>\$ 3,258,638</b>	<b>\$ 3,357,170</b>	<b>\$ 3,487,067</b>	<b>\$ 4,032,323</b>	<b>\$ 3,496,694</b>



# FY 2027 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

### VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>REVENUES</b>					
21-480750- Interest Income	111,841	133,456	119,038	140,000	112,385
21-480757- Gain/Loss on Sale of Investmt	-	840	4,000	4,000	5,000
21-480758- Chg in Market Value	-	11,823	5,000	2,500	5,000
<b>TOTAL REVENUES</b>	<b>\$ 111,841</b>	<b>\$ 146,118</b>	<b>\$ 128,038</b>	<b>\$ 146,500</b>	<b>\$ 122,385</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
2101001-499970- Administration Contributions	-	15,000	20,000	20,000	15,000
2102040-499970- Public Works Contrib	281,709	281,709	450,000	450,000	425,000
2103030-499970- Police Contrib	116,000	116,000	475,000	475,000	485,000
2104006-499970- Com Dev Contrib	4,981	4,981	46,000	46,000	35,000
2109109-499970- General Purpose Contrib	-	2,112,000	-	-	-
2103030-499986- Transfer from DUI Fund	-	65,000	76,175	76,175	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 402,690</b>	<b>\$ 2,594,690</b>	<b>\$ 1,067,175</b>	<b>\$ 1,067,175</b>	<b>\$ 960,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 514,531</b>	<b>\$ 2,740,808</b>	<b>\$ 1,195,213</b>	<b>\$ 1,213,675</b>	<b>\$ 1,082,385</b>

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
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#### EXPENSES

#### CAPITAL OUTLAY

#### FLEET REPLACEMENT

2104006-540025- FLEET REPLACE-ADMIN/CD						
BD002	2021 Ford Interceptor	-	49,706	-	-	50,000
<b>TOTAL FLEET REPLACE-ADMIN/CD</b>		-	49,706	-	-	50,000
2102040-540025- FLEET REPLACE-PW						
PW002	2-Yard Dump Truck W/Mod'S	-	128,427	-	-	-
PW016	5-Yard Dump Truck W/Mod'S	-	134,660	-	-	-
PW018	5-Yard Dump Truck W/Wing W/Mod	-	-	350,000	-	350,000
PW019	5-Yard Dump Truck W/Mod'S	-	134,660	-	-	-
PW022	Backhoe	-	-	-	-	190,000
PW024	Compact Tractor	-	162,975	-	-	-
PW037	4X2 Utility Cart	-	32,072	-	-	-
PW043	Mechanic 3/4-Ton Pickup W/Mod'	-	-	60,000	60,000	-
PW047	2-Yard Dump Truck W/Mod'S	-	123,632	-	-	-
2102040-540030-	Non Passenger Motor Vehic	66,205	-	-	-	-
<b>TOTAL FLEET REPLACE-PW</b>		66,205	716,425	410,000	60,000	540,000
2103030-540025- FLEET REPLACE-PD						
PD100	2025 Chevy Tahoe	-	74,389	76,175	80,142	-
PD103	2024 Chevy Tahoe	-	68,977	-	-	-
PD106	2026 Ford Explorer Hybrid	-	-	-	-	70,023
PD107	2026 Chevy Tahoe	-	-	-	-	79,381
PD111	2021 Chevy Tahoe	-	7,027	-	-	-
PD115	2024 Chevy Tahoe	-	74,681	-	-	-
PD120	2023 Ford Explorer	-	17,006	-	-	-
PD122	2025 Ford Explorer Hybrid	-	-	68,790	63,564	-
PD123	2025 Chevy Tahoe W/Drone	-	-	85,175	89,565	-
PD130	2025 Ford Explorer Hybrid	-	-	68,790	63,690	-
PD151	2024 Chrysler Pacifica	-	51,969	-	-	-
PD152	2026 Ford Expedition	-	-	-	-	72,169
PD153	2026 Toyota Camry	-	-	-	-	46,875
PD156	2018 Ford Fusion	-	-	-	-	-
PD221	Low Speed Electric Vehicle	-	-	-	-	30,000
2103030-540070-	Equipment Not Else Class	3,433	-	-	-	-
<b>TOTAL FLEET REPLACE-PD</b>		3,433	294,050	298,930	296,961	298,448
<b>TOTAL FLEET REPLACEMENT</b>		\$ 69,638	\$ 1,060,181	\$ 708,930	\$ 356,961	\$ 888,448



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>EQUIPMENT REPAIR AND REPLACEMENT</b>						
<b>2101001-540045- EQUIP R/R - ADMIN</b>						
AD001	Computer Replacements-Adm	-	3,750	10,300	6,000	8,000
AD002	VH Copier-Manager'S Office	-	9,035	-	-	-
<b>TOTAL EQUIP R/R - ADMIN</b>		-	12,785	10,300	6,000	8,000
<b>2102040-540045- EQUIP R/R - PW</b>						
PW028	Brush Chipper	-	97,799	-	-	-
PW029	Trailer	-	-	15,000	10,000	-
PW033	Portable Air Compressor	-	22,000	-	-	-
PW061	Equipment Trailer	-	9,115	-	-	-
PW062	Heavey Truck Arial Lift	-	60,159	-	-	-
PW063	Infield Groomer Equipment	-	32,129	-	-	-
PW064	Sewer Televising Camera	-	7,592	-	-	-
PW200	Computer Replacements-Pw	-	2,590	10,000	10,000	10,000
PW202	PW Copier-Front Office	-	-	-	-	15,000
PW203	Artificial Holiday Tree	-	-	20,000	27,600	-
PW204	Fleet Air Compressor	-	-	15,000	15,000	-
PW205	60 In. Zero-Turn Mower	-	-	-	-	17,000
<b>TOTAL EQUIP R/R - PW</b>		-	231,385	60,000	62,600	42,000
<b>2103030-540045- EQUIP R/R - POLICE</b>						
PD200	Computer Replacements-Pd	-	37,018	54,300	50,000	49,500
PD207	Squad Computer Replacements-Pd	-	46,316	-	-	-
PD201	PD Copier-Main Office	-	9,035	-	-	-
PD202	PD Copier-Records	-	9,035	-	-	-
PD204	Starcom Radios (55)	-	-	-	-	475,000
PD206	Drone W/Accessories (Pd)	-	14,950	-	-	-
PD212	EC/IR Breath Analysis Machine	-	-	11,000	-	11,000
PD218	In-Squad Printers (18)	-	-	18,540	19,402	-
PD220	In-Squad Routers (17)	-	-	-	-	35,071
<b>TOTAL EQUIP R/R - POLICE</b>		-	116,355	83,840	69,402	570,571
<b>2104006-540045- EQUIP R/R - COM DEV</b>						
CD001	Computer Replacements-Cd	-	-	12,800	6,000	8,500
CD005	Iplantable Workstation	-	-	13,300	13,294	-
<b>TOTAL EQUIP R/R - COM DEV</b>		-	-	26,100	19,294	8,500
<b>2101004-540045- EQUIP R/R - IT INFRASTRUCTURE</b>						
IT001	Core Switch-Village Hall	-	5,111	-	-	-
IT002	Core Switch-Police Station	-	-	-	-	-
IT003	Core Switch-Com Ctr	-	-	35,000	8,000	-
IT007	Cctv Camera System	-	8,110	-	-	-
IT011	Backup Network Area Storage(2)	-	-	14,000	16,265	-
<b>TOTAL EQUIP R/R - IT INFRASTRUCTURE</b>		-	13,221	49,000	24,265	-
<b>TOTAL EQUIPMENT REPAIR AND REPLACEMENT</b>		\$ -	\$ 373,746	\$ 229,240	\$ 181,561	\$ 629,071
<b>TOTAL CAPITAL OUTLAY</b>		\$ 69,638	\$ 1,433,927	\$ 938,170	\$ 538,522	\$ 1,517,519



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

### VEHICLE AND EQUIPMENT REPLACEMENT FUND (VERF)

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>TOTAL CAPITAL OUTLAY</b>	\$ 69,638	\$ 1,433,927	\$ 938,170	\$ 538,522	\$ 1,517,519
<b>OTHER</b>					
21-560375- Dep-Equip & Vehicle	146,257	-	-	-	-
2109109-520590- Banking Service Fees	-	-	-	-	495
2120999-580030- Contingency	-	-	100,000	-	100,000
<b>TOTAL OTHER</b>	146,257	-	100,000	-	100,495
<b>TOTAL EXPENDITURES</b>	<b>\$ 215,895</b>	<b>\$ 1,433,927</b>	<b>\$ 1,038,170</b>	<b>\$ 538,522</b>	<b>\$ 1,618,014</b>

PROPOSED/DRAFT

FUND 08	<b>DISPATCH CENTER FUND</b>
Authorized Full – Time Staff	<b>Closed Operations</b>

**NO FY2027 BUDGET PRESENTED**

The Dispatch Center Fund is presented for historical and reporting continuity purposes. Operations of the Dispatch Center Fund ceased during FY2026. Accordingly, no budget is presented for FY2027.

The Village’s emergency dispatch services are now provided by LakeComm, a multi-agency consolidated public safety communications entity. As a result of this operational transition, expenditures previously recorded within the Dispatch Center Fund are no longer budgeted within a standalone fund.

Beginning in FY2027, the Village’s cost for dispatch services is solely reflected within the Police Department budget in the General Fund. Historical financial data for the Dispatch Center Fund remains included in this document to preserve comparability with prior fiscal years and to ensure consistency with summary schedules and trend analyses presented earlier in the budget book.

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

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

<b>DISPATCH CENTER FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 718,236	\$ 1,074,946	\$ 509,000	\$ 554,967	\$ -
CHARGES FOR SERVICES	1,046,879	476,940	245,703	83,176	-
INVESTMENT INCOME	2,880	176	100	87	-
<b>TOTAL REVENUES</b>	<b>1,767,995</b>	<b>1,552,062</b>	<b>754,803</b>	<b>638,230</b>	<b>-</b>
<b>EXPENDITURES</b>					
PERSONNEL	1,661,636	1,759,012	1,173,746	1,088,337	-
CONTRACTUAL SERVICES	624,852	471,201	264,457	240,917	-
COMMITTIES	22,899	2,747	3,100	1,542	-
BUILDINGS AND GROUNDS	-	59,871	38,370	24,877	-
CAPITAL OUTLAY	387,920	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,697,307</b>	<b>2,292,830</b>	<b>1,479,673</b>	<b>1,355,673</b>	<b>-</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(929,312)</b>	<b>(740,768)</b>	<b>(724,870)</b>	<b>(717,443)</b>	<b>-</b>
<b>OTHER FINANCING SOURCE</b>					
TRANSFERS IN	650,000	700,000	271,909	359,580	-
<b>TOTAL OTHER FINANCING SOURCE</b>	<b>650,000</b>	<b>700,000</b>	<b>271,909</b>	<b>359,580</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(279,312)</b>	<b>(40,768)</b>	<b>(452,961)</b>	<b>(357,863)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING</b>	<b>677,943</b>	<b>398,631</b>	<b>452,961</b>	<b>357,863</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 398,631</b>	<b>\$ 357,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# FY 2027 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>DISPATCH CENTER FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>						
<b>INTERGOVERNMENTAL</b>						
08-440280-	911 Surcharge - Vernon Hills	718,236	510,592	261,000	376,000	-
08-440282-	911 Surcharge - Libertyville	-	477,075	248,000	120,300	-
08-440281-	Next Gen 911 Refund	-	87,279	-	58,667	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>718,236</b>	<b>1,074,946</b>	<b>509,000</b>	<b>554,967</b>	<b>-</b>
<b>CHARGES FOR SERVICES</b>						
08-440650-	Dispatch Services	994,009	476,940	245,703	83,176	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>994,009</b>	<b>476,940</b>	<b>245,703</b>	<b>83,176</b>	<b>-</b>
<b>OTHER INCOME</b>						
08-470900-	Other Revenue	52,870	-	-	-	-
<b>TOTAL OTHER INCOME</b>		<b>52,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENT INCOME</b>						
08-480750-	Interest Income	2,880	176	100	87	-
<b>TOTAL INVESTMENT INCOME</b>		<b>2,880</b>	<b>176</b>	<b>100</b>	<b>87</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>1,767,995</b>	<b>1,552,062</b>	<b>754,803</b>	<b>638,230</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>						
<b>TRANSFERS IN</b>						
08-499994-	Transfer from General Fund	650,000	700,000	271,909	359,580	-
<b>TOTAL OTHER FINANCINGSOURCES</b>		<b>\$ 650,000</b>	<b>\$ 700,000</b>	<b>\$ 271,909</b>	<b>\$ 359,580</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 2,417,995</b>	<b>\$ 2,252,062</b>	<b>\$ 1,026,712</b>	<b>\$ 997,810</b>	<b>\$ -</b>

### DISPATCH CENTER FUND

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENDITURES</b>					
<b>PERSONNEL</b>					
0803038-500010- Salaries - Com Ctr FT	1,054,662	1,102,795	829,378	729,958	-
0803038-500020- Salaries - Com Ctr Overtime	153,145	152,977	73,778	62,184	-
0803038-500030- Salaries - Com Ctr PT/SNL	33,580	46,907	11,041	21,043	-
0803038-500110- Career Development Pay	-	-	3,000	-	-
0803038-500120- Longevity	1,200	1,200	1,300	600	-
0803038-500142- Uniform Allowance	6,330	5,674	7,200	6,643	-
0803038-500150- Sick Leave Payout	-	-	-	25,858	-
0803038-500151- Vacation Leave Payout	-	945	1,991	6,494	-
0803038-500152- Comp Time Payout	-	21,469	14,952	14,085	-
0803038-500153- Floating Holiday Payout	-	1,078	332	11,192	-
0803038-510050- FICA Contributions	85,579	91,608	49,165	59,242	-
0803038-510060- IMRF Contribution	101,048	98,307	48,418	43,046	-
0803038-510080- Health Insurance	198,805	206,585	117,480	93,058	-
0803038-510081- Dental Insurance	13,153	13,734	7,723	6,170	-
0803038-510082- Vision Insurance	6,259	1,778	1,023	912	-
0803038-510083- Life Insurance	-	4,968	2,581	2,293	-
0803038-510085- Employee Wellness	-	-	384	-	-
0803038-520420- Training & Conferences	7,875	8,988	4,000	5,559	-
<b>TOTAL PERSONNEL</b>	<b>\$ 1,661,636</b>	<b>\$ 1,759,012</b>	<b>\$ 1,173,746</b>	<b>\$ 1,088,337</b>	<b>\$ -</b>
<b>CONTRACTUAL SERVICES</b>					
0803038-520100- Phone/Internet/Cable	53,471	10,558	7,420	5,900	-
0803038-520105- Mobile Phone Service	-	917	900	435	-
0803038-520200- Maint/Lease Contract-Phones	-	-	-	-	-
0803038-520210- Maint/Lease Contract-It Equip	43,518	29,858	-	15,373	-
0803038-520220- Maint/Lease Contract-Software	179,991	49,966	32,912	40,870	-
0803038-520320- Software License/Subscriptions	-	540	610	-	-
0803038-520330- Equip Repair & Maint	-	1,260	7,200	3,326	-
0803038-520400- Subscriptions	19,498	-	-	-	-
0803038-520521- IT Services	-	33,269	34,391	18,529	-
0803038-520525- Shared IT Systems	-	9,966	13,854	6,484	-
0803038-520530- Medical Services	-	250	-	-	-
0803038-520599- Other Services	328,374	-	-	-	-
0803038-520625- Revenue Share - Cfd	-	334,617	167,170	150,000	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 624,852</b>	<b>\$ 471,201</b>	<b>\$ 264,457</b>	<b>\$ 240,917</b>	<b>\$ -</b>
<b>COMMODITIES</b>					
0803038-530010- Office Supplies & Equip	2,499	-	1,000	500	-
0803038-530012- IT Supplies & Equip	20,400	1,970	1,000	500	-
0803038-530050- Operating Supplies & Equip	-	777	1,100	542	-
<b>TOTAL COMMODITIES</b>	<b>\$ 22,899</b>	<b>\$ 2,747</b>	<b>\$ 3,100</b>	<b>\$ 1,542</b>	<b>\$ -</b>



# FY 2027 ANNUAL BUDGET

## EXPENDITURES – ACCOUNT LEVEL

<b>DISPATCH CENTER FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>BUILDING &amp; GROUNDS</b>					
0803038-520050- Electric Power	-	1,601	1,250	1,152	-
0803038-520060- Natural Gas Power	-	2,281	2,000	552	-
0803038-520070- Water & Sewer	-	1,294	1,900	638	-
0803038-520600- Bldg & Grnds Maint Services	-	42,382	19,220	19,526	-
0803038-530070- Bldg & Grounds Maint Supplies	-	12,314	14,000	3,009	-
<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>\$ -</b>	<b>\$ 59,871</b>	<b>\$ 38,370</b>	<b>\$ 24,877</b>	<b>\$ -</b>
<b>CAPITAL OUTLAY</b>					
0803038-550070- Fixed Equipment	387,920	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 387,920</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,697,307</b>	<b>\$ 2,292,830</b>	<b>\$ 1,479,673</b>	<b>\$ 1,355,673</b>	<b>\$ -</b>

PROPOSED/DRAFT

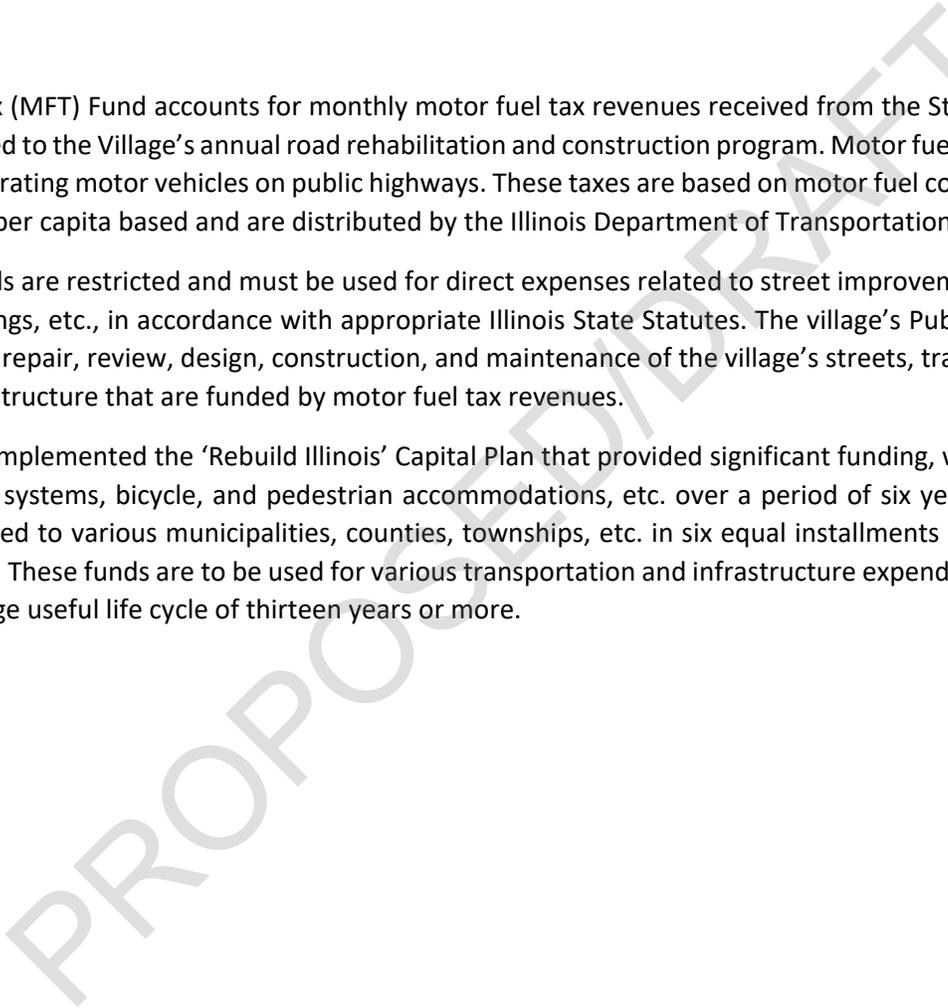
FUND 03	<b>MOTOR FUEL TAX FUND</b>
Authorized Full – Time Staff	<b>None</b>

**PURPOSE**

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

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

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





# FY 2027 ANNUAL BUDGET

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

<b>MOTOR FUEL TAX FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 1,304,570	\$ 2,290,904	\$ 1,761,270	\$ 1,334,065	\$ 1,336,377
INVESTMENT INCOME	142,437	152,701	53,892	141,551	40,928
<b>TOTAL REVENUES</b>	<b>1,447,007</b>	<b>2,443,605</b>	<b>1,815,162</b>	<b>1,475,616</b>	<b>1,377,305</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	2,924,554	-	-	-	-
CONTINGENCY	-	-	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>2,924,554</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,477,547)</b>	<b>2,443,605</b>	<b>1,790,162</b>	<b>1,475,616</b>	<b>1,352,305</b>
<b>OTHER FINANCING USE</b>					
TRANSFER TO CAPITAL FUND	-	(1,298,616)	(1,400,000)	(1,400,000)	(1,400,000)
<b>TOTAL OTHER FINANCING USE</b>	<b>-</b>	<b>(1,298,616)</b>	<b>(1,400,000)</b>	<b>(1,400,000)</b>	<b>(1,400,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,477,547)</b>	<b>1,144,989</b>	<b>390,162</b>	<b>75,616</b>	<b>(47,695)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>2,395,448</b>	<b>917,901</b>	<b>1,341,244</b>	<b>2,062,890</b>	<b>2,138,506</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 917,901</b>	<b>\$ 2,062,890</b>	<b>\$ 1,731,406</b>	<b>\$ 2,138,506</b>	<b>\$ 2,090,811</b>

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>MOTOR FUEL TAX FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
03-410210- Motor Fuel Tax	609,371	602,320	579,155	593,385	583,719
03-410211- Mft-High Growth Cities	98,759	97,088	60,000	96,280	90,000
03-410212- Transportation Renewal Fund	569,876	611,264	622,115	644,400	662,658
03-420100- Grant Revenue	26,564	980,233	500,000	-	-
03-480750- Interest Income	142,437	152,701	53,892	141,551	40,928
<b>TOTAL REVENUES</b>	<b>\$ 1,447,007</b>	<b>\$ 2,443,605</b>	<b>\$ 1,815,162</b>	<b>\$ 1,475,616</b>	<b>\$ 1,377,305</b>
<b>EXPENDITURES</b>					
<b>CAPITAL OUTLAY</b>					
0309088-550050- Street Construction	2,280,586	-	-	-	-
0309088-550060- Engineering/Arch of Pi	643,968	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,924,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>					
0302999-580030- Contingency	-	-	25,000	-	25,000
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,924,554</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>OTHER FINANCING USES</b>					
<b>TRANSFERS OUT</b>					
0302040-580093- Streets & Roads Contrib	-	-	1,400,000	1,400,000	1,400,000
0302040-580094- Rebuild Illinois Contrib	-	1,298,616	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>1,298,616</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ 1,298,616</b>	<b>\$ 1,425,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,425,000</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 2,924,554</b>	<b>\$ 1,298,616</b>	<b>\$ 1,425,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,425,000</b>

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

**PURPOSE**

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

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

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

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

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

<b>TOWN CENTER TIF FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 2,247,733	\$ 2,174,878	\$ 2,478,376	\$ 2,402,516	\$ 2,469,134
PAYMENT IN LIEU OF TAXES	224,773	217,488	247,838	240,252	246,913
INVESTMENT INCOME	246,434	251,082	148,552	268,548	237,374
<b>TOTAL REVENUES</b>	<b>2,718,940</b>	<b>2,643,447</b>	<b>2,874,766</b>	<b>2,911,316</b>	<b>2,953,421</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	1,030	16,272	17,886	2,556	17,885
CAPITAL OUTLAY	205,033	13,658	-	-	-
DEBT SERVICE	1,579,468	1,588,935	1,592,663	1,592,850	1,568,000
OTHER PAYMENTS	-	-	-	-	7,730,269
CONTINGENCY	-	-	50,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,785,531</b>	<b>1,618,866</b>	<b>1,660,549</b>	<b>1,595,406</b>	<b>9,316,154</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>933,409</b>	<b>1,024,582</b>	<b>1,214,217</b>	<b>1,315,910</b>	<b>(6,362,733)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>3,088,832</b>	<b>4,022,241</b>	<b>5,062,307</b>	<b>5,046,823</b>	<b>6,362,733</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 4,022,241</b>	<b>\$ 5,046,823</b>	<b>\$ 6,276,524</b>	<b>\$ 6,362,733</b>	<b>\$ -</b>

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>TOWN CENTER TIF FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
12-410095- TIF Tax Receipts	2,247,733	2,174,878	2,478,376	2,402,516	2,469,134
12-410096- Payment in Lieu of Taxes	224,773	217,488	247,838	240,252	246,913
12-480750- Interest Income	246,434	251,082	148,552	268,548	237,374
<b>TOTAL REVENUES</b>	<b>2,718,940</b>	<b>2,643,447</b>	<b>2,874,766</b>	<b>2,911,316</b>	<b>2,953,421</b>
<b>EXPENDITURES</b>					
<b>CONTRACTUAL SERVICES</b>					
1234006-520406- Organizational Memberships	285	285	285	283	285
1234006-520500- Audit Services	-	757	1,101	773	1,100
1234006-520510- Legal Services	-	1,048	1,500	1,500	1,500
1234006-520599- Other Services	745	14,182	15,000	-	15,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,030</b>	<b>16,272</b>	<b>17,886</b>	<b>2,556</b>	<b>17,885</b>
<b>CAPITAL OUTLAY</b>					
<b>1234006-550085- TIF PROJECTS</b>					
25032 VHTC Paving	-	13,658	-	-	-
1209109-550040- Remodeling/Renovation	205,033	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>205,033</b>	<b>13,658</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
1234006-570010- Principal Payment	1,445,000	1,485,000	1,520,000	1,520,000	1,530,000
1234006-570020- Interest Payment	132,750	102,143	70,600	70,600	35,750
1234006-570325- Fiscal Agent Fees	1,718	1,793	2,063	2,250	2,250
<b>TOTAL DEBT SERVICE</b>	<b>1,579,468</b>	<b>1,588,935</b>	<b>1,592,663</b>	<b>1,592,850</b>	<b>1,568,000</b>
<b>OTHER</b>					
1234006-530990- Other Payments	-	-	-	-	7,730,269
<b>TOTAL OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,730,269</b>
<b>CONTINGENCY</b>					
1234999-580030- Contingency	-	-	50,000	-	-
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,785,531</b>	<b>\$ 1,618,866</b>	<b>\$ 1,660,549</b>	<b>\$ 1,595,406</b>	<b>\$ 9,316,154</b>

# TOWN CENTER TIF FUND

## ACCOUNT DETAIL

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

PROPOSED/DRY-ET



# FY 2027 ANNUAL BUDGET

## TOWN CENTER TIF FUND – ACCOUNT DETAIL

### TOWN CENTER TIF FUND

DRAFT  
BUDGET  
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#### EXPENDITURES

##### CONTRACTUAL SERVICES

<b>1234006-520406-</b>	<b>ORGANIZATIONAL MEMBERSHIPS</b>		\$	285
	TIF ASSOCIATION MEMBERSHIP DUES	285		
<b>1234006-520500-</b>	<b>AUDIT SERVICES</b>		\$	1,100
	ANNUAL TIF REPORT AND AUDIT	1,100		
<b>1234006-520510-</b>	<b>LEGAL SERVICES</b>		\$	1,500
	NO DETAIL REPORTED			
<b>1234006-520599-</b>	<b>OTHER SERVICES</b>		\$	15,000
	NO DETAIL REPORTED			
<b>TOTAL CONTRACTUAL SERVICES</b>			\$	17,885

##### DEBT SERVICE

<b>1234006-570010-</b>	<b>PRINCIPAL PAYMENT</b>		\$	1,530,000
	SERIES 2012A PRINCIPAL (REFUNDING OF 2007 TIF REVENUE BOND)	1,000,000		
	SERIES 2015B PRINCIPAL (SECOND REFUNDING OF 2007 ALT REVENUE BONDS)	530,000		
<b>1234006-570020-</b>	<b>INTEREST PAYMENT</b>		\$	35,750
	SERIES 2012A BOND INTEREST	22,500		
	SERIES 2015B BOND INTEREST	13,250		
<b>1234006-570325-</b>	<b>FISCAL AGENT FEES</b>		\$	2,250
	NO DETAIL REPORTED			
<b>TOTAL DEBT SERVICE</b>			\$	1,568,000

##### OTHER

<b>1234006-530990-</b>	<b>OTHER PAYMENTS</b>		\$	7,730,269
	ESTIMATED SURPLUS AT CLOSE TO BE DISBURSED	5,849,796		
	FY25 TIF SURPLUS PLUS VILLAGE 10% PAYMENT	1,883,473		
<b>TOTAL OTHER</b>			\$	7,730,269

##### TOTAL EXPENDITURES

\$ 9,316,154

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

**PURPOSE**

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

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

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

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

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

<b>MELLODY FARM TIF FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 4,082,362	\$ 4,421,925	\$ 4,775,999	\$ 4,304,136	\$ 4,605,774
PAYMENT IN LIEU OF TAXES	408,236	442,193	477,600	430,414	460,577
INVESTMENT INCOME	495,388	626,724	330,121	626,995	516,428
<b>TOTAL REVENUES</b>	<b>\$ 4,985,986</b>	<b>\$ 5,490,842</b>	<b>\$ 5,583,720</b>	<b>\$ 5,361,545</b>	<b>\$ 5,582,779</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	45,415	37,164	51,386	46,057	51,385
DEBT SERVICE	1,591,138	1,594,685	1,592,565	1,592,640	1,592,430
OTHER PAYMENTS	116,130	100,532	103,500	159,566	141,840
CONTINGENCY	-	-	50,000	-	50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,752,683</b>	<b>\$ 1,732,381</b>	<b>\$ 1,797,451</b>	<b>\$ 1,798,263</b>	<b>\$ 1,835,655</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 3,233,303</b>	<b>\$ 3,758,461</b>	<b>\$ 3,786,269</b>	<b>\$ 3,563,282</b>	<b>\$ 3,747,124</b>
<b>FUND BALANCE - BEGINNING</b>	<b>6,332,417</b>	<b>9,565,720</b>	<b>13,307,076</b>	<b>13,324,181</b>	<b>16,887,463</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 9,565,720</b>	<b>\$ 13,324,181</b>	<b>\$ 17,093,345</b>	<b>\$ 16,887,463</b>	<b>\$ 20,634,587</b>

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>MELLODY FARM TIF FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>						
11-410095-	TIF Tax Receipts	4,082,362	4,421,925	4,775,999	4,304,136	4,605,774
11-410096-	Payment in Lieu of Taxes	408,236	442,193	477,600	430,414	460,577
11-480750-	Interest Income	495,388	626,724	330,121	626,995	516,428
<b>TOTAL REVENUES</b>		<b>4,985,986</b>	<b>5,490,842</b>	<b>5,583,720</b>	<b>5,361,545</b>	<b>5,582,779</b>
<b>EXPENDITURES</b>						
<b>CONTRACTUAL SERVICES</b>						
1134006-520406-	Organizational Memberships	285	285	285	283	285
1134006-520500-	Audit Services	-	757	1,101	774	1,100
1134006-520510-	Legal Services	45,130	36,122	50,000	45,000	50,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>45,415</b>	<b>37,164</b>	<b>51,386</b>	<b>46,057</b>	<b>51,385</b>
<b>DEBT SERVICE</b>						
1134006-570010-	Principal Payment	1,005,000	1,035,000	1,060,000	1,060,000	1,090,000
1134006-570020-	Interest Payment	585,313	559,685	531,740	531,740	501,530
1134006-570325-	Fiscal Agent Fees	825	-	825	900	900
<b>TOTAL DEBT SERVICE</b>		<b>1,591,138</b>	<b>1,594,685</b>	<b>1,592,565</b>	<b>1,592,640</b>	<b>1,592,430</b>
<b>OTHER</b>						
1134006-530990-	Other Payments	116,130	100,532	103,500	159,566	141,840
<b>TOTAL OTHER</b>		<b>116,130</b>	<b>100,532</b>	<b>103,500</b>	<b>159,566</b>	<b>141,840</b>
<b>CONTINGENCY</b>						
1134999-580030-	Contingency	-	-	50,000	-	50,000
<b>TOTAL CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,752,683</b>	<b>\$ 1,732,381</b>	<b>\$ 1,797,451</b>	<b>\$ 1,798,263</b>	<b>\$ 1,835,655</b>

# **MELLODY 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**.

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## MELLODY FARM TIF FUND – ACCOUNT DETAIL

### MELLODY FARM TIF FUND

DRAFT  
BUDGET  
FY 2027

#### EXPENDITURES

##### CONTRACTUAL SERVICES

1134006-520406-	<b>ORGANIZATIONAL MEMBERSHIPS</b>		\$	285
	TIF ASSOCIATION MEMBERSHIP DUES	285		
1134006-520500-	<b>AUDIT SERVICES</b>		\$	1,100
	ANNUAL TIF REPORT AND AUDIT	1,100		
1134006-520510-	<b>LEGAL SERVICES</b>		\$	50,000
	NO DETAIL REPORTED			

##### TOTAL CONTRACTUAL SERVICES

\$ 51,385

##### DEBT SERVICE

1134006-570010-	<b>PRINCIPAL PAYMENT</b>		\$	1,090,000
	SERIES 2017 BOND PRINCIPAL	1,090,000		
1134006-570020-	<b>INTEREST PAYMENT</b>		\$	501,530
	SERIES 2017 BOND INTEREST	501,530		
1134006-570325-	<b>FISCAL AGENT FEES</b>		\$	900
	NO DETAIL REPORTED			

##### TOTAL DEBT SERVICE

\$ 1,592,430

##### OTHER

1134006-530990-	<b>OTHER PAYMENTS</b>		\$	141,840
	HAWTHORN SCHOOL DISTRICT 73 ANNUAL ENROLLMENT REIMBURSEMENT (TIF ACT) - 8 STUDENTS @ \$17,730	141,840		

##### TOTAL OTHER

\$ 141,840

##### OTHER

1134999-580030-	<b>CONTINGENCY</b>		\$	50,000
	NO DETAIL REPORTED			

##### TOTAL OTHER

\$ 50,000

##### TOTAL EXPENDITURES

\$ 1,835,655

FUND 24	<b>HAWTHORN MALL TIF FUND</b>
Authorized Full – Time Staff	<b>None</b>

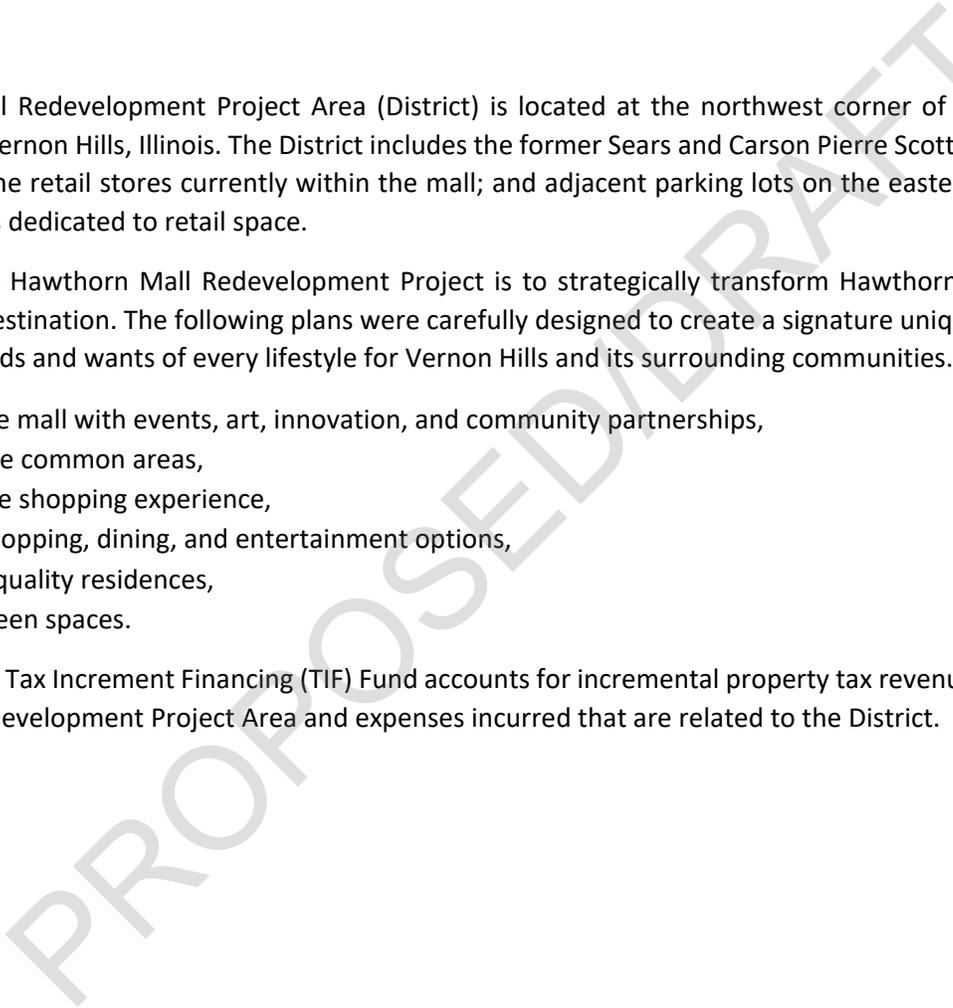
**PURPOSE**

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

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

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

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





# FY 2027 ANNUAL BUDGET

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

<b>HAWTHORN MALL TIF FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 724,158	\$ 1,639,047	\$ 2,294,138	\$ 2,125,630	\$ 2,682,722
PAYMENT IN LIEU OF TAXES	72,416	160,820	229,414	212,563	268,272
INVESTMENT INCOME	10,314	68,349	49,449	120,000	124,005
<b>TOTAL REVENUES</b>	<b>\$ 806,888</b>	<b>\$ 1,868,216</b>	<b>\$ 2,573,001</b>	<b>\$ 2,458,193</b>	<b>\$ 3,074,999</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	19,102	5,252	2,536,386	36,057	6,536,385
OTHER PAYMENTS	-	52,127	595,476	651,674	585,991
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,102</b>	<b>\$ 57,379</b>	<b>\$ 3,131,862</b>	<b>\$ 687,731</b>	<b>\$ 7,122,376</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 787,786</b>	<b>\$ 1,810,837</b>	<b>\$ (558,861)</b>	<b>\$ 1,770,462</b>	<b>\$ (4,047,377)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>(53,005)</b>	<b>734,781</b>	<b>2,170,693</b>	<b>2,545,618</b>	<b>4,316,080</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 734,781</b>	<b>\$ 2,545,618</b>	<b>\$ 1,611,832</b>	<b>\$ 4,316,080</b>	<b>\$ 268,703</b>

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## REVENUES AND EXPENDITURES – ACCOUNT LEVEL

<b>HAWTHORN MALL TIF FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
24-410095- TIF Tax Receipts	724,158	1,639,047	2,294,138	2,125,630	2,682,722
24-410096- Payment in Lieu of Taxes	72,416	160,820	229,414	212,563	268,272
24-480750- Interest Income	10,314	68,349	49,449	120,000	124,005
<b>TOTAL REVENUES</b>	<b>806,888</b>	<b>1,868,215</b>	<b>2,573,001</b>	<b>2,458,193</b>	<b>3,074,999</b>
<b>EXPENDITURES</b>					
<b>CONTRACTUAL SERVICES</b>					
2434006-520406- Organizational Memberships	280	280	285	283	285
2434006-520500- Audit Services	-	757	1,101	774	1,100
2434006-520510- Legal Services	259	2,403	20,000	20,000	20,000
2434006-520540- TIF Project Reimbursements	-	-	2,500,000	-	6,500,000
2434006-520599- Other Services	18,563	1,813	15,000	15,000	15,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>19,102</b>	<b>5,252</b>	<b>2,536,386</b>	<b>36,057</b>	<b>6,536,385</b>
<b>OTHER</b>					
2434006-530990- Other Payments	-	52,127	595,476	651,674	585,991
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,102</b>	<b>\$ 57,379</b>	<b>\$ 3,131,862</b>	<b>\$ 687,731</b>	<b>\$ 7,122,376</b>

PROPOSED DRAFT

# **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**.

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## HAWTHORN MALL TIF FUND – ACCOUNT DETAIL

### HAWTHORN MALL TIF FUND

DRAFT  
BUDGET  
FY 2027

#### EXPENDITURES

##### CONTRACTUAL SERVICES

2434006-520406-	<b>ORGANIZATIONAL MEMBERSHIPS</b>		\$	285
	TIF ASSOCIATION MEMBERSHIP DUES	285		
2434006-520500-	<b>AUDIT SERVICES</b>		\$	1,100
	ANNUAL TIF REPORT AND AUDIT	1,100		
2434006-520510-	<b>LEGAL SERVICES</b>		\$	20,000
	NO DETAIL REPORTED			
2434006-520540-	<b>TIF PROJECT REIMBURSEMENTS</b>		\$	6,500,000
	NO DETAIL REPORTED			
2434006-520599-	<b>OTHER SERVICES</b>		\$	15,000
	TIF CONSULTANT (RYAN)	15,000		
<b>TOTAL CONTRACTUAL SERVICES</b>			\$	<b>6,536,385</b>
<b>OTHER</b>				
2434006-530990-	<b>OTHER PAYMENTS</b>		\$	585,991
	HAWTHORN SCHOOL DISTRICT 73 ANNUAL REIMBURSEMENT (IGA)	510,000		
	TAX YEAR 2025 TIF SURPLUS (3 EXISTING PARCELS)	75,991		
<b>TOTAL OTHER</b>			\$	<b>585,991</b>
<b>TOTAL EXPENDITURES</b>			\$	<b>7,122,376</b>

PROPOSED/DRAFT

<b>FUND</b> 17, 18, 58	<b>RESTRICTED POLICE FUND</b>
Authorized Full – Time Staff	<b>None</b>

**PURPOSE**

This fund is designated to account for revenue generated from DUI fines and penalties, drug-related forfeitures, and state seizures. The use of accumulated monies in this fund is strictly limited by law and is intended to support law enforcement activities directly related to the enforcement and prevention of driving under the influence (DUI) offenses as well as assisting in the enforcement of controlled substances laws and relevant Illinois state statutes pertaining to seizures. Expenditures from the fund must align with these specific purposes and cannot be used for unrelated law enforcement or municipal operations.

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

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

<b>RESTRICTED POLICE FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>					
FINES AND FORFEITURES	\$ 13,264	\$ 21,189	\$ 13,000	\$ 16,000	\$ 12,000
INVESTMENT INCOME	5,774	4,199	1,937	177	107
<b>TOTAL REVENUES</b>	<b>19,038</b>	<b>25,388</b>	<b>14,937</b>	<b>16,177</b>	<b>12,107</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	1,666	\$ 2,205	2,000	2,000	2,000
COMMODITIES	23,231	-	-	-	-
CONTINGENCY	-	-	25,000	-	10,000
<b>TOTAL EXPENDITURES</b>	<b>24,897</b>	<b>2,205</b>	<b>27,000</b>	<b>2,000</b>	<b>12,000</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(5,859)</b>	<b>23,183</b>	<b>(12,063)</b>	<b>14,177</b>	<b>107</b>
<b>OTHER FINANCING USE</b>					
DUI - TRANSFER OUT TO FUND POLICE SQUAD	-	(65,000)	(76,175)	(76,175)	-
<b>TOTAL OTHER FINANCING USE</b>	<b>-</b>	<b>(65,000)</b>	<b>(76,175)</b>	<b>(76,175)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(5,859)</b>	<b>(41,817)</b>	<b>(88,238)</b>	<b>(61,998)</b>	<b>107</b>
<b>FUND BALANCE - BEGINNING</b>	<b>146,617</b>	<b>140,758</b>	<b>90,455</b>	<b>98,941</b>	<b>36,943</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 140,758</b>	<b>\$ 98,941</b>	<b>\$ 2,217</b>	<b>\$ 36,943</b>	<b>\$ 37,050</b>

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## REVENUES, EXPENDITURES, AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>RESTRICTED POLICE FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUES</b>						
<i>- DUI -</i>						
17-450610-	Traffic Fines	12,055	11,920	13,000	11,000	12,000
17-480750-	Interest Income	5,721	4,161	1,745	150	42
<i>- Drug Forfeiture -</i>						
18-470800-	Sales of Forfeited Property	-	8,747	-	-	-
18-480750-	Interest Income	29	22	110	15	29
<i>- State Seizure -</i>						
58-470800-	Sale of Seized Property	1,209	522	-	5,000	-
58-480750-	Interest Income	24	16	82	12	36
<b>TOTAL REVENUES</b>		<b>19,038</b>	<b>25,388</b>	<b>14,937</b>	<b>16,177</b>	<b>12,107</b>
<b>EXPENDITURES</b>						
<i>- DUI -</i>						
1703039-530012-	IT Supplies & Equip	23,231	-	-	-	-
1703999-580030-	Contingency	-	-	20,000	-	10,000
<i>- Drug Forfeiture -</i>						
1803999-580030-	Contingency	-	-	2,500	-	-
<i>- State Seizure -</i>						
5803039-520599-	Other Services	1,666	2,205	2,000	2,000	2,000
5803999-580030-	Contingency	-	-	2,500	-	-
<b>TOTAL EXPENDITURES</b>		<b>24,897</b>	<b>2,205</b>	<b>27,000</b>	<b>2,000</b>	<b>12,000</b>
<b>OTHER FINANCING USE</b>						
1703039-580097-	Transfer to VERF	-	65,000	76,175	76,175	-
<b>TOTAL OTHER FINANCING USE</b>		<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 76,175</b>	<b>\$ 76,175</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USE</b>		<b>\$ 43,935</b>	<b>\$ 92,593</b>	<b>\$ 118,112</b>	<b>\$ 94,352</b>	<b>\$ 24,107</b>

# **RESTRICTED POLICE 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**.

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## RESTRICTED POLICE FUND – ACCOUNT DETAIL

### RESTRICTED POLICE FUND

DRAFT  
BUDGET  
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#### EXPENDITURES

##### CONTRACTUAL SERVICES

5803039-520599- OTHER SERVICES \$ 2,000  
NO DETAIL REPORTED

TOTAL CONTRACTUAL SERVICES \$ 2,000

##### CONTINGENCY

1703999-580030- CONTINGENCY \$ 10,000  
USE OF AVAILABLE FUND BALANCE OR UNPLANNED REVENUES 10,000

TOTAL CONTINGENCY \$ 10,000

TOTAL RESTRICTED POLICE FUND \$ 12,000

PROPOSED/DRAFT



- Golf Course Fund
- Metra Parking Fund

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

**PURPOSE**

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

The village also owns the 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.

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

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

### GOLF COURSE FUND

[ENTERPRISE FUND - ACCRUAL ACCOUNTING]

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>OPERATING REVENUE</b>					
COURSE FEES	\$ 424,537	\$ 440,222	\$ 489,138	\$ 460,279	\$ 447,599
MERCHANDISE SALES	17,123	16,342	18,050	17,293	15,821
FOOD AND BEVERAGE SALES	77,040	66,899	68,466	80,090	106,112
OTHER OPERATING	7,834	24,736	12,500	10,045	10,347
<b>TOTAL OPERATING REVENUE</b>	<b>526,534</b>	<b>548,200</b>	<b>588,154</b>	<b>567,707</b>	<b>579,879</b>
<b>OPERATING EXPENSE</b>					
PERSONNEL	\$ -	\$ 27,942	\$ 30,295	\$ 27,680	\$ 34,770
CONTRACTUAL SERVICES	409,037	429,901	452,138	485,491	524,559
COMMITTIES	-	5,159	14,400	20,128	19,222
BUILDINGS AND GROUNDS	118,111	85,266	84,759	87,683	89,824
COST OF GOOD SOLD	47,554	43,614	32,989	53,737	54,051
<b>TOTAL OPERATING EXPENSE</b>	<b>574,702</b>	<b>591,882</b>	<b>614,581</b>	<b>674,719</b>	<b>722,426</b>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<b>(48,168)</b>	<b>(43,683)</b>	<b>(26,427)</b>	<b>(107,012)</b>	<b>(142,547)</b>
DEPRECIATION	24,396	44,901	50,000	45,000	45,000
<b>OPERATING LOSS</b>	<b>(72,564)</b>	<b>(88,583)</b>	<b>(76,427)</b>	<b>(152,012)</b>	<b>(187,547)</b>
GENERAL FUND OPERATING SUBSIDY	-	760,000	75,000	75,000	200,000
<b>OPERATING LOSS AND NONCAPITAL SUBSIDIES</b>	<b>(72,564)</b>	<b>671,417</b>	<b>(1,427)</b>	<b>(77,012)</b>	<b>12,453</b>
<b>OTHER NONOPERATING REVENUE</b>					
INVESTMENT INCOME	280	271	100	295	300
OTHER NON OPERATING INCOME	79,400	-	6,000	15,421	15,100
<b>TOTAL OTHER NONOPERATING REVENUE</b>	<b>79,680</b>	<b>271</b>	<b>6,100</b>	<b>15,716</b>	<b>15,400</b>
<b>CHANGES IN NET POSITION</b>	<b>7,116</b>	<b>671,688</b>	<b>4,673</b>	<b>(61,296)</b>	<b>27,853</b>
<b>NET POSITION - BEGINNING</b>	<b>289,786</b>	<b>296,902</b>	<b>1,014,839</b>	<b>968,590</b>	<b>907,294</b>
<b>NET POSITION - ENDING</b>	<b>\$ 296,902</b>	<b>\$ 968,590</b>	<b>\$ 1,019,512</b>	<b>\$ 907,294</b>	<b>\$ 935,147</b>

### SUPPLEMENTAL INFORMATION

#### CAPITAL SPENDING

VEHICLE AND EQUIPMENT REPLACEMENT	\$ 83,893	\$ -	\$ -	\$ 12,000
VEHICLE AND EQUIPMENT REPLACEMENT	340,288	-	-	-
VEHICLE AND EQUIPMENT REPLACEMENT	54,475	25,000	25,000	-
<b>TOTAL CAPITAL SPENDING</b>	<b>\$ 478,656</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 12,000</b>

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

#### ANTICIPATED CASH FLOW

BEGINNING CASH	\$ 700	\$ 700	\$ 700	\$ (40,596)
RECEIPTS FROM OPERATIONS	548,200	588,154	567,707	579,879
RECEIPTS FROM OTHER	760,271	81,100	90,716	215,400
(PAYMENTS) FOR OPERATIONS	(591,882)	(614,581)	(674,719)	(722,426)
(PAYMENTS) FOR CAPITAL SPENDING	(478,656)	(25,000)	(25,000)	(12,000)
(PAYMENTS) FOR INTERFUND TRANSFERS	(225,340)	-	-	-
OTHER RECEIPTS/(PAYMENTS)	(12,592)	-	-	-
NET (USE)/SOURCE	-	29,673	(41,296)	60,853
ENDING CASH	\$ 700	\$ 30,373	\$ (40,596)	\$ 20,257



# FY 2027 ANNUAL BUDGET

## REVENUES – ACCOUNT LEVEL

<b>GOLF COURSE FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUE</b>						
14-440310-	Green Fees	292,074	298,610	309,931	320,315	307,972
14-440315-	Season Passes	38,855	50,802	71,580	49,385	52,500
14-440320-	Cart Rental	93,608	90,810	107,627	90,579	87,127
14-440331-	Merchandise Sales	17,123	16,342	18,050	17,293	15,821
14-440332-	Food Sales	11,544	12,631	22,822	14,540	26,528
14-440333-	Beverage Sales	7,041	6,102	9,129	9,463	10,611
14-440334-	Liquor Sales	58,455	48,166	36,515	56,087	68,973
14-470900-	Other Operating	7,834	24,736	12,500	10,045	10,347
14-480750-	Interest Income	280	271	100	295	300
14-499994-	General Fund Operating Subsidy	-	760,000	75,000	75,000	200,000
14-470910-	Other Nonoperating	79,400	-	6,000	15,421	15,100
<b>TOTAL REVENUE</b>		<b>\$ 606,214</b>	<b>\$ 1,308,471</b>	<b>\$ 669,254</b>	<b>\$ 658,423</b>	<b>\$ 795,279</b>

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## EXPENSES AND CAPITAL SPENDING – ACCOUNT LEVEL

### GOLF COURSE FUND

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>EXPENSE</b>					
<b>PERSONNEL</b>					
1430060-500010- Salaries - FT	-	20,502	21,938	20,115	25,385
1430060-500030- Salaries - PT/SNL	-	-	-	-	-
1430060-500120- Longevity	-	-	52	52	49
1430060-500142- Uniform Allowance	-	-	-	-	162
1430060-510050- FICA Contributions	-	1,467	1,665	1,429	1,926
1430060-510060- IMRF Contribution	-	1,588	1,705	1,527	2,064
1430060-510080- Health Insurance	-	4,011	4,530	4,227	4,857
1430060-510081- Dental Insurance	-	259	290	249	254
1430060-510082- Vision Insurance	-	31	31	23	22
1430060-510083- Life Insurance	-	85	84	58	51
<b>TOTAL PERSONNEL</b>	\$ -	\$ 27,942	\$ 30,295	\$ 27,680	\$ 34,770
<b>CONTRACTUAL SERVICES</b>					
1430060-520020- Postal Charges	993	591	880	794	810
1430060-520100- Phone/Internet/Cable	2,703	6,154	6,180	5,632	8,124
1430060-520150- Equipment Rental	2,060	2,473	2,145	2,271	4,620
1430060-520200- Maint/Lease Contract-Phones	-	-	-	-	-
1430060-520330- Equip Repair & Maint	14,969	14,522	18,000	13,739	14,013
1430060-520460- Travel	557	867	700	729	180
1430060-520505- Outsourced Staffing	312,940	322,011	332,480	363,979	400,601
1430060-520506- Management Fee	47,754	48,709	49,684	49,684	50,677
1430060-520591- Cc Processing Fees	15,407	17,725	18,000	23,274	23,739
1430060-520710- Advertizing/Promotions	1,695	3,328	7,000	11,791	7,900
1430060-520721- Insurance-Liability	7,744	8,785	10,969	10,566	10,802
1430060-520599- Other Services	2,215	4,736	6,100	3,032	3,093
<b>TOTAL CONTRACTUAL SERVICES</b>	\$ 409,037	\$ 429,901	\$ 452,138	\$ 485,491	\$ 524,559
<b>COMMODITIES</b>					
1430060-530050- Operating Supplies & Equip	-	2,327	9,000	8,838	9,110
1430060-530531- Pro Shop Supplies	-	981	1,400	7,395	6,100
1430060-530532- Bar & Grill Supplies	-	1,852	4,000	3,895	4,012
<b>TOTAL COMMODITIES</b>	\$ -	\$ 5,159	\$ 14,400	\$ 20,128	\$ 19,222
<b>BUILDINGS &amp; GROUNDS</b>					
1430060-520050- Electric Power	38,446	27,237	25,458	25,244	26,254
1430060-520060- Natural Gas Power	-	4,991	8,000	5,063	5,569
1430060-520070- Water & Sewer	-	1,151	5,001	1,446	2,051
1430060-520600- Bldg & Grnds Maint Services	32,308	14,108	12,000	15,598	16,650
1430060-530070- Bldg & Grounds Maint Supplies	47,357	37,780	34,300	40,332	39,300
<b>TOTAL BUILDINGS &amp; GROUNDS</b>	\$ 118,111	\$ 85,266	\$ 84,759	\$ 87,683	\$ 89,824
<b>COST OF GOOD SOLD</b>					
1430060-590181- Cost of Merchandise Sold	13,351	10,756	9,025	19,017	11,075
1430060-590182- Cost of Food Sold	4,606	5,417	10,270	10,989	14,590
1430060-590183- Cost of Beverages Sold	4,203	4,014	2,739	3,435	4,245
1430060-590184- Cost of Liquor Sold	25,394	23,427	10,955	20,296	24,141
<b>TOTAL COST OF GOOD SOLD</b>	\$ 47,554	\$ 43,614	\$ 32,989	\$ 53,737	\$ 54,051



# FY 2027 ANNUAL BUDGET

## EXPENSES AND CAPITAL SPENDING – ACCOUNT LEVEL

<b>GOLF COURSE FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>DEPRECIATION</b>						
1430060-595899-	Depreciation Expense	24,396	-	50,000	45,000	45,000
13-560325-	Dep-Course Improv	-	8,064	-	-	-
13-560350-	Dep-Buildings & Improv	-	161	-	-	-
13-560375-	Dep-Equip & Vehicles	-	36,676	-	-	-
<b>TOTAL DEPRECIATION</b>		\$ 24,396	\$ -	\$ 50,000	\$ 45,000	\$ 45,000
<b>TOTAL EXPENSE</b>		\$ 599,098	\$ 591,882	\$ 664,581	\$ 719,719	\$ 767,426
<b>CAPITAL SPENDING</b>						
<b>CAPITAL OUTLAY</b>						
<b>VEHICLE AND EQUIPMENT REPLACEMENT</b>						
<b>1430060-540045- EQUIP R/R - GOLF</b>						
GF001	Rough Mower	-	73,084	-	-	-
GF007	Debris Blower	-	10,809	-	-	-
GF009	Cctv Cameras (5)	-	-	-	-	12,000
<b>TOTAL EQUIP R/R - GOLF</b>		-	83,893	-	-	12,000
<b>CAPITAL PROJECTS</b>						
<b>1430060-550075- FACILITY IMPROVEMENTS</b>						
25031	Putting Green	-	340,288	-	-	-
<b>1430060-550076- FACILITY MAJOR R/R</b>						
25028	Split Rail Fence Replace	-	12,960	-	-	-
25029	Irrigation Upgrades	-	22,247	-	-	-
25030	Sprinkler Replace	-	19,268	-	-	-
26010	Patio Canopy	-	-	15,000	15,000	-
26022	Patio Furniture	-	-	10,000	10,000	-
<b>TOTAL FACILITY MAJOR R/R</b>		-	54,475	25,000	25,000	-
<b>TOTAL CAPITAL PROJECTS</b>		\$ -	\$ 394,763	\$ 25,000	\$ 25,000	\$ -
<b>TOTAL CAPITAL OUTLAY</b>		\$ -	\$ 478,656	\$ 25,000	\$ 25,000	\$ 12,000

# **GOLF COURSE FUND**

## **ACCOUNT DETAIL**

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

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

### GOLF COURSE FUND

DRAFT  
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#### EXPENSES

##### PERSONNEL

<b>1430060-500010-</b>	<b>SALARIES - FT</b>		<b>\$</b>	<b>25,385</b>
	PW CREW HOURS	25,385		
<b>1430060-500120-</b>	<b>LONGEVITY</b>		<b>\$</b>	<b>49</b>
	SPLIT PW EMPLOYEES	49		
<b>1430060-500142-</b>	<b>UNIFORM ALLOWANCE</b>		<b>\$</b>	<b>162</b>
	SPLIT PW CREW UNIFORMS	162		
<b>1430060-510050-</b>	<b>FICA CONTRIBUTIONS</b>		<b>\$</b>	<b>1,926</b>
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	1,926		
<b>1430060-510060-</b>	<b>IMRF CONTRIBUTION</b>		<b>\$</b>	<b>2,064</b>
	EMPLOYER IMRF CONTRIBUTION	2,064		
<b>1430060-510080-</b>	<b>HEALTH INSURANCE</b>		<b>\$</b>	<b>4,857</b>
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	4,857		
<b>1430060-510081-</b>	<b>DENTAL INSURANCE</b>		<b>\$</b>	<b>254</b>
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	254		
<b>1430060-510082-</b>	<b>VISION INSURANCE</b>		<b>\$</b>	<b>22</b>
	EMPLOYER VISION INSURANCE CONTRIBUTION	22		
<b>1430060-510083-</b>	<b>LIFE INSURANCE</b>		<b>\$</b>	<b>51</b>
	EMPLOYER LIFE INSURANCE CONTRIBUTION	51		

##### TOTAL PERSONNEL

**\$ 34,770**

##### CONTRACTUAL SERVICES

<b>1430060-520020-</b>	<b>POSTAL CHARGES</b>		<b>\$</b>	<b>810</b>
	ADMIN POSTAGE/ SHIPPING	810		
<b>1430060-520100-</b>	<b>PHONE/INTERNET/CABLE</b>		<b>\$</b>	<b>8,124</b>
	PHONE, CABLE, & INTERNET BUNDLE (COMCAST)	8,124		
<b>1430060-520150-</b>	<b>EQUIPMENT RENTAL</b>		<b>\$</b>	<b>4,620</b>
	C&G EQUIPMENT RENTAL	4,620		
<b>1430060-520330-</b>	<b>EQUIP REPAIR &amp; MAINT</b>		<b>\$</b>	<b>14,013</b>
	EQUIPMENT REPAIR/MTNC EQUIPMENT	14,013		
<b>1430060-520460-</b>	<b>TRAVEL</b>		<b>\$</b>	<b>180</b>
	ADMIN TRAVEL	180		



# FY 2027 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

<b>GOLF COURSE FUND</b>		<b>DRAFT BUDGET FY 2027</b>
<b>1430060-520505-</b>	<b>OUTSOURCED STAFFING</b>	
	KEMPER STAFF WAGES & BENEFITS	400,601
		\$ 400,601
<b>1430060-520506-</b>	<b>MANAGEMENT FEE</b>	
	ADMIN MANAGEMENT FEE	50,677
		\$ 50,677
<b>1430060-520591-</b>	<b>CC PROCESSING FEES</b>	
	CREDIT CARD PROCESSING FEES	23,739
		\$ 23,739
<b>1430060-520710-</b>	<b>ADVERTIZING/PROMOTIONS</b>	
	ADMIN ADVERTISING	7,900
		\$ 7,900
<b>1430060-520721-</b>	<b>INSURANCE-LIABILITY</b>	
	ADMIN INSURANCE	10,802
		\$ 10,802
<b>1430060-520599-</b>	<b>OTHER SERVICES</b>	
	OTHER SERVICES	3,093
		\$ 3,093
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 524,559</b>
	<b>COMMODITIES</b>	
<b>1430060-530050-</b>	<b>OPERATING SUPPLIES &amp; EQUIP</b>	
	ADMIN SUPPLIES/PRO SHOP RENTAL	9,110
		\$ 9,110
<b>1430060-530531-</b>	<b>PRO SHOP SUPPLIES</b>	
	PRO SHOP SUPPLIES	6,100
		\$ 6,100
<b>1430060-530532-</b>	<b>BAR &amp; GRILL SUPPLIES</b>	
	F&B LAUNDRY/LINENS & SUPPLIES	4,012
		\$ 4,012
	<b>TOTAL COMMODITIES</b>	<b>\$ 19,222</b>
	<b>BUILDINGS &amp; GROUNDS</b>	
<b>1430060-520050-</b>	<b>ELECTRIC POWER</b>	
	ADMIN ELECTRIC POWER	26,254
		\$ 26,254
<b>1430060-520060-</b>	<b>NATURAL GAS POWER</b>	
	ADMIN NATURAL GAS	5,569
		\$ 5,569
<b>1430060-520070-</b>	<b>WATER &amp; SEWER</b>	
	ADMIN WATER & SEWER	2,051
		\$ 2,051
<b>1430060-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>	
	JANITORIAL SERVICES	8,800
	MEP REPAIRS	1,493
	TUCKPOINTING-FIREPLACE & WALLS	6,357
		\$ 16,650
<b>1430060-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>	
	C&G & PW BLDG & GROUNDS MAINT SUPPLIES	39,300
		\$ 39,300
	<b>TOTAL BUILDINGS &amp; GROUNDS</b>	<b>\$ 89,824</b>



# FY 2027 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

### GOLF COURSE FUND

DRAFT  
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#### COST OF GOOD SOLD

1430060-590181-	COST OF MERCHANDISE SOLD MERCHANDISE COGS	\$ 11,075
1430060-590182-	COST OF FOOD SOLD FOOD COGS	\$ 14,590
1430060-590183-	COST OF BEVERAGES SOLD BEVERAGE COGS	\$ 4,245
1430060-590184-	COST OF LIQUOR SOLD LIQUOR COGS	\$ 24,141
<b>TOTAL COST OF GOOD SOLD</b>		<b>\$ 54,051</b>
<b>DEPRECIATION</b>		
1430060-595899-	DEPRECIATION EXPENSE NO DETAIL REPORTED	\$ 45,000
<b>TOTAL DEPRECIATION</b>		<b>\$ 45,000</b>
<b>TOTAL EXPENSES</b>		<b>\$ 767,426</b>

PROPOSED/DRAFT

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

**PURPOSE**

The METRA Parking Fund accounts for the revenues and expenses of the village’s commuter parking lot and facilities located at 75 East Route 45. Revenues are the fees charged to use the parking lot, and the expenses are the costs incurred to maintain the parking lot and facilities. A maximum of approximately 28,500 parking 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.

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

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

### METRA PARKING FUND

[ENTERPRISE FUND - ACCRUAL ACCOUNTING]

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>OPERATING REVENUE</b>					
PARKING FEES	\$ 34,907	\$ 38,418	\$ 36,300	\$ 39,347	\$ 40,000
<b>OPERATING EXPENSE</b>					
PERSONNEL	-	5,988	6,092	5,897	6,148
CONTRACTUAL SERVICES	5,204	6,766	6,093	5,486	6,087
BUILDINGS AND GROUNDS	62,256	68,746	77,900	65,704	81,400
CONTINGENCY	-	-	10,000	-	10,000
<b>TOTAL OPERATING EXPENSE</b>	67,460	81,500	100,085	77,087	103,635
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	(32,553)	(43,082)	(63,785)	(37,740)	(63,635)
DEPRECIATION	-	105,029	96,018	33,800	33,800
<b>OPERATING LOSS</b>	(32,553)	(148,111)	(159,803)	(71,540)	(97,435)
GENERAL FUND OPERATING SUBSIDY	-	70,000	65,000	65,000	65,000
<b>OPERATING LOSS AND NONCAPITAL SUBSIDIES</b>	(32,553)	(78,111)	(94,803)	(6,540)	(32,435)
<b>NONOPERATING REVENUE</b>					
INVESTMENT INCOME	2,260	139	100	100	100
<b>TOTAL NONOPERATING REVENUE</b>	2,260	139	100	100	100
<b>CHANGES IN NET POSITION</b>	(30,293)	(77,972)	(94,703)	(6,440)	(32,335)
<b>FUND BALANCE - BEGINNING</b>	42,377	12,084	726,274	725,268	718,828
<b>BEG. BALANCE ADJ: ADD CAPITAL ASSET BALANCE, NET</b>		791,156			
<b>FUND BALANCE/NET POSITION - ENDING</b>	\$ 12,084	\$ 725,268	\$ 631,571	\$ 718,828	\$ 686,493

### SUPPLEMENTAL INFORMATION

#### CAPITAL SPENDING

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

#### ANTICIPATED CASH FLOW

BEGINNING CASH	\$ 14,378	\$ 33,430	\$ 39,564	\$ 66,924
RECEIPTS FROM OPERATIONS	38,418	36,300	39,347	40,000
RECEIPTS FROM OTHER	70,139	65,100	65,100	65,100
(PAYMENTS) FOR OPERATIONS	(81,500)	(90,085)	(77,087)	(93,635)
(PAYMENTS) FOR CAPITAL SPENDING	-	-	-	-
OTHER RECEIPTS/(PAYMENTS)	(1,870)	-	-	-
NET (USE)/SOURCE	25,186	11,315	27,360	11,465
ENDING CASH	\$ 39,564	\$ 44,745	\$ 66,924	\$ 78,389



# FY 2027 ANNUAL BUDGET

## REVENUES AND EXPENSES – ACCOUNT LEVEL

<b>METRA PARKING FUND</b>		<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>REVENUE</b>						
09-440901-	Daily Parking Fees	30,405	32,988	31,300	35,000	35,000
09-440902-	Parking Pass Fees	4,502	5,431	5,000	4,347	5,000
09-480750-	Interest Income	2,260	139	100	100	100
09-499994-	General Fund Subsidy	-	70,000	65,000	65,000	65,000
<b>TOTAL REVENUE</b>		<b>\$ 37,167</b>	<b>\$ 108,557</b>	<b>\$ 101,400</b>	<b>\$ 104,447</b>	<b>\$ 105,100</b>
<b>EXPENSE</b>						
<b>PERSONNEL</b>						
0931085-500010-	Salaries - FT	-	4,270	4,376	4,316	4,508
0931085-500120-	Longevity	-	-	14	-	14
0931085-500142-	Uniform Allowance	-	-	-	-	27
0931085-510050-	FICA Contributions	-	487	333	296	342
0931085-510060-	IMRF Contribution	-	328	340	328	367
0931085-510080-	Health Insurance	-	827	947	888	839
0931085-510081-	Dental Insurance	-	53	59	51	39
0931085-510082-	Vision Insurance	-	6	7	5	4
0931085-510083-	Life Insurance	-	17	16	13	8
<b>TOTAL PERSONNEL</b>		<b>\$ -</b>	<b>\$ 5,988</b>	<b>\$ 6,092</b>	<b>\$ 5,897</b>	<b>\$ 6,148</b>
<b>CONTRACTUAL SERVICES</b>						
0931085-520100-	Phone/Internet/Cable	888	1,328	900	1,337	900
0931085-520105-	Mobile Phone Service	-	-	443	-	437
0931085-520590-	Banking Service Fees	-	5,439	4,750	4,149	4,750
0931085-520599-	Other Services	4,316	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 5,204</b>	<b>\$ 6,766</b>	<b>\$ 6,093</b>	<b>\$ 5,486</b>	<b>\$ 6,087</b>
<b>BUILDINGS &amp; GROUNDS</b>						
0931085-520050-	Electric Power	14,280	12,899	9,000	8,704	13,000
0931085-520060-	Natural Gas Power	-	-	-	-	-
0931085-520070-	Water & Sewer	-	-	500	-	500
0931085-520600-	Bldg & Grnds Maint Services	18,516	24,308	25,400	14,000	24,900
0931085-520630-	Street Maint Services	24,463	27,566	38,000	38,000	38,000
0931085-530070-	Bldg & Grounds Maint Supplies	4,997	3,974	5,000	5,000	5,000
<b>TOTAL BUILDINGS &amp; GROUNDS</b>		<b>\$ 62,256</b>	<b>\$ 68,746</b>	<b>\$ 77,900</b>	<b>\$ 65,704</b>	<b>\$ 81,400</b>
<b>DEPRECIATION</b>						
0931085-595899-	Depreciation Expense	-	-	96,018	33,800	33,800
2931085-560325-	Dep-Land Improvements	-	71,256	-	-	-
2931085-560350-	Dep-Buildings & Improv	-	-	-	-	-
2931085-560375-	Dep-Equip & Vehicle	-	33,773	-	-	-
<b>TOTAL DEPRECIATION</b>		<b>\$ -</b>	<b>\$ 105,029</b>	<b>\$ 96,018</b>	<b>\$ 33,800</b>	<b>\$ 33,800</b>
<b>CONTINGENCY</b>						
0931999-580030-	Contingency	-	-	10,000	-	10,000
<b>TOTAL CONTINGENCY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>TOTAL EXPENSE</b>		<b>\$ 67,460</b>	<b>\$ 186,529</b>	<b>\$ 196,103</b>	<b>\$ 110,887</b>	<b>\$ 137,435</b>

# **METRA PARKING FUND**

## **ACCOUNT DETAIL**

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

PROPOSED/DRAFT



# FY 2027 ANNUAL BUDGET

## METRA PARKING FUND – ACCOUNT DETAIL

### METRA PARKING FUND

DRAFT  
BUDGET  
FY 2027

#### EXPENDITURES

##### PERSONNEL

0931085-500010-	SALARIES - FT		\$	4,508
	PW CREW HOURS	4,508		
0931085-500120-	LONGEVITY		\$	14
	SPLIT PW EMPLOYEES	14		
0931085-500142-	UNIFORM ALLOWANCE		\$	27
	SPLIT PW CREW UNIFORMS	27		
0931085-510050-	FICA CONTRIBUTIONS		\$	342
	EMPLOYER SOCIAL SECURITY/MEDICARE CONTRIBUTION	342		
0931085-510060-	IMRF CONTRIBUTION		\$	367
	EMPLOYER IMRF CONTRIBUTION	367		
0931085-510080-	HEALTH INSURANCE		\$	839
	EMPLOYER MEDICAL INSURANCE CONTRIBUTION	839		
0931085-510081-	DENTAL INSURANCE		\$	39
	EMPLOYER DENTAL INSURANCE CONTRIBUTION	39		
0931085-510082-	VISION INSURANCE		\$	4
	EMPLOYER VISION INSURANCE CONTRIBUTION	4		
0931085-510083-	LIFE INSURANCE		\$	8
	EMPLOYER LIFE INSURANCE CONTRIBUTION	8		

##### TOTAL PERSONNEL

\$ 6,148

##### CONTRACTUAL SERVICES

0931085-520100-	PHONE/INTERNET/CABLE		\$	900
	PHONE SERVICE (PTS)	900		
0931085-520105-	MOBILE PHONE SERVICE		\$	437
	NO DETAIL REPORTED			
0931085-520590-	BANKING SERVICE FEES		\$	4,750
	CREDIT CARD/MOBILE PAY FEES	4,750		

##### TOTAL CONTRACTUAL SERVICES

\$ 6,087



# FY 2027 ANNUAL BUDGET

## METRA PARKING FUND – ACCOUNT DETAIL

### METRA PARKING FUND

DRAFT  
BUDGET  
FY 2027

#### BULDINGS & GROUNDS

<b>0931085-520050-</b>	<b>ELECTRIC POWER</b>		<b>\$ 13,000</b>
	ELECTRIC POWER- 75 RT 45(ACCT # 8470009000/ METER #273259314)	5,800	
	ELECTRIC POWER-75 E RT 45 (PKGL)(ACCT # 9109698000/ METER # 272432754, 272519971)	7,200	
<b>0931085-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$ 500</b>
	WATER AND SEWER	500	
<b>0931085-520600-</b>	<b>BLDG &amp; GRNDS MAINT SERVICES</b>		<b>\$ 24,900</b>
	BUILDING REPAIRS	6,500	
	CLEANING METRA STATION (5 DAYS/WEEK)	5,000	
	DOOR AND LOCK MAINTENANCE	4,600	
	ELECTRONIC FARE BOX REPAIRS	5,000	
	FIRE ALARM SERVICE	1,500	
	PORTALETTS	2,300	
<b>0931085-520630-</b>	<b>STREET MAINT SERVICES</b>		<b>\$ 38,000</b>
	CONTRACTUAL SNOW PLOWING	38,000	
<b>0931085-530070-</b>	<b>BLDG &amp; GROUNDS MAINT SUPPLIES</b>		<b>\$ 5,000</b>
	BUILDING REPAIR SUPPLIES	1,500	
	CLEANING SUPPLIES	1,000	
	SNOW AND ICE REMOVAL	2,500	
<b>TOTAL BULDINGS &amp; GROUNDS</b>			<b>\$ 81,400</b>
<b>DEPRECIATION</b>			
<b>0931085-595899-</b>	<b>DEPRECIATION EXPENSE</b>		<b>\$ 33,800</b>
	METRA STATION	33,427	
	METRA STATION WASH ROOMS AND OTHER UPGRADES 2006-2009	373	
<b>TOTAL DEPRECIATION</b>			<b>\$ 33,800</b>
<b>CONTINGENCY</b>			
<b>0931999-580030-</b>	<b>CONTINGENCY</b>		<b>\$ 10,000</b>
	NO DETAIL REPORTED		
<b>TOTAL CONTINGENCY</b>			<b>\$ 10,000</b>
<b>TOTAL METRA PARKING FUND</b>			<b>\$ 137,435</b>



- Police Pension Fund

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

**GOVERNANCE AND FUNDING**

The Village of Vernon Hills’ sworn police personnel participate in the Police Pension Plan (Plan), a defined benefit, single-employer pension plan established under Article 3 of the Illinois Pension Code. The Village accounts for the Plan as a pension trust fund. Pension benefits and required employee and employer contribution levels are established by the State of Illinois pursuant to Illinois Compiled Statutes and may be amended only by the Illinois General Assembly.

The Plan is governed by a five-member Board of Trustees. Two trustees are appointed by the Village President, one trustee is elected by pension beneficiaries, and two trustees are elected by active sworn police employees. The Board is responsible for administering the Plan in accordance with State statute, including benefit determinations, membership eligibility, approval of administrative expenditures, and overall fiduciary oversight.

Pursuant to 40 ILCS 5/22B-120, investment authority for Article 3 police pension funds has been consolidated under the Illinois Police Officers’ Pension Investment Fund (IPOPIF). IPOPIF has exclusive authority to manage and invest pooled pension assets. The Village of Vernon Hills Police Pension Board does not control investment selection, asset allocation, or portfolio management decisions.

The Village does not control the assets of the Police Pension Fund. The Village’s statutory responsibilities are limited to:

- Contributing the actuarially determined employer contribution as certified annually by the Fund’s actuary;
- Withholding and remitting required employee contributions; and
- Hiring sworn personnel whose service impacts future pension liabilities.

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Fund.

State statute requires the Plan to reach 90% funding of its past service liabilities by 2040. The Village has adopted a funding policy that targets 100% funding of past service liabilities by 2040, reflecting a more conservative long-term funding objective than the statutory minimum.

In many Illinois municipalities, required pension contributions are funded through a dedicated property tax levy. The Village of Vernon Hills does not levy a property tax for pension purposes and instead funds its annual employer contribution from existing general revenues.

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

**BUDGET PRESENTATION AND FINANCIAL COORDINATION**

Although the Police Pension Fund is administered independently under State law, its financial activity significantly impacts the Village’s long-term financial position through required employer contributions.

To enhance transparency and coordination, the Village presents a summary of anticipated annual Pension Fund cash flows, administrative expenses, and financial indicators within the Village’s budget document. These projections are reviewed annually with the Police Pension Board to promote alignment of assumptions and to provide the Board an opportunity to identify operational or financial considerations.

This presentation is intended for planning and informational purposes only. It does not:

- Alter the statutory authority of the Police Pension Board or IPOPIF;
- Limit the Board’s authority to approve benefits or administrative expenditures;
- Constitute Village control over Pension Fund assets; or
- Represent a guarantee or commitment of future investment performance.

Projected investment income reflected in this summary is based on actuarial assumptions and reasonable forecasting methodologies. Actual results will vary due to market conditions and portfolio performance.

The following financial summary and performance indicators provide context for the fiscal activities and statutory responsibilities associated with the Police Pension Plan, as well as the Village’s long-term funding commitment.

PROPOSED DRAFT



# FY 2027 ANNUAL BUDGET

## ADDITIONS, DEDUCTIONS AND CHANGE IN NET POSITION

### POLICE PENSION FUND

[FIDUCIARY FUND]

	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED BUDGET FY 2026	PROJECTED ACTUAL FY 2026	DRAFT BUDGET FY 2027
<b>ADDITIONS</b>					
CONTRIBUTIONS	\$ 3,714,154	\$ 3,487,350	\$ 3,632,100	\$ 3,661,580	\$ 3,007,200
NET INVESTMENT INCOME	5,732,482	6,284,583	5,128,600	9,489,178	6,053,311
<b>TOTAL ADDITIONS</b>	<b>9,446,636</b>	<b>9,771,933</b>	<b>8,760,700</b>	<b>13,150,758</b>	<b>9,060,511</b>
<b>DEDUCTIONS</b>					
ADMINISTRATION	43,320	41,894	47,245	43,393	46,705
BENEFITS	3,877,178	3,994,022	4,203,708	4,498,107	4,709,244
<b>TOTAL DEDUCTIONS</b>	<b>3,920,498</b>	<b>4,035,916</b>	<b>4,250,953</b>	<b>4,541,500</b>	<b>4,755,949</b>
<b>CHANGE IN NET POSITION</b>	<b>5,526,138</b>	<b>5,736,017</b>	<b>4,509,747</b>	<b>8,609,258</b>	<b>4,304,562</b>
<b>FIDUCIARY NET POSITION - BEGINNING</b>	<b>61,985,523</b>	<b>67,511,661</b>	<b>72,399,038</b>	<b>73,247,678</b>	<b>81,856,936</b>
<b>FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 67,511,661</b>	<b>\$ 73,247,678</b>	<b>\$ 76,908,785</b>	<b>\$ 81,856,936</b>	<b>\$ 86,161,498</b>

### SUPPLEMENTAL INFORMATION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>PENSION PERFORMANCE INDICATORS (in Millions)</b>					
FAIR VALUE OF ASSETS	\$ 65.74	\$ 62.19	\$ 61.99	\$ 67.51	\$ 73.28
PENSION LIABILITY	84.43	84.84	90.79	94.97	95.98
UNFUNDED LIABILITY	18.69	22.65	28.80	27.46	22.73
VILLAGE CONTRIBUTION	2.62	3.04	2.80	2.92	2.95
PERCENT FUNDED	77.86%	73.30%	68.28%	71.09%	76.32%
RATE OF RETURN, NET INVESTMENT EXPENSE*	29.19%	-5.88%	0.20%	9.30%	9.39%

\* 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 2027 ANNUAL BUDGET

## ADDITIONS AND DEDUCTIONS – ACCOUNT LEVEL

<b>POLICE PENSION FUND</b>	<b>ACTUAL FY 2024</b>	<b>ACTUAL FY 2025</b>	<b>AMENDED BUDGET FY 2026</b>	<b>PROJECTED ACTUAL FY 2026</b>	<b>DRAFT BUDGET FY 2027</b>
<b>ADDITIONS</b>					
<b>CONTRIBUTIONS</b>					
90-491910- Employer Contribution	2,924,464	2,953,844	3,090,200	3,090,200	2,416,200
90-491911- Member Contribution	789,690	533,506	541,900	571,380	591,000
<b>TOTAL CONTRIBUTIONS</b>	<b>3,714,154</b>	<b>3,487,350</b>	<b>3,632,100</b>	<b>3,661,580</b>	<b>3,007,200</b>
<b>NET INVESTMENT INCOME</b>					
90-489900- Change in Fair Value	5,215,626	5,811,535	4,576,000	9,000,000	5,519,600
90-489750- Interest and Dividends	555,777	517,914	599,900	553,001	601,200
9090900-520550- Investment Expense	(38,921)	(44,866)	(47,300)	(63,823)	(67,489)
<b>TOTAL NET INVESTMENT INCOME</b>	<b>5,732,482</b>	<b>6,284,583</b>	<b>5,128,600</b>	<b>9,489,178</b>	<b>6,053,311</b>
<b>TOTAL ADDITIONS</b>	<b>\$ 9,446,636</b>	<b>\$ 9,771,933</b>	<b>\$ 8,760,700</b>	<b>\$ 13,150,758</b>	<b>\$ 9,060,511</b>
<b>DEDUCTIONS</b>					
<b>ADMINISTRATION</b>					
9090900-520500- Professional Services	43,320	30,217	47,245	43,393	46,705
9090900-520720- Insurance	-	9,092	-	-	-
9090900-530990- Other	-	2,585	-	-	-
<b>TOTAL ADMINISTRATION</b>	<b>\$ 43,320</b>	<b>\$ 41,894</b>	<b>\$ 47,245</b>	<b>\$ 43,393</b>	<b>\$ 46,705</b>
<b>BENEFITS AND REFUNDS</b>					
9090900-500910- Service Pension	3,345,730	3,525,393	3,709,907	3,830,012	4,203,424
9090900-500920- Surviving Spouse Pension	97,980	97,980	117,829	97,980	122,762
9090900-500915- Duty Disability Pension	369,946	370,649	375,972	371,352	383,058
9090900-500980- Pension Contribution Refund	63,522	-	-	198,763	-
<b>TOTAL BENEFITS AND REFUNDS</b>	<b>\$ 3,877,178</b>	<b>\$ 3,994,022</b>	<b>\$ 4,203,708</b>	<b>\$ 4,498,107</b>	<b>\$ 4,709,244</b>
<b>TOTAL DEDUCTIONS</b>	<b>\$ 3,920,498</b>	<b>\$ 4,035,916</b>	<b>\$ 4,250,953</b>	<b>\$ 4,541,500</b>	<b>\$ 4,755,949</b>

### 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	Vendor/Biller	Account	Unallocated	Allocated Cost by Org Code					
				Admin	PW	PD-Gen	CD	B&G - VHAC	Metra
Object	Budget Cost	0101001	0102040	0103030	0104006	0106110	0931085		
Adobe Creative Cloud Annual Subscriptions	Adobe	520525	2,316	154	540	1,441	180	-	-
Adobe Pro Annual Subscriptions	Adobe	520525	8,463	2,624	1,185	3,470	1,185	-	-
Adobe Standard Annual Subscriptions	Adobe	520525	342	23	80	213	27	-	-
Amazon Prime Business Memberhsip	Amazon	520406	1,299	65	104	1,104	26	-	-
Annual Mitel (Phone) Enhanced Maint	Telcom Innovations Group LLC (TIG)	520200	3,422	228	798	2,129	266	-	-
Annual Mitel (Phone) Software Maint	Telcom Innovations Group LLC (TIG)	520200	6,900	460	1,610	4,293	537	-	-
Annual Software Maint - Core Scheduling & Timecards	InTime	520220	10,800	720	2,520	6,720	840	-	-
Annual Software Maint -Annual Hosting	InTime	520220	1,800	120	420	1,120	140	-	-
Annual Software Maint -Payroll Integration	InTime	520220	3,000	200	700	1,867	233	-	-
Annual Software Maint -SMS	InTime	520220	1,200	-	3	1,183	13	-	-
Annual Website Support/Hosting	CivicPlus LLC	520525	12,875	3,219	3,219	3,219	3,219	-	-
Antivirus End-User Device EUD 170 Devices	Advanced Business Group LLC (ABG)	520525	6,120	408	1,428	3,808	476	-	-
Antivirus Server 34 Devices	Advanced Business Group LLC (ABG)	520525	5,508	367	1,285	3,427	429	-	-
Blackboard Connect (Emergency Notification Program)	Active Internet Technologies	520220	22,000	5,500	5,500	5,500	5,500	-	-
Box Cloud Storage Enterprise Level	Box	520525	4,500	300	1,050	2,800	350	-	-
CCTV Maintenance Agreement 5YR	Griffon Sys/Avigilon	520210	9,000	600	2,100	5,600	700	-	-
Certified Mail Printer Lease - VH	Quadient	520210	2,216	1,108	-	-	1,108	-	-
Copier Maint Agreement (6 Copiers)	Impact Networking LLC	520210	22,000	4,850	1,132	12,465	3,552	-	-
Customer Management Program	Munission LLC	520220	3,605	240	841	2,243	280	-	-
DUO Multi-Factor Authentication Advantage 25 Devices	Advanced Business Group LLC (ABG)	520525	1,800	120	420	1,120	140	-	-
eGold Fax	Impact Networking LLC	520320	1,020	510	-	510	-	-	-
Employee Fitness Room Equipment		510085	4,000	2,000	-	-	2,000	-	-
IP/ISP Service/Internet Access	Advanced Business Group LLC (ABG)	520100	36,000	2,401	8,399	22,399	2,801	-	-
IT Services - Engineer Level Support	Advanced Business Networks Inc (ABN)	520521	213,200	14,220	49,740	132,653	16,587	-	-
IT Services - Monthly IT Support 20hrs/Wk	Advanced Business Networks Inc (ABN)	520521	155,400	10,365	36,255	96,690	12,090	-	-
KnowBe4 Compliance Plus - 1YR Subscription	KnowBe4	520525	880	59	205	548	68	-	-
KnowBe4 Spam Training - 3YR Subscription	KnowBe4	520525	6,325	422	1,476	3,935	492	-	-
Laserfiche Annual Maint/Support	TKB Associates Inc	520220	7,500	4,125	1,125	1,125	1,125	-	-
Malwarebytes EDR Anti-Malware Software	Advanced Business Networks Inc (ABN)	520525	22,500	1,501	5,249	14,000	1,751	-	-
Microsoft Office 365 - G1	Microsoft	520525	6,100	407	1,423	3,795	475	-	-
Microsoft Office 365 - G3	Microsoft	520525	19,600	1,307	4,573	12,195	1,525	-	-
Microsoft Office 365 - P1	Microsoft	520525	8,280	552	1,932	5,152	644	-	-
Mobile Phone & Data Service - ADM/CD	Verizon	520105	6,900	3,795	-	-	3,105	-	-
Mobile Phone & Data Service - PD Squads	Verizon	520105	9,180	-	-	8,306	-	437	437
Office 365 email filter, archive and backup	Microsoft	520525	11,250	750	2,625	7,000	875	-	-
Phone - Fiber Rental Fee (connects buildings)	Advanced Business Networks Inc (ABN)	520100	8,000	1,334	2,666	2,666	1,334	-	-
Phone Service - 40440	DLS Internet Services	520100	2,849	190	665	1,773	222	-	-
Phone Service - 40441	DLS Internet Services	520100	2,849	190	665	1,773	222	-	-
Phone Service - 40442	DLS Internet Services	520100	6,346	423	1,480	3,948	494	-	-
Phone Service - 40478	DLS Internet Services	520100	5,658	377	1,320	3,520	440	-	-
Postage Machine Lease - VH	Quadient	520210	1,600	800	-	-	800	-	-
Postage Machine Refills		520020	3,200	1,600	-	-	1,600	-	-
Power DMS - Applicant Tracking System	NeoGov	520320	6,618	441	1,544	4,117	515	-	-
Printer Toner		530012	9,000	2,537	2,326	3,873	-	-	-
ProTech UPS Battery Backup System Maintenance	Facility IT Group	520525	3,500	233	817	2,178	272	-	-
Server Room Temp/Humidity Monitoring	AVTech Room Alert	520525	500	250	-	250	-	-	-
Social Media Archiving Subscription	CivicPlus LLC	520320	4,500	300	1,050	2,800	350	-	-
SyncroMSP (Remote Access Management)	SyncroMSP	520525	6,444	430	1,503	4,009	501	-	-
Tyler MUNIS 3 YR SSL Certificate	Tyler Technologies	520220	800	587	58	58	96	-	-
Tyler MUNIS Annual Software Maintenance	Tyler Technologies	520220	58,000	42,589	4,240	4,240	6,931	-	-
VEEAM Backup Subscription 35 devices	Advanced Business Group LLC (ABG)	520525	6,000	400	1,400	3,733	467	-	-
Village Hall Furniture Refresh (FY27)		530010	7,000	3,500	-	-	3,500	-	-
WiFi 7 Replacement IT Infrastructure Equip		520525	6,500	434	1,516	4,044	506	-	-
Zero Trust Advanced Threat Protection	Advanced Business Group LLC (ABG)	520525	22,752	1,518	5,308	14,156	1,770	-	-



- [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 statutes 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	Tangible and intangible assets that are owned by the Village, have initial useful lives extending beyond one year and are capitalized according to established capitalization thresholds.
CAPITAL IMPROVEMENT PLAN	A formal written financial plan for the Village’s anticipated capital projects over a designated period of time. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.
DEFICIT	Defined as either: <ol style="list-style-type: none"> <li>1) The excess of an entity’s liabilities over its assets (see Fund Balance).</li> <li>2) The excess of expenditures or expenses over revenues during a single accounting period.</li> </ol>
DEPARTMENT	A major cost center of the village, which indicates overall management responsibility for an operation or a group of related operations.
DEPRECIATION	Defined as either: <ol style="list-style-type: none"> <li>1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy, or obsolescence.</li> <li>2) A portion of the capital asset’s cost charged as an expense during a particular period.</li> </ol>
PROJECTED AMOUNTS	Amounts estimated or forecast on the basis of current trends or data.
EXPENDITURE	This terminology is used in the Governmental fund types and represents a disbursement of funds. Expenditures include all financial resource outflows. Items such as debt principal payments and purchase of capital (fixed) assets are considered to be expenditures but not expenses.
EXPENSE	A financial obligation incurred. Expense recognizes the consumption of a cost rather than a disbursement of funds (see Expenditure). This terminology is used in enterprise (proprietary) type funds. (i.e. The purchase of a capital asset is not shown as an expense in one year but rather is reflected in the annual depreciation expense spread over the useful life of the capital asset.)
FISCAL YEAR	The village’s fiscal year is the 12-month period from May 1 to April 30. The term fiscal year or FY with a single year represents the year in which the year-end date falls in that year notated.
FUND BALANCE	Fund balance is an accounting term used in the context of financial reporting to describe the net position of governmental funds calculated in accordance with GAAP. It is the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.
GAAP	Generally accepted accounting principles. GAAP is a set of accounting rules and standards that U.S. entities are expected to follow when preparing 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 or investments from one village fund to another.
INTERGOVERNMENTAL	Revenue received by the Village from another government. This includes funds from Lake County, the State of Illinois, etc.
OTHER FINANCING SOURCES	Inflows of resources other than revenues. (i.e. receipt of bond proceeds). Reported in governmental fund types.
OTHER FINANCING USES	Outflows of resources other than expenditures. (i.e. internal transfer out from one fund to another). Reported in governmental fund types.
RESERVE	An account used to indicate that a portion of a fund’s balance is restricted for a specific purpose and is, therefore, not available for general use.
REVENUE	Income earned by the Village. The following are the significant revenues and the basis upon which the revenues are determined: <u>Amusement Tax</u> – 4% tax imposed on the gross receipts of movies. <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. <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. <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. <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. <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.

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.

PROPOSED/DRAFT